



Leadership DIRECTORY

2023-2024



2023-2024 Calendar													
July 2023							August 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1			1	2	3	4	5
2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	20	21	22	23	24	25	26
23/30	24/31	25	26	27	28	29	27	28	29	30	31		
September 2023							October 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	7
3	4	5	6	7	8	9	8	9	10	11	12	13	14
10	11	12	13	14	15	16	15	16	17	18	19	20	21
17	18	19	20	21	22	23	22	23	24	25	26	27	28
24	25	26	27	28	29	30	29	30	31				
November 2023							December 2023						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24/31	25	26	27	28	29	30
January 2024							February 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6					1	2	3
7	8	9	10	11	12	13	4	5	6	7	8	9	10
14	15	16	17	18	19	20	11	12	13	14	15	16	17
21	22	23	24	25	26	27	18	19	20	21	22	23	24
28	29	30	31				25	26	27	28	29		
March 2024							April 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6
3	4	5	6	7	8	9	7	8	9	10	11	12	13
10	11	12	13	14	15	16	14	15	16	17	18	19	20
17	18	19	20	21	22	23	21	22	23	24	25	26	27
24/31	25	26	27	28	29	30	28	29	30				
May 2024							June 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1
5	6	7	8	9	10	11	2	3	4	5	6	7	8
12	13	14	15	16	17	18	9	10	11	12	13	14	15
19	20	21	22	23	24	25	16	17	18	19	20	21	22
26	27	28	29	30	31		23/30	24	25	26	27	28	29

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Find an error in your 2023 Leadership Directory listing?
Please check your name and address carefully. If there is an error, our records may need to be updated. Please call the Society office at 615-377-3825 or email us at tscpa@tscpa.com, and we will be happy to correct your TSCPA membership file.

TSCPA Board of Directors 2023-24 Meeting Dates

June 15, 2023
August 23-25, 2023
November 8, 2023
April 25, 2024

OUR VISION

**The innovative and
trusted resource for the
accounting profession
in Tennessee.**

Driving the success of our
members and the communities
they serve **through connections,
professional development
and advocacy.**

OUR MISSION

TSCPA is the state professional association for certified public accountants who are principally employed or reside in Tennessee. The Society's membership is comprised of nearly 10,000 members in industry, government, business, education and public accounting.

With more than 100 years of service to the accounting profession, TSCPA acts on behalf of its members and provides support, enabling its members to perform quality professional services while serving the public interest.



**TSCPA Headquarters Building
201 Powell Place • Brentwood, TN 37027**

TSCPA Priority Areas



CONNECTIONS

To provide and support meaningful opportunities for members to connect, serve and grow.



PROFESSIONAL DEVELOPMENT

To provide innovative and high-quality learning opportunities that empower accounting professionals to succeed in their careers.



ADVOCACY

To effectively represent and advocate for the accounting profession to governmental, regulatory and standard-setting bodies.



STUDENTS & EMERGING PROFESSIONALS

To build the future of the accounting profession by attracting and retaining diverse, high-quality talent.



DIVERSITY, EQUITY & INCLUSION

To strengthen the profession by encouraging a diverse, equitable and inclusive community.

Connect With Us!



TSCPA

talks

www.tscpa.com

TSCPA Board of Directors

and TSCPA Educational & Memorial Foundation Board of Trustees



Chair

Jonathan C. Bailey, CPA
jbailey@chartertn.net
Inhabit
Kingsport, Tenn.



Chair-Elect

Kelly S. Crow, CPA
kcrow@rbgcpa.com
Reynolds, Bone & Griesbeck PLC
Memphis, Tenn.



Past Chair

Geoffrey L. Stewart, CPA
geoffrey.stewart@aprio.com
Aprio, LLP
Nashville, Tenn.



Heather Batson, CPA
hbatson@mjcpcpa.com
Mauldin & Jenkins, LLC
Chattanooga, Tenn.
(2022-2025)



Gregory O. Davis, CPA
gdavis@rbgwa.com
RBG Wealth Advisors LLC
Memphis, Tenn.
(2021-2024)



Richard W. Hill, CPA
richardhill@mehcpa.com
Mitchell Emert & Hill, PC, CPAs
Knoxville, Tenn.
(2022-2025)

TSCPA Board of Directors

and TSCPA Educational & Memorial Foundation Board of Trustees



Jenneen D. Kaufman, CPA
jenneenkaufman@gmail.com
Metropolitan Government of
Nashville and Davidson County
Nashville, Tenn.
(2023-2026)



Dimeta Smith Knight, CPA
dimeta@dimetasmithcpa.com
Dimeta Smith, CPA, LLC
Nashville, Tenn.
(2022-2025)



Keith O'Connor, CPA
koconnor@pughcpas.com
Pugh CPAs
Knoxville, Tenn.
(2023-2026)



Gina B. Pruitt, CPA
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KraftCPAs PLLC
Nashville, Tenn.
(2021-2024)



Marcie J. Williams, CPA
mwilliams@atacpa.net
ATA CPAs + Advisors PLLC.
Jackson, Tenn.
(2021-2024)



Marilyn Young, CPA
marilyn.young2007@comcast.net
Belmont University
Nashville, Tenn.
(2023-2026)

TSCPA Council Members

Officers and Directors

Council terms commence on the day following election.

Jonathan C. Bailey, <i>Chair</i>	Jenneen D. Kaufman
Kelly S. Crow, <i>Chair-Elect</i>	Dimeta Smith Knight
Geoffrey L. Stewart, <i>Past Chair</i>	Keith O'Connor
Heather S. Batson	Gina B. Pruitt
Gregory O. Davis	Marcie J. Williams
Richard W. Hill	Marilyn Young

Chapter Presidents

Lucas Woodward, <i>Appalachian</i>	Stephanie Mitchell, <i>Memphis</i>
Andrew Glenn, <i>Chattanooga</i>	Courtney Bach, <i>Nashville</i>
Beverly Saylor, <i>Elk Valley</i>	Gina Heupel, <i>Upper Cumberland</i>
Andrew McCreary, <i>Knoxville</i>	Wendy Butler, <i>West Tennessee</i>

Past Chairs

Joseph F. Decosimo	1964-65	Robert V. Whisenant	2005-06
F. Stewart McCorkle	1969-70	Louis S. Wright	2006-07
Robert C. Brannon	1975-76	Janice B. Smith	2007-08
C. Mack Browder	1984-85	R. Michael Cain	2008-09
Claude E. Blankenship	1986-87	David A. Curbo	2009-10
C. Don Royston	1987-88	Jack A. Bonner Jr.	2010-11
Darrel E. Tongate	1990-91	Katherine G. Watts	2011-12
Will J. Pugh Sr.	1991-92	M. David Haddock Jr.	2012-13
Casey M. Stuart	1995-96	Kevin E. Hickman	2013-14
J. Daniel Pressley	1996-97	Arthur L. Sparks Jr.	2014-15
Wynne E. Baker	1997-98	Charles F. Groves III	2015-16
Mark M. Layne	1998-99	Sondra T. Harris-Webb	2016-17
Robbie A. McKinney	1999-00	Douglas E. Warren	2017-18
David K. Morgan	2000-01	Mark Steadman	2018-19
Tony Jennings	2001-02	Anita Hamilton	2019-20
Ernest F. Baugh Jr.	2002-03	Barrett V. Simonis	2020-21
G. Gregory Gilbert	2003-04	Christian E. Bennett	2021-22
John M. Griesbeck	2004-05	Geoffrey L. Stewart	2022-23

Elected Members

Terms expire the day after the annual meeting of council in the year indicated.

Appalachian Chapter		John Bailes	2025
Billy Gilliam	2024	Amelia Hart	2025
Scott Greer	2025	Alycia King	2025
Chattanooga Chapter		Sam Letsinger	2025
Stephanie Graham	2024	Izabela VanDeest	2025
Tara Moore	2024	Memphis Chapter	
Tony Sanders	2024	Keith Fulfer	2024
Jeff Smith	2024	Mark McBryde	2024
Larry Stone	2024	Tim Morgan	2024
Christina Edwards	2025	Greg Shelton	2024
Jerome England	2025	Jennifer Weske	2024
Melody Peace	2025	Vivian Irby Edwards	2025
Elk Valley Chapter		Greg Gillaspie	2025
Fayna Sargent	2024	Tyler Harvell	2025
Knoxville Chapter		Mitch West	2025
Brandon Barry	2024	Rachel White	2025
Christine Bell	2024	Nashville Chapter	
Keith Jackson	2024	Kelvin Ault	2024
Lee Sherbakoff	2024	Jennifer Bailey	2024
		Jeff Ballard	2024

TSCPA Council Members

Cara Becht	2024	Adam McDowell	2025
Charles Frasier	2024	Andrew Moss	2025
Katie Grant	2024	Ryan Myers	2025
Jenneen Kaufman	2024	Kristin Parks	2025
Rowan Leathers	2024	Alisa Peters	2025
David Lister	2024	Royce Rhea	2025
Susan Maddux	2024	Anne Waters	2025
Brian Masterson	2024		
Sean Owens	2024	Upper Cumberland Chapter	
Marian Schmidt	2024	Lisa Malone	2024
Mallory Schneider	2024		
Marilyn Young	2024	West Tennessee Chapter	
CJ Blankenship	2025	Stephanie Fowler	2024
Jaci Cochran	2025	Abby Norville	2025
Catrice James	2025		
Julie James	2025		
Rachel Lloyd	2025		

Lines of Authority

Working Together To Achieve Our Goals

Accomplishing the goals of the Society is greatly enhanced when CPA volunteers and Society staff understand the difference in authority and responsibility between a voluntary association and a for-profit corporation.

The important difference is this: a voluntary association has two lines of authority running through it, while a profit-oriented corporation has only one.

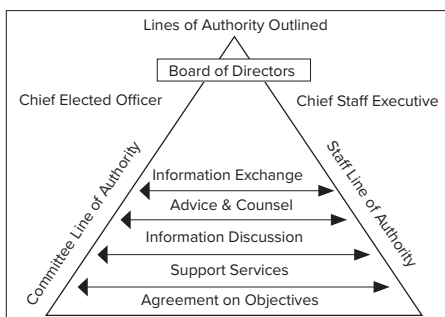
One line of authority and responsibility in the Society runs from the board of directors to the chief-elected officer and on down through the committees.

The other line of authority runs from the board of directors to the president and CEO on down through the other staff members. The committee leg of an "A Frame" chart represents the membership

involvement levels in the Society. While there is a necessary affiliation between the committees and the staff, it must be an informal relationship. The two lines of formal authority and responsibility must be kept separate.

