



Department of  
Commerce &  
Insurance

Tennessee State Board of Accountancy

Volume 13 | Number 2  
Fall 2018

# THE BALANCE SHEET

## ATTEST ENGAGEMENTS AND THE LAW

### Now that i have my CPA license in the state of Tennessee, I can complete an attest engagement ... right?

Not Necessarily. Your individual CPA license is the first step towards being able to complete an attest engagement in the state of Tennessee. However, there is a little more to it than that. Tennessee Code Annotated (T.C.A.), Section 62-1-108(a) states that "...a firm must hold a permit issued under this section in order to provide attest services or to use the title 'CPA' or 'CPA firm'..."

The good news is a firm permit is only \$50 per year. Remember, it requires an annual renewal. However, there is more ...

If you are planning on performing attest services, Tenn. Comp. R. & Regs ("Rule") 0020-06-.04 requires "each firm location required to hold a permit to practice **(YES – that's the firm permit under Section 62-1-108 we just discussed)** shall be covered by a peer review at least once every three years".

And, that doesn't mean you can perform the attest service and then worry about enrolling in a peer review afterwards. Under this rule, if you plan to offer attest services, you need to be enrolled in an approved peer review program at the time of performing the attest service...not



later. The enrollment process and subsequent scheduling of a review can be time consuming. It is not something you can take care of "after the fact."

### So ... that only applies to audits, right? I can do all the reviews and compilations I want without having a firm permit or enrolling in peer review?

Not in Tennessee. A firm permit and peer review enrollment are required for ALL attest services in the state of Tennessee. The Board defines attest services in T.C.A. Section 62-1-103(1) as any of the following engagements:

- Any audit or other engagement to be performed in accordance with SAS,
- Any review to be performed in accordance with the SSARS,
- Any examination to be performed

- in accordance with the SSAEs, or
- The issuance of any report, **INCLUDING COMPILATION REPORTS**, prescribed by the SAS's, SSARS's or SSAE's on any services to which those statements of standards apply.

**Did you know that the Board receives a significant number of complaints from other Tennessee Regulatory Boards (Contractor's Board, Motor Vehicles Commission, etc.)? This most commonly happens when unlicensed persons or licensed CPAs without a valid firm permit and peer review enrollment have issued compilations and reviews for their accounting and tax services clients.**

Don't be a complaint statistic. If you are going to perform compilations, reviews, audits, or any examination covered under the Statements on Standards for Attestation Engagements make sure you are in compliance with Tennessee law. Obtain a firm permit and enroll in peer review prior to such engagement. If you don't know where to start, visit the Board of Accountancy website for more information or call the Board at 1-888-453-6150. We are here to help you stay in compliance with the laws and rules of the Board.

## ELIJAH WATTS SELLS AWARD

On June 6, 2018 the AICPA announced the winners of the 2017 Elijah Watts Sells Award. The award is given to CPA candidates who have achieved the following: obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, passed all four sections of the Examination on their first attempt, and who have completed testing in 2017. A total of 95,858 individuals sat for the Exam in 2017, with 58 candidates meeting the criteria to receive the Elijah Watt Sells Award.

The Board congratulates Tennessee candidate Elizabeth Smith for her achievement in receiving this award. Ms. Smith is a graduate of Athens State University with a BS in Accounting and MS in Taxation from Florida Atlantic University. She is employed with Mary Warner Beard, CPA in Tullahoma, Tennessee.

## BOARD REAPPOINTMENTS

Four members of the Tennessee State Board of Accountancy have been reappointed by Governor Haslam to serve three-year terms beginning July 1, 2018.



Janet Booker – Davis is founder and President of Booker Business Services, Inc.



Larry Elmore is an officer in the Audit, Accounting and Advisory Services Department of Pugh CPAs.



Stephen Eldridge is a partner with Alexander Thompson and Arnold CPAs in Jackson.



John G. (Gabe) Roberts, Deputy Director & Chief Operating Officer for TennCare, is the Board's Attorney member.

