



Department of
Commerce &
Insurance

Tennessee State Board of Accountancy

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Winter 2021

THE BALANCE SHEET

2021 RENEWAL REQUIREMENTS

It is renewal time for CPA/PA licensees and firms with an expiration date of 12/31/2021.

Renewal applications are submitted through your account at core.tn.gov. Timely renewal is important, as a late fee is assessed for licenses not renewed within thirty (30) days of the expiration date. Licenses not renewed within six (6) months of the expiration date will be subject to reinstatement requirements.

CPA firms and all odd-numbered CPAs/PAs should have received a postcard with renewal information. If you are due for renewal but have not received a postcard, take a moment to make sure the Board has a correct address on file for your license. Your address is displayed in your core.tn.gov account after clicking "Select" in the section "Manage your license, permit, registration, or company filing." You may choose the address change application from that screen if necessary.

Familiarize yourself with the [Continuing Professional Education](#) requirements for your license. If you have not met the CPE requirements for renewal and are no longer in public practice, you may change the status of your license through your account at core.tn.gov. You must request a change to Inactive status before the license expiration date.

CPE Documentation

The listing of CPE courses completed for your reporting period must include the sponsor's name, date(s) of training, title of program, CPE subject code and CPE credit awarded. This may be in the form of a list of your own, a transcript issued by the CPE sponsor, or a copy of your compliance report from the NASBA Audit Tool. CPE certificates are required only if you are selected for audit in the spring.

Active Military Documentation

Confirmation of continuing active service, such as active-duty orders.

Disabled Documentation

Confirmation of continuing disabled status, such as a letter from a physician or confirmation from a federal or state disability program.

Continued on page 2.

BOARD MEMBER APPOINTMENTS

Governor Bill Lee has appointed W. Robert Vance, CPA, to serve a three-year term on the Board of Accountancy as a CPA representative of West Tennessee.



Robert Vance

Robert is a forensic CPA and forensic economist concentrating his practice on business valuation, divorce litigation support, commercial lost profits and personal injury economic damage calculations, forensic investigations, and expert witness testimony. Robert is the principal of Forensic & Valuation Services, PLC in Memphis, Tennessee.

Robert is a member of the American Institute of CPAs (AICPA), National Association of Certified Valuators and Analysts (NACVA) and National Association of Forensic Economics (NAFE). He is a Past-President of the Memphis Chapter of the Tennessee Society of CPAs (TSCPA) and is the Past-Chairman of the Forensic & Valuation Services Task Force of the TSCPA. Robert has served as an officer on several non-profit Boards and is a frequent speaker both locally and nationally.

2021 RENEWAL REQUIREMENTS (CONTINUED)

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

THANK YOU STEPHEN ELDRIDGE

Stephen Eldridge has completed his final term as a member of the Board of Accountancy, having served since July 1, 2012. Mr. Eldridge was elected as Board Secretary in 2016 and as Vice-Chair in 2017, a position he held for two years. He was a valued member of the Licensing, Enforcement, and Executive Committees.



Stephen Eldridge

The Board appreciates Mr. Eldridge's dedication to ensuring protection of the public while regulating accountants in Tennessee.

Board Members

The Board is composed of nine CPAs—three representing each Tennessee Grand Division, one attorney member, and one public member.

West Division

Pamela Church, CPA
John Griesbeck, CPA
William R. Vance, Jr, CPA

Middle Division

Kevin Monroe, CPA, Chair
Gay Moon, CPA
Janet Booker-Davis, CPA

East Division

Jack A. Bonner, Jr., CPA, Vice-Chair
Larry Elmore, CPA, Secretary
Gregory Gilbert, CPA

David Crenshaw, 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

CPE AUDIT RESULTS

CPAs with Active status must confirm compliance with CPE requirements by including a list of CPE credits with the license renewal application. Each year, the Board selects 10% of those licensees for a review of CPE credits during the Spring audit. Those selected are required to submit certificates corresponding to the list of credits submitted during renewal.