It is the responsibility of the board and committees to establish policy and objectives and to set strategic direction with staff input and advice. The president and CEO is responsible to the chair and the board of directors and is responsible for supervising staff activity necessary to implement policies and programs established by the volunteer leaders.

Holding those two lines of authority in concert and balance requires mutual respect and dedication, reciprocal exchange of information, support services and agreement on objectives.



TSCPA Chapters

TSCPA Chapters by County

Chapters are essential in carrying out TSCPA's objectives, and they offer members an opportunity for direct professional involvement. The Society has eight chapters across the state. Those chapters and the counties they encompass are defined as:

Appalachian Chapter

Carter, Greene, Hawkins, Johnson, Sullivan, Unicoi and Washington counties

Chattanooga Chapter

Bledsoe, Bradley, Grundy, Hamilton, Marion, McMinn, Meigs, Polk, Rhea and Sequatchie counties

Elk Valley Chapter

Bedford, Coffee, Franklin, Lincoln, Marshall and Moore counties

Knoxville Chapter

Anderson, Blount, Campbell, Claiborne, Cocke, Grainger, Hamblen, Hancock, Jefferson, Knox, Loudon, Monroe, Morgan, Roane, Scott, Sevier and Union counties

Memphis Chapter

Fayette, Shelby and Tipton counties

Nashville Chapter

Cannon, Cheatham, Davidson, Dickson, Giles, Hickman, Houston, Humphreys, Lawrence, Lewis, Maury, Montgomery, Perry, Robertson, Rutherford, Stewart, Sumner, Wayne, Williamson and Wilson counties

Upper Cumberland Chapter

Clay, Cumberland, DeKalb, Fentress, Jackson, Macon, Overton, Pickett, Putnam, Smith, Trousdale, Van Buren, Warren and White counties

West Tennessee Chapter

Benton, Carroll, Chester, Crockett, Decatur, Dyer, Gibson, Hardeman, Hardin, Haywood, Henderson, Henry, Lake, Lauderdale, Madison, McNairy, Obion and Weakley counties



Membership in the society is contingent upon concurrent membership in one of its chapters EXCEPT that chapter membership is not compulsory for non-resident, retired, professional leave and life members.

Tennessee State Board of Accountancy

The Tennessee State Board of Accountancy (TSBA) is a state agency made up of nine CPA members, one public member and one attorney. Its primary functions include administering the CPA exam and issuing, renewing and revoking licenses. The state board also enforces the accountancy law in Tennessee. The Tennessee State Board of Accountancy and TSCPA work closely together to maintain high standards for the profession.

CPA Members of the Tennessee State Board of Accountancy

Members of the State Board of Accountancy are appointed by the governor of Tennessee for terms of three years, expiring June 30.

Jack A. Bonner Jr. (2023)
Tazewell

John M. Griesbeck (2023)
Memphis

Janet Booker-Davis (2024)
Franklin

Kevin Monroe (2025)
Nashville

Pamela Church (2025)
Memphis

Gay Moon (2023)
Nashville

Larry Elmore (2024)
Knoxville

William R. Vance Jr. (2024)
West Tennessee

Gregory Gilbert (2025)
Knoxville

Who To Call

Call the TSBA when you have a question on:

- What qualifies as continuing professional education credit.*
- Interstate reciprocity.
- Requirements for active and inactive licenses.
- Requirements and information on licenses and the CPA exam.

*All TSCPA courses and conferences qualify for CPE credit.

Tennessee State Board of Accountancy
Wendy Garvin, Executive Director
500 James Robertson Parkway, 2nd Floor
Nashville, TN 37243-1141
615-741-2550
Accountancy.Board@TN.Gov

TSBA Online:
www.tn.gov/commerce/section/accountancy

TSCPA is the primary representative of the CPA profession in Tennessee. Although it collaborates with the AICPA on programs important to the profession, TSCPA and the AICPA are separate and distinct organizations.

The AICPA performs a function similar to TSCPA but on a national level. The AICPA often depends heavily on state societies such as TSCPA for cooperation in pursuing its objectives on behalf of the profession. The AICPA is a standards-setting organization that represents the profession before national forums.

Council of the American Institute of Certified Public Accountants

The following TSCPA members have been elected to serve on the Council of the AICPA:

Jonathan Bailey
(2023-2024)
Knoxville

Barrett Simonis
(2022-2025)
Knoxville

Anita Hamilton
(2021-2024)
Jackson

Kelly Crow
(2022-2025)
Memphis



AICPA Online: www.aicpa.org

New York Office:
1345 Avenue of the Americas
27th Floor, New York, NY 10105
212-596-6200

North Carolina Office:
220 Leigh Farm Rd.
Durham, NC 27707
919-402-4500

AICPA Member Service Center
1-888-777-7077

TSCPA Past Chairs

Harry M. Jay	1931-33	Thomas L. Burgess	1981-82
M. O. Carter	1933-34	Imogene A. Posey	1982-83
Hilary H. Osborn	1934-35	Calvin A. King	1983-84
Roscoe C. Clark	1935-36	C. Mack Browder	1984-85
Hoskins Van Hooser	1936-37	S. Lawson Crain	1985-86
N. H. Craig	1936-37	Claude E. Blankenship	1986-87
John H. Rawlings	1937-38	C. Don Royston	1987-88
John T. Menefee	1938-39	Ray F. Kamler	1988-89
Harry F. Hinderer	1939-40	Grady P. Williams	1989-90
Harry M. Jay	1940-41	Darrel E. Tongate	1990-91
John S. Glenn Jr.	1941-42	Will J. Pugh Sr.	1991-92
J. Homer Hardy	1942-43	William G. Griesbeck	1992-93
Hal Canary	1943-44	Joe A. Thorne	1993-94
John S. Glenn Sr.	1944-45	Charles N. Dennard	1994-95
Everett R. Baylor	1945-46	Casey M. Stuart	1995-96
Glenn R. Kleinau	1946-47	J. Daniel Pressley	1996-97
William A. Barclay	1947-48	Wynne E. Baker	1997-98
James W. Allen Sr.	1948-49	Mark M. Layne	1998-99
R. Carl Counts	1949-50	Robbie A. McKinney	1999-00
C. H. Lockerby	1950-51	David K. Morgan	2000-01
Russell G. Ragsdale	1951-52	Tony Jennings	2001-02
Fred G. Page	1952-53	Ernest F. Baugh Jr.	2002-03
Albert M. Miller	1953-54	G. Gregory Gilbert	2003-04
Oliver P. Cobb Jr.	1954-55	John M. Griesbeck	2004-05
John St. C. Werth	1955-56	Robert V. Whisenant	2005-06
John H. Hanson Jr.	1956-57	Louis S. Wright	2006-07
Thomas S. Lewis Jr.	1957-58	Janice B. Smith	2007-08
James L. Dallas	1958-59	R. Michael Cain	2008-09
H. Landrith Thomas	1959-60	David A. Curbo	2009-10
Daniel B. Blair	1960-61	Jack A. Bonner Jr.	2010-11
William L. Martin	1961-62	Katherine G. Watts	2011-12
Edward N. Backus	1962-63	M. David Haddock Jr.	2012-13
S. Herbert Rhea	1963-64	Kevin E. Hickman	2013-14
Joseph F. Decosimo	1964-65	Arthur L. Sparks Jr.	2014-15
Edward E. Lee Jr.	1965-66	Charles F. Groves III	2015-16
John C. Powell	1966-67	Sondra T. Harris-Webb	2016-17
Paul C. Bradshaw	1967-68	Douglas E. Warren	2017-18
Joseph Kraft	1968-69	Mark Steadman	2018-19
F. Stewart McCorkle	1969-70	Anita Hamilton	2019-20
James H. Daves	1970-71	Barrett V. Simonis	2020-21
L. Bernard Stone	1971-72	Christian E. Bennett	2021-22
Alvah A. Carroll Jr.	1972-73	Geoffrey L. Stewart	2022-23
William M. Frazee	1973-74		
William D. Sharp	1974-75		
Robert C. Brannon	1975-76		
Billy G. Spain	1976-77		
Herman D. Carriger	1977-78		
John R. McCabe Jr.	1978-79		
Maxie O. Patton	1979-80		
Truman W. Brooks	1980-81		

2023-2024 Chapter Officers



Appalachian Chapter President

Lucas Woodward

King University

1350 King College Rd.

Bristol, TN 37620-2649

423-968-1187

lwoodward@king.edu

The Appalachian Chapter includes seven counties: Carter, Greene, Hawkins, Johnson, Sullivan, Unicoi and Washington.

Reagan Elkins, President-Elect, General Shale Brick, Inc., P.O. Box 3547, Johnson City, TN 37602-3547, 423-262-4661, relkins_16@yahoo.com

Mike Danehy, Vice President, Crown Laboratories, Inc., 349 Lafe Cox Dr., Johnson City, TN 37604-7469, 423-926-4413, mdanehy@crownlaboratories.com

Emily Cokeley, Secretary/Treasurer, East Tennessee State University, 207 Mockingbird Ln., Johnson City, TN 37604-7469, 423-926-4413, ecokeley@gmail.com



Chattanooga Chapter President

Andrew Glenn

Mauldin & Jenkins, LLC

200 W. Martin Luther King Blvd., Ste. 1100

Chattanooga, TN 37402-2572

423-756-6133

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The Chattanooga Chapter includes 10 counties: Bledsoe, Bradley, Grundy, Hamilton, Marion, McMinn, Meigs, Polk, Rhea and Sequatchie.

Courtney Brock, President-Elect, Unum, 1 Fountain Sq., Chattanooga, TN 37402-1306, 423-294-3222, cbrock@unum.com

Bryan Mattice, Vice President, McKee Foods Corporation, 10260 McKee Road, P.O. Box 750, Collegedale, TN 37315-0750, 423-238-7111, bryan.mattice@gmail.com

Hunter Williams, Secretary, BlueCross BlueShield of Tennessee, 1 Cameron Hill Cir., Chattanooga, TN, 37402-2555, 423-535-7265, hunter_williams@bcbst.com

Joyce Ann Mattice, Treasurer, ELD Associates, 832 Georgia Ave., Ste. 400, Chattanooga, TN 37402-2260, 423-756-5213, joyceann.m@eldassociates.com

2023-2024 Chapter Officers



Elk Valley Chapter President

Beverly Saylor

Heritage South Community Credit Union
763 N. Main St., P.O. Box 1219
Shelbyville, TN 37162-1219
931-680-1426
beverly.saylor@heritagesouth.org

The Elk Valley Chapter includes six counties: Bedford, Coffee, Franklin, Lincoln, Marshall and Moore.

