



2019-2020

LEADERSHIP DIRECTORY



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TSCPA Mission Statement

The mission statement of the Tennessee Society of CPAs is:
 "To enhance the success of our members
 through service, support and advocacy"

We accomplish this mission by:

- Promoting public awareness of the roles and the value of CPAs in public accounting, industry, government and education;
- Representing the professional views of our members to governmental, regulatory and standard-setting bodies;
- Helping to attract the best and the brightest people to the profession;
- Providing high-quality services and education that enable our members to succeed both now and in the future; and
- Providing forums for members to interact at the state and local levels.

TSCPA Vision Statement

The vision statement of the Tennessee Society of CPAs is:
 "To be the premier professional
 organization serving all CPAs in Tennessee"

**Tennessee Society of Certified Public Accountants:
 Committed to Serving Members and the Profession**

The Tennessee Society of Certified Public Accountants is the state professional association for certified public accountants who are principally employed or reside in Tennessee. The society's membership is comprised of more than 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 Meeting Center
 201 Powell Place • Brentwood, TN 37027

2019-20 TSCPA BOARD OF DIRECTORS

and TSCPA Educational & Memorial Foundation Board of Trustees



Chair
Anita Hamilton, CPA
HORNE LLP
Jackson, Tenn.



Chair-Elect
Barrett V. Simonis, CPA
Pugh CPAs
Knoxville, Tenn.



Secretary
Beverly E. Saylor, CPA
Heritage South Community
Credit Union
Shelbyville, Tenn.
(2017-2020)



Treasurer
Robert K. Weatherly, CPA
Cherry Bekaert LLP
Nashville, Tenn.
(2019-2022)



Jonathan C. Bailey, CPA
General Shale Brick, Inc.
Johnson City, Tenn.
(2019-2022)



Heather S. Batson, CPA
Mauldin & Jenkins, LLC
Chattanooga, Tenn.
(2017-2020)



Christian E. Bennett, CPA
Mauldin & Jenkins, LLC
Chattanooga, Tenn.
(2018-2021)



Kelly S. Crow, CPA
Reynolds, Bone & Griesbeck PLC
Memphis, Tenn.
(2017-2020)



H. Rowan Leathers III, JD, CPA
Butler Snow LLP
Nashville, Tenn.
(2017-2020)



Ricky P. Livingston, CPA
Deloitte
Nashville, Tenn.
(2018-2021)



Geoffrey L. Stewart, CPA
WSW CPAs
Nashville, Tenn.
(2019-2022)

TSCPA Council Members

Officers and Directors

Council terms commence on the day following election.

Anita Hamilton, <i>Chair</i>	Christian E. Bennett
Barrett V. Simonis, <i>Chair-Elect</i>	Kelly S. Crow
Beverly E. Saylor, <i>Secretary</i>	H. Rowan Leathers III
Robert K. Weatherly, <i>Treasurer</i>	Ricky P. Livingston
Jonathan C. Bailey	Geoffrey L. Stewart
Heather S. Batson	

Past Chairs

Daniel B. Blair	1960-61	Tony Jennings	2001-02
Joseph F. Decosimo	1964-65	Ernest F. Baugh Jr.	2002-03
F. Stewart McCorkle	1969-70	G. Gregory Gilbert	2003-04
Robert C. Brannon	1975-76	John M. Griesbeck	2004-05
Billy G. Spain	1976-77	Robert V. Whisenant	2005-06
Imogene A. Posey	1982-83	Louis S. Wright	2006-07
C. Mack Browder	1984-85	Janice B. Smith	2007-08
Claude E. Blankenship	1986-87	R. Michael Cain	2008-09
C. Don Royston	1987-88	David A. Curbo	2009-10
Grady P. Williams	1989-90	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
William G. Griesbeck	1992-93	Kevin E. Hickman	2013-14
Casey M. Stuart	1995-96	Arthur L. Sparks Jr.	2014-15
J. Daniel Pressley	1996-97	Charles F. Groves III	2015-16
Wynne E. Baker	1997-98	Sondra T. Harris-Webb	2016-17
Mark M. Layne	1998-99	Douglas E. Warren	2017-18
Robbie A. McKinney	1999-00	Mark Steadman	2018-19
David K. Morgan	2000-01		

