



Department of
Commerce &
Insurance

Tennessee State Board of Accountancy

Volume 17 | Number 1
Summer 2021

THE BALANCE SHEET

WORKING WITH TENNESSEE CONTRACTORS?

The Tennessee Board for Licensing Contractors requires a certain number of their licensees to submit a Reviewed or Audited Financial Statement with the license renewal application. If asked to perform this service for a client, please be aware of the licensing and peer review requirements for your firm.

Review reports are considered attest services in Tennessee. Before accepting such an engagement, you should consider:

- [Firm permit requirements](#)—A CPA may provide attest services only from a CPA firm that holds a permit issued under TCA § 62-1-108.
- The [cost and requirements](#) of an engagement review and peer review enrollment. All firms offering attest services must have a peer review completed once every three years.

- [Experience requirements](#)—A CPA signing the accountant's report on financial statements on behalf of the firm must have two (2) years of experience in the preparation of financial statements or reports on financial statements, earned in the prior ten (10) years.
- [CPE requirements](#)—CPAs who perform attest services must earn at least twenty (20) hours in the subject A&A as part of the biennial CPE renewal requirement.

The Board investigates several complaints each year involving reports submitted on behalf of a contractor client by a CPA who is not authorized to perform this service. Protect yourself and your practice by ensuring that you have met the requirements for performing attest services prior to accepting an engagement of this kind.

CPE AUDIT

CPAs renewing an Active license must submit a list of CPE credits earned with the renewal application. Each Spring, the Board asks 10% of those CPAs to provide the corresponding CPE documentation.

CPAs chosen for audit include those selected at random from a list of Active licenses, CPAs granted a CPE extension for the 2020 renewal, and anyone required by a consent order to undergo CPE audit.

Notices were sent via email on May 17, 2021. Responses are due by July 31, 2021 and must be submitted through core.tn.gov.

Documentation of credits may be supplied in one of two ways:

1. Uploading a PDF document to the audit response application containing all relevant CPE certificates for the 2019-2020 reporting period; or,
2. CPAs using the NASBA Audit Tool to store and track credits may choose to log into their account and select to submit credits for review in lieu of option 1.

Respond to the audit by accessing your account at core.tn.gov and selecting "CPE Audit Response" from the list of applications. Your audit submission is complete only after this step is accomplished.

Staff will review your audit submission and notify you of the result.

LICENSE RENEWALS

Renewal applications for CPA licenses and firm permits expiring December 31, 2020 are available until June 30, 2021. CPAs not wishing to renew may submit a request to close the CPA license by June 30, 2021.

In 2020, 256 CPA licenses expired due to non-renewal, and each must undergo the reinstatement process to regain good standing.

Renewal requirements differ according to license status and other factors.

CPA/PA Licenses			
License Status	Renewal Fee	Late Fee	Additional Requirements
Active	\$110.00	\$100.00	Must attach list of CPE credits earned
Inactive, under age 65	\$110.00	\$100.00	No CPE Required
Inactive, age 65 or older	\$0.00	\$100.00	No CPE Required
Probation/ Suspended	\$110.00	\$100.00	Must attach list of CPE credits earned*
Retired, under age 65	\$110.00	\$100.00	No CPE Required
Retired, age 65 or older	\$0.00	\$100.00	No CPE Required
Active Military	\$0.00	\$100.00	Must submit supporting documentation
Disabled	\$0.00	\$100.00	Must submit supporting documentation

Firm Permits			
License Status	Renewal Fee	Late Fee	Additional Requirements
Firms Offering Attest Services	\$50.00	\$100.00	Must attach most the firm's most recent peer review report and acceptance letter
Non-Attest Firms	\$50.00	\$100.00	No Attachment Required

Non-renewed licenses and permits will be subject to reinstatement requirements on July 1, 2021. [Accountancy Rule 0020-01-.08](#) outlines your renewal obligation and the requirements to reinstate an expired license. You may apply for reinstatement of an expired license through your account at core.tn.gov. The reinstatement application must include payment of the \$250.00 application fee and certificates supporting 80 hours of CPE in [technical subjects](#), earned in the six months prior to the application date.