Holly Wade, President-Elect, Jack Daniel Distillery, P.O. Box 199, Lynchburg, TN 37352-0199, 931-759-6207, hpwade@yahoo.com

Mary Beard, Vice President, Mary Warner Beard, CPA, 113 Westside Dr., Tullahoma, TN 37388-3252, 931-393-1040, mbeard@mwbcpa.net

Stephanie Porterfield, Secretary, First National Bank of Pulaski, 206 S. 1st St., P.O. Box 289, Pulaski, TN 38478-0289, 931-424-2160, stephanie.porterfield@fnbforyou.com

Patti Carter, Treasurer, Putman & Hancock, CPAs, 219 College St. E., P.O. Box 722, Fayetteville, TN 37334-0722, 931-433-1040, carter.patti@gmail.com



Knoxville Chapter President

Andrew McCreary

Covenant Health
1420 Centerpoint Blvd.
Knoxville, TN 37932-1960
865-374-5329
amccrear@covhlth.com

The Knoxville Chapter includes 17 counties: Anderson, Blount, Campbell, Claiborne, Cocke, Grainger, Hamblen, Hancock, Jefferson, Knox, Loudon, Monroe, Morgan, Roane, Scott, Sevier and Union.

Lindsey Franks, President-Elect, Crowe LLP, 8331 E. Walker Springs Ln., Ste. 301, Knoxville, TN 37923-3161, 865-690-7975, lindsey.franks@crowe.com

Aaron O'Dell, Vice President - Education, Kruggel Lawton CPAs, 8870 Cedar Springs Ln., Ste. 106, Knoxville 37923-3161, 574-289-4011, aodell@klcpas.com

Daria Cooper, Assistant Vice President - Education, KPMG LLP, 800 S. Gay St., Ste. 910, Knoxville, TN 37929-9752, 662-694-2186, dariacooper@kpmg.com

Caroline Hardin, Vice President - Membership, PYA, P.C., 2220 Sutherland Ave., Knoxville, TN 37919-2350, 865-673-0844, chardin@pyapc.com

Jennifer Blackwood, Secretary/Treasurer, HG&A Associates, PC, P.O. Box 50846, Knoxville, TN 37950-0846, 865-691-8000, jblackwood@hga-cpa.com

2023-2024 Chapter Officers



Memphis Chapter President

Stephanie Mitchell

ABB, Inc.
860 Ridge Lake Blvd.
Memphis, TN 38120
901-233-5280
sdmalone15@bellsouth.net

The Memphis Chapter includes three counties: Fayette, Shelby and Tipton.

James A. Miller, President-Elect, VRC Companies, LLC, 5384 Poplar Ave., #500, Memphis, TN 38119-5770, 901.310.5005, jamesmiller@vrcnetwork.com

Devonya Longino, Vice President - Membership, Medical Education & Research Institute, 44 S. Cleveland St., Memphis, TN 38104-3503, 901-725-8855, dlongino@meri.org

Thames Kennedy, Vice President - Programs, Reynolds, Bone & Griesbeck PLC, 5100 Wheelis Dr., Ste. 300, Memphis, TN 38117-4532, 601-946-6598, thameskennedy04@gmail.com

Nikki Wheatley, Secretary, ALSAC St. Jude, 501 St. Jude Place, Memphis, TN 38105-1905, 901-275-4382, nicole.wheatley@alsac.stjude.org

William G. Gillaspie, Treasurer, Tennessee Westminster Corporation, 5583 Murray Ave., Ste 209, Memphis, TN 38119-0887, 901-766-9800, wggillas@bellsouth.net



Nashville Chapter President

Courtney Bach

LBMC
201 Franklin Rd., Ste. 400, P.O. Box 1869
Brentwood, TN 37024-1869
615-309-2481
courtney.bach@lbmc.com

The Nashville Chapter includes 20 counties: Cannon, Cheatham, Davidson, Dickson, Giles, Hickman, Houston, Humphreys, Lawrence, Lewis, Maury, Montgomery, Perry, Robertson, Rutherford, Stewart, Sumner, Wayne, Williamson and Wilson.

David Middlebrook, President-Elect, Middlebrook CPA, PLLC, 9005 Overlook Blvd., Ste. 135, Brentwood, TN 37027-2304, 615-669-1254, dmiddlebrook@middlebrookcpa.com

Ryan Myers, Vice President, Aprio, LLP, 4235 Hillsboro Pike, Ste. 100, Nashville, TN 37215-3344, 615-312-9015, ryan.myers@aprio.com

Andrew Moss, Secretary, LeaseAccelerator, 615-971-0481, amoss@leaseaccelerator.com

Jaci Cochran, Treasurer, Virtual, Inc., 25 Century Blvd., Ste. 505, Nashville, TN 37214-3601, 615-564-2123, jcochran@virtualinc.com

2023-2024 Chapter Officers



Upper Cumberland Chapter President

Gina Heupel

ATC Automation & Robotics

101 Mill Dr.

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931-255-2747

ginaleeheupel@outlook.com

The Upper Cumberland Chapter includes 14 counties: Clay, Cumberland, DeKalb, Fentress, Jackson, Macon, Overton, Pickett, Putnam, Smith, Trousdale, Van Buren, Warren and White.

Elizabeth Landies, President-Elect/Vice President, La C.A.R.T.E Solutions, 5178 Emporia Ave., Culver City, CA 90230, 440-487-0660, emlandies@gmail.com

Taylor Asberry, Secretary, Atkinson, Asberry & Sandlin, PLLC, 1080 Interstate Dr., Cookeville, TN 38501-4131, 931-528-5485, taylor.asberry@sandlinpta.com

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West Tennessee Chapter President

Wendy Butler

CRS CPAs, PC

64 Lynoak Cv.

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731-668-1806

wendy.butler@crscpa.com

The West Tennessee Chapter includes 18 counties: Benton, Carroll, Chester, Crockett, Decatur, Dyer, Gibson, Hardeman, Hardin, Haywood, Henderson, Henry, Lake, Lauderdale, Madison, McNairy, Obion and Weakley.

Sauna Carothers, Vice President, Printpack Inc., 2800 Overlook Parkway, Atlanta, GA 30339, 404-460-7000, sauna.carothers@gmail.com

Charles Peery, Secretary/Treasurer, ATA CPAs + Advisors PLLC, 624 E. Reelfoot Ave., Union City, TN 38261-5739, 731-885-3661, cpeery@atacpa.net

TSCPA Staff



Kara Fitzgerald, CPA, CGMA, CAE

President/CEO

Operations administration, program oversight, strategy development, governance, advocacy, fiscal management, government relations, staff oversight.

kfitzgerald@tscpa.com



Katie Cheek, CAE

Chief Operating Officer

Day-to-day operations, oversight of communications, membership, continuing professional education, human resources and peer review.

kcheek@tscpa.com



Aleshia Garrett

Director of Communications and Technology

Communications including CPE marketing, public relations, social media, online community and website.

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Justin Steele

Director of Professional Development and Events

Oversight of TSCPA continuing professional education program, CPE program strategy development, event planning, oversight of TSCPA meeting center.

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Alden Ward

Director of Membership Engagement

Membership recruitment, retention and engagement.

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Cathy Bell

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Gina Carota

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Amanda Davis

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Karen Eversman

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TSCPA Staff



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Dena Jackson, CPA

Controller

Accounting oversight, financial reporting, cash management, budgeting and forecasting, and internal controls.
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Lorin Kee

Video Production Specialist

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Caroline Keithline, CPA

Senior Accountant

General accounting, Life Associate program administration, PAC reporting.
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Scott Lindner

Technology and Project Manager

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Russell Neeley

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Kate Smith

Communications Associate

Digital content creation, TSCPA Talks online community administration, communications/publications editor.
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Viktoriya Tsyachuk

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Design of all marketing collateral, including print, web, email and branding for campaigns and events.
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Megan Williams

Students and Emerging Professionals Manager

Student and emerging professionals outreach initiatives, including high school and college student programs, and scholarship program.
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Bylaws 3.5 - Committees

Except as otherwise provided in these bylaws or by Council, the chair may appoint committees with such duties, powers, responsibilities and procedures as the chair may prescribe. A majority of each committee shall constitute a quorum for the transaction of business. Any question may be submitted to committee members for vote by correspondence or other direct communication. All appointed committee members and chairs shall serve at the pleasure of the chair.

The chair and the president and CEO shall have the privilege of the floor at meetings of all committees, including the committees designated in sections 3.5.1 through 3.5.4.

Committee Policies

Council Policy No. 26 allows you reimbursement for travel to attend committee meetings. Committee chairs should include travel expense estimates in committee budgets.

According to Board of Directors Policy No. 4, no contract can be entered into in the name of the Society by committees. However, TSCPA Chapter officers may enter into contracts for routine chapter operations, provided that expenditures related to the contract are specifically authorized in the annual chapter budget.

Committee Chair

The committee chair should keep the members completely informed through written and oral reports to Council at the fall and summer Council meetings. Also, committee chairs are invited and

encouraged to attend Council meetings. Activities of certain committees may require interim reports to the chair and/or Board of Directors.

Liaison With the Board of Directors

Each committee will have an assigned member of the Board of Directors to keep communications open between the committee and Board of Directors. Periodic reports should be submitted to the board representative assigned to your committee.

Committee Administration

The following administrative guidelines have been established:

The official spokesperson for the Society is the chair, according to Section 3.4.3.1 of the Bylaws. Therefore, if any member or committee chair has a request for public statement on a current Society concern, they should notify the chair. Members can, of course, express an opinion on an issue. However, it must be clear that the opinion reflects only that of the individual, and not the Society as a whole. Similarly, a member should not express a personal, written opinion on TSCPA letterhead. Please see Council Policy No. 29.

Committee meetings should be coordinated through the Society office, regardless of their scheduled location. This will prevent a conflict with another Society function and ensure that you will have the complete support of Society staff with committee functions.

A secretary in charge of minutes and notes will be appointed by the committee chair at each meeting. A copy of these minutes will be

submitted to the Society office to be included in the committee records. Upon request by the chair, the Society staff will distribute these minutes to committee members and others.

Committees desiring to add members should first contact the chair for approval.

If a committee has any unusual expenses that were not planned for in the budget, such as the publication of a special document, the president and CEO should be notified. In some cases, the approval of the chair or Board of Directors may be required.

Committee Schedule and Reports

By Aug. 31, 2023

Each committee chair will receive a Budget Request Form from the Finance Committee in August. Chairs should then submit proposed plans which require an expenditure of Society funds during the fiscal year beginning April 1, 2023.

By Oct. 21, 2023

Submit committee progress reports to the Society office for inclusion in Interim Council meeting materials.

By Feb. 1, 2024

Committee chairs should complete and return the committee evaluation report to the Society chair-elect. The chair-elect will use these evaluations and Committee Service Volunteer Forms to make committee appointments for 2024-2025.