Elected Members

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

Appalachian Chapter		Nashville Chapter	
Jessica Bruner	2021	Cara L. Aaron	2020
Larry Kyte	2021	Kelvin Ault	2020
		Jennifer Bailey	2020
Chattanooga Chapter		Jeff Ballard	2020
Melody Peace	2020	CJ Blankenship	2020
Jerome England	2020	Charles E. Frasier	2020
Lucy Gates	2020	Katie Grant	2020
Stephanie Graham	2020	Susan H. Maddux	2020
Lawrence B. Stone	2020	Brian Masterson	2020
John Eaves	2021	Adam McDowell	2020
Christina Edwards	2021	L. Sean Owens	2020
Kim Lawrence	2021	Marian F. Schmidt	2020
		Paula B. Thomas	2020
Elk Valley Chapter		Lory Waldron	2020
Steven Swindall	2020	Bob Weatherly	2020
		Rachel Lloyd	2021
Knoxville Chapter		Jessica Stover	2021
Brandon Barry	2020	Gina Pruitt	2021
Christine Bell	2020	Joseph Proctor	2021
Keith A. Jackson	2020	Briana Mullenax	2021
T. Lee Sherbakoff	2020	Lindsey Roberts	2021
Sam Letsinger	2021	Alisa Peters	2021
Bruce Behm	2021	Andrew Moss	2021
Ben Alexander	2021	Amy Jamison	2021
Karen Hellmund	2021	Kristin Parks	2021
Ed Lay	2021	Royce Rhea	2021
		Geoffrey Stewart	2021
Memphis Chapter		Upper Cumberland Chapter	
Karen D. Hill	2020	Carol Abney	2020
Frank Horrell	2020		
Tyler Harvell	2020	West Tennessee Chapter	
Daniel Weaver	2020	Sandie Neal	2020
Jennifer Weske	2020	Clay Crockett	2021
Justin Carter	2021		
Greg Davis	2021		
Tim Ellis	2021		
Greg Gillaspie	2021		

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.

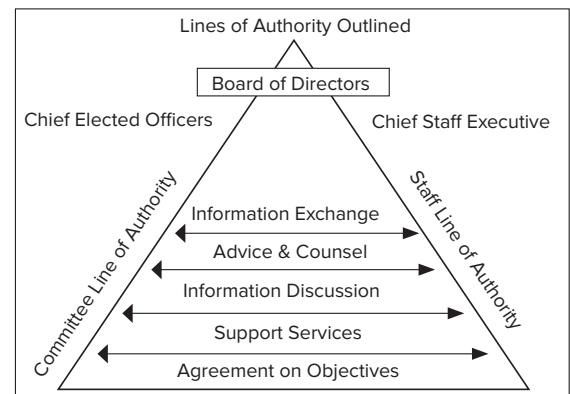
The important difference is this: a voluntary association has two lines of authority running through it, while a profit-oriented corporation has only one.

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 if administrative chaos is to be avoided.

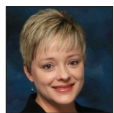
It is the responsibility of the board and committees to establish policy and objectives and to set direction with staff input and advice. The president and CEO is responsible to the chair and the board of directors, and is responsible for supervising staff activity necessary to implement policies and 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. Such relationships provide the foundation necessary to get the job done.



2019-20 TSCPA COMMITTEES

Accounting Career Education Committee



Chair: Melody Peace, Chattanooga
Allison Bentley, Chattanooga
Marlen Collins, Franklin
Kathryn Grant, Nashville

Ingrid Hart, Knoxville
Brandon Harvell, Memphis
Courtney Hatfield, Nashville
Nichele Heller, Franklin
Andrew Hendrickson, Brentwood
Julie James, Nashville
Susan Maddux, Nashville
Paula McPeak, Memphis
Andrew Morgret, Memphis
Chelsea Moser, Nashville
Lan Phan, Memphis
Virginia Rice, Ooltewah
Sharron Waugh, Nashville
Saunya Wenger, Knoxville
Berry Zeigler, Henry