Board staff has completed the review of submissions for the 2021 CPE audit. For the second year running, we have had a 100% response rate. Of the 547 CPAs chosen for the audit, only eleven (or 2%) were found to be non-compliant with CPE requirements. This is a great improvement over the 2019 audit, which found nearly 11% of CPAs to be out of compliance.

Getting the necessary training prepares you for changes to standards and regulations. You are a member of an esteemed profession—maintaining your continuing education is crucial to providing quality services to your clients.



NOTICE OF PUBLIC RULE MAKING

During its meeting on July 27, 2021 the Board adopted rules for promulgation.

The proposed rule changes pertain to educational requirements for individuals wishing to enter the certified public accountant (CPA) profession and have been created to encourage uniformity among the 55 U.S. jurisdictions. Proposed revisions include recognition of accrediting organizations by the Board, description of what qualifies as accounting education, and the addition of course content in areas such as digital acumen and data analytics.

The Tennessee State Board of Accountancy (“Board”) will be conducting a Rulemaking Hearing on Tuesday, January 25, 2022 at 9:00 A.M in Room 1-A of the Davy Crockett

Tower, 500 James Robertson Pkwy., Nashville, TN 37243. Pursuant to the Tennessee Open Meetings Act (Tenn. Code Ann. § 8-44-101, et seq.), the above-referenced hearing is open to the public. If you have any comments regarding the rules, you may either submit your written comments in advance of the Rulemaking Hearing to Maria P. Bush, Associate Counsel at (615) 741-3072, electronically at Maria.P.Bush@tn.gov, or appear at the rulemaking hearing in person to make your comments on the record.

A copy of the rules to be considered at the rulemaking hearing can be viewed online at: https://publications.tnsosfiles.com/rules_filings/09-23-21.pdf



Have you met the state specific ethics (SSE) requirement for renewal? Are you sure?

- Licensees are required to complete a Board-approved two hour state-specific ethics course each renewal period.
- The Tennessee State Board of Accountancy has approved only one SSE course.
- Registered or Exempt CPE providers may apply to be SSE sponsors
- Approved sponsors are listed [online](#)
- Only this course fulfills your ethics requirement for renewal.

ELMORE JOINS NASBA BOARD OF DIRECTORS

The National Association of State Boards of Accountancy (NASBA) works to advance the effectiveness of Boards of Accountancy in all jurisdictions through the work of committees and task forces, spearheaded by the Board of Directors. The NASBA Board of Directors is composed of a Chair, Vice Chair, Past Chair, nine Directors-at-Large and a Regional Director from each of the eight Regions.

Tennessee Board Secretary Larry Elmore has been named as Regional Director for the Southeast Region, a position previously held by Tennessee Board Vice-Chair Andy Bonner. Tennessee Board members and staff are involved in several NASBA committees, ensuring that the interests of our licensees and the State of Tennessee are represented, and enhancing the common interests of all those in the accounting profession.



Larry Elmore

- Administration & Finance Committee (Andy Bonner)
- Audit Committee (Judy Wetherbee)
- CBT Administration Committee (Pamela Church)
- Ethics Committee (Greg Gilbert)
- Nominating Committee (Janet Booker-Davis)
- Peer Review Compliance Committee (Wendy Garvin)
- Uniform Accountancy Act Committee and Relations with Member Boards Committee (Larry Elmore)
- Regulatory Response Committee (Kevin Monroe and John Griesbeck)

ELIJAH WATTS SELLS AWARD

The American Institute of CPAs (AICPA) announced the winners of the 2020 Elijah Watts Sells Award.

The award is given to CPA candidates who have 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 completed testing in 2020. Out of the nearly 75,000 individuals sitting for the exam in 2020, only 89 met this criteria. The Board congratulates two Tennessee candidates for their achievement in receiving this award.