By May 21, 2024

Submit your annual report to the Society office for inclusion in annual meeting materials.

Committee Reports and Articles

As experts in specialized areas that are likely to interest many TSCPA members, committee chairs and members are encouraged to educate and inform the Society as a whole on items of interest handled by their committee. This would include reports from conferences/conventions or articles for the *Tennessee CPA Journal* on current issues that may affect CPAs in this state.

For more information, contact the communications director at the society office.

Overnight Accommodations

Some committee and Council meetings will be held at the TSCPA headquarters building located at 201 Powell Place, Brentwood, Tenn.

Preferred hotels of TSCPA headquarters can be found at the following link:

www.tscpa.com/cpe/policies#overnight

Become a Digital Volunteer

Spreading the word is one of the most powerful ways you can support TSCPA.

1

Tag us on social media

 @TSCPA

 @TNSCPA

 Tennessee Society of
Certified Public Accountants

2

**Leave us a review
on Google**



Accounting & Auditing Advisory Committee

Board Liaison:
Heather Batson

Staff Support:
Kara Fitzgerald



Chair:
Christian E. Bennett
Mauldin & Jenkins, LLC
200 W. Martin Luther King Blvd., Ste. 1100
Chattanooga, TN 37402-2572
423-756-6133
cbennett@mjcpa.com

Objective:

To monitor, evaluate and seek member feedback on exposure drafts. The advisory group makes recommendations to the Board of Directors when a formal response or comment may be necessary. The advisory group also alerts TSCPA staff and other committees to important changes in accounting and auditing regulations or interpretations.

Kathryn L. Grant, KraftCPAs PLLC, 555 Great Circle Rd., Nashville, TN 37228-1345, 615-346-2438, kgrant@kraftcpas.com

Jared W. Kirk, Southaven, MS 38672, 901-288-0987, jaredwkirk@gmail.com

Keith A. Monson, First Response, Inc., 1411 S Dickerson Rd., Goodlettsville, TN 37072-3002, 615-868-9110, keith.monson@hotmail.com

Audit Committee

Board Liaison:
Treasurer

Staff Support:
Dena Jackson



Chair:
Stephen D. Sledge
KPMG LLP
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Nashville, TN 37203-5078
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ssledge@kpmg.com

Objective:

To consider matters related to the annual independent audit process, including the recommended engagement and receiving of reports from the auditor; to respond to inquiries, findings and recommendations of the auditor; and to present the audit report to Council. The committee also considers matters related to compliance with federal, state, and local laws and regulations.

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Awards Committee

Board Liaison:
Jonathan Bailey

Staff Support:
Alden Ward



Chair:
Larry A. Kyte
Larry A. Kyte, CPA
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lkkyte@charter.net

Objective:

To assist in the development and promotion of TSCPA's awards program. The committee actively seeks and solicits nominations for awards offered by the Society and evaluates nominees for each award to select winners in each category.

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Kathryn D. Turner, Crowe LLP, 720 Cool Springs Blvd., Ste. 600, Franklin, TN 37067-7260, 615-360-5500, *kathryndturner@gmail.com*

Diversity, Equity and Inclusion Committee

Board Liaison:
Dimeta Smith Knight

Staff Support:
Alden Ward



Chair:
Dimeta Smith Knight
Dimeta Smith, CPA, LLC
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dimeta@dimetasmithcpa.com

Objective:

To increase awareness and develop a more diverse and inclusive CPA profession through the creation and support of educational programs and outreach designed to build and sustain the profession.

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Kyle C Wright, Cordova, TN 38016-0932, 336-413-7799, *wrightkylec@gmail.com*

Emerging Professionals Advisory Committee

Board Liaison:
Keith O'Connor

Staff Support:
Megan Williams



Chair:
Mikaela Cook
Irving Materials, Inc.
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Objective:

To provide input on ways to enhance the value of Society membership for young members, increase membership and connections within the Society, and inform the leadership of topics relevant to young members.

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Chelsey W. Willson, Athens, TN 37303-4165, 520-333-8354, crweir2015@gmail.com

Federal Tax Committee

Board Liaison:

Kelly Crow

Staff Support:

Kara Fitzgerald

**Chair:**

Anita Hamilton

HORNE LLP

26 Security Dr.

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Objective:

To serve as a liaison between CPAs and the IRS and disseminate information to members through publications and presentations. Maintain relationships with U.S. Congress members and their legislative aides so as to represent views of TSCPA members on federal taxation issues and serve as a resource to legislators.

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Federal Tax Committee

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Finance Committee

Board Liaison:
Jonathan Bailey

Staff Support:
Dena Jackson



Chair:
Geoffrey L. Stewart
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Objective:

In accordance with Bylaw 3.5.2, the Finance Committee leads in the development of financial management policies, advises the Board of Directors in the investment of funds, prepares the draft annual budget, and provides general supervision of the financial affairs of the Society.

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Legislation Committee

Board Liaison:
Jonathan Bailey

Staff Support:
Kara Fitzgerald



Chair:
Kellie C. Mires
LoJac Holdings Corporation, Inc.
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Objective:

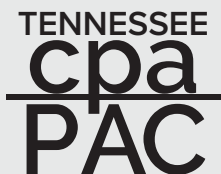
To monitor, review and provide input on legislation impacting the CPA profession. Facilitate opportunities to promote engagement between TSCPA members and state legislators.

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The Tennessee CPA Political Action Committee (TCPA/PAC) was founded in 1978 to establish the accounting profession as a concerned, involved political constituency. TCPA/PAC makes campaign contributions on behalf of the CPA profession to qualified candidates for the state legislature who will listen to the profession's view on important issues.

Contributing to TCPA/PAC gives you the opportunity to have a statewide impact on the election of candidates who will shape the legislation and laws that affect our businesses and the profession. When you contribute, you support quality legislators, and therefore, the quality of the legislation that controls your livelihood.

TCPA/PAC has trustees from every part of the state who establish policy and determine how the PAC spends funds. The PAC is non-partisan in its selection of candidates to support, taking into consideration the record, program and quality of each candidate. Your support is especially important for the PAC to remain active during an election year!

If you're interested in contributing, please visit www.tscpa.com/pac.

Nominating Committee

Board Liaison:
Geoffrey Stewart

Staff Support:
Kara Fitzgerald



Chair:
Barrett V. Simonis
3 of 3
Pugh CPAs
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Objective:

To nominate qualified members for Society officers and other organizations identified by Bylaws Section 3.5.1.

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Peer Review Committee

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Richard Hill

Staff Support:
Katie Cheek



Chair:
Sarah C. Hardee
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Objective:

To administer the AICPA Peer Review Program according to the AICPA Standards for Performing and Reporting on Peer Reviews and to enhance the quality of accounting and auditing engagements performed by firms across Tennessee through educational and remedial actions.

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Personnel Committee

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Staff Support:

Kara Fitzgerald

**Chair:**

Geoffrey L. Stewart

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Objective:

In accordance with Bylaw 3.5.4, the Personnel Committee evaluates the performance of the president and CEO and provides a report to the Board of Directors. The committee also reviews and makes recommendations to the Finance Committee and the Board of Directors concerning all areas of staff relations, including employment contracts and salaries and benefits, and assists in the development and implementation of management and personnel policies and procedures.

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Professional Ethics Committee

Board Liaison:
Heather Batson

Staff Support:
Kara Fitzgerald



Chair:
Heather S. Batson
1 of 3
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Objective:

In accordance with Bylaw 6.1, the Professional Ethics Committee acts on behalf of the Society to impose disciplinary sanctions, including termination or suspension of membership, public or private reprimand, or admonishment, or imposition of conditions for retention or membership.

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Scholarship Committee

Board Liaison:

Marilyn Young

Staff Support:

Megan Williams

**Chair:**

Ramon A. Marus Jr.

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Objective:

To review applicants for scholarships awarded from the Educational & Memorial Foundation and make determinations as to recipients in accordance with the award criteria approved by the Board of Trustees of the Foundation.

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Life Associate Program

It is through generous member donations that TSCPA's Educational & Memorial Foundation is able to continue and expand the scholarship program for worthy accounting students in Tennessee. To those of you participating in the Life Associate program, we express our deepest appreciation for your generosity and support.

Life Associate

\$500 payable over five years

Silver Associate

Life Associate level plus a pledge of
\$750 payable over five years

Gold Associate

Silver Associate level plus a pledge of
\$1,000 payable over five years

Platinum Associate

Gold Associate level plus a pledge of
\$1,250 payable over five years

Benefactor

One-time gift of \$5,000 or Platinum
Associate level plus a pledge of
\$1,500 payable over five years

Volunteer

One-time gift of \$7,500 or Benefactor
level plus a pledge of \$2,500 payable
over five years

Diamond

One-time gift of \$10,000 or Volunteer
level plus a pledge of \$2,500 payable
over five years

For contributions of \$25,000 or more, a separate scholarship
fund may be established at the request of the donor.

For information about how to contribute,
visit www.tscpa.com/membership/scholarships.

State Tax Committee

Board Liaison:

Kelly Crow

Staff Support:

Kara Fitzgerald

**Chair:**

Mason Barrick

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**Co-chair:**

Trey Judd

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Objective:

To serve as a liaison between CPAs and state agencies such as the Department of Revenue and disseminate information to members through publications and presentations. Maintain relationships with Tennessee legislators so as to represent the views of TSCPA members on state taxation issues and serve as a resource to legislators.

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Student Outreach, Advancement and Recruitment Speakers Bureau

Board Liaison:

Gina Pruitt

Staff Support:

Megan Williams

**Chair:**

Caton L. Brooks

International Paper

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To serve as TSCPA representatives at student-focused events and speaking engagements, including college campus events, high school presentations, partner events, etc.

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SOAR PARTNER PROGRAM



TSCPA is working to enhance the future of the profession by raising student awareness of the opportunities a career in accounting can provide — and we need your help! We invite you to become a Student Outreach, Advancement and Recruitment (SOAR) Partner.

By partnering at one of three sponsorship levels, you not only support the future of the profession, but you leverage your organization's accounting career awareness efforts, gain a captive audience among Tennessee high school and college students and assist in preparing students with the knowledge and skills needed to be exceptional future leaders in the profession.

Visit www.tscpa.com/SOAR to learn more about sponsorship levels and become a SOAR Partner today.

Questions? Contact Megan Williams at 615-377-3825 or mwilliams@tscpa.com.

Financial Institutions Conference Planning Committee

Staff Support:

Justin Steele



Chair:

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Objective:

The Financial Institutions Conference Planning Committee meets annually with state and federal banking regulators to discuss topics related to banking and financial standards. The committee also plans and conducts the annual TSCPA Financial Institutions Conference.