Audit Committee



Chair: Robert Weatherly, Nashville
Christian Bennett, Chattanooga
William Fitzgerald, Nashville
Sarah Hardee, Franklin

Finance Committee



Chair: Douglas Warren, Sweetwater
Christian Bennett, Chattanooga
Anita Hamilton, Jackson

David Morgan, Brentwood
Barrett Simonis, Knoxville
Paula Thomas, Murfreesboro
Robert Weatherly, Nashville

Financial Institutions Committee

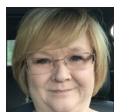


Chair: Barron Kennedy IV, Knoxville
Amy Albert, Memphis
Paul Arab, Knoxville

Christian Bennett, Chattanooga
Jack Bonner, Tazewell
Ashley Brandon, Franklin
Laura Beth Butler, Dyersburg
Michael Davis, Nashville
Mark Emison, Dyersburg

Billy Gilliam, Kingsport
Clayton Greer, Elizabethton
Shane Jackson, Knoxville
Christopher Loyd, Franklin
Jackie Matthis, Milan
Kenneth Oliver, Nashville
Sarah Paxton, Franklin
Theda Rose, Lebanon
Jeffrey Ross, Chattanooga
Michael Shamblin, Knoxville
Angela Shipp, Memphis
Bobby Stoffle, Sevierville

Governmental Committee



Chair: Lori Brasher, Decaturville
Bob Bellenfant, Brentwood
Candi Burton, Memphis

Barry Collins, Nashville
Michael Hewitt, Jackson
Travis Lowe, Knoxville
Joy Richardson, Lawrenceburg
Carol Shrein, Memphis
Kay Stegall, Martin
Shannon Stephenson, Chattanooga
Matthew Wood, Jackson

Legislation Committee



Chair: Gregory Gilbert, Knoxville
Stephen Eldridge, Jackson
Mark King, Springfield

Will Pugh Sr., Knoxville

Nominating Committee



Chair: Sondra Harris-Webb, Collierville (2 of 2)
CJ Blankenship, Brentwood (1 of 3)
Clay Crockett Jr., Jackson (1 of 3)

Larry Kyte, Limestone (2 of 2)
Lisa Qualls Malone, Cookeville (2 of 2)
Shirley McCauley, Memphis (2 of 3)
Lawrence Stone, Chattanooga (2 of 3)
Douglas Warren, Sweetwater (2 of 3)
Mark Steadman, Johnson City (1 of 3)

Peer Review Committee



Chair: Richard Hill, Knoxville
Mark Blackburn, Brentwood
Christopher Cline, Nashville
Steve Davis, Memphis

Randy Dummer, Chattanooga
Christopher Grayson, Nashville
Sarah Hardee, Franklin
Kevin Howell, Dyersburg
Jeffrey Hunter, Memphis
Dean Krech, Chattanooga
Sean Owens, Nashville
Gary Purdy, Memphis
Tracy Thomas, Nashville
Robert Weatherly, Nashville
Terry Winstead, Morristown

Personnel Committee



Chair: Katherine Watts, Jackson
Gregory Gilbert, Knoxville
John Griesbeck, Memphis
Anita Hamilton, Jackson

Barrett Simonis, Knoxville

Professional Ethics Committee



Chair: David Curbo, Memphis (1 of 3)
Benjamin Alexander, Knoxville (2 of 3)
Anita Hamilton, Jackson (3 of 3)

Thomas Janney, Smithville (3 of 3)
Larry Kyte, Limestone (1 of 3)
Perry Moore, Nashville (2 of 3)
Beverly Saylor, Shelbyville (3 of 3)
Lawrence Stone, Chattanooga (3 of 3)

Scholarship Awards Committee



Chair: John Wermert, Murfreesboro
Patrick Belton, Nashville
Paul Burris, Brentwood
Kelli Clausel, Chattanooga

Stephan Davenport, Chattanooga
Julie Evans, Nashville
Matthew Evers, Nashville
Jared Frawley, Nashville
Patricia Ann Frizzell, Ellendale
Amelia Hart, Knoxville
John Helms, Murfreesboro

