

STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND
INSURANCE TENNESSEE STATE BOARD OF
ACCOUNTANCY
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Program Website:
<https://www.tn.gov/commerce/section/accountancy>

A meeting of the Tennessee State Board of Accountancy was held on Tuesday, October 25, 2022,
at Davy Crockett Tower, 500 James Robertson Parkway in Conference Room 1A

MEMBERS PRESENT

Andy Bonner, Chair
Larry Elmore, Vice-Chair
Greg Gilbert, Secretary
Dr. Pamela Church
David Crenshaw
John Griesbeck
Kevin Monroe
Gay Moon
Robert Vance

MEMBERS PRESENT REMOTELY

Janet Booker-Davis

MEMBERS ABSENT

Judy Wetherbee

LEGAL COUNSEL

Tsveta Todorova-Kelly, Associate General Counsel
Taylor Hilton, Associate General Counsel

STAFF

Wendy Garvin, Executive Director
Karen Condon, Board Staff

OTHERS ATTENDING

Kara Fitzgerald, President/CEO, TSCPA
James Bickmore, Applicant
Rowan Leathers, Mr. Bickmore's Attorney
Todd Culpepper, Applicant

Call To Order

Chairman Bonner called the meeting to order at 8:30am.

Public Disclaimer and Roll-call

The meeting was properly noticed and copies of the agenda posted on the Board's website. Members made their presence known through a roll call and a quorum was established.

Announcements

Chairman welcomed today's visitors and reminded members to speak into their microphones for proper recording.

Review and Adopt Agenda

Motion and second to approve the meeting agenda. Motion unanimously passed by roll-call vote.

Approval of Meeting Minutes

July 26, 2022 - Regular Meeting

Motion and second to approve the minutes of the July 26, 2022, regular meeting, including a correction to a typographical error. Motion unanimously passed by roll-call vote.

Executive Director's Report

Wendy Garvin, Executive Director, presented a report of Board activities.

Dr. Church would like to receive reports of the percentage of candidates who pass all four parts on the first sitting. Director Garvin will follow up on the request with the AICPA/NASBA.

Motion and second to approve the proposed meeting date of January 30, 2024. Motion unanimously passed by roll-call vote.

Reinstatement Application - Appearance - James Bickmore

Mr. Bickmore seeks reinstatement of his suspended CPA license. Ms. Moon recused herself from discussion and voting on this matter.

Ms. Todorova-Kelly provided an overview of the history of discipline associated with Mr. Bickmore's license. She also detailed the Board's responsibilities and authority in reviewing applications for reinstatement. Mr. Bickmore and his attorney were present to address the Board and answer questions.

Discussion included:

- The petition for reinstatement included reference to compliance reporting, which was prior to the license suspension.
- The Board will refrain from discussing the criminal conviction due to the record expungement. The conviction will have no bearing on the application, though the underlying facts of the Board's discipline may be discussed.
- The Board is charged with protecting the public; the Board wishes to be assured that the violation will not recur. Mr. Bickmore addressed the Board to express regret for his actions and his determination to live a life of integrity.
- Mr. Bickmore has purchased an engineering firm that operates in the defense industry, which necessitated gaining security clearance from the Department of Defense. The past violation was reviewed and discussed during that process. Mr. Bickmore was granted the level of access required for the work performed at his firm.

Motion and second to approve the reinstatement application. Motion unanimously passed by roll-call vote, with Ms. Moon recused.

Committee Assignments

Board members will serve on committees as follows for FY22-23:

Executive

Andy Bonner, Chairman
Larry Elmore, Vice Chair
Greg Gilbert, Secretary
Kevin Monroe, Immediate Past Chair

Licensing

Pam Church, Chair
Janet Booker-Davis
John Griesbeck
Gay Moon
Rob Vance

Law & Rules

Larry Elmore, Chair
Janet Booker-Davis
Pam Church
John Griesbeck
Judy Wetherbee

Enforcement

Kevin Monroe, Chair
David Crenshaw
Greg Gilbert
Gay Moon
Rob Vance

Motion and second to approve the Committee assignments. Motion unanimously passed by roll-call vote

Reinstatement Application - Review – Todd Culpepper

Mr. Culpepper has submitted an application for reinstatement of his CPA license. At this meeting, the Board is asked to consider whether the application is complete for review and presentation at the next scheduled meeting.

Applicants for reinstatement are required by Board rules to include with the application a petition which includes the reasons for seeking reinstatement. The Board has received the application and fee, but not a signed and acknowledged petition. Ms. Todorova-Kelly believes the requirement for a petition was not met.

Discussion:

- The application does not refer to the need for a petition, and there was no communication with the applicant about this requirement after the application was submitted.
- Ms. Todorova-Kelly's concern is that the applicant has not met the expectation of providing the required information.
- Director Garvin had prior communication with Mr. Culpepper's attorney via email regarding the requirements, including the requirement for a petition.
- The petition should include the circumstances surrounding the discipline and the reasons for seeking reinstatement.

The Board recessed to allow legal to discuss the matter and continued the meeting with discussion of NASBA committee updates, then continued as follows.