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Forensic and Valuation Services Conference Planning Committee

Staff Support:

Justin Steele



Chair:

Rhonda W. Sides

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Objective:

To plan and conduct the annual Forensic and Valuation Services Conference.

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Governmental and Not-for-Profit Conference Planning Committee

Staff Support:

Mary Hegley



Chair:

Shannon M. Burger

Cempa Community Care
1000 E. 3rd St., Ste. 201B
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Objective:

To meet annually with the Tennessee State Comptroller's Office to discuss topics related to state and local governments and nonprofit organizations. The committee also plans and conducts the annual TSCPA Governmental Accounting and Auditing Conference and Not-for-Profit Conference.

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Health Care Conference Planning Committee

Staff Support:

Justin Steele



Chair:

Brian K. Tate

LBMC

201 Franklin Rd., Ste. 400

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Objective:

To plan and conduct the annual Health Care Conference.

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Health Care Conference Planning Committee

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Tennessee Federal Tax Conference Planning Committee

Staff Support:
Justin Steele



Chair:
CJ Blankenship Jr.
Blankenship CPA Group, PLLC
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Objective:
To plan and conduct the annual Tennessee Federal Tax Conference.

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G. Michael Yopp, Holland & Knight, 511 Union St., Ste. 2700, Nashville, TN 37219-1791, 615-244-6380, mike.yopp@hklaw.com

Policies of the TSCPA Board of Directors

1. Membership, concurrent

Membership in the Society is contingent upon concurrent membership in one of its Chapters EXCEPT that Chapter membership is not compulsory for non-resident, retired, professional leave and life members.

Adopted 1985, 1991, 1992 and 2018
Bylaws references: Section 2.7
Council Policy references: Numbers 6 through 8

2. Payment of dues

Annual dues are payable by April 30; dues which remain unpaid on May 31 shall be considered delinquent; the membership of any member whose dues remain unpaid on June 15 shall be suspended automatically and may be terminated by the Board of Directors.

Adopted May 1, 2020
Bylaws references: Section 2.6
Council Policy references: None

3. Audit/auditors

The firm of certified public accountants appointed by the Council shall express an opinion on the consolidated financial statements of the Society and the Educational & Memorial Foundation and prepare the appropriate annual tax returns of both organizations.

Adopted September 27, 1985;
Amended May 1, 2020
Bylaws references: Sections 3.2 and 3.7
Council Policy references: None

4. Contracts and agreements

The authority granted the President and CEO by Council Policy 17 is interpreted to require the President and CEO to enter into contracts in the name of the Society for the routine operation of the Society. Committee activity is a routine operation of the Society. No contract shall be entered into in the name of the Society by committees.

Adopted December 5, 1986;
Amended November 1, 2021
Bylaws references: Section 3.6
Council Policy references: Number 17

4.1 TSCPA Chapter officers may enter into contracts for routine chapter operations, provided that expenditures related to the contract

are specifically authorized in the annual chapter budget.

Adopted November 1, 2021

5. Member's travel reimbursement

Travel expenses incurred by members of committees and the Board of Directors in performing their duties as such will be reimbursed provided such reimbursement has been specifically authorized in the budget and is requested within 30 days. In no event, however, will requests for reimbursement be honored for meetings during a fiscal year if submitted more than 30 days after the close of that fiscal year which ends on March 31. All airfares are to be coach class and every effort should be made to take advantage of reduced fares. Members attending Society committee meetings may request reimbursement for mileage expense at the current IRS rate, provided such expense is not reimbursed by his/her firm or company.

Out-of-state travel expenses, hotel accommodations and meals for committee members may be reimbursed only when incurred in connection with attendance at national or regional meetings arranged specifically for state society representatives to discuss subjects related to that committee.

Travel expenses for committee members generally will not qualify for reimbursement when incurred in connection with national and regional conferences qualifying for CPE credit. All other out-of-state travel expenses will be reimbursed in accordance with TSCPA Council Policy 26 (Member's Travel Reimbursement).

Adopted November 19, 1999;
Amended May 1, 2020
Bylaws references: None
Council Policy references: Number 26

6. Committee service

Committee member appointments are for a one-year term. Members who make a positive contribution to the committee will be automatically submitted to the incoming Chair during the appointment process for an additional one-year term. A committee chair normally serves for three one-year terms regardless

Policies of the TSCPA Board of Directors

of prior service as a committee member. All appointed committee members and chairs shall serve at the pleasure of the Chair.

A minimum (if available) of two new members will be added to a committee each year in order to give more members an opportunity to be involved in committee work.

The Chair should consider gender, geographic and ethnic diversity when appointments are made.

*Adopted November 17, 2000;
Amended November 1, 2021
Bylaws references: Section 3.5
Council Policy references: None*

7. Admission to membership

A standard membership application form must be completed and submitted to the Society office for verification of membership qualifications. Membership shall commence for qualified applicants upon payment of initial dues and fees.

*Adopted November 8, 2012;
Amended November 1, 2021
Bylaws references: Section 2.1
Council Policy references: None*

8. Definition of “valuable service”

Definition of “valuable service” for life membership shall be – nominees must have served on the TSCPA Board of Directors or served as a TSCPA Chapter President.

*Adopted August 11, 2013
Bylaws references: Section 2.3
Council Policy references: None*

9. Reimbursement

A maximum amount of \$200 shall be reimbursed, upon request, to TSCPA Board of Directors members who attend Board meetings in conjunction with the annual TSCPA Convention.

*Adopted August 11, 2013;
Bylaws references: None
Council Policy references: None*

10. Board meeting attendance

Any member of the Board of Directors who shall be absent from two consecutive Board meetings shall forfeit that member's seat on the Board.

*Adopted January 1, 2016
Bylaws references: None
Council Policy references: None*

11. Operating reserves

TSCPA shall maintain targeted operating reserves in an amount to cover between six and twelve months of average recurring operating and capital expenses, exclusive of the chapters. TSCPA Chapters shall maintain targeted operating reserves in an amount to cover between three months and three years of average recurring operating and capital expenses.

*Adopted May 1, 2020
Bylaws references: None
Council Policy references: Number 36*

12. Election of Secretary and Treasurer

The Chair shall annually appoint a committee of the Board of Directors to make nominations for the offices of secretary and treasurer. This committee shall be comprised of the Chair, Chair-Elect, and one at-large director chosen by the Chair. The committee shall make nominations from the nine at-large directors for the offices of secretary and treasurer and present nominations to the Board of Directors for approval.

*Adopted August 9, 2021
Bylaws references: 3.4.1
Council Policy references: None*

Policies of Council

1. Membership classifications (6-28-82) (12-7-91) (12-13-08) (11-7-14) (11-3-16) (11-12-21) (2-1-2023)

Classifications of members for payment of dues and other purposes shall be as follows:

Fellow Members

Fellow members licensed for five years or more (excludes educators, professional leave and retired)

Fellow members licensed less than five years (excludes educators, professional leave and retired)

Educators: Fellow members engaged primarily in teaching accounting or related subjects.

Retired: Fellow members who have reached the age of 55 and retired from the workforce.

Professional Leave: Fellow members who have temporarily left the workforce for military duty, unemployment, disability or domestic responsibilities.

Non-Fellow Members

Affiliate: Individuals who are non-CPAs and are employees at a CPA firm or other organization with at least one TSCPA fellow member.

Emerging Professionals: Individuals who have completed the requirements and are eligible to sit for the CPA examination and have graduated from a post-secondary institution within the last five years but are not yet licensed CPAs.

Provisional: Individuals who have passed the Uniform CPA Examination but have not yet obtained the CPA certificate.

Student: Student enrolled in high school, college or university who does not already qualify for a CPA license. (11-13-10) (11-3-17)

2. Reclassification of provisional members (6-28-82)

Provisional members who become certified public accountants shall automatically become fellow members without payment of additional dues for the current year.

3. Qualification for provisional membership (6-28-82)

Applicants for admission as provisional members shall have satisfactorily completed the Uniform Certified Public Accountants Examination.

4. Annual dues (11-20-99) (11-23-02) (12-6-03) (11-19-05) (12-1-06) (12-8-07) (12-13-08) (11-9-12) (11-8-13) (6-13-16) (11-2-18) (11-15-19) (6-19-20) (2-1-2023)

Annual dues are payable by members as follows:

Fellow Members licensed for five years or more: \$245 (excludes educators, professional leave and retired)

Fellow Members licensed less than five years: \$225 (excludes educators, professional leave and retired)

Educators: \$55

Professional Leave: \$55

Retired: \$55

Provisional: \$225

Emerging Professional: \$55

Affiliate Member: \$225

Student: Waived

5. Collection of dues (6-28-82)

Society and chapter dues and fees shall be billed and collected by the Society office.

6. Reinstatement of membership (6-28-82)

Membership terminated for non-payment of dues or resignation shall be reinstated upon payment of dues, fees or other amounts outstanding as may be determined by the Board of Directors.

7. Proration of dues (6-28-82)

Dues shall be prorated on a quarterly basis for new members and reinstated members, or as determined by the Board of Directors.

8. Transfer of chapter affiliation (6-28-82) (6-19-20)

Members may transfer chapter affiliation upon request. Such transfers shall not result in adjustment of chapter dues for the year of such transfer.

9. Chapter areas defined (6-28-82) (12-5-87)

The geographic areas of the chapters are generally defined to include the following counties:

Policies of Council

Appalachian Chapter - Carter, Greene, Hawkins, Johnson, Sullivan, Unicoi, Washington.

Chattanooga Chapter - Bledsoe, Bradley, Grundy, Hamilton, Marion, McMinn, Meigs, Polk, Rhea, Sequatchie.

Elk Valley Chapter - Bedford, Coffee, Franklin, Lincoln, Marshall, Moore.

Knoxville Chapter - Anderson, Blount, Campbell, Claiborne, Cocke, Grainger, Hamblen, Hancock, Jefferson, Knox, Loudon, Monroe, Morgan, Roane, Scott, Sevier, Union.

Memphis Chapter - Fayette, Shelby, Tipton.

Nashville Chapter - Cannon, Cheatham, Davidson, Dickson, Giles, Hickman, Houston, Humphreys, Lawrence, Lewis, Maury, Montgomery, Perry, Robertson, Rutherford, Stewart, Sumner, Wayne, Williamson, Wilson.

Upper Cumberland Chapter - Clay, Cumberland, DeKalb, Fentress, Jackson, Macon, Overton, Pickett, Putnam, Smith, Trousdale, Van Buren, Warren, White.

West Tennessee Chapter - Benton, Carroll, Chester, Crockett, Decatur, Dyer, Gibson, Hardeman, Hardin, Haywood, Henderson, Henry, Lake, Lauderdale, Madison, McNairy, Obion, Weakley.