2019-20 TSCPA COMMITTEES

Scholarship Awards Committee

(continued)

Jill Hudson, Brentwood
 Colin Long, Crossville
 Ramon Marus, Memphis
 Mark Matson, Franklin
 Phillip McGovern, Nashville
 James Myers, Knoxville
 Deborah Newell, Jackson
 Richard Patton, Chattanooga
 Martin Schneider, Nashville
 Jeanette Scott, Nashville
 Jessica Scouten, Nashville
 Mark Steadman, Johnson City
 James Stock, Memphis
 Jennifer Sturgeon, Nashville
 Richard Townsend, Knoxville
 Tiffany Underwood, Nashville
 Felicia Watts, Brentwood
 Hunter Williams, Chattanooga

Taxation - Federal Committee



Chair: Geoffrey Stewart,
 Nashville

John Bailes, Knoxville

Jennifer Bailey, Nashville

Brandon Barry, Knoxville

John Bellenfant, Brentwood
 CJ Blankenship, Brentwood
 Bob Browder, Bartlett
 Kyle Christensen, Chattanooga
 Kenneth Clark, Franklin
 Linda England, Chattanooga
 O. SuzAnne Eubanks, Brentwood
 Bernard Goldstein, Nashville
 Steven Hamilton, Memphis
 Karen Hellmund, Knoxville
 Henry Hoss, Chattanooga
 John Houston, Chattanooga
 Rebecca Jacobs, Memphis
 Joseph King, Hendersonville
 Adam McDowell, Nashville
 David Moore, Chattanooga
 George Parrott, Nashville
 Amy Paz, Nashville
 Timothy Sturm, Brentwood
 Charles Tomlin, Chattanooga
 Spencer Usrey, Chattanooga
 Laura Wright, Clarksville
 Charles Young, Nashville

Taxation - State Committee



Chair: Mason Barrick,
 Brentwood

Jennifer Blackwood, Knoxville

Kelly Crow, Memphis

Robert Duncan, Cookeville
 James Green, Nashville
 Daniel Greer, Knoxville
 Anita Hamilton, Jackson
 Robert Holliman, Nashville
 Keith Jackson, Knoxville
 Amy Jamison, Franklin
 Tom Carson Jones, Jackson
 Trey Judd, Clarksville
 David Lister, Nashville
 Kirk Low, Chattanooga
 Mark McBryde, Germantown
 Sandra McClarty, Nashville
 Rebecca Miller, Jackson
 Jennifer Nipp, Nashville
 R. Glen Page, Nashville
 Tamara Stanfill, Jackson

Forensic and Valuation Services Conference Task Force



Chair: Rhonda Sides,
 Nashville

William Acuff, Chattanooga

Michael Collins, Franklin

Kathryn Culver, Knoxville
 John Fulfer, Memphis
 J. Richard Garrett, Nashville
 Carl Heinemann, Chattanooga
 John Janicek, Hendersonville
 Brent McDade, Chattanooga
 Kurt Myers, Goodlettsville
 George Parrott, Nashville
 George Rougeou, Germantown
 Robert Vance, Memphis
 Michael Wallace, Clarksville
 Matthew Warren, Knoxville
 Berry Zeigler, Henry

Health Care Conference Task Force



Chair: Brian Tate, Brentwood

Cara Aaron, Nashville

Courtney Bach, Brentwood

Sharon Brooks, Chattanooga

Carol Carden, Knoxville
 Lucy Carter, Nashville
 Benjamin Carver, Brentwood
 Michael Collins, Franklin
 Alex Dawald, Nashville
 Meredith Douglas, Brentwood
 Thomas Kidd, Lafayette
 Carmen Lawson, Franklin
 Laura McGregor, Brentwood
 Jayme Parmakian, Brentwood
 Barry Scott, Memphis
 Rhonda Sides, Nashville
 Craig Tappel, Brentwood
 Matthew Warren, Knoxville
 Katherine Watts, Jackson