## Board Members

Casey Stuart, CPA, Chair

Stephen Eldridge, CPA, Vice-Chair

Gay Moon, CPA, Secretary

Jack (Andy) Bonner, Jr., CPA

Janet Booker-Davis, CPA

Pamela Church, CPA

Larry Elmore, CPA

Kevin Monroe, CPA

William (Trey) Watkins III, CPA

J. Gabe Roberts, Attorney-at-Law – Nashville, Attorney Member

Judy Wetherbee – Nashville, Public Member

## Staff Members

Wendy Garvin, Executive Director

Sharron Waugh, CPA, Investigator

Karen Condon, Administrative Manager

Scott Force, Licensing Coordinator

Leann Blair, Education Coordinator

Laura Pecunes, Administrative Assistant



# HOW TO AVOID COMPLAINTS

Do you scan the enforcement actions in the newsletter to make sure you don't see your name or the name of someone you know? You are not alone! However, you can put your mind at ease knowing that disciplinary action can easily be prevented for many of the common situations that get CPAs in trouble with both their clients and with the Tennessee State Board of Accountancy (TNSBA). If you follow these suggestions below, you should be able to substantially reduce your chances of having to spend time and resources responding to complaints.

## Communication is Crucial

A majority of client complaints the Board handles against CPAs could have been prevented through clear and constant communications with clients. Oftentimes, a phone call could have prevented an issue. Communicate with your clients frequently and notify them of the status of their file and give them an opportunity to ask what you are doing and why you are doing it. If the work becomes more time consuming or complicated than expected, inform the client early on. It is better to relay bad news quickly and directly, instead of your client receiving an unpleasant surprise at an inopportune time. Set realistic expectations for your client. Follow up with phone calls or emails detailing your understanding of the conversation. Provide the client documentation you can refer to later. "But I'm too busy to do this," you might say. However, responding to a complaint is likely to be more time consuming and more aggravating than making the extra effort up front to avoid a complaint.



## Be Proactive

Don't procrastinate in your engagements and client communications. Procrastination can put your clients in hot water if you miss important deadlines. If you are overwhelmed and are falling behind in your work, ask for help from support staff or other CPAs. Don't take on more clients than you can handle. Be proactive about returning client phone calls and emails in a timely manner. Respond to any communications from the TNSBA immediately. Ignoring TNSBA communications will not make the issue disappear. In fact, if you work with the Board, the matter can often be resolved without having to go through the complaint process.

## Choose Your Clients Wisely

Sometimes CPAs try to take on every new client that crosses their path. They see potential for more business. However, be aware of "problem clients." The repercussions of working with difficult people may far outweigh the benefits. Determine early on if your potential client will be a high risk client.

If you decide to stop working

with a client, be courteous and professional. Be sure to give your clients enough time to find a new CPA to work with so they can meet their own important deadlines. Always send a client you wish to no longer work with a disengagement letter that documents the work you've completed and stipulates any outstanding work, as well as any deadlines or filings. Promptly return all client records when requested, whether there is an outstanding bill or not.

## Continuing Professional Education

Completing your continuing professional education (CPE) requirements is critical in order to keep your license in good standing. It is a good practice to record your CPE hours as you take them. This will help you have a clear understanding of the credits that are due. Don't wait until the last minute to take your required CPE hours!

## Licensing Fees

You will need to pay both your individual and firm license fees on time in order to keep each in good standing. Be aware that your firm and individual license fees may be due in different years because of the nature of the renewal processes occurring for odd and even license numbers in their respective odd and even numbered calendar years.

## Compilations, Audits, and Reviews

The TNSBA often handles cases where CPAs have taken on engagements they were not prepared to handle. Prior to taking

Continued on page 5.

# Disciplinary Actions

## April 2018

Respondent: Andrew Michael Deane  
 CPA License: 23172  
 Violation: Failure to respond to the 2015-2016 audit  
 Action: \$1,000 Civil Penalty plus 120 hours of CPE

## May 2018

Respondent: Jonathan F. Scala  
 CPA License: 21978  
 Violation: Failure to comply with a CPE audit  
 Action: Voluntary Revocation

Respondent: Burkhalter & Ryan, P.C.  
 Firm Permit: 1005  
 Violation: Failure to enroll in peer review  
 Action: \$3,000 civil penalty

## June 2018

Respondent: Chirag Amitkumar Shah  
 CPA License: 24317

Violation: Offering attest services without firm licensure or enrollment in peer review program  
 Action: \$1,500 civil penalty

Respondent: Jonathan F Wilkey  
 CPA License: 8878  
 Violation: Failure to comply with CPE audit  
 Action: \$1,000 civil penalty plus 18 hours of CPE

Respondent: Joseph A. Martello  
 CPA License: 5766  
 Violation: Failure to comply with CPE audit  
 Action: \$1,000 civil penalty plus 102.5 hours of CPE

Respondent: Michael Keith Butler  
 CPA License: 22536  
 Violation: Failure to comply with CPE audit

Action: \$1,000 civil penalty plus 39.5 hours of CPE

Respondent: Debra B. Branson  
 CPA License: 9468  
 Violation: Failure to comply with CPE audit  
 Action: \$1,000 civil penalty plus 52 hours of CPE