10. Use of Society records restricted (6-28-82) (12-7-91) (6-19-20) (11-12-21)

All records maintained by and for the Society, including membership lists, are to be used for official business only. The distribution or sale of the TSCPA membership lists is prohibited without prior approval of the TSCPA Board of Directors. The membership list is to be used only in distributing material and information concerning the TSCPA.

The Board of Directors is granted the right to alter this policy when it deems it is in the best interest of the members.

11. Accounting policies (6-28-92) (11-12-21)

The annual financial statements of the Society shall be prepared on

the accrual method of accounting and maintained with a fiscal year-end of March 31.

12. Chair-Elect on AICPA Council (6-28-82) (6-20-83) (12-13-08)

The Society-designated member of Council of the American Institute of Certified Public Accountants shall be the chair-elect.

13. Memorial contributions (6-28-82) (11-12-21)

The Society shall make a contribution of \$100 to the Educational & Memorial Foundation of the Tennessee Society of Certified Public Accountants as a memorial to each deceased member in good standing.

14. Membership directory (6-28-82) (12-2-95) (11-12-21)

A membership directory shall be maintained by the Society.

15. Uniform Certified Public Accountants examination statistics (6-28-82) (12-13-08)

The Society office shall not publish statistics presenting the relationship of those sitting for the Uniform Certified Public Accountants examination and those passing or failing the examination.

16. Reports of action (6-28-82) (12-13-08) (11-13-10) (11-12-21)

The president and CEO shall cause to be published to the membership a summary of the actions of Council and the Board of Directors. The chair shall report the actions of the Board of Directors to Council at its next regular meeting.

17. President and CEO – general (6-28-82) (12-13-08) (11-12-21)

The president and CEO is responsible to the chair for the performance of such duties of the secretary and treasurer as shall have been delegated by Council or the respective officers with the approval of the chair and for such other assignments by the chair as are necessary to promote the objectives of the Society and the directives of Council or the Board of Directors.

The president and CEO is charged with the execution of the work of the Society without direction or supervision, in accordance with the bylaws, policy interpretations

Policies of Council

and other decisions of Council or the Board of Directors, and in general conformity to past practice; subject, however, to the right of the chair to provide such direction or supervision as the chair may consider necessary.

The president and CEO is the principal professional staff person of the Society, and is expected to be a major representative of the Society, always working publicly and privately for the best interest of the Society and profession of accountancy. The president and CEO shall encourage active participation in professional affairs by the members of the Society, and shall recommend policies, procedures and actions to achieve the objectives of the Society. The president and CEO shall maintain such relations with other associations, industry, government, public service organizations and vendors as are desirable or necessary in the best interests of the Society and in conformity with its overall objectives and policies.

The authority of the president and CEO is specifically limited to that granted in policies and directives of Council and the Board of Directors and instructions of the chair and others with the approval of the chair. The president and CEO may enter into no contracts in the name of the Society except those authorized by Council, the Board of Directors or the chair, and those necessary for the routine operation of the Society within budget limitations.

18. Disability of president and CEO (6-28-82) (12-13-08) (11-12-21)

If the president and CEO becomes disabled and unable to perform their duties then their current salary and benefits shall be continued for a period of not less than 90 days. The date when such disability begins or ends shall be determined by the Board of Directors.

19. Delegation of duties of secretary (6-28-82) (12-13-08) (11-12-21)

The following duties of the secretary are delegated to the president and CEO:

a) To keep a true record of the proceedings of all meetings of the Society, Council, and Board of Directors, except those meetings at

which the president and CEO may be requested to be absent.

b) To keep in relation to each member, a register of name, address, business affiliation, date of admission, certificate number and date issued, and other data required by the Board of Directors.

c) To give notice of all regular and special meetings of the Society, the Council, and the Board of Directors.

d) To conduct correspondence with other organizations of accountants to inform them of our activities and to report on their activities.

20. Delegation of duties of treasurer (6-28-82) (12-13-08) (6-19-20) (11-12-21)

The following duties of the treasurer are delegated to the president and CEO:

a) To attend to the collection of Society and chapter dues and fees and other amounts due the Society.

b) To deposit chapter dues and other fees to the appropriate bank or investment account within a reasonable time after collection.

c) To keep such accounting records as the treasurer may direct in accordance with the accounting policies and procedures approved by the Finance Committee.

d) To deposit in the name of the Society in such banks as may be designated by the treasurer all funds in their charge.

e) To provide all reasonable assistance to the auditors in their annual audit of the financial statements of the Society.

f) To see that all funds, physical assets and other property of the Society are appropriately safeguarded, administered and insured.

21. Legislative liaison (6-28-82) (12-13-08) (11-13-10) (11-12-21)

The president and CEO shall act as legislative liaison with the Tennessee General Assembly and shall register as a lobbyist if determined to be necessary by the legislation committee. The president and CEO shall review the records

Policies of Council

of legislation introduced and advise the legislation committee of any proposed legislation which, in the president and CEO's opinion, affects the accounting profession.

22. Continuing professional education (6-28-82) (12-7-91) (6-19-20) (11-12-21)

In accordance with an agreement between the Tennessee Society of Certified Public Accountants (TSCPA) and the Educational & Memorial Foundation of the Tennessee Society of Certified Public Accountants (the Foundation), the Foundation shall present a comprehensive CPE Program on behalf of TSCPA. The TSCPA's CEO is authorized to act as an agent for the Foundation to prepare and coordinate a schedule of CPE courses on a fiscal year basis.

TSCPA chapters are encouraged to present regular programs which qualify for continuing professional education credit. Generally, these programs should not exceed four hours in duration and should not be scheduled to conflict with CPE courses offered by the Foundation. (11-13-10)

All CPE courses shall meet the qualifying program requirements established by the Tennessee State Board of Accountancy. Detailed records of all courses shall be maintained at the Society office in accordance with the requirements established by the State Board. Only TSCPA and Educational & Memorial Foundation-sponsored CPE courses may be publicized in TSCPA publications.

23. Society hours and holidays (6-28-82) (12-2-95) (11-12-21)

The Society will be open during standard business hours, except on observed holidays.

24. Journal notice of meetings (6-28-82) (11-13-10)

Notice of all regular and special meetings of Council and the Board of Directors shall be published in the journal; provided the failure to publish such notice shall not affect the validity of any meetings.

25. Annual meeting and convention (6-28-82) (6-20-83) (8-20-99) (11-20-99) (11-12-21)

a) The social program, continuing professional education program,

schedule, promotion, registration fees, and all other arrangements for the annual meeting and convention shall be approved by the Board of Directors. All arrangements for conventions shall be the responsibility of the president and CEO unless otherwise determined by the Board of Directors. (6-20-83) (8-20-99) (12-13-08)

b) The location of the annual meeting and convention shall be approved by the Board of Directors. (6-28-82) (8-20-99) (11-19-11)

26. Member's travel reimbursement (6-28-82) (12-13-08) (11-12-21)

a) Travel expenses incurred by members of committees and the Board of Directors in performing their duties will be reimbursed, provided such reimbursement has been specifically authorized in the budget and is requested within 30 days.

b) Travel expenses incurred by Society-elected representatives to other organizations in performing their duties will be reimbursed.

c) Travel expenses incurred by others designated by the chair in performing their duties in furtherance of the programs of the Society or for the benefit of the profession will be reimbursed.

d) Travel expenses incurred by official delegates and their spouses in attending specified annual meetings will be reimbursed. Unless otherwise determined by the Board of Directors, the official delegates to the annual meetings of the Society shall be the chair, chair-elect, president and CEO and the chief operating officer and to the annual meetings of the American Institute of Certified Public Accountants, the elected and designated representatives and the president and CEO or chief operating officer. (6-20-83) (12-13-08)

27. Use of trademark restricted (6-20-83)

The Society has adopted a trademark, which has been registered with the Secretary of State, for exclusive use by the Society. No member or group of members shall use or display the Society trademark without specific approval of the Council or Board of Directors.

28. Designation as members of the Society (6-20-83) (11-12-21)

Accounting firms are encouraged to designate themselves as members of the Tennessee Society of Certified Public Accountants, but a firm shall not use such designation unless all of its resident partners or shareholders who are Certified Public Accountants are members of the Society.

29. Public statements (6-20-83) (12-13-08) (11-12-21)

There are many occasions on which the Council, the Board of Directors, committees, both state and chapter, or staff of the Tennessee Society of CPAs is asked to express an opinion on matters directly or indirectly affecting the accounting profession. One of the goals of the Tennessee Society of CPAs is to speak on behalf of its members when such action is in the best interest of its members and serves the course of certified public accountants in Tennessee.

Presentation of the Society's views on appropriate matters to the American Institute of CPAs, to bankers and lawyers, to the Tennessee Legislature, to the United States Congress, to state agencies or to the public at large is an essential part of the program of service and meaningful public relations. It can be an effective part, however, only when carried out in an orderly manner consistent with a clearly stated policy.

The purpose of this statement is to clarify the authority and responsibility of individuals or groups while they are associated in an official capacity with the Tennessee Society in expressing such opinions. Nothing in this policy statement is intended to limit or preclude normal or routine correspondence of the Council, Board of Directors, committees, both state and chapter, and staff. Nor is this statement intended to restrict any individual from expressing personal views; however, anyone holding a position of leadership in the Tennessee Society should recognize the probability that their personal views might be confused with and be reported as the position of the Society.

There are, however, two basic considerations for all. First, any such statement by an individual or group should be well studied, reasoned and documented when the situation permits. Second, if the matter is one involving substantial controversy within the profession, the individual or group should endeavor to present the pros and cons of the question. If a statement is made in support of a particular position, it must be clear that the statement presents a personal opinion and not that of the Tennessee Society.

- a) The Council may make statements on behalf of the Tennessee Society.
- b) The Board of Directors may make or authorize a statement on behalf of the Society when critical timing or other conditions make it impractical to await action from the Council.
- c) The chair has the authority to prepare responses to matters requiring a prompt reply by the profession. However, the chair shall endeavor to discuss the matter with the members of the Board of Directors whenever possible.
- d) The president and CEO may release public statements which have been approved by the Council, Board of Directors or chair.
- e) The TSCPA letterhead in physical and digital form should be used only for official society correspondence.

30. Operating reserves (12-1-90) (12-7-91) (12-4-93) (6-19-20)

The purpose of operating reserves is to build and maintain adequate cash and investments without donor restrictions to support TSCPA's day-to-day operations in the event of unforeseen shortfalls. The reserves may also be used for one-time, nonrecurring expenses with long term benefit. The targeted operating reserve balance maintained by TSCPA shall be at an appropriate level as determined by the Board of Directors.

31. Investments (12-5-92)

The Investment Committee shall invest available TSCPA funds in accordance with an Investment Policy approved by Council.