Natasha Lambert is a graduate of Indiana University with a Bachelor of Science in Accounting and a Master of Business Administration from the University of Indianapolis. Natasha is employed with Cumberland Consulting Group in Franklin, Tennessee.

William Martens is a graduate of the University of Arkansas with a Bachelor of Science in International Business and a Master of Accountancy from the University of Arkansas. Williams is employed with PwC in Fayetteville, Arkansas.

DON'T MISS OUT!

Make Sure We Have the Correct Address

Do we have the correct address for you? Having the correct information helps ensure you will receive renewal notifications and other important communications from the Board in a timely manner.

Your CPA license file contains three addresses:

- Home Address
- Employment Address
- Preferred Mailing Address

The Board also sends notifications (such as renewal reminders) by email. Be sure to keep us up to date if you change your email address.

Any changes must be reported to the Board within 30 days. Board staff can update your file with written notice from you (mail, email, or fax). You may also update your address information [online](#). If you wait more than 30 days to report your address change, you must pay a fee of \$25.00.



Disciplinary Actions

May 2021

Name Larry's Tax and Accounting Service
 Location Memphis, TN
 Violation Unlicensed activity
 Action \$1,000 civil penalty

Name K & S Bookkeeping & Tax
 Location Newport, TN
 Violation Unlicensed activity
 Action \$1,000 civil penalty

June 2021

Name Joebutch & Company LLC
 Location Tucker, GA
 Violation Unlicensed activity
 Action \$1,000 civil penalty

July 2021

No Action Taken

August 2021

Name Scott Dahlberg
 Location Franklin, TN
 Violation Dishonesty, fraud or gross negligence
 Action Revocation of CPA license

September 2021

Name Miriam Wells
 Location Athens, TN
 Violation Dishonesty, fraud or

Action gross negligence
 Revocation of CPA license

Name Glenn D. Edwards
 Location Nashville, TN
 Violation Failure to comply with peer review requirements and providing attest services after firm permit expired
 Action \$2,250 civil penalty

Name Rick Harrison, CPA
 Location Memphis, TN
 Violation Failure to provide proof of accepted peer review pursuant to the terms of the Consent Order
 Action Revocation of firm permit

Name Melissa Bowers
 Location Murfreesboro, TN
 Violation Failure to comply with peer review requirements and providing a false statement on a renewal application
 Action \$2,000 civil penalty

October 2021

No Action Taken

Election of Officers

The Board of Accountancy annually elects a chair, vice chair and secretary from its members. Officer Elections were held at the Board's meeting on July 27, 2021.

Chair:
 Kevin Monroe
 Vice-Chair:
 Andy Bonner
 Secretary:
 Larry Elmore

Board Meetings

The Board of Accountancy meets four times each year. 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 live meetings or replaying a prior meeting. The Board has scheduled meetings on the following dates:

January 25, 2022 October 25, 2022
 May 3, 2022 January 31, 2023
 July 26, 2022

SAVE TIME...APPLY ONLINE

The online licensing portal core.tn.gov allows you to renew your CPA license or firm permit quickly and conveniently. The portal offers resources beyond license renewals and includes applications to reactivate or close a license, change your address information, and much more. Online application submissions allow you to attach relevant documents and transmit a request directly to the Board.

- Initial license applications—CPA license and firm permits
- Status changes—Inactive status, CPA license closure, reactivation, reinstatement
- Continuing Professional Education—Audit responses, Pre-approval requests
- Address/Name change
- ...and more