Board Members

Kevin Monroe, CPA, Chair
 Jack A. Bonner, Jr., CPA, Vice-Chair
 Larry Elmore, CPA, Secretary
 Janet Booker-Davis, CPA
 Pamela Church, CPA
 Stephen E. Eldridge, CPA
 Gregory Gilbert, CPA
 John Griesbeck, CPA
 Gay Moon, CPA
 Todd Skelton, Attorney Member
 Judy Wetherbee, Public Member

Staff Members

Wendy Garvin, Executive Director
 Sharron Waugh, CPA, Investigator
 Leann Blair, Education Coordinator
 Karen Condon, Administrative Manager
 Scott Force, Licensing Coordinator
 Laura Pecunes, Administrative Assistant

Board Meetings

The Board of Accountancy meets four times each year. Recent meetings have been held remotely due to COVID 19 concerns; in-person meetings are held in Davy Crockett Tower (500 James Robertson Parkway, Nashville). Committee meetings take place on the day before each Board meeting. Meeting dates, agenda, and minutes are available on the [Board's website](#), which includes information for logging in to remote meetings. The Board has scheduled meetings on the following dates:

- July 27, 2021
- May 3, 2022
- October 19, 2021
- July 26, 2022
- January 25, 2022

Disciplinary Actions

November 2020

Name Kathryn Gupton
Location Hendersonville, TN
Violation Failure to comply with Peer Review requirements
Action Must appear before the Board for reinstatement

Name Fadi Ezzeir
Location Nashville, TN
Violation Unlicensed activity
Action \$1,000 civil penalty

December 2020

Name James R. Bickmore
Location Spring Hill, TN
Violation Dishonesty, fraud or gross negligence
Action \$2,000 civil penalty, voluntary suspension of CPA license, and requirement to complete the three (3) part NASBA Ethics Course prior to December 31, 2021

January 2021—no actions taken

February 2021

Name Danyell Jackson
Location Memphis, TN
Violation Performing attest work without a firm permit or being enrolled in a peer review program
Action \$750 civil penalty and provided proof of completion of 2 hours Ethics course

Name Jordan Kirkdorffer
Location Nashville, TN
Violation Performing attest work without a firm permit or being enrolled in a peer review program; Independence violation
Action \$1,750 civil penalty and CPE course

March 2021—no actions taken

April 2021

Name Barry Gray
Location Covington, TN
Violation Unlicensed Activity
Action \$1,000 civil penalty

Record Retention

Proper preservation of client records and workpapers is a crucial area of your practice. A missing contract or communication can lead to losses in revenue and client confidence. A well-organized approach to record keeping will help you respond to requests from regulators or other authorities. A recent article in the AICPA Journal of Accountancy, [Keep or Toss? A Guide to CPA Firm Record Retention by Jamie Yoo](#), offers practical advice for evaluating your records.



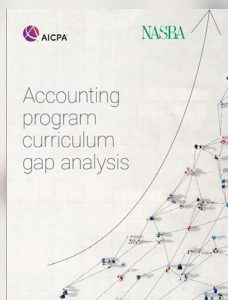
Ethics Consideration and PPP

The Paycheck Protection Program (PPP), created by the Small Business Administration, has posed a challenge for CPAs being asked for guidance from clients.

AICPA's [Ethically Speaking](#) podcast on the topic is a resource for understanding and assessing independence impairment when working with clients on PPP applications and forgiveness applications.

CPA EVOLUTION

Stay abreast of current information in college accounting education. A [new report](#) by the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA) looks at gaps in emerging issues and technology-related curriculum.



2020 IN REVIEW

595

New CPA Licenses

7,668

CPAs Renewed

56

CPAs Reactivated a License

83

New Firm Permits

1,799

Firms Renewed

4

Firms Reactivated a Permit

252

CPAs Changed to Inactive Status

202

CPA Licenses Closed

256

CPA Licenses Expired

69

Firm Permits Closed

26

Firm Permits Expired

TN

Department of
Commerce &
Insurance

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

NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 353 new CPA licenses, and 42 new firm permits, between November 1, 2020 and April 30, 2021.