32. Council Meeting Attendance

(1-1-16) (11-12-21)

Any member of Council, other than past chairs, who shall be absent from two Council meetings per term shall forfeit that member's seat on Council. Generally, members who forfeit their seat on Council must sit out one year before being considered for reappointment. Past chairs who shall be absent from three consecutive Council meetings shall automatically become honorary, non-voting members of Council.

33. Chapter financial recordkeeping (6-19-20)

TSCPA chapters are part of the TSCPA corporation organized under section 501(c)(6) of the Internal Revenue Code. Chapter dues and fees should be deposited in separate chapter bank or investment accounts in accordance with Bylaw 2.6 and the Chapter Centralized Record-Keeping Procedures Manual. All Chapter reserves shall be maintained at appropriate levels as determined by the TSCPA Board of Directors.

Article 1 - Name and Purpose

1.1 Name. The name of this organization is the Tennessee Society of Certified Public Accountants.

1.2 Purpose. The purpose and objectives of the Society shall be to promote among certified public accountants in Tennessee such standards of integrity, ability and professional conduct as will be in the best interest of the public and the profession; provide and promote quality education in the technical, ethical and managerial aspects of the profession; generate a public understanding of the role of the profession in the free enterprise economic system; provide a forum for the discussion and resolution of issues of concern to its members and the profession; provide opportunities for the exchange of experiences and opinions of its members and others through discussion, study and publications; develop and maintain liaison with governmental agencies and taxing authorities; and do all other reasonable and lawful things to advance the accounting profession and to protect the public interest.

Article 2 - Membership

2.1 Members. Members of the Society shall be the members of the Society on the effective date of these bylaws and persons who shall qualify for admission as provided in section 2.3 and who shall be admitted under procedures adopted by the board of directors.

2.2 Classes of members. Membership in the Society may be fellow, provisional, emerging professional, student, life, affiliate, and honorary. Other membership classifications may be established by the Council for identifying areas and types of practice and expertise and for establishing a schedule of membership dues as provided in section 2.6.

2.3 Qualifications. Persons of good moral character and professional standing who are in possession of a valid and unrevoked certified public accountant certificate issued by a legally constituted state authority may qualify for admission as fellow members. Persons who do not reside or practice as certified public accountants in this state may qualify for admission as non-resident

fellow members. Persons of good moral character and professional standing who shall have passed the Uniform Certified Public Accountant Examination and other related subjects satisfactory to the Council may qualify for admission as provisional members. Persons who have completed the requirements and are eligible to sit for the Uniform Certified Public Accountant Examination may qualify for admission as emerging professional members. Persons enrolled in high school, college or university may qualify for admission as student members. Persons who are non-CPAs who are employees at a CPA firm or other organization with at least one TSCPA fellow member may qualify for admission as affiliate members. Persons who have been fellow members of the Society in good standing for at least 25 years, have reached the age of 65 years and have performed valuable service to the Society as defined by the Board of Directors shall automatically become life members of the Society. Persons who have been fellow members of the Society in good standing for at least 40 years shall automatically become life members of the Society. Persons who have demonstrated an active interest in the profession and have made outstanding contributions to the purposes of the Society may be elected honorary members by the Council. Other non-CPAs may qualify for admission as non-voting members as defined by the Council.

2.4 Attendance at meetings. Every member of the Society shall be entitled to attend all meetings of the Society pursuant to Article 4, the Council and the Board of Directors. Council and the Board of Directors shall have the ability to go into executive session with only members of the Council or Board of Directors present.

2.5 Voting rights. Every fellow and life member shall be entitled to vote in person, when in attendance, upon all questions brought before duly called meetings of the Society, and by ballot on proposed amendments to these bylaws and upon proposed resolutions of the membership.

2.6 Dues and fees. The Council shall determine annual dues and fees which shall be paid by each member in accordance with such classifications as it deems

appropriate and may require dues of a different amount of each class so created. Each chapter shall propose annual chapter dues for approval by Council during the TSCPA annual budget planning process. Dues and fees shall be payable in such manner as the Board of Directors shall prescribe.

2.7 Suspension or termination.

Membership may be suspended or terminated for failure to pay dues or other financial obligations to the Society in accordance with procedures established by the Board of Directors. Membership may be suspended or terminated for disciplinary reasons as provided in Article 6. The Board of Directors shall establish procedures for determining the eligibility of suspended members to participate in Society-sponsored membership services and programs.

Article 3 - Organization

3.1 Council. The governing body of the Society shall be the Council. The Council may exercise all powers requisite for the purposes of the Society, not inconsistent with these bylaws or with duly enacted resolution of the membership, including but not limited to the authority to prescribe the policies and procedures of the Society and to enact resolutions binding upon the Board of Directors, the officers, committees and staff.

3.1.1 Composition. The Council shall be composed of fellow members elected by the chapter in accordance with sections 3.1.2 and 3.1.3; the Board of Directors of the Society; the president of each chapter; all past presidents of the Society who served prior to July 31, 2008, and are members of the Society; and all past chairs of the Society who are members of the Society.

3.1.2 Election by chapters. Sixty members of Council shall be directly elected by the chapters to serve for terms of two years, with approximately one-half being elected each year. The number of Council members shall be equitably allocated among the chapters in direct proportion to the number of fellow and life members from each chapter, provided the number of elected Council members allocated to each chapter shall be at least one.

3.1.3 Allocation of members.

The Nominating Committee shall present to Council the allocation provided in section 3.1.2 for approval not later than the date of the annual meeting of Council immediately preceding the first annual election to be governed by such allocation. The first such allocation shall govern the four annual elections immediately following the adoption of this section and allocations shall be made at four-year intervals thereafter. The allocations shall be based upon the membership figures according to the records of the Society as of the last day of September immediately preceding the date of such determination.

3.1.4 Terms. The term of office of an elected member of Council shall commence on the day following the annual meeting of the Society; such term shall run until the day of the annual meeting of the Society two years after the member's election, unless the election was for a shorter term or is earlier terminated. The term of office of an elected member of Council shall terminate upon the member's resignation, election as an officer or director of the Society or the election of the member's successor by the chapter for any other reason. The term of office of a Board member of Council shall be the same as the member's term on the Board of Directors. The term of office of a chapter president member of Council shall be the same as the member's term as such officer.

3.2 Board of Directors. Between meetings of Council the activities of the Society shall be directed by The Board of Directors. The Board of Directors shall act as the executive committee of Council and shall exercise all powers of Council except those reserved to Council in these bylaws or by resolutions of the Council.

3.2.1 Composition. The Board of Directors shall be composed of the chair, chair-elect, and immediate past chair of the Society, and nine at-large members elected by the Council to serve for three years. Terms for at-large members may be less than three years to provide that the terms of three at-large members shall expire each year. At least two members of the Board of Directors shall be from each of the three grand divisions of Tennessee.

3.2.2 Terms. The term of office of an at-large member of the Board of Directors shall commence on the day following the annual meeting of the Society; such term shall run until the day of the annual meeting of the Society three years after the at-large member's election, unless the at-large member's election was a shorter term or is earlier terminated. The term of an at-large director shall terminate upon the at-large member's resignation, the at-large member's election as chair-elect of the Society, the at-large member's failure to remain a member of the Society or the election of the at-large member's successor by the Council for any other reason. The term of office of the chair or chair-elect of the Board of Directors shall be the same as the at-large member's term as such officer, and no at-large member shall serve more than two full terms on the Board. The immediate past chair of the Society shall serve a one-year term immediately following their term as chair.

3.3 Chapters. The membership of the Society shall be divided into such chapters as the Council shall determine to be proper and convenient; provided non-resident fellow members shall not be required to be members of any chapter. A chapter shall be composed of the members of the Society located at any contiguous geographical area of the state.

3.3.1 Organization. Application for approval of the organization of a chapter may be made by twenty-five or more members. The Board of Directors may recommend to Council whether to approve such application.

3.3.2 Dissolution. A chapter may be dissolved by action of the Council. In the event of dissolution, the ownership of all property and records of a chapter shall be transferred to another chapter or otherwise disposed of by Council. The Board of Directors may recommend to Council whether to dissolve a chapter.

3.4 Officers. The officers of the Society shall be a chair, a chair-elect, a secretary and a treasurer, all of whom shall be fellow members of the Society.

3.4.1 Election and term. The chair

shall be elected by Council one year before the chair's term of office commences and shall be designated as the chair-elect during such year. The chair-elect shall be elected by the Council at its annual meeting for a one-year term or until a successor is elected and shall commence on the day following the annual meeting of the Society. The secretary and treasurer shall be elected by the Board of Directors from among the at-large members on the Board, and each shall serve for a one-year term or until a successor is elected.

3.4.2 Vacancies. Vacancies in the office of chair or chair-elect may be filled by Council. Vacancies in any other office may be filled by the Board of Directors.

3.4.3 Duties. The duties of the officers shall be as set forth in sections 3.4.3.1 through 3.4.3.4.

3.4.3.1 Chair. The chair shall preside at all meetings of the Society, the Council and the Board of Directors, appoint committees in accordance with section 3.5, act as spokesperson for the Society, and perform all duties usually pertaining to such office in accordance with the bylaws and resolutions of Council and the Board of Directors.

3.4.3.2 Chair-elect. The chair-elect shall become familiar with the duties of the office of chair, prepare committee appointments for their term as chair, and otherwise develop a plan of action for their term as chair, and perform such other related duties as may be assigned by the chair.

The chair-elect shall preside in the absence of the chair at all meetings of the Society, the Council and the Board of Directors, and perform such other duties as may be assigned by the chair. The chair-elect shall assume all of the duties and powers of the chair in the event of the disability, as determined by the Board of Directors, death, or resignation of the chair.

3.4.3.3 Secretary. The secretary shall have the usual duties of a corporate secretary to the extent such duties have not been delegated to the president and CEO by Council, and perform such other duties as may be assigned by the chair.

3.4.3.4 Treasurer. The treasurer shall have the usual duties of a corporate treasurer and controller to the extent such duties have not been delegated to the president and CEO by Council, and perform such other duties as may be assigned by the chair.

3.5 Committees. Except as otherwise provided in these bylaws or by Council, the chair may appoint committees with such duties, powers, responsibilities and procedures as the chair may prescribe. A majority of each committee shall constitute a quorum for the transaction of business. Any question may be submitted to committee members for vote by correspondence or other direct communication. All appointed committee members and chairs shall serve at the pleasure of the chair. The chair and the president and CEO shall have the privilege of the floor at meetings of all committees, including the committees designated in sections 3.5.1 through 3.5.4.