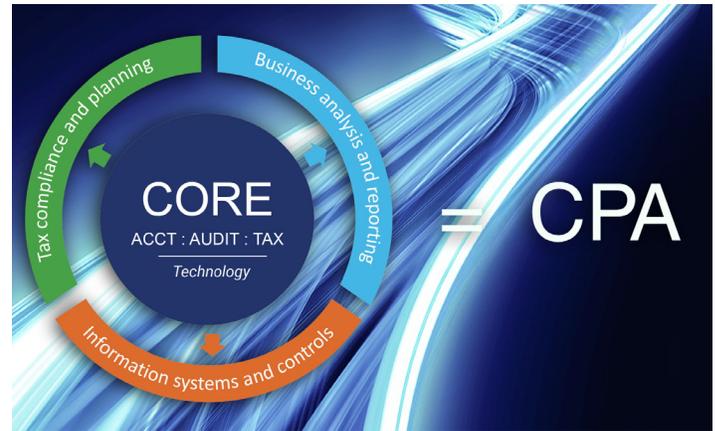
CPA EVOLUTION

The AICPA report 2019 Trends in the Supply of Accounting Graduates and Demand for Public Accounting Recruits shows that the accounting profession requires new skill sets because of the rapid advancement of emerging technology, especially in data science and analytics. This is changing how business is conducted within the profession and with what parties those within the profession interact and engage with on a daily basis. As a result, non-accounting graduates make up about 31% of all new graduate hires in public accounting — an increase of 11% from 2016 to 2018.

Technological innovation is impacting the profession and creating new marketplace demands. These innovations are creating new opportunities for CPAs, both in terms of the types of services they perform and in how those services are delivered. Accounting graduates and newly licensed CPAs must have the skills and expertise to support the growing technology demands.

A growing percentage of large-firm mergers involve non-CPA firms. The technologies discussed previously have impacted revenue generation of traditional compliance-based accounting services. Firms are expanding their services to incorporate niche areas such as cyber security, human resources, IT, wealth management, litigation support and more. This is creating new opportunities for CPAs, both in terms of the types of services they perform and in how those services are delivered.

All of these emerging technologies are creating new marketplace demands and opportunities for the accountancy profession. This means new skills are needed by those in the profession to continue to serve organizations and the public.



One of the ways the profession seeks to address this trend is through the CPA Evolution project. This project strives to ensure that CPAs can support an accounting profession that plays a critical role in protecting the public interest. CPA Evolution is a combined NASBA-AICPA initiative aimed at evolving CPA licensure to reflect the skills and knowledge CPAs increasingly need in a technology-driven marketplace. The new model will:

- Maintain a strong core with accounting, auditing, tax, and technology
- Ensure a deeper knowledge in three primary disciplines
- Enhance public protection
- Reflect reality of practice, with adaptability to the changing needs of the profession

Visit the [CPA Evolution website](#) for more information about the new CPA Licensure Model, resources for accounting educators, and more.

New CPA Skills

- Business intelligence
- Information security governance
- Cybersecurity risk management
- Data management
- Data analysis and reporting
- IT audit; risks and controls
- System and Organization Controls

What to Look For

- Fall 2021: Candidate transition policy announced
- July 2022: Exam Blueprint exposed for public comment
- January 2023: Exam Blueprint finalized
- January 2024: New Exam Launches

NEW CPA LICENSES ISSUED

The Tennessee Board of Accountancy issued 331 new CPA licenses, and 31 new firm permits, between May 1, 2021 and October 31, 2021.