License #	Name	27870	Zachary D. Grannan	Venturella	27901	Katherine Nicole Bareman	
27974	Brad Lashawn Booth II	27824	Joshua David Hightower	27982	Paul Joseph Malone	28095	Robyn Nicole Sharp
27980	Charles Allen Brand III	28015	Jennifer Dawn Grucci	27875	Peter Joseph Grmeiner	27771	Olivia Noe Burchett
28030	Charles Lee Petty III	27975	Norman Dennis Alexander	27894	Eddie Byrd Jr	27828	Heather Proffitt Gleason
27353	William Bradley Green Jr	27777	Robert Devin King	28064	James Jules Delpy	27960	Adrian R Horning
27787	Melbourne Lamar Norsworthy Jr	27764	Mark Donald Wyzgowski	27998	Benita K Bare	27818	Thea R Winston
27892	Robert Ware Grant Jr	28089	Carlos E DePaz	27760	Raghavendra Kamath Billadi	27633	Cameron Reece McNeer
28077	Joseph Edwin Ward Jr.	27848	Terrice Elaine Watson	27854	Michael Kapono Watson	28025	Katherine Renee Bradshaw
27973	Charles Ray Hall Jr.	27882	Cheryl Elizabeth Jain	28057	Emily Katherine Henson	27754	Michaelia Renee Black
28097	Daniel Steven Johnston Jr.	27959	Haley Elizabeth Greene	27843	Mary Katherine Shealy	27858	Brian Richard Long
28019	Kimberly A Stevenson	28052	Megan Elizabeth Aleman	27986	Jan Kathryn Powers	27951	Garrett Riley Ewers
27927	Ruben Abraham Villa	27850	Sarah Elizabeth Stocks	27866	Renee Kehres	28017	Charlotte Rose DeHarde
27806	Sara Addie Blowers	27708	Jennifer Elledge Dillon	27867	Heitkamp	27928	Kristina Ryan Scruggs
27996	Thomas Alan Browere	27796	Katie Ellen Maxwell	28080	Christopher Kyle Thigpen	28043	Matthew Ryan Kosier
27884	David Alexander Elliott	28066	Bronwyn Elsey Sastry	27750	Keisha LaTise Gilmore	27822	Kimberly S Parish
27895	Luke Alexander Strimaitis	27863	Seth Ethan Walker	27756	Abigail Lea Borland	27852	Anna Scott Lovejoy
28075	Samuel Allan Long	27910	Joela Faye Aaron	28047	Kirby Lee Bennett	28086	Christopher Scott Jackson
27968	Gregory Allen Miller	27907	Andres Felipe Caro	27753	Richard Lee Jones	28056	William Seth Powell
28067	Steven Allen Rimmer	27865	Rachel Felts Durfee	27794	Kristin Leiann Edens	27659	Tana Shea Williams
27746	Steven Allen Rimmer	28035	Dennis Gabriel Green	27905	Allison Leigh Pilgrim	27972	Matthew Stanton Barnes
28002	Jessica Anais Dowell Bennett Andrew Yeargan	27899	Emily Gabrielle Settle	28037	Sarah Lemons Black	28054	Sebastian Storm Braswell
27840	Christopher Andrew Cummins	27759	Cholenahalli Gan Jagadeesh	27905	John Leonard Melgaard	27950	Richard Stuart Johnson
27941	Christina Angela Tschanz	27745	Holly Gilbert Ford	28037	Trent Levi Cloud	28063	Sarah Sweeton Gebelein
27769	Elisabeth Ann Gevers	27745	Holly Gilbert Ford	27984	Alec Logan Smitherman	27989	William Tate Pegg
27913	Jessica Ann Barrett	28004	Leslie Glenn Arnold	27639	Jessica London Stohr	27925	Alexandra Taylor Foote
27871	Kimberly Ann Buckles	27917	William Glenn Benson	27953	Kyle Louis Briner	27748	Charles Taylor Hooks
28083	Leigh Anne Henry	27923	Alexandra Grace Peralta	28007	Patricia Louise Ioas	27879	Lindsay Thomas Bradford
27816	James Anthony Blevins	27798	Hannah Grace Leatherwood	27978	Kaytlin Lowder Dant	27763	Andrew Thornton Hughes
28042	Jeffrey Austin Heavrin	27808	Macy Greer Spry	27969	Peter Luke Torok	27964	Andrew Todd Sholar
27876	Ross Barrett Dillard	27891	Clayton Harris Cooke	28018	Amy Lynn Guglielmi	27757	Kenneth Tyler Goodwin
28074	Grayling Bennett Pruitt	27832	Blair Harrison Prato	28098	Natasha Lynn Lambert	27933	Amy Wallace McDowell
28084	Matteo Bernardo Cazzoletti	28031	Robert Hollis Hillard	27939	Alexandra Lynne Painter	27883	Michael Warren Thomas
28065	Charles Bradley West	27758	Angela Hope Lasater	27792	Kaleb M Duckworth	27838	Jordan Wayne Louth
27790	Timothy Brock Oliver	28032	Christen I Wilcox	27839	Denzel M. Johnson	28026	Brandon West McLarty
27872	Dakota Bruce Pope	27988	Madeleine Isabella Helton	28050	Margaret Mae Baird	27804	Howard William Hildreth
27889	Alexis C. Wade	28076	Thomas Collens IV	27770	Rosa Maria Martinez	27893	Abbey Jolley
27788	Kristin Camille Pruitt	27944	Edward J. Martone	28082	Julia Marie Mayer	27815	Adam Nosek
28088	Hayley Caroline Edmiston	28053	Karly Jaenis Richards	27888	Jaleter Markeyle Daugherty	27970	Alex Britt
28081	Andrew Cayce Still	28014	Braden James Griffiths	27912	Jaiden Maya Gonzalez	27783	Alexander Webb
28051	William Christian Martens	27789	Colby James Siebersma	27861	Daniel McLeod Allen	28009	Allison Mounts
27799	Emily Claire Raspo	28068	Dillon James van Rennes	27833	Eric Michael Efron	28003	Allison Raney
27791	Jessica Claire Dorsey	27997	Eric James Abney	27963	Tanya Michelle Bulkeley	27810	Alyssa White
27860	Eric Clint McDowell	27994	Hunter James Martin	27991	Tiffany Monique Love	27752	Amanda Hasl
27954	Meredith Colleen Whitaker	27809	Cole Jameson Durant	27779	Patricia Monroe Bell	27755	Amanda McCage
27765	Katherine Collins Murphy	27809	Cole Jameson Durant	28045	Carlos Monroy Landeros		
27929	Marcus D. Bowman	28013	Sydney Jane Puffer	27903	William Myles Brady		
		27987	Anthony Jay Lettich		Clemmons		
		27936	Amy Jo Larkin		Thomas N Masters		
		27772	Benjamin John Russell		Nathaniel Nicholls		
		27859	Christopher John Alexander		Newcomb		
		27924	Kelsey Johnson		Ashley Nicole Jagers		