3.5.1 Nominating Committee. The Nominating Committee shall be composed of six at-large members elected by Council to serve three-year terms and the immediate past chair of the Society, who shall serve a three-year term following the completion of their term as Society Chair. Of the six at-large members, two shall be from each of the three grand divisions of Tennessee. The immediate past chair shall serve as chair of the committee during the final year of their three-year term on the committee. Terms may be less than three years to provide that the terms of approximately one-third of the members shall expire each year and to fill vacancies, and no at-large member may serve more than one term on the committee. The Nominating Committee shall make nominations for the offices of chair-elect, solicit and consider officer nominee recommendations by the chapters; nominate the at-large members of the Board of Directors; nominate representatives of the Society to other organizations; nominate auditors; nominate members to the Nominating Committee; publish nominations to the membership at least 45 days prior to the scheduled date of election; and make the allocation of Council seats as provided in section 3.1.3.

3.5.2 Finance Committee. The Finance Committee shall be composed of the treasurer, the chair, the chair-elect, and such other members as the chair shall appoint. The Finance Committee shall lead in the development of financial management policies; advise the Board of Directors in the investment of Society funds; prepare an annual budget for review by the Board of Directors prior to its adoption at the annual meeting of Council; and provide general supervision of the financial affairs of the Society.

3.5.3 Professional Ethics Committee. The Professional Ethics Committee shall be composed of eight members appointed by the chair-elect. At least two representatives shall be from each of the three grand divisions of Tennessee and will be appointed to serve three-year terms. Terms may be less than three years to provide that the terms of at least two members shall expire each year and to fill vacancies. The Professional Ethics Committee shall provide guidance to the members and others in the interpretation of the code of professional ethics of the Society as designated in section 5.1 and implement the disciplinary proceedings authorized in section 6.1.

3.5.4 Personnel Committee. The Personnel Committee shall review and evaluate the performance of the president and CEO at least annually and report its findings to the Board of Directors; review and make recommendations to the finance committee and the Board of Directors concerning all areas of staff relations, including employment contracts, salaries and benefits; and assist the president and CEO in development and implementation of management and personnel policies and procedures.

3.6 President and CEO. The Board of Directors shall select a president and CEO, who may but is not required to be a member of the Society, to serve as the full-time salaried manager of the Society office and staff; coordinate the activities of the Society; and perform such other services as may be assigned by the chair, Board of Directors or Council. The president and CEO shall have the privilege of the floor at meetings of Council, the Board of Directors and all committees.

3.6.1 Staff personnel. The Board of Directors may establish other staff positions upon recommendation of the Personnel Committee and the Finance Committee. The president and CEO may employ personnel for established staff positions.

3.6.2 Salaries and benefits. Salaries and benefits of the president and CEO shall be fixed by the Board of Directors.

3.7 Audit. The Council shall appoint a firm of certified public accountants to express an opinion on the financial statements of the Society for each fiscal year.

3.8 Fiscal year. The fiscal year of the Society shall be as the Council shall prescribe.

Article 4 - Meetings

4.1 Meetings of Society. The membership shall meet pursuant to sections 4.1.1 through 4.1.4. Meetings of the membership shall be known as meetings of the Society.

4.1.1 Annual meeting. A regular or annual meeting of the Society shall be held within five months after the end of the fiscal year, at a place and on a date to be fixed by the Board of Directors; provided the annual meeting shall be held as may be directed by Council unless the Board of Directors shall determine that an emergency situation or other compelling reason requires a change of date or location.

4.1.2 Special meetings. The chair shall call special meetings of the Society when directed by Council or the Board of Directors, or upon the written request of at least five percent of the membership of the Society or any 30 members of Council. Special meetings shall be held at places designated by the Board of Directors. No business shall be transacted at a special meeting of the Society other than that for which the meeting shall have been called.

4.1.3 Notice. Notice of each regular or special meeting of the Society shall be mailed to each member of the Society, at the member's mailing address as shown in the official records of the Society, at least 15 days prior to the date of such meeting.

4.1.4 Quorum. At any regular or special meeting of the Society a quorum for the transaction of business shall be as prescribed by applicable state law. Any action taken or resolution adopted at a meeting of the Society at which a quorum is not present shall be considered by the Council as an expression of the opinion of the membership entitled to great consideration.

4.2 Meetings of Council. Meetings of the Council shall be governed by sections 4.2.1 through 4.2.6.

4.2.1 Regular meetings. An annual meeting of the Council shall be held at a time and place to be determined by the Board of Directors.

4.2.2 Special meetings. The chair shall call special meetings of the Council when requested to do so by the Board of Directors or when requested in writing by at least 20 members of Council. Special meetings of Council shall be held at places designated by the Board of Directors.

4.2.3 Other Actions of Council. In lieu of a special meeting of Council, the chair, with the approval of the Board of Directors, may submit any question to the Council for a vote, and any action therein approved by a majority of the entire membership of the Council shall be declared by the chair to be an act of the Council and recorded on the minutes of the Council.

4.2.4 Notice. Notice of each regular or special meeting of the Council shall be sent to each member of Council, at the member's physical or electronic mailing address as shown in the official records of the Society, at least 15 days before the date of such meeting. The notice, as far as practicable, shall contain a statement of the business to be transacted.

4.2.5 Quorum. Thirty members of Council shall constitute a quorum for the transaction of business at any duly called meeting of the Council.

4.2.6 Minutes. A copy of the minutes of each meeting of the Council shall be provided to each member of Council within 45 days after such meeting.

4.3 Meeting of directors. Meetings of the Board of Directors shall be governed by sections 4.3.1 through 4.3.4.

4.3.1 Meetings. The Board of Directors shall meet at the direction of the chair or at the direction of another officer as herein authorized. A meeting will be called by the chair or by any officer if the chair fails or refuses upon the request of any three directors. Meetings shall be held at least quarterly.

4.3.2 Other actions of the Board of Directors. The chair may submit any question to the directors for a vote; however, such balloting will not satisfy the quarterly meeting requirement of section 4.3.1.

4.3.3 Quorum. Sixty percent of the members of the Board of Directors shall constitute a quorum for the transaction of business at any duly called meeting of the Board of Directors.

4.3.4 Actions. All actions of the Board of Directors must be by affirmative vote of at least 60 percent of the entire membership of the Board of Directors. The actions of the Board of Directors shall be reported to the membership of the Society or to Council as directed by the Council.

Article 5 - Professional Ethics

5.1 Code designated. The code of professional ethics of the American Institute of Certified Public Accountants, as now constituted, interpreted and applied, or as may hereafter be amended, interpreted and applied, together with such amendments or interpretations of the rules of conduct as may be made by action of a majority of the entire Council, shall constitute the code of professional ethics of the Society.

Article 6 - Disciplinary

6.1 Role of Ethics Committee. The Professional Ethics Committee is empowered to act on behalf of the Society to impose disciplinary sanctions, including termination or suspension of membership, public or private reprimand or admonishment, or imposition of conditions for retention or membership, in accordance with sections 6.2 through 6.6.

6.2 Joint ethics agreement. When a disciplinary proceeding is subject to an agreement between the Society and the American Institute of Certified Public Accountants, the Professional Ethics Committee shall act in accordance with such agreement.

6.3 Criminal conviction.

Membership in the Society shall be suspended without a hearing should there be filed with the secretary of the Society a judgment of conviction imposed upon any member for a crime punishable by imprisonment for more than one year; the willful failure to file any income tax return which the member is required by law to file as an individual taxpayer; the filing of a false or fraudulent income tax return on behalf of the member or on behalf of a client; the willful aiding in the preparation and presentation of a false and fraudulent income tax return of a client; and shall be terminated in like manner upon the similar filing of a final judgment of conviction.

6.4 Termination of certificate.

Membership in the Society shall be suspended without a hearing for a member whose certificate as a certified public accountant or license or permit to practice as such or to practice public accounting is suspended as a disciplinary measure by any governmental authority, but such suspension of membership shall terminate upon reinstatement of the certificate, license or permit. Membership shall be terminated without hearing should such certificate, license or permit be revoked, withdrawn, surrendered, indefinitely suspended, or cancelled as a disciplinary measure by any governmental authority. The Professional Ethics Committee shall consider, with or without hearing, prior to its final determination, a timely written petition of a member that their membership shall not be so suspended or terminated.

6.5 Suspension or termination by recognized authorities. The Professional Ethics Committee and the Board of Directors may jointly approve certain governmental agencies and other organizations whose disciplinary actions against a member will permit the Society to take disciplinary action against that member without a hearing. To be eligible for approval, the

governmental agency must be one which has the authority to prohibit a member from either practicing before it or serving as a director, officer or trustee of an entity. To be eligible for approval, an organization other than a governmental agency must be one which has been granted the authority by statute or regulation to regulate accountants. If such approved governmental agency or organization temporarily suspends, prohibits or restricts a member from practicing before it or another governmental agency, or from serving as a director, officer or trustee of any entity, the member's membership in the Society shall be suspended; however, such suspension of membership shall terminate upon such agency's or organization's termination of the suspension, prohibition or restriction. If such approved governmental agency or organization bars or permanently or indefinitely suspends, prohibits or restricts a member from practicing before it or another governmental agency, or from serving as a director, officer or trustee of any entity, the member's membership in the Society shall be terminated.

6.6 Other offenses. The Professional Ethics Committee sitting as a hearing panel, or a hearing panel convened pursuant to the joint ethics agreement referred to in section 6.2, may expel a member, suspend the membership of a member, or impose any lesser sanctions authorized in section 6.1 on a member who infringes any of these bylaws or the code of professional ethics; is declared by a court of competent jurisdiction to have committed any fraud; is found by the hearing panel to have been guilty of an act discreditable to the profession; or is declared by a court

of competent jurisdiction to be insane or otherwise incompetent.

6.7 Reinstatement. A member who has been expelled under this article may be reinstated at any time by the Board of Directors after investigation and report by the Professional Ethics Committee if the finding of the court or other governmental authority on which such expulsion was based has been reversed or otherwise set aside or invalidated, or after three years upon request of the member and recommendations of the Professional Ethics Committee if the finding of the court or authority has not been invalidated.

Article 7 - Amendments

7.1 Proposals to amend. Proposals to amend the bylaws may be made by the board of directors, any fifteen members of Council, or any chapter.

7.2 Submission to Council. All such proposals to amend the bylaws shall be submitted to the Board of Directors. The Board of Directors shall submit all such proposals, accompanied by its recommendation, to the Council for action.

7.3 Ballot. Bylaw amendments authorized by the Council shall be submitted to the members of the Society for a vote. All amendments approved by a majority of the members whose ballots are returned within 60 days from the date of ballot distribution to the members shall become effective **at the close of the balloting period unless a later date is specified in the referendum ballot.** at the close of the balloting period unless a later date is specified in the referendum ballot.



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