CPA	License #	Cook, Kalen Hope	28153	George, Merrin Ann	28401	Kendzorski, David	28309
Agnew, Mary	28430	Cook, Thomas M	28263	Germain, Jon	28291	King, Abby Taylor	28436
Ahuja, Fatehdeep Singh	28382	Cornelius, Samantha Claire	28351	Gibler, Susan	28249	Kinney, Jacob Clinton	28135
Allen, Cary	28106	Cox, Ashleigh	28379	Giles, Kaylee Madison	28410	Kjell, Kelly	28224
Allen, John William	28371	Crafton, Elizabeth Carlisle	28334	Gillespie, Brandon	28209	Klein, Katherine	28253
Anderson, Zachary Ryan	28183	Crawford, Robert Andrew	28058	Glavan, Tyler	28190	Kondo, Yui	28121
Austin, Margaret	28381	Cunningham, Michael	28143	Goodhue, Kenneth Iii	28100	Konstant, Kylie	28355
Bacon, David Foster Iii	28157	Cuzmin, Evgheni Alexandr	28188	Goodwin, Benjamin	28245	Kragel, Kameron	28203
Bacon, Turner Joshua	28323	Danielczyk, Kalie	27778	Goodwin, Kathryn Boysen	28210	Kreb, Jennifer Lynn	28348
Bailey, Rebecca Carole	28247	Darrow, Jacob Tyler	28414	Goth, Jordan	28320	Lafever, Brittany Mariah	28202
Baker, Lindsey	28318	Davis, Connor Dillon	28223	Goyal Pavan Subhash	28393	Lang, Justin Michael	28310
Ballitch, Molly	28272	Davis, Melissa Sue	28118	Gray, Janine Ann	28266	Lange, Zachary	28300
Bargeron, Lia	28226	Dawson, David	28220	Gregory, Haley Nicole	28144	Larson, Erik	28357
Barnes, Jordan	28204	De Sio, Patrick Michael	28254	Grobeck, Kim Ellen	28422	Lavin, Benjamin Rockwell	28288
Barnes, Melissa Jean	28439	Deakins, Leah	28375	Grooms, Aaron	28267	Lawson, Eric Andrew	28102
Barnett, Braydon Richmond	28139	Dennison, Ryan Devon	28109	Hale, Samantha Lynn	28193	Lee, Savannah	28283
Bartlett, Emily Michelle	28238	Dewine, Thomas Jackson	28425	Hall, Goldie D	28305	Leung, Katherine	28282
Bass, Michael Christian	28257	Dhoot, Nilesh	28198	Hamm, Charles	28166	Lile, Codi F.	28125
Batta, Alexander Nicholas	28168	Distler, Madeline Ann	28117	Hannon, Jordan	28279	Linde, Grayson	28326
Baxter, Daniel Dean	28200	Dodd, Cameron	28129	Harper, William Andrew	28427	Lindsey, Lauren Elizabeth	28290
Bay, Kevin Anthony	28281	Doi, Sierra	28278	Harris, Jamie	28155	Litchfield, John Austin	28327
Belcher, Andrew Charles	28243	Duncan, Leigh Anne	28438	Harrison, Charles Blaine	28437	Lou, Yikun	28131
Benson, Cheryl Lynn	28431	Dunlap, Conner	28239	Harter, Seth	28248	Lovelace, Donald	28306
Blumer, Bradley Allen	28304	Dunn, Benjamin Parham	28115	Haugen, David	28154	Luker, Kathleen	28412
Boggs, Breanna Mai	28276	Dunn, Nancy	28405	Hayden, Travis	28409	Maddalena, Mary Elizabeth	28233
Booker, Kristen Denise	28230	Duran, Anthony Joseph	28396	Herbert, Robert Nathaniel	28390	Maley, Zachary	28399
Borne, Zachary	28180	Dutton, James F.	28292	High, Gregory Mckale	28336	Manilow, Paul	28296
Bowling, Karen May	28123	East, David Alexander	28364	Hildabrand, Ross Conner	28420	Marcks, Angela Christeen	28176
Briscoe, Tiara	28237	Ebersbacher, Beegie	28321	Hildreth, Tayler	28301	Markham, Rebekah	28423