***No actions were taken in July or August, 2018***

## September 2018

Respondent: William Andrew Childress  
 CPA License: 22758  
 Violation: Offering attest services without firm relation or peer review enrollment  
 Action: \$1,000 civil penalty plus recalled previous attest services provided

## TENNESSEE ATTENDS NASBA ANNUAL MEETING



The National Association of State Boards of Accountancy (NASBA) held its 111th Annual Meeting in Scottsdale, AZ. In this inspiring setting, Boards of Accountancy are able to exchange new ideas and consider how to help protect the public by creating an environment of collaboration among regulators, professionals, academics and other interested parties. Pictured from left to right are Wendy Garvin, Casey Stuart, Janet Booker-Davis and Andy Bonner, Jr.

## HOW TO AVOID COMPLAINTS (Continued from Page 3)

on an engagement for work that you do not routinely handle, take time to determine if this is the type of work you are familiar with or within your area of expertise. It is better to acknowledge that this might be an area you are not comfortable in performing prior to executing the engagement. Audits, compilations, and reviews often involve complicated technical issues, large sums of money, and possible liability on your part. A failed audit could result in substantial fines and penalties from the TNSBA and other regulatory bodies.

You should always keep your firm's peer review current (once every three years). If your firm fails a peer review, that can be a red flag to

the Board. Auditing standards issued by accounting and government regulatory bodies are in constant flux. You will need to be familiar with current standards to properly conduct engagements.

Keep your firm license current. The TNSBA frequently handles cases where CPAs performed compilations, audits, or reviews without a current firm license. Board Rules require CPAs to have a current firm license while performing attest engagements. Any audits, compilations, or reviews your firm provides without a current firm license will be considered a violation of professional standards, which may lead to disciplinary action, and the reissuance of the attest work.

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## RISK ASSESSMENT RESOURCES

Rule 0020-03-.07 (1)(b) of the Rules of the Tennessee State Board of Accountancy requires licensees to exercise due professional care in the performance of audit engagements. Recent statistics from the AICPA Peer Review Program show that more than one in ten firms failed to comply with AU-C Section 315, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement* or AU-C Section 330, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

The risk assessment is the heart of the audit. The due care exercised



in this important task will define the success or failure of your audit engagements. The AICPA provides several good resources to assist you in performing good risk assessments. We encourage you to review these resources and incorporate them in your audit engagements to maintain and improve the quality of audits you are providing to your clients.

## Reciprocity Reminder

A Tennessee CPA license gained through reciprocity does not replace a license held in another state. You must still maintain that license or close it in accordance with that respective state Board's guidelines. Abandoning, or failing to renew a license held in another jurisdiction may be grounds for disciplinary action by the Tennessee Board. Likewise, you must maintain or close your Tennessee license after having reciprocated to another jurisdiction.

## Board Meetings

The Tennessee State Board of Accountancy meets four times per year, with Committee meetings held the day before each Board meeting. Meetings take place in the Davy Crockett Tower located at: 500 James Robertson Parkway in Nashville, TN in conference room 1A, all convening at 8:30 am. A list of past and future meetings can be found [online](#). You may view the agenda and previous minutes of the meetings online as well as watch a live broadcast of the current meeting. Archived videos of past meetings are another [online resource](#).

Meetings are currently scheduled for these dates:

Tuesday, January 29, 2019  
Tuesday, May 7, 2019  
Tuesday, July 30, 2019  
Thursday, October 24, 2019

# LICENSE RENEWALS—CPA and PA

A license to practice public accountancy in the State of Tennessee is issued for a two-year period. In order to facilitate the processing of renewals, half of the licenses are renewed each year on December 31st.

Licensees with odd-numbered license numbers expire in odd-numbered calendar years, while licensees with even-numbered licenses expire in even-numbered calendar years. Seems fairly simple to remember, doesn't it? Those CPAs holding licenses with numbers ending in 0, 2, 4, 6 or 8 will renew this year, 2018.

Each year, the Board sends a letter as a reminder to licensees to renew their license. Renewal is easy – just follow the instructions to complete your [renewal online](#). Utilization of the online process results in faster processing time, and allows one to print a copy of the new license. The fee for renewal is \$110.00. Inactive licensees aged 65 or older are not required to pay a fee during renewal; however, they still must complete the renewal questions as required by statute.

Active CPAs must meet a Continuing Professional Education (CPE) requirement for renewal. CPAs with Inactive or Retired license status have no CPE requirement at renewal.