Ms. Todorova-Kelly consulted with the legal team and advised the Board to limit today's discussion to consideration of whether what the Board has received is complete. She advised that the Board is not required to deny the application. Legal's recommendation is to allow the applicant to amend the application to include all requirements. The Board may review the revised application for completeness at the next meeting and continue according to standard procedure. Staff was asked to revise the current application for reinstatement of a revoked or suspended license to clarify the requirements.

Motion and second to allow Mr. Culpepper to amend the application for a review for completeness at the next scheduled meeting. Motion unanimously passed by roll-call vote with Mr. Monroe recused.

Board Committee Reports

Licensing

Credit Extension Requests

Alnajjar

Candidate requests an extension of the FAR section to 9/23/2022 to allow credit for the remaining sections which were completed as of 9/22/2022. The candidate experienced complicating restrictions with international travel related to COVID.

Rigby

Candidate requests an extension of the FAR section score to 11/25/2022 due to a delay in the score release.

Williams

Candidate requests an extension of the REG section to 8/9/2023 due to the death of her mother.

Motion and second to approve the requests for candidates Alnajjar, Rigby, and Williams. Motion unanimously passed by roll-call vote.

Taylor

Candidate requests an extension of the AUD section to 12/31/2022 due to a death in the family which interfered with her studying and availability

Motion and second to approve an extension of the AUD section to 12/31/2022. Motion unanimously passed by roll-call vote with Mr. Monroe recused.

Consider University of Phoenix ACC/543 for Accounting Credit

The Board is asked to determine if the course can be used as three semester hours towards the accounting requirement. The committee reviewed the course materials and recommended allowing the course as applicable to the accounting education requirement.

Motion and second to recommend the Board grant the request and allow the course to be used as three semester hours towards the accounting requirement. Motion unanimously passed by roll-call vote.

Enforcement

Case and Complaint Report

Legal Report

The Committee reviewed and discussed items on the legal report, suggesting changes as needed.

The Consent Agenda lists cases 1-8 in which no discipline is proposed. Case numbers are:

2022024531
2022021101
2022025841
2022023941
2022027481
2022027491
2022030591
2022027141

Motion and second to approve the recommendations for closure in cases 1-8 as presented. Motion unanimously passed by roll-call vote.

The Proposed Discipline section lists cases 9-14 in which Legal recommends disciplinary actions. Case numbers are:

2022021281
2022027341
2022031361
2022027311
2022031601
2022033111

Motion and second to approve the recommendations for discipline in cases 9-14 as revised by the Committee. Motion unanimously passed by roll-call vote.

Executive

The Committee reviewed and discussed the following:

- FY22 Preliminary Financial Results
- FY24 Travel Plan
- FY24 Proposed Budget
- State Specific Ethics – 2023 Course Outline

Motion and second to approve the FY24 Proposed Budget and the revised outline for the State Specific Ethics course. Motion unanimously passed by roll-call vote.

NASBA UPDATES

NASBA Board of Directors – Larry Elmore/Andy Bonner

There is currently a rolling 18-month window to pass remaining exam parts after having passed the first one. This is calculated differently by various jurisdictions. NASBA's Board of Directors seeks to provide uniformity and has proposed a change to the UAA model rules specificizing the calculation of the 18-month window begins according to the date scores are released for the first part of the exam and ending with the sit date of the last part. Candidates would be prohibited from retaking a section before the grades for that section are released. This proposed change is currently out for public comment until 12/12/2022.

The 150-hour education requirement is also under discussion, though NASBA's position is that the requirement should remain.

There is a desire to change the perception of the profession, focusing on the exciting and challenging nature of the profession.

Computer Based Testing Committee (CBT Admin) – Dr. Church

This committee discussed the proposed change to the UAA Model Rules that Mr. Elmore previously mentioned. The Committee also discussed and provided input on the various dates associated with the release of the new exam, including Notice to Schedule (NTS) approvals and how long they will be valid based on section. Government issued IDs are also being discussed for use at Prometric testing centers.

OLD/NEW BUSINESS

Investigator Search and Recommendation

Director Garvin interviewed candidates for the open Investigator position with Chairman Bonner and HR Director Don Coleman. She recommends the hiring of Duke Speed, CPA, MBA, and shared details of his experience with the Board. Mr. Speed is retiring from the FBI and wishes to continue to use his knowledge and expertise within the profession. Ms. Garvin received recommendations from Mr. Speed's previous FBI supervisors and colleagues. Mr. Speed lives in Knoxville and would work remotely for the Board. He is currently seeking a reciprocal license in Tennessee.

Motion and second to extend an offer of employment to Duke Speed as Investigator to begin January 3, 2023, at a salary of \$100,000.00, contingent upon his successfully obtaining a reciprocal license in Tennessee.

Ms. Booker-Davis informed the Board that virtual attendance has to date been allowed for NASBA Regional and Annual Meetings.

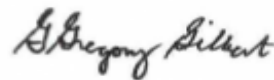
Chairman Bonner thanked Mr. Crenshaw and Ms. Todorova-Kelly for their legal guidance during the meeting.

ADJOURN

Chairman Bonner adjourned the meeting at 11:10



Chair



Secretary