NEW CPA LICENSES ISSUED (CONTINUED)

28029	Andrew Word	27864	Emma Nguyen	27829	Kevin Chubet	28071	Robert LaRose
28091	Anshuman Singh	27803	Erika Paul	28027	Kevin Regan	27817	Robin Smith
27862	Ansley McMurry	28000	Ethan Holmes	28005	Kevin Ritter	28092	Ryan Maddigan
27890	Anthony Falcone	27782	Fady Zakhary	27802	Kira Wheat	27985	Ryan McGrath
27906	Arathi Seshagiri	27977	Grant Thames	27945	Kori Bowling	27896	Ryan Moyers
27651	Arthur Smith	28085	Grant Wilds	28001	Kristen Dye	27762	Saele Lele
27775	Ashley Sanders	27831	Guy Thornton	27873	Kristin Locke	28055	Salina Newton
27751	Ashlyn Blanchard	27930	Hannah Foust	27947	Kyle Konetski	27908	Samantha Brown
27766	Austin Cartwright	27749	Hannah Hammer	27846	Kyle Sitzler	28023	Samantha Pietsch
27780	Blake Hise	28069	Hannah Thomas	28038	Lindsey Dunn	28028	Samuel Hall
27957	Blake Jacobs	27918	Hayden Williams	28070	Logan Hicks	27853	Sara Goodwin
28062	Bradley Shaw	27990	Heidi Runion	27955	Macey McKenzie	27898	Sara Woodall
27826	Brandon Brooks	27836	Himanshu Manocha	27703	Mackenzie Johnson	27868	Scott Fovel
27967	Brandon Staback	27837	Hong Yang	27915	Mae Tamim	28048	Sean Diver
27793	Braxton Hicks	27696	Iris Shao	28073	Magen Smith	27919	Sean O'Brien
27920	Brendan Simpkins	28034	Jacob Hollinsworth	27835	Makayla Hurd	27946	Selwyn Gerber
28022	Brian Givens	27904	James Boyd	27797	Marcus Davenport	27931	Sergio Cappelletti
28049	Brienne Einstein	27781	Jason Ryder	27813	Marilyn Fowler	28094	Shaun Albee
28021	Brooke Fye	27921	Jason Vizzerra	27916	Mark Dickenson	27979	Shauna Carothers
27962	Carlos Salcedo	27795	Jason Zeleznik	27943	Matthew Kranz	28093	Shelby Pllum
27654	Caroline Roddy	27773	Jeff Letner	27714	Matthew LaPenta	28012	Sloane Reed
28010	Catherine Ernest	27934	Jennifer Dolinger	27844	Matthew Park	28036	Stephanie Goings
28072	Cathleen Capps	27747	Jequira Thompson	27827	McKenzie Knych	27948	Stephanie Hunt
27911	Christina Rounds	27768	Jing Gao	27851	Mckenzie Reynolds	27937	Stephen Reed
27821	Christopher Hall	27932	Joel Waddell	27774	Melissa Schneider	27909	Steven Reiss
27842	Christopher Huffines	28033	Joseph Morris	27885	Meng Zeng	27811	Tanner Priest
28040	Chuxin Zheng	27877	Joseph Reinhardt	27761	Michael Jones	27965	Taylor Bailey
27999	Claire Edwards	28059	Joseph Trice	27886	Michael McElwain	27887	Thomas Moran
27847	Connor Bennett	27971	Josh Beaty	28041	Michael Yared	27776	Timothy Partridge
27922	Courtney Ellis	27819	Julia Sisson	27880	Molly Maclin	27767	Tori Dunn
27856	Daniel Carter	27857	Julia Wilson	27845	Monica Breland	27956	Trevor Glover
27878	Daniel Loa	28090	Julianne Harkness	27692	Naishadh Kshtriya	27938	Tyler Portanova
27801	Daralyn Lopez	27902	Justin Leverette	27900	Natalia Lushina	28046	Victoria Wolfe
27966	Dave Fentress	28061	Justin O'Rourke	27869	Nathaniel Jacobs	28006	William Holbrook
27717	David Friedt	28039	Justin Sims	27976	Nicholas Zini	28060	Xing Fan
27940	Douglas Bradley	27993	Kaci Jones	27784	Olga Solomon	28008	Yahong Tao
27849	Duncan Fletcher	27874	Kaitlin Bunch	28016	Patrick Austin	27800	Yashodhara Rajulapati
27855	Elizabeth George	27958	Kaitlyn Peay	27992	Philip Davis	27720	Yawei Fei
27961	Ellen Lundy	27807	Kathryn Jeronimus	28011	Rachel Lemonis	27814	Yujie Jiang
28079	Emily Adamson	27935	Kathryn Lepp	27785	Reed Graham	27926	Yushu Ma
28024	Emily Parsley	27914	Katie Finn	27897	Reiko Yamaguchi	27841	Yuxiao Zhang
27687	Emily Riley	27983	Kayla Gladden	28078	Robert Harness	27825	Zachary Workman