Tennessee Federal Tax Conference Task Force



Chair: Robert Whisenant,
 Nashville

CJ Blankenship, Brentwood

Steven Dodson, Brentwood

Gregory Gilbert, Knoxville
 Michael Goode, Nashville
 J. Leigh Griffith, Nashville
 Anita Hamilton, Jackson
 Bryan Howard, Nashville
 Mark Miller, Nashville
 Jayme Parmakian, Brentwood
 Mark Patterson, Nashville
 Wm. Robert Pope Jr., Nashville
 William Russell, Chattanooga
 Merwin Ullestad, Nashville
 Michael Yopp, Nashville

2019-20 TSCPA CHAPTER OFFICERS



Appalachian Chapter President

Steven R. Hale
 Chrysolite Management Group LLC
 3855 Memorial Blvd.
 Kingsport, TN 37664-3525
 423-956-3945
 srhale@chrysolite.biz

The Appalachian Chapter includes seven counties: Carter, Greene, Hawkins, Johnson, Sullivan, Unicoi and Washington. Meetings are held the third Tuesday of each month, except April.

Jessica R. Bruner, President-Elect, Blackburn, Childers & Steagall, PLC, 801B Sunset Drive, PO Box 3745, Johnson City, TN 37602-3745, 423-282-4511, jessicar.bruner@gmail.com

Heath A. McConnell, Vice President, Contura Energy, Inc., 340 Martin Luther King Jr. Boulevard, PO Box 848, Bristol, TN 37621-0848, 423-573-0358, mcconnell_heath@yahoo.com

Ali Mohamed, Secretary, Brown Edwards & Company, LLP, 217 E. New Street, Kingsport, TN 37660-4334, 423-246-6104, amohamed@becpas.com



Chattanooga Chapter President

Tony C. Sanders
 Unum
 1 Fountain Square
 Chattanooga, TN 37402-1307
 423-294-3024
 tony@tonysanderscpa.com

The Chattanooga Chapter includes 10 counties: Bledsoe, Bradley, Grundy, Hamilton, Marion, McMinn, Meigs, Polk, Rhea and Sequatchie. Meetings are held the third Thursday of each month.

John P. Eaves, President-Elect, Henderson Hutcherson & McCullough, PLLC, 1200 Market Street, Chattanooga, TN 37402-2713, 423-702-7276, jeaves@hhmcpas.com

Jeff M. Smith, Vice President, Elliott Davis, 629 Market Street, Suite 100, Chattanooga, TN 37402-4890, 423-756-7100, jeff.smith@elliottdavis.com

Tara L. Moore, Secretary, Unum, 1 Fountain Square, Chattanooga, TN 37402-1307, 423-294-1326, tlmoore@unum.com

Andrew J. Glenn, Treasurer, Mauldin & Jenkins, LLC, 537 Market Street, Suite 300, Chattanooga, TN 37402-1239, 423-756-6133, aglenn@mjcpa.com



Elk Valley Chapter President

Holly P. Wade
 Coca-Cola Bottling Works of Tullahoma
 1502 E. Carroll Street
 Tullahoma, TN 37388-3894
 931-455-3466
 hpwade@yahoo.com

The Elk Valley Chapter includes six counties: Bedford, Coffee, Franklin, Lincoln, Marshall and Moore. Meetings are held the fourth Tuesday of each month.

Loretta F. Garner, President-Elect, City of Mount Pleasant, PO Box 426, Mount Pleasant, TN 38474-0426, 931-379-7717, lorettagarner@bellsouth.net

Mary W. Beard, Vice President, Mary Warner Beard, CPA, 113 Westside Drive, Tullahoma, TN 37388-3252, 931-393-1040, marywbeard@lighttube.net

Stephanie D. Porterfield, Secretary, First National Bank of Pulaski, 206 S. 1st Street, PO Box 289, Pulaski, TN 38478-0289, 931-424-2160, sporterfield@fnbforyou.net

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



Knoxville Chapter President

John W. Bailes
 LBMC
 2095 Lakeside Centre Way,
 Suite 220
 Knoxville, TN 37922-6647
 865-691-9000
 jbailes@lbmc.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. Meetings are held the third Tuesday of each month, except April.