Brokamp, Christopher A.	28343	Edwards, Ellen Rose	28426	Hill, Jonathan William	28265	Marple, Alexandra	28182
Brown, Griffin Louis	28383	Eisberg, Andrew	28228	Hitchcock, Joshua	28275	Marshall, Gary Duane	28260
Brown, Latasha Nichole	28302	Eldridge, Douglas Joseph	28195	Hobby, Kathleen	28179	Martin, David Woodward	28251
Brown, Macie Elizabeth	28404	Elkins, Reagan	28133	Hodges, Ashli Symone	28356	Mashburn, Paula D.	28417
Brzozowicz, James M. A.	28205	Elliott, Ryan	28424	Horton, Robert Chase	28096	Maynard, Kelsey	28324
Bucholtz, Steven Joseph	28319	Elshahat, Islam	28141	Howard, Ethan Lawrence	28242	Mcllund, Teresa Marie	28234
Burkett, Morgan Lynn	28171	Evans, Ali	28332	Hsiao, Nathan	28189	Mcdonnell, Kevin Shawn	28365
Burns, Connor	28130	Evans, Taylor Duncan	28293	Huber, Hudson	28194	McCreynolds, Charles B.	28250
Caldwell, Jessica Lynn	28150	Fall, James A Iii	28333	Hughes, Stephanie Kelly	28389	Meadows, Lindsey	28303
Calhoun, Corey James	28429	Faughnan, Caitlin	28161	Hunt, Mollie	28111	Meinardi, Andrea	28191
Camblin, Justin Ryan	28199	Fickle, William James	28236	Huse, Thomas A	28184	Meredith, Brittany	28316
Campagna, Ryan	28397	Fillers, Kevin Paul	28311	Inman, Connor Evan	28181	Mesman, Sherry	28196
Campbell, John Gordon	28352	Fly, John	28087	Ivey, Raines	28020	Misch, Allyson Marie	28377
Cao, Ni	28241	Foard, Julianne	28173	Jabastian, Deepak Jefferson	28222	Morgan, Marcus Antonio	28218
Carico, Stephen Bruce	28294	Follis, Shelby Lee	28147	Jack, Donald Morrison	27317	Morgan, Nathan	28392
Carlson, Cathy Lee	28358	Frank, Nicholas	28122	Jackson, Chadden	28315	Morris, Benjamin H	28277
Carpenter, Bain Wilkinson Jr	28330	Franklin, Holly Nicole	28289	Jacobson, Austin	28128	Moss, Dashanique E. A.	28325
Carruth, Chandler	28413	Freeland, George L. III	28312	Janouch, Amanda	28295	Multerer, Caitlin	28156
Chalk, Matthew	28240	Friedrich, Caroline Murphy	28328	Jarma, Luis	27820	Murphy, Charles Edward	28163
Chandler, Carter	28208	Frisch, Dena Gabrielle	28398	Jashi, Valerie Anne	28167	Muse, Francois	28213
Clark, Jorian T. Mcmillion	28350	Gabe, Ina	28232	Jeffcoat, Sydney Elizabeth	28175	Muse, Piper	28206
Clayton, William Taylor	28126	Galanti, Casey	28264	Jenkins, Kayla Michelle	28149	Musgrove, Caitlin	28349
Cleary, Ryan Daniel	28329	Gamez, Kim	28335	Johnson, Harper	28313	Myers, Ciara	28298
Coates, Emily	28346	Gandhi, Ishita	28341	Johnson, Lindsey Erin Gross	28280	Naumovski, Braden	28158
Cochran, David Lee	28127	Gasiorowski, Benjamin	28394	Johnson, Lynn Maree	28164	Nguyen, Johnny	28345
Collico, Tyler	28347	Geisen, William Anton Ii	28246	Jones, Cara	28186	Niemann, Catherine M	28354
Combs, Sydney	28307	Gentile-Soldo, Julie	28172	Jones, Lincoln	28215	Nipper, Ashley	28110
Cannolly, Edward David	28378	George, Alexandria Eleni	28403	Jordan, Cameran	28108	Noelke, Matthew	28227