FIRM PERMITS

4814	Monster Accounting CPAs and Associates LLC	4801	Petty CPA PLLC	4786	Premier Accounting Solutions Inc.
4813	Prescient Assurance LLC	4797	Scarlett Loy CPA PLLC	4779	June Yamada CPA
4812	Lewis CPA LLC	4795	Kraft CPAs PLLC-Chattanooga Office	4783	Holmes & Swafford CPAs
4811	Blue Ribbon Accounting LLC	4798	Blankenship CPA Group PLLC	4778	Bryant & Greer CPA'S P.C.
4810	Dennis Gabriel Green CPA	4799	Clinton Hauser	4776	Mark Womack CPA
4806	Furlong CPA	4796	Charles Morris CPA	4775	Clear Day Accounting
4785	G.M. Combs & Co. Inc.	4782	Josh Ramsey CPA	4773	Harnarmoll LLP
4809	Olde Oak CPA	4794	Alana K. Vick CPA PC	4771	Diana Landa CPA
4808	Harris CPA Solutions PLLC	4792	John Colwell CPA	4770	CliftonLarsonAlen LLP
4807	Laura Thornton CPA	4784	Terrell Ray Bell CPA LLC	4769	Purtee CPA PLLC
4804	Assurance Accounting & Tax Company	4790	Brian Manthe CPA LLC dba Legacy CPA	4768	Nathan Spiess CPA
4805	Providence Group LLP	4791	Frye CPA LLC	4767	Aprio LLP
4802	Adrian R. Horning CPA	4788	Ernst & Young LLP-Nashville	4766	Jonathan Panter CPA
4800	Keefe McCullough	4781	Summit Accounting Services LLC		
		4787	Polaris Accounting & Tax LLC		

DELINQUENT RENEWALS

**As of May 26, 2021, the following licenses are in a delinquent status for non-renewal on or before December 31, 2020.
Non-renewed licenses and permits will be subject to reinstatement requirements on July 1, 2021.**