Minimum Requirements	Penalty if not met
80 hours in the two-year period	8
20 hours in 2017	8
20 hours in 2018	8
2 hours of Board approved State-Specific Ethics	8
40 credits in technical subjects	8
20 A&A hours (if you perform attest)	8
20 hours in area of Expert Witness Testimony (if applicable)	8

CPA licenses expiring 12/31/2018	
License issued in:	CPE requirement
2018	none
2017	40 hours (to include 20 technical) **no State ethics required
2016 or earlier	80 hours (must include 40 technical subjects, 2 hours of state ethics, at least 20 hours in each reporting year)

## TIPS TO REMEMBER FOR LICENSE RENEWAL

THINGS TO DO

### Renew the license before the expiration date.

A late fee of \$100.00 is added to license renewals not completed by January 30, and non-renewed licenses will fully expire on July 1, 2019.



### Complete the renewal even if you have not met the CPE requirement.

Penalty CPE hours are assessed when certain benchmarks have not been met. It is your responsibility to earn these penalty credits, in addition to earning any CPE hours you are missing.



### Read carefully, and answer truthfully.

You'll be asked to answer a series of questions during renewal. Please read each question carefully and thoroughly before answering—your answers will become part of your license file. If you should submit an answer that is "incorrect," then you will receive a phone call or an email from the Board office requesting an explanation.



THINGS NOT TO DO

### Don't return the notification letter to the Board office with payment.

The notification letter is not a renewal form and your renewal will not be processed unless you complete the online renewal. If you have any trouble with the website, Board staff and the customer service team are standing by to help.



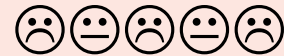
### Don't make assumptions about your license status.

During the last renewal cycle, several Active CPAs who did not meet the CPE requirement wrongly concluded that this failure would trigger an automatic change to Inactive status. If you are no longer practicing and would like to change the status of your license, submit that request online before renewal.



### Don't ignore your renewal obligation.

A licensed Tennessee CPA who has reciprocated to another state must continue to maintain his/her Tennessee license or close it in good standing. This year, 173 CPA licenses expired due to non-renewal...don't let it happen to you!



## LICENSE RENEWALS—Firms

All firm permits expire on December 31st, so be sure to get your firm permit renewal in as well. The renewal fee is \$50.00 and a late fee of \$100.00 will be assessed on January 31st for all renewals that have not been received by that date.

Board staff must gather required information about the firm's ownership, employees, and attest work during each renewal. During the online renewal application, firms must submit information about ownership and services offered.



Tennessee Department of Commerce & Insurance

Tennessee Board of Accountancy | 500 James Robertson Parkway | Nashville, TN 37243-1141

Tel: 615-741-2550 | Fax: 615-532-8800 | [tn.gov/commerce/regboards/accountancy](http://tn.gov/commerce/regboards/accountancy)

# New Licenses Issued

The Tennessee Board of Accountancy issued 185 new CPA licenses between May 1 and September 30, 2018. Congratulations to our new licensees!

Rachelle Agatha  
Fahad Algahtani  
Robert Anderson  
Will Anding  
Renato Antun  
Bradley Applewhite  
Elizabeth Atchison  
Gregory Austin  
Tammy Bahmanziari  
Grace Bain  
Stephanie Ballard  
William Ballard  
Zachary Barnhill  
Kimberly Bates  
Jessica Bear  
Matthew Becker  
Alida Bell  
Terrell Bell  
Gregory Bentley  
Gregory Black  
Naomi Bobo  
Tara Bolton  
Jaime Boone  
Blake Box  
William Boyd  
Philip Brassell  
Elizabeth Brewer  
Stacey Brooks  
Stephen Broyles  
Abby Bumbalough  
Kyle Bumpous  
Emily Carter  
Matthew Catignani  
Sarah Cavalier  
Anne Caver  
Tiffany Charles  
Jonathan Chen  
Brandi Chitwood  
Stephenie Chun  
Preston Cobb  
Cathy Coil  
Marlen Collins  
Meaghan Coltharp  
Amanda Conner

Eric Coselman  
Laura Cossey  
Tyler Cothron  
Sarah Cowger  
Matthew Cross  
Marissa Cruz  
Rebekah Damron  
Kyle Davis  
Monica Davis Otieno  
David Dennard  
Jamie Dewispelare  
Peter Dipietro  
Olivia Donesky  
Sarah Dorsey  
George Douglas  
Sarah Duff  
Chandni Dularam  
Jason Dyer  
Benjamin Eaton  
Matthew Eberly  
Kaitlin Eckl  
Jason Elliott  
Rory Elliott  
Emily Ellsworth  
Amany Elraheb  
Zachary Ely  
Kris Emery  
Taylor Estes  
Courtney Ferrara  
Millie Fisher  
Benjamin Fly  
Anders Folger  
Sarah Ford  
Jonathan Forsthoff  
Lynn Friedrichs  
Michael Furstenburg  
Exonam Gakpetor  
John Gallagher  
Amy Gatto  
Jeffrey Geldert  
Tony Gladwell  
Pamela Goss  
Verenda Graham  
Michael Grant