NEW CPA LICENSES ISSUED (CONTINUED)

Oehring, Ian	28119	Robertson, Christopher	28367	Spence, Alexandria Karis	28138	Tuovila, Alicia Marie	28322
Orrell, Samuel Louis	28212	Rodamaker, Mackenzie	28140	Sprague, Derek	28337	Tuppal, Srinidhi	28217
Osteen, Benjamin	28136	Rolfe, Nicholas Turner	28112	Stafford, Anna Claire	28261	Veith, Nicholas	28262
Page, Ryan	28214	Ross, Adam	27995	Stanfield, Stephanie M.	28132	Vergeer, Robert	28297
Parra, Ana Clara	28120	Rowsey, Emily	28114	Steele, Jason Daniel	28174	Voltaggio, Christina S	28285
Patel, Arpan V	28169	Rutledge, Jess Mcghee	28207	Stejskal, Stephen Paul	28259	Wadley, Madison Gabrielle	28342
Patel, Ilyasdhai	28385	Ryp, Benjamin S	28197	Stephenson, William L.	28105	Waggoner, James Patrick Jr.	28369
Patel, Jay	28286	Samples, Hannah Raquel	28185	Stevens, Patrick	28170	Walker, Bradley	28395
Pedro, Niel Caio	28221	Sams, Elizabeth Francisco	28256	Strevell, Jack	28433	Wang, Xiaodun	28142
Person, Michael	28408	Sanders, Joshua	28314	Strieter, Alec	28219	Watson, Tyler	28201
Phillips, Gabrielle	28178	Sartor, Casey James	28145	Strout, Austin	28368	Westerheide, Mark	28340
Pirkle, Hilary Hartnett	28384	Seals, John Tyler	28271	Strutz, Robert	28160	Westman, William Patrick	28273
Pitts, Carter	28428	Seaman, Clayton Alexander	28187	Sullivan, Jessica	28211	Wheeler, Alexander Kyle	28101
Porter, Tanya Marie Laing	28192	Seibel, Charlotte Michelle	28148	Summerall, Reagan Leigh	28103	White, Rachel Elizabeth	28402
Prevost, Austin Sanders	28124	Sharabati, Omar	28134	Svoboda, Meaghen K.	28366	Whitson, Ashleigh Kelly	28151
Primrose, Alexandria	28386	Shaub, James Luton Iii	28359	Tasche, Marci Margaret	28225	Williams, Michael	28339
Privett, Ryan	28331	Shettle, David	28137	Thakurdas, Puja	28415	Williamson, William Robert	28216
Probasco, Laura Carmichael	28376	Simpson, Brooke	28235	Thiel, Maria Kees	28255	Witt, Bradley	28268
Pruitt, Claire Elizabeth	28258	Simpson, Rachel	28380	Thompson, Tyler Overton	28338	Wojcik, Christopher A.	28362
Raidt, Daniel Alexander	28107	Sizemore, Logan Rhea	28270	Tidmore, Travis	28421	Wolf, Darren	28269
Raj, Joseph Hunter	28411	Slater, Jalisa Patrice	28159	Ting-Wimberly, Lap Kwan	28299	Wooley, Hunter Allen	28244
Ramey, Grant James	28400	Smith, Amy	28387	Tomlin, Brooke	28116	Wrenn, Anabel	28177
Randolph, Matthew	28231	Smith, Christina Maria	28274	Trujillo, Alexander Salvador	28317	Xu, Yingbo	28308
Reuter, Elijah	28434	Snider, Jared	28407	Tubbs, Nowlin Christopher	28284	Yarborough, Aaron Dean	28287
Richmer, Lacey	28162	Southworth, Rebekah Jean	28370	Tucker, Linda	28104	Yastrebova, Tatiana	28152
Robertson, Calais Loftus	28388	Sparkman, Sam	28252	Tudor, Kaylin	28146	Young, Tamiaka Deshawn	28165