License #	Name	17014	Stephen G. Christison	9728	Michael Ford	10144	Connie J Jackson
24334	Ted Glen Achorn Jr.	15194	William Scott Clark	5772	Gary C Forrester	10852	Teri-Ann W James
16886	Karen M. Alexander	9904	Thomas Duane Claud	8496	Breneada Yvonne Frame	11826	Jay Henry Jarrett li
25656	Jodey L Altier	22474	Cindy Clemons			4132	Irving L Jason
15746	Michelle Renee Anderson	16048	Pamela M. Cody	16410	Hannah Elizabeth Franklin	17750	Adam S. Jessie
		6798	Bruce E Collins			20780	Chase Howard John
12390	Kenneth R Ashe	6238	Jane E Condurelis	25148	Alyson Rose Freeman	13402	Joseph Darby Johnson
21698	William Ashworth	14802	Dan Conley	21974	Carol Ann Gardner	20548	Lynn Flythe Johnson
8718	Paula Gish Babcock	21006	James Conn	3536	Thomas P Garrigan	6068	Robert M Johnson
26606	Parks Barker	9376	George M Coode Jr	5854	Sheila Curbo Geeslin	6810	Deborah G Jones
21466	Cheri Pitzer Barner	25638	Kristin Cook	3532	David E Goff	15982	Jonathan Scott Jones
17366	Randy A. Barnes	24890	Erick Patterson Cooper Jr.	26858	Morgan Chandler Goodwin	24994	John Thomas Jordan
27312	John Barnes					6984	Leslie A Kaplan
18958	Latasha Barnes	23520	Lauren Cooper	2106	Larry L Goodwin	2932	Dale A Keasling
13856	Earl Bradford Barnett	15466	Lloyd Byron Craig	27492	Garrison Gracey	24706	Sarah Ellen Kelley
24238	Anthony Carrillo Barreto Jr	12888	Thomas Miller Cross	19378	Paul Brody Granger	9324	Michael L. Kennedy
		21342	Nicholas Crowe	25510	Lillian Granger	25994	Kyle Kennedy
6274	Anthony Barrett Barrett	15588	Mary Jo Crowell Wiggins	16814	Edward S. Green	24874	Cha Khang
6154	Alvin R Bates	7704	Charles F Crumby	10714	Rick Greene Greene	22294	Christopher King
15236	Mark R. Batson	25730	Anthony Joseph Cuccia	21962	John David Griesedieck	25914	Shane Andrew Kinnear
24744	Diane Battles	26656	Kelly Marie Culp	16848	Jason Griffith	6904	John A Koerner
26898	William Daniel Behrens	19890	Eric W Cummings	11824	Douglas Martin Grochau	10990	Janet Devasher Kolb
19872	Nicole Belflower	25672	Braxton Dallas			11638	Christina Weir Krueger
8236	Bobby K Bennett	17346	Richard Alan Davis	6690	A Laverne Grove	24498	Ruth Kuykendall
25860	John Jackson Bentley	25760	James Davis	25634	Marcus E.J. Gullen	9928	Catherine A Lagotte
16472	Joseph Michael Berry	16144	Julie Ray Dean	23370	Wagner Andrew Gurkin	7154	Susan Nowell Lange
27314	Abhishek Ashok Bhatt	1168	Joseph F Decosimo	11820	Danny Jerome Haile	17146	Jerry A. Lawrence
15276	Ted S. Biderman	20572	Tania A Defriese	11698	Jimmy Mark Halbrook	7152	John D Lawrence
25560	Lakenya Bills	23954	Lacy Delon	19366	Stephanie Marie Hall	19110	Michael J Lemarbre
23036	Glen Edward Black	26982	Ryan Christopher Devault	22648	Laura Montague Haltom	25352	Marshall J Levinson
18582	Sedrick D Blake			16160	Patti W. Hammack	11310	Timothy A Lewis
7580	John Henry Bond Iii	18880	Heather H Diebold	3360	William C Hardy	26954	Juan Li
26628	Barbara Spence Borczak	26474	Thomas Michael Difranc	25192	Sarah Harris Harris	25174	Jesse Wolf Lilligren
				23022	Thomas Scott Hart	16574	Jennifer S. Lineberger
24980	Elizabeth Borgese	25592	Chinenye Nneamaka Dike	23104	Joshua Ryan Harvey	26356	Yibei Liu
24866	Emily Boyer			22424	Erin Ross Haynes	7502	Victor Mark R Lively
25788	Bret Brinkmann	25928	Menloe Jamaal Dixon	25670	Jillian Hayward	6748	Anne Livingston
26912	Lauren Cundiff De Brizuela	6988	Michael G Dorosh	4794	Harvey Heidelberg	8352	Mark D Loftis
		21774	Gary Michael Dover	8866	Gary Paul Heinemann	24380	Lorena Lopardo
21734	Jodie Starkey Brockman	9970	Wendolyn S Dunavant	9044	George T Hicks	25738	John Whitson Lowe
18562	John Brooks Jr.	4356	Glenn D Edwards	18594	Benjamin Heath Hilton	25626	Abby Maier
17526	Keith Dwayne Brown	7728	James M Eidson	21616	Michael Ryan Hinote	4918	James A Marks
7524	K Sam Brown	25370	Mohamad Abdullah El Mohtadi	9292	Marilyn G Hinson	26406	Jacqueline Irene Marsh
17326	Christopher Thomas Brown			9758	William C Hitchcox	5092	Gary N Martin
		21996	Anita Jo Elliott	14440	Edward L. Hoffner	27094	Dylan Thomas Martin
14740	David Andrew Bull	19766	Lindsey Elliott	21658	Emily Marie Holesinger	14420	Mary Ellen Mathews
25680	Sarah Alayne Bumps	17390	Kristi Stone Elzinga	11562	Stacey Regina Ervin Holliman	26052	Gabrielle Monique Mathews
4560	Ted A Burkhalter	11280	Susan M Emert				Sean E Mayeux
11486	Stephen Johnson Burns	21028	Henry G Enriquez	26544	Edwin Earl Holt	20014	John McAdams
8230	Mark E Campbell	19304	Lori A Erbe	23752	Anna Felicia Hooker	2498	McAdams
15450	Cheryl Lida Cannella	22328	Sarah Ann Ersin	25836	Chad Hopkins		Gary E McCarter
24738	William Allen Caputo	26140	Guy Preston Evans	17490	Joseph Curtis House	3624	Mack Evans McCaul Jr.
17976	Derek A. Carlson	13394	Ira Nathan Fain	26764	Kaci Howard	8452	Phillip T McCollough
14542	Alan G. Carmichael	5574	Robert D Fesler	10232	Deborah L Howitt	5052	Diane B McCord
26796	Parker James Cassidy	18952	Michael F Finnegan	17446	Michael W. Howland	7926	Andrea McCracken
18906	Jeffrey A Cast	21914	Jessica Michelle Fioranelli	7266	Larry C Howlett	23564	Ryan Scott McCutcheon
23032	Kimberly Michelle Cathey			21396	William Newton Howorth	18460	Patrick Sanford McDavid
		26500	Benjamin Fischer			22472	Kristine W McDougal
22340	Gregory B Chaliff	3142	Wayne R Fitch	21372	Mary Hsu	14046	Kenneth McGinnis
18916	Henry Wah Chan	22554	Amanda Ruth Fletcher	23238	Stephen Mark Huffman	6858	Gregory Dale McIlvain
15162	Lawrence F. Chernauskas	8568	Barry J Flynn	17022	Kimberly J Hutchinson	21660	Andrew Dean McVay
		15788	Peter A. Fontaine	10292	Deanna S Iskowe	18852	Michael Scott Meade
20650	Stephanie Ann Chittom	23944	Shirley Ann Ford	7002	Michael D Jackson	23958	