Virginia Grayson  
Krystle Green  
James Griner  
Colleen Haadsma  
Sarah Hadzor  
Erin Haley  
Jessica Hannah  
Guy Harper  
Tommy Harville  
James Hawkins  
Samuel Hays  
Bailey Hays  
Kedron Hilario  
Brittney Hill  
John Hill  
Wafa Hindiyeh  
Jason Hinkle  
Katherine Hinson  
Elizabeth Hipps  
Tyler Hoffman  
Kaitlyn Horner  
Stephanie Horn-Warnock  
Andrew Howard-Smith  
Mark Huffines  
Branden Hunt  
Diana Isaacs  
Christopher Isaacs  
Danyell Jackson  
Brandon Jacobs  
John Anthony Jacosalem  
Priya Jain  
Taylor Jarratt  
Mustafa Jawadwala  
Karen Johnson  
Matthew Jones  
Chandler Julian  
Hillary Keel  
Mary Keithline  
Gurudya Khalsa  
John Kier  
Alex Kiser  
Mallory Klotzback  
Brian Knack  
Michael Koupal

Robert Koury  
Maria Krechetova  
David Kulisek  
Daniel Larson  
Lauren Lasseter  
Chad Leake  
Lauren Lee-Thompson  
Stephen Leonard  
Emily Lesslie  
Carla Linscomb  
Yibei Liu  
Sandra Loftin  
Peter Lovekamp  
Carrie Lund  
Jullian Macaraeg  
Joseph Macourek  
Jacqueline Marsh  
Kirstie Martin  
Amanda Mathes  
Brett McClure  
Matthew Mcconnell  
Kelsey McCormack  
Matt Mccoy  
Stephanie Mcguire  
Kelly Mckinney  
Michael Mercer  
Diane Michot  
Thomas Milewski  
James Miller  
Leah Miller  
Jeffrey Moore  
Tyler Moore  
Ashley Moore  
Andrew Morin  
Tudeth Morrow  
Elizabeth Morton  
Robert Morvant  
Lauren Moses  
Andrew Moss  
Charles Moss  
Andrea Mossman  
Jamie Murphy  
Rachel Murray

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## New CPA Licenses (Continued)

Yoshiyuki Nagareda  
Luke Nakamoto  
Thomas Netolicky  
Hayley Newby  
Erin Nisi  
Elizabeth Nix  
Matthew Nobles  
Reid Northcutt  
Peyton Obannon  
Megan O'Connor  
Carson Odom  
Matthew Orians  
Chadwick O'Shields  
Amy Pace  
Cody Parker  
Kelly Parker  
David Passante  
Britney Passante  
Angelia Patty  
Ross Peay  
Jason Pedigo  
Kaitlyn Pelletier  
Karen Percent  
Alexandra Perry  
Thomas Pfiffner

Megan Phillips  
Hunter Pons  
Matthew Poole  
Kimberly Pouilly  
Mary Powell  
Cassandra Price  
Lincoln Priest  
Elana Pugh  
Kylie Reed  
Jamie Reed  
Philip Rickard  
Kristy Rizvi  
Mary Roberts  
Billy Robinson  
Kaytlin Robirds  
Mary Rolfsen  
Zachary Saei  
Emily Saunders  
Jared Schroeder  
Andrew Sentell  
Owais Shamsi  
Cory Shanks  
John Sharkey  
Virginia Short  
William Siedelmann

Harpreet Singh  
Corey Smith  
Anna Smith  
Michael Smith  
Chelsea Smith  
Riley Sneed  
Caitlin Spinks  
Ann Stringer  
William Stuart  
Laurie Taylor  
Zachary Terhune  
Lucas Tidwell  
Christine Tonnies  
Samuel Touchstone  
Charles Turner  
Elliot Unger  
Jonathan Van Dyk  
Desiree Vasquez Fernandez  
Chianta Vaughn  
Michelle Vivien  
Anna Wammack  
Lori Wang  
Andrew Warner  
Kevin Warren  
Melanie Wascom