Julie E. Hayes, President-Elect, Coulter & Justus, PC, 9717 Cogdill Rd., Ste 201, Knoxville, TN 37932-3322, 865-637-4161, jhayes@cj-pc.com

Andrew McCreary, Vice President Membership, Covenant Health, 1420 Centerpoint Blvd, Knoxville, TN 37932-1960, 865-374-6842, andrewmccreary9@gmail.com

Keith O'Connor, Vice President Education, Pugh CPAs, 315 N. Cedar Bluff Road, Suite 200, Knoxville, TN 37923-4548, 865-769-0660, kocconnor@pughcpas.com

Izabela M. VanDeest, Secretary/Treasurer, University of Tennessee, 637 Stokely Management Ctr., Knoxville, TN 37996-0001, 865-974-2636, ivandeest@gmail.com

Janna M. Lowther, Assistant Vice President Education, Crowe LLP, 2095 Lakeside Centre Way, Suite 125, Knoxville, TN 37922-6647, 865-690-7975, janna.lowther@crowe.com

2019-20 TSCPA CHAPTER OFFICERS



Memphis Chapter President
Karolina Calhoun

Mercer Capital Management Inc.
5100 Poplar Avenue, Suite 2600
Memphis, TN 38137-2601
901-685-2120
calhounk@mercercapital.com

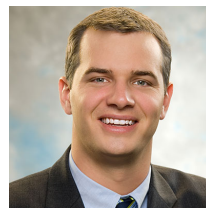
The Memphis Chapter includes three counties: Fayette, Shelby and Tipton. Meetings are held the second Tuesday of each month, except April, June and July.

Tim Ellis, Vice President Programs, Waddell & Associates, Inc.,
5188 Wheelis Drive, Memphis, TN 38117-4520, 901-767-9187,
tim@waddellandassociates.com

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

Sadie Williams, Secretary, 1002 Wildbird Lane, Collierville, TN 38017-3806,
901-604-4335, sadie@cdplastics.design

Jennifer P. Elton, Treasurer, CBIZ MHM, LLC, 5100 Poplar Ave, Fl 30,
Memphis, TN 38137-1400, 901-685-5575, jelton@cbiz.com



Nashville Chapter President

David A. Lister
KraftCPAs PLLC
555 Great Circle Road
Nashville, TN 37228-1345
615-242-7351
dlister@kraftcpas.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. Meetings are held the third Tuesday of each month except June through August and December.

CJ Blankenship, President-Elect, Blankenship CPA Group, PLLC, 215 Ward Cir., Brentwood, TN 37027-2304, 615-373-3771, cjb@bcpas.com

Lory S. Waldron, Vice President, Ardent Health Services,
1 Burton Hills Blvd., Ste. 250, Nashville, TN 37215-6195, 615-296-3367,
lory.waldron@gmail.com

Jennifer L. Bailey, Secretary, Envision Healthcare Corporation,
1A Burton Hills Blvd., Nashville, TN 37215-6187, 615-665-1283,
jehniifer@me.com

Jenneen Kaufman, Treasurer, Tennessee Titans, 460 Great Circle Road,
Nashville, TN 37228-1404, 615-565-4053, jkaufman@titans.nfl.com



Upper Cumberland Chapter President

Lisa A. Malone
Companion CPA Group, PC
343 Foutch Drive
Cookeville, TN 38501-3450
931-526-7041
lisa@companioncpa.com

The Upper Cumberland Chapter includes 14 counties: Clay, Cumberland, DeKalb, Fentress, Jackson, Macon, Overton, Pickett, Putnam, Smith, Trousdale, Van Buren, Warren and White. Meetings are held the third Wednesday of each month, except April, June and July.

Carol Abney, Vice President, Abney CPA PLLC, 109 Theater Drive,
Celina, TN 38551-4203, 931-243-2724, carol.abney@icloud.com

Tammy A. Wilson, Secretary, Tammy A. Wilson, CPA, 1633 Shipley Church Rd.,
Cookeville, TN 38501-7731, 931-526-6697, tammywilson@frontiernet.net

Gina Heupel, Treasurer, Companion CPA Group, PC, 343 Foutch Drive,
Cookeville, TN, 38501-3450, 931-526-7041, gina@companioncpa.com



West Tennessee Chapter President

Marcie J. Williams
Alexander Thompson Arnold PLLC
227 Oil Well Road
Jackson, TN 38305-7924
731-427-8571
mwilliams@atacpa.net

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. Meetings are held monthly, except in April and December.