FIRM PERMITS

A3 ACCOUNTING SERVICES	4843	KIM E GROBECK CPA	4848
AMY NORWOOD CPA CVA	4835	LCMA FINANCIAL SERVICES LLC	4828
ANDREW OAKLEY CPA	4826	LEE BRENK CPA PLLC	4829
ASHLEY GARRISON CPA	4825	MAGEN SMITH CPA	4822
BRAGG & CO. CPAS	4837	MEGHANI CPA CORP	4830
BRYAN GILLIT CPA LLC	4817	MIKE SULLIVAN CPA	4831
C.M.C. CPA PC	4827	MORRISON CPA PLLC	4832
CAPITAL CITY ACCOUNTANCY PC	4833	NAVKEEP SOLUTIONS LLC	4844
DANIEL A. CARTER CPA PC	4818	PHILLIP REYNOLDS CPA	4836
DENTAL ROI ASSOCIATES	4815	PROVISION CPA	4841
DIXON HUGHES GOODMAN LLP	4839	SCENIC CITY ACCOUNTING GROUP PLLC	4823
J. CHRISTIAN MCCREADY CPA LLC	4820	TABITHA RIDGE CPA PROFESSIONAL LLC	4849
KEEFE CRITES AND DOUGLAS PLLC	4824	THE HYATT COMPANY OF TN PLLC	4515
KEITH FULFER CPA	4819	TODD H WRIGHT CPA	4821
KELSEY GLASS CPA PLLC	4838	WHITE HARBOR ACCOUNTING SOLUTIONS	4834
KETRON MASINO & ASSOCIATES CPAS PLLC	4816		

CANDIDATE FILES ONLINE

CPA candidates who have met education, experience, and examination requirements may apply for a license only if the Board has received their exam grades and transcripts (the Candidate File) from NASBA. Board staff is tasked with contacting candidates when these files are received. This is sometimes hindered by outdated contact information within the file, leading to a delay in the application process.

To ease the process for prospective CPAs, the Board has created a [new area of the website](#) dedicated to housing a list of candidate files. The list is updated weekly as new files are received and serves as the confirmation candidates need to proceed with a license application. [Click here for license and exam requirements](#), including application instructions.

REACTIVATION AND REINSTATEMENT

Ready to resume practice in Tennessee? The Tennessee Board has two avenues to bring a CPA license back to Active status, depending on the current license status.

A license in Closed, Inactive, or Retired status may be reactivated. Licenses that have expired, and those that were revoked or suspended, must be reinstated.

These applications are available through your account at core.tn.gov.

Reactivation requires 80 hours of CPE in [technical subjects](#), earned in the 24 months immediately preceding the application date, including at least two hours of board approved Tennessee State Ethics. If earned in the appropriate years, the CPE may be used again for license renewal.

Reinstatement of an expired license requires 80 hours of CPE in [technical subjects](#), earned in the 6 months

License Status	Requirements
Inactive/Retired	80 CPE hours in 24 months
Closed	80 CPE hours in 24 months; \$110.00
Expired	80 Penalty CPE hours in 6 months; \$250.00
Revoked/Suspended	Board appearance; \$250.00

immediately preceding the application date, including at least two hours of board approved Tennessee State Ethics. This is penalty CPE that cannot be applied to any other purpose.

Reinstating a revoked or suspended CPA license requires review and approval by the Board as outlined in Accountancy Rule 0020-01-.10. The Board may impose CPE and/or other requirements.

NEW RULES

A recent rule amendment adds language to the Continuing Education portion of the Board's rules regarding [State-Specific Ethics](#) CPE.

Effective October 6, 2021, all renewing CPAs with a CPE requirement must earn the two credit hours in State-Specific Ethics (SSE). First-time renewers with a shortened CPE requirement were previously exempt

from this requirement. Two credit hours in SSE is now also required for those reactivating an Inactive or Closed license, and those reinstating an Expired license.

A full copy of the continuing education rules can be [viewed online](#). Keep abreast of notifications such as rule changes by [signing up](#) for email or text alerts.

Contact Information

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