Evan Watson  
David Watts  
Alexandra Weaver  
William Webb  
Brittany Weeden  
Martisha Welch  
Andrew Wellham  
Lisa Wells  
Mickey Wells  
Kyle West  
Kristopher Whitaker  
Mary Beth White  
Aaron White  
Conner Whitney  
Julie Wilson  
Barbara Wing  
Kelsey Wood  
Lucas Woodward  
Michelle Woodworth  
Ashley Yeaman  
William Yearwood  
Matthew Young  
Salena Young  
Hong Zhu  
Sibe Zhu

### IRS Resource: Tax Security 101

The Security Summit, a coalition of the Internal Revenue Service (IRS), state tax agencies, and private-sector tax industry officials, has developed an awareness campaign to provide valuable information to tax professionals. "[Protect Your Clients; Protect Yourself: Tax Security 101](#)" offers important information about client data theft, data security plan requirements, and more.



## Contact Information

### Mailing Address:

State Board of Accountancy  
500 James Robertson Pkwy  
Nashville, TN 37243-1141

### Telephone:

Phone: 615-741-2550  
Toll Free: 888-453-6150  
Fax: 615-532-8800  
Email: [Accountancy.Board@TN.Gov](mailto:Accountancy.Board@TN.Gov)

### Office Hours:

M-F 8:00am-4:30pm  
CLOSED on all State Holidays



Tennessee Department of Commerce & Insurance

Tennessee Board of Accountancy | 500 James Robertson Parkway | Nashville, TN 37243-1141

Tel: 615-741-2550 | Fax: 615-532-8800 | [tn.gov/commerce/regboards/accountancy](http://tn.gov/commerce/regboards/accountancy)



## CHANGES TO THE RULES

Tennessee Code Annotated Section 62-1-105(e) empowers the Board of Accountancy to promulgate rules governing its administration and the conduct of its licensees. Our profession and the environment in which we operate are always changing, and therefore our laws and rules need to be updated periodically. The Law and Rules Committee of the Board of Accountancy meets prior to every Board meeting to discuss necessary amendments that may need to be made in statute or in rule in order to more efficiently regulate the profession and to better protect the public interest.

Upon approval by the Board, the rule amendments are sent to the Attorney General's office for review. The Attorney General will ensure that the proposed rules do not conflict with existing statutes and ensure that the Board has the authority to promulgate such rule. The rule amendments are then sent to the Office of the Secretary of State for a 90-day period after which time, the rule amendments become effective.

The following Rule related to firm names became effective on October 3, 2018.

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**Rule 0020-03-.15** Firms is amended by deleting the rule in its entirety and substituting instead the following, so that as amended, the rule shall read:

- (1) A CPA or PA firm name must be registered with and approved by the Board.
- (2) The Board shall not approve a CPA or PA firm name that is misleading.
- (3) Reasons that a firm name may be considered misleading include, but are not limited to:
  - (a) Containing any representation that would likely cause a reasonable person to misunderstand or be confused about the form of the legal entity of the firm in regards to ownership or organization, which includes but is not limited to:
    - i. Implying the existence of a corporation when the firm is not a corporation, such as through the use of the words "corporation," "incorporated," "Ltd," "professional corporation," or an abbreviation thereof as part of the firm name if the firm is not incorporated or is not a professional corporation;
    - ii. Implying the existence of a partnership when there is not a partnership, such as by use of the terms "partnership" or "limited liability partnership" or the abbreviation "LLP" if the firm is not such an entity;
    - iii. Including the name of an individual who is not a CPA if the title "CPAs" is included in the firm name;
    - iv. Including information about or indicating an association with persons who are not members of the firm, except as permitted pursuant to T.C.A. § 62-1-113(i); or
    - v. Including the terms "& Company," "& Associate(s)," or "Group," if the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee;
  - (b) Containing any representation that would likely cause a reasonable person to have a false or unjustified expectation of favorable results, or capabilities, through the use of a false or unjustified statement of fact as to any material matter;
  - (c) Claiming or implying the ability to influence a regulatory body or official;

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## CHANGES TO THE RULES (Continued from Page 9)