Katie Little, Vice President, Cowart Reese Sargent, CPAs, PC,
64 Lynoak Cv., Jackson, TN 38305-2800, 731-668-1806,
katie.little@crscpa.com

Stephanie Fowler, Secretary/Treasurer, West Tennessee Healthcare
Foundation, 620 Skyline Drive, Jackson, TN 38301-3923, 731-984-2140,
stephanie.fowler@wth.org

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 the Tennessee Society of Certified Public Accountants 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.

Chair Kevin Monroe (2022) Nashville	Janet Booker-Davis (2021) Franklin
Vice-Chair Stephen E. Eldridge (2021) Jackson	Larry Elmore (2021) Knoxville
Secretary Gay Moon (2020) Nashville	Pamela Church (2022) Memphis
Jack A. Bonner, Jr. (2020) Tazewell	Gregory Gilbert (2022) Knoxville
	William (Trey) H. Watkins, III (2020) Memphis

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
 Fax: 615-532-8800

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

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

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.



AICPA Online: www.aicpa.org

New York Office:
 1211 Avenue of the Americas
 New York, NY 10036-8775
 212-596-6200

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

Council of the American Institute of Certified Public Accountants

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

Anita Hamilton (2019-2020) Jackson	Sondra Harris-Webb (2019-2022) Collierville
Bruce Behn (2019-2022) Knoxville	Barrett Simonis (2020-2021) Knoxville
Douglas Warren (2019-2022) Sweetwater	

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COMMITTEE INFORMATION YOU CAN USE

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 he 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 chairmen 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. 27 allows you reimbursement for travel to attend committee meetings. Committee chairmen 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 unless authorized by the Council, Board of Directors or chair. However, contracts necessary for the routine operation of the Society, within budget limitations, may be signed by the president and CEO.

Committee Chairmen

The committee chairmen should keep the members completely informed through written and oral reports to Council at the fall and summer Council meetings. Also, committee chairmen 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 chairman has a request for public statement on a current 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. 30.

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 chairman 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 chairman, 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.

All correspondence with your committee should be on Society stationery, which is available from the Society office.

To keep the TSCPA membership informed, please submit articles relating to committee activities to the *Tennessee CPA Journal* by the first of each month preceding the cover date.

Committee Schedule and Reports

By Sept. 15, 2019

Each committee chairman will receive a Budget Request Form from the Finance Committee in August. Chairmen should then submit proposed plans which require an expenditure of Society funds during the fiscal year beginning April 1, 2019.

By Oct. 18, 2019

Submit committee progress reports to the Society office for duplication, binding and distribution at the Interim Council meeting.

By Feb. 1, 2020

Chairmen should complete and return the committee evaluation report to the chair-elect. The chair-elect will use these evaluations and Committee Service Volunteer Forms to make committee appointments for 2019-2020.

By May 29, 2020

Submit your annual report to the Society office for duplication, binding and distribution at the annual meeting.

Committee Reports and Articles

As experts in specialized areas that are likely to interest many TSCPA members, committee chairmen 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.

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 9 and 23

2. Financial, chart of accounts

A standard chart of accounts developed by the Finance Committee shall be the chart of accounts used by the Society and each of its Chapters. Such standard chart of accounts shall become a part of and be filed with these policies. Note: For a copy of the Standard Chart of Accounts, please contact the society office.

Adopted September 27, 1985

Bylaws references: Section 3.2, 3.5.2 and 7
Council Policy references: None

3. Audit/auditors

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

Adopted September 27, 1985

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 18 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. Therefore, no contract shall be entered into in the name of the Society by committees except those authorized by the Council or Board of Directors. This policy shall be communicated annually to all committees by the Chair-Elect.

Adopted December 5, 1986

Bylaws references: Section 3.6

Council Policy references: Number 18

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. However, travel expenses incurred to attend the annual Leadership Conference are not reimbursed by TSCPA.