DELINQUENT RENEWALS (CONTINUED)

26450	Eric Mebruer	21154	Catherine Mcwilliams Perkins	19414	Carolyn Boron Sprowles	14986	Holly Walker
24776	Corinne Merriman			24646	Jeremy Lynn Stafford	8620	Michael Anthony Wall
6832	Paul E Migut	27238	Robert Mark Peters li	25794	Laura Stewart	12514	Douglas Bradley Walsh
21134	Robert Milam	24282	Shawna R. Plummer	10294	Birgit Strickland	13780	Michael Jr Warner
17370	Tracey Kail Millard	8190	Leslie Yocom Porte	13914	Dillard L Sumner Jr.	24680	Emilia Waszkielewicz
4266	Sam A Miller	18308	Maryanne Porter	20682	Stephen George Sundstrom	25902	Morgan Leigh Watkins
1846	James D Miller	25712	Leah Price Price			25084	Katelyn Watts
20386	Kristopher David Miller	11880	Allyn Joyce Pruitt	11602	Susan Marie Surber	12616	Douglas Michael Weber
26246	Leah Elizabeth Miller	22256	Martha Norris Rauch	9704	David Marshall Tarver	10512	Leroy I Wertheim
22618	Cynthia Millican	21898	Michael W Ray Jr	12396	Sherry E Taylor	24790	Jaclyn Ann White
570	G William Moore	27208	Bobby Montgomery Rector	22906	Christopher Steven Taylor	4856	Robert L White
14974	Jason C. Morgan					23352	Kenneth M. White
26768	Nichalous Clayton Mullins	12230	Denise Angela Redd	3436	Don Taylor	26234	Aaron White
		13190	Rochelle S Reding	23828	Jacob Taylor	15130	Andrew C. Whitt
21814	Emma Magee	4652	Robert H Reed	15750	Yoshimasa Terauchi	23002	Dorothy Victoria Orth Wieczynski
		24640	Catherine E. Reid	10960	Charlotte N Thomas		
18244	Traci R. Murphree	22946	Chad Reid	27142	Anne Thomas	19016	Joan Frances Wilburn
12608	Margaret K Murphy	3246	Ruthie G Reynolds	27018	Caleb Thomas	22438	Robert Wilhelm
26144	Kevin Michael Murphy	21990	Christopher Shane Rhodes	27140	Margaret Thompson	8878	Jonathan F Wilkey
14316	Kelly Renee Murphy			4786	Steve Thorne	5212	Jerry L Wilkinson
23650	Lentyn A Myers	22110	Joel Ricketts	6588	Holly A Threat	25202	Nicholas F Willenborg
23188	Cara Marie Neighbors	25088	Brittany Faith Rife	14456	Sherry J. Threat	3286	Jimmie D Williams
3514	David L Nelson	14092	Charles C Rigsby	4982	Deborah Tindell	12424	Janet Elizabeth Williams
19618	Erin B Newby	20010	Jeff E Roberts	7482	David W Tipton	25078	Alexander Willoughby
7634	Bob A Newport Jr.	24140	Christopher Jay Roberts	26508	William Davis Townes	20096	David K Wilson Jr
15382	Suzanne Harris Norman	17428	Amy Marie Robertson	9770	Jamie E Townsend	17364	David Elliott Wilson
15644	Ellen Needler Osbon	23216	Seth N Rudd	17358	Christopher K. Townsend	27406	Jack Wilson
12988	Cynthia Jane Osborne	14594	Andrew Ruffner			25786	Orin Wilson
22150	Sarina Elizabeth Oster	5698	William R Russell Jr	24550	Brent William Travers	25184	Rachel Wilson
15340	Rick Oster	21142	Anna V Russinova	17738	Troy Johnston Tschantz	1292	Theodore M Winestone
18476	Jennifer K Oswald	21444	Brian Jason Sansom	5740	Randal T Turner	7350	Ted Keith Wiser
4926	Dennis C Overton	3428	David W Santi	17586	Jason Wayne Turns	5054	Robert B Witt
7006	Tim M Oxley	10954	Thomas S Schumpert	25004	Cole Phillip Tyrell	7326	Kenneth Richard Womack
16036	Richard Charles Page Jr.	4620	James C Scott	11536	Joseph T Tyson		
6664	Jack W Page	15138	George R. Seals	19278	Julie L Umsted	10748	Henry Womack
19816	Gina Maria Paoli	26454	Yutong Shang	25354	David Clayton Underwood	8174	Johnny N Woodard
13740	Asoke Augustine Papaly	21264	Rashmi Sharma			9992	Michael T Woods
23676	Melissa Martin Paris	5736	James S Shaver	9738	Gregory M Urban	3386	Leyton L Wright
20486	Jennifer L Parks	22728	Samuel F. Smith	27136	Kara Vaught	21884	Richard N Wright
13004	Jeffrey M Pate	22500	Geoff Smith	5540	Diana M Veazey	25214	Kimberly Denise Young
26618	Dawn Gillespie Patrick	25444	Patricia Smith	26062	Tyler Vieth	20942	Alaine Marie Zachary
26600	Nicholas Patrick	25576	Matthew Snow	24720	Jeremy Chad Vokt	22680	Dan Zittnan
4874	Barry S Patterson	12706	Joseph Michael Soisson	3154	Paul S Wachter	26590	Logan Zurhellen
26470	Hailey Payne	17984	Amanda Victoria Speed	6920	Randall E Wade	26686	Joel Zwiers
17404	Michael J. Peck	4398	Thomas H Spencer	17668	Tara Nelson Wade		