- (d) Including the name of an owner whose license has been revoked by the Board for disciplinary reasons, whereby the licensee has been prohibited from practicing public accountancy or prohibited from using the title CPA; or
  - (e) The firm name is similar to or the same as an existing CPA firm name within the State of Tennessee.
- (4) The following types of CPA firm names are not in and of themselves misleading and are permissible so long as they do not violate any other provisions:
- (a) A firm name that includes the names of one or more former or present owners;
  - (b) A firm name that excludes the names of one or more former or present owners;
  - (c) A firm name that uses the "CPA" title as part of the firm name when all named individuals are owners of the firm who hold such title or are former owners who held such title at the time they ceased to be owners of the firm;
  - (d) A firm name that includes the name of a non-CPA owner if the "CPA" title is not a part of the firm name; or
  - (e) A firm name that contains an acronym if all of the words that create the acronym meet all of the other requirements of Rule 0020-03-.15.
- (5) The Board may approve the use of a firm name if it contains a word or words other than the name or names of current or former partners, including those with a nontraditional spelling of a word, so long as the name:
- (a) Does not harm or mislead the public;
  - (b) Does not compromise the health, safety, or welfare of the public; and
  - (c) Does not conflict with any of the other requirements of Rule 0020-03-.15.
- (6) A Network Firm as defined in the AICPA Code of Professional Conduct (Code) in effect July 1, 2011, may use a common brand name, or share common initials, as part of the firm name.
- (7) A Network Firm as defined in the AICPA Code of Professional Conduct (Code) in effect July 1, 2011, may use the Network name as the firm's name, provided it also shares one or more of the following with other firms in the Network:
- (a) Common control, as defined by generally accepted accounting principles in the United States, among the firms through ownership, management, or other means;
  - (b) Profits or cost, excluding costs of operating the association, cost of developing audit methodologies, manuals and training courses, and other costs that are immaterial to the firm;
  - (c) Common business strategy that involves ongoing collaboration amongst the firms whereby the firms are responsible for implementing the association's strategy and are held accountable for performance

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## CHANGES TO THE RULES (Continued from Page 10)

pursuant to that strategy;

(d) Significant professional resources; or

(e) Common quality control policies and procedures that participating firms are required to implement and that are monitored by the association.

(8) A partner or shareholder surviving the death or withdrawal of all other partners or shareholders may continue to practice under the partnership or professional association name for up to two (2) years after becoming a sole practitioner, unless the partner or shareholder is subject to Rule 0020-03-.15(3)(d).

(9) When a firm name violation is determined to exist, the firm shall have sixty (60) calendar days after receiving notification by the Board to come into compliance with all applicable rules and statutes.

***The Board of Accountancy does not take rule amendments lightly. All proposed changes are thoroughly reviewed by the Board's Law and Rules Committee before reaching the entire Board for a vote of approval.***

**[Be sure to sign-up for notifications related to law and rule changes.](#)**

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## Expired Licenses

Tennessee CPA licenses are renewed every two years, with an expiration date of December 31st. Those holding an even numbered license will renew in the even numbered calendar year while those holding an odd numbered license will renew in the odd numbered calendar year. Any license which is not renewed prior to July 1st of each year will become an expired license. A licensee holding an expired license will have to re-apply for licensure, through the re-instatement process in order to work as a CPA in Tennessee.

The following licenses are in expired status for non-renewal by June 30, 2018.

Jeffrey Dean Agee  
Thomas Milton Alford  
Banchilay A Aynachew  
Donna J Batson  
Ronald A Beaver  
Jeffery Bentley  
Daniel Joseph Berry  
Tauna Kae Blaisdell  
Jordan Elizabeth Boone  
Lynn C Bowlin  
Carol E Brown  
Sherri L Brown  
Andrew G Bryant  
Neil Robert Bules  
Kevin B Campbell  
Clinton W Carnahan  
Timothy E Carr  
Sonja R Chandler  
Yanlan Chen

Laura S Chirayil  
Tiga Y Choi  
Andy C Colbert  
Svetlana Como  
Regina K Conklin  
Patrick Matthew Corcoran  
James M Crosby  
Hoyte Middleton Crowell Jr  
June A Crowell  
Christie Howard Cumens  
Sharon C Cyran  
Deborah Jean Davis  
Catherine C Dezemplen  
Dean James Dillonaire  
David M Duckworth  
Noah S Dudziak  
Brian R Eischeid  
Elaine C Elkins  
Alex Chun-Fung Eng

Derek A Farrell  
Richard L Fisher  
Joseph P Fracchia Jr  
Bradley A Frisbey  
Charles R Frohlich  
Ronald K Gilbert  
Lauren J Goedde  
George Middleton Goodwin  
Michael Corey Hancock  
James E Harlow Jr  
April M Hickman  
Kasey Owens Hulseley  
Timothy J Hurst  
Stephen D Hyatt  
Charles M Ingram  
Frank L Jackson  
Anthony Dean James  
Brandon Gray James  
Phillip Taylor