DELINQUENT RENEWALS - FIRM PERMITS

Permit #	Name	1089	James S. Shaver, CPA	4681	Silver Star Bookkeeping & Tax PLLC
4308	Angela Whitlock, CPA	1234	Jon Wilkey CPA, P. C.	4700	Solomon Accounting Group LLC
4011	B And H Tax Services	2374	Kenneth R. Womack, CPA	3353	Stephen E. Owenby, CPA
3158	Barbara M. Young, CPA	3579	Kristie L. Jones, CPA	3216	Steve Christison Consulting
3651	Bragg Financial Solutions, Inc.	4742	Lawhorn CPA Group LLC	1162	Summit Accounting Services
4045	Brian F. Kidd, CPA	4753	Marcy Binkley, CPA	1325	Ted M. Winestone, CPA
4483	Burroughs & Associates LLC	3157	Mark J. Boatner, CPA	2681	Thomas D. Butchko, CPA
2649	David Clothier, CPA	4094	Mark L. Curtis, CPA	4478	Timothy E. Carr, CPA
4165	E. J. Pelton	1314	Nancy P. Williams, CPA	4590	Tm2 Accounting Solutions, LLC
1056	G. R. Rush & Company, PLLC	895	Newton, Combs & Co., PC	4577	Tresa Y. Scott, CPA PLLC
2054	Gary Carl McClain, CPA	4616	R. A. Watts PLLC	1246	Vawter, Gammon, Norris & Co., PC-Memphis
259	George M. Coode, Jr., CPA	2813	R. Darren Sanford, CPA	4042	W. Roger Fitch CPA
4707	H A Beasley & Company PLLC	2401	Rhonda L. Carter, CPA	2259	William A. Payne, CPA
4465	Homer Glen Rowe	1099	Russell A. Siegfried CPA, PC	2412	William L. Taylor, II, CPA
2475	James B. Hand, CPA	3207	Sharon R. Conder, CPA		

ONLINE SERVICES

The Tennessee State Board of Accountancy strives to provide the most efficient services to our CPAs. A majority of license applications can be found in the online licensing portal, core.tn.gov. Online application submissions allow you to attach relevant documents and transmit directly to the Board.



In addition to license renewals, the following services are available through your account at core.tn.gov:



INITIAL LICENSE APPLICATIONS
for CPA license
and firm permit



STATUS CHANGES
Inactive Status
Reactivation of Closed or Inactive License
Closure of a CPA License
Reinstatement of Expired License



CONTINUING PROFESSIONAL EDUCATION
CPE Audit Response
Pre-Approval of Non-registered CPE Course



REPLACEMENT WALL CERTIFICATE



LETTER OF GOOD STANDING



ADDRESS CHANGE
(if submitted within 30 days of change)



CPA NAME CHANGE

Learn more about application and status change requirements on the Board's [website](http://www.tn.gov).

Contact Information

Mailing Address:

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

Telephone:

Phone: 615-741-2550
Fax: 615-532-8800
Email: 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