Johnson  
Marilyn J Jonakin  
Hiram H Jones  
Kimberly Lentz Jones  
Michael Frank Jones  
Bernard Kiesel  
Velencia King  
John K Kopra  
Michael G Krewson  
Michael Lawrence Kuhn  
Suzette H Lacy  
Gregg I Lansky  
Robert Lattimore  
John W Leach  
Jeremy T Leming  
Saundra A Lewis  
Emilie Lico

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## EXPIRED LICENSES (Continued from Page 11)

Craig David Liechty  
Jamie M Lillard  
William O Little  
Jiafeng Liu  
Chase Lloyd  
John Mark Lundy  
J Kevin Lusk  
Howell J Lynch Jr  
Blake Hamilton Magee  
William Lindsey Margraf  
Travis Joseph Marmoll  
Katherine A Martinez  
Frank M Mason  
Christine Mary Mathews  
Joseph L Mccall  
Carol Hughes Mccaul  
Terry Turner Mero  
David Michael Merrill  
Nancy G Milligan  
Eric Nelson Mills  
Alyssa M Minchella  
Dan Misar  
Matthew Mitchell  
Kevin Stuart Morris

Marcos Almeida Mota  
Zakiya Muhammad  
Jane Shugart Murphy  
Felix Domobuge Mwinnyella  
Michael T Niffenegger  
Kimikatsu Nishimura  
Paula Senboutarath Novak  
Brendan O'Connor  
Katherine A Orr  
Christopher Scott Patrick  
Randall K Patton  
David G Peek  
Melanie Michelle Perkins  
Cathy L Peters  
Collin Michael Phelps  
Donna Christine Phillips  
Samuel Poole  
Elizabeth French Powell  
Lisa Kay Rawson Bush  
Lawrence Michael Rector  
Michael Lee Reese  
Robert Reeves  
Dorothy A Reilly  
Robert J Ribe

Jena Landis Riggs  
Phillip Riney  
Michael H Risen  
Christopher R Rolph  
Mary Catherine Rothman  
Alexandra M Roussis  
Carl E Rudd  
Timothy J Rule  
Clayton Wesley Ryan  
Robert Francis Schafer Jr  
James Dustin Schultz  
Carlton Joseph Scott Austin  
Laurie Thompson Sewell  
Brad E Shelton  
Alex Sherling  
Barbara C Simpson  
Jordan M Smith  
Thomas A Smith  
Rayeayn Smith  
Matthew Arvid Snyder  
Barbara Lonneman Stine  
Frank Robert Stubblefield  
Garrett A Surlis  
Leandrew Tabb

Loridonna Tewmey  
Stephanie J Tharpe  
Richard S Thomas  
Michael Lawrence  
Thompson  
Johnathan Thompson  
Louis F Turbeville  
Nicole Bernhardt Urbanski  
John M Vandevander  
Sheldon Dwane Venner  
Judd T Vollbrecht  
Samuel J Waddell  
Michael Blake Walker  
James Andrew Walls  
Catherine R Ward Wilson  
Lucas Daniel Warth  
Rebecca B Waters  
Mallery Clara Watson  
Mark A Wendel  
Joshua T Wheeler  
Michael Ernest Wilds  
Deanna Marie Williams  
Andrew Maximillian Woods  
Ann Wykle

## ONLINE RESOURCES

The Board of Accountancy is striving to make all applications as convenient as possible by making them available through the online licensing portal. Access your account at [core.tn.gov](http://core.tn.gov) to do any of the following:

### **Apply for a CPA license or Firm Permit**

Please review the requirements on the [Board's website](#).

### **Renew a CPA license or Firm permit**

Even-numbered CPA licenses and all firm permits expire 12/31/2018.

### **Close a CPA license**

By voluntarily surrendering your license, you give up the right to use the title of certified public accountant or public accountant in any way in the State of Tennessee and the use of those titles which includes the abbreviations CPA, PA and the word Accountant.

### **Inactivate a CPA license**

By making this change to your license status, you give up the right to use the title of certified public accountant or licensed public accountant without including 'Inactive' adjacent to the use of the title which includes the abbreviations CPA, PA, and the word 'Accountant.'

### **Reactivate a CPA license**

Requires 80 hours of technical CPE earned in the 24 months immediately prior to application. Reactivation of a closed license requires payment of \$110.00.

### **Update address information**

Notifications made after 30 days must be made on [this form](#) and include payment of the \$25.00 fee.

### **Print a copy of a CPA license or Firm permit**

### **Request a Letter of Good Standing**

### **File a Complaint**

Additional forms are available on the [Board's website](#).

[CPE Requirements](#)

[Professional Privilege Tax](#)

[License Verification](#)