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 28 (Member's Travel Reimbursement).

Adopted November 19, 1999

Bylaws references: None

Council Policy references: Number 27

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-Elect during the appointment process for an additional one-year term. In general, a member may not serve on a committee for more than three consecutive years unless the member is subsequently appointed chairman of the committee. A committee chairman normally serves for three one-year terms regardless of prior service as a committee member. Members who rotate off must sit out for one year before reapplying for committee appointment. All appointed committee members and chairmen 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

Bylaws references: Section 3.5

Council Policy references: None

7. Admission to membership

A standard membership application form must be completed, signed by the applicant and submitted to the Society office for verification of membership qualifications and distribution to the appropriate chapter. Membership shall commence for qualified applicants upon payment of initial dues and admission fees within 75 days.

Adopted November 8, 2012

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 Director 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. Gender policy

The TSCPA Bylaws and all related policies and publications shall be deemed to be gender neutral. Whenever a gender-specific term is used, it should be understood as referring to both genders, unless explicitly stated.

POLICIES OF COUNCIL

1. Membership classifications

(6-28-82) (12-7-91) (12-13-08) (11-7-14) (11-3-16)
Classifications of fellow members for payment of dues and other purposes shall be as follows:

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.

Associate: Individuals who have completed the requirements and are eligible to sit for the CPA examination, or individuals who have registered to become a non-CPA CGMA candidate or who are currently non-CPA CGMA designation holders.

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

Student: College or university students enrolled at a recognized college or university (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)

Annual dues are payable in advance on April 1 by fellow and provisional members as follows:

Fellow Members licensed for five years or more: \$220 (excludes educators, professional leave and retired)

Fellow Members licensed less than five years: \$200 (excludes educators,

professional leave and retired)

Educators: \$40

Professional Leave: \$55

Retired: \$55

Associate: \$200

Provisional: \$200

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. Delinquent dues (6-28-82)

Annual 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.

7. 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.

8. 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.

9. Transfer of chapter membership (6-28-82)

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

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

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

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.

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

All records maintained by and for the Society, including mailing lists of members, are to be used for official business only. The distribution or sale of the TSCPA mailing list to any outside groups or organizations is prohibited. The membership mailing list is to be used only in distributing material and information concerning the TSCPA and its chapters.

This policy also prohibits any chapter or member from distributing or selling its mailing list to any outside group or organization without prior approval of the TSCPA Board of Directors or its designee. Copies of all chapter mailings are to be forwarded to the Society office.

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

12. Accrual method of accounting (6-28-92)

The annual financial statements of the Society shall be prepared on the accrual method of accounting.

13. 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.

14. Memorial contributions (6-28-82)

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.

15. Membership directory (6-28-82) (12-2-95)

A membership directory shall be published biennially as of June 15.

16. Uniform Certified Public Accountants Examination Statistics (6-28-82) (12-13-08)

The Society office shall not publish statistics presenting the relationship of

POLICIES OF COUNCIL

those sitting for the Uniform Certified Public Accountants examination and those passing or failing the examination.

17. Reports of action

(6-28-82) (12-13-08) (11-13-10)

The chair shall cause to be published in the journal a summary of the actions of Council and the Board of Directors. The actions of the Board of Directors shall be reported to Council at its next regular meeting.

18. President and CEO – general (6-28-82) (12-13-08)

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 to him 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 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 he 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. He shall encourage active participation in professional affairs by the members of the Society. He 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. He 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.

19. Disability of president and CEO (6-28-82) (12-13-08)

If the president and CEO becomes disabled

and unable to perform his duties his then 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.

20. Delegation of duties of secretary (6-28-82) (12-13-08)

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 he may be requested to absent himself.

b) To keep in relation to each member, a register of his 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.

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

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 remit chapter dues and fees to the several chapters within a reasonable time after collection.

c) To keep such books of account 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 his charge.

e) To provide all reasonable assistance to the auditors in their annual examination 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.

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

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. He shall review the records of legislation introduced and advise the legislation committee of any proposed legislation which, in his opinion, affects the accounting profession.

23. Continuing Professional Education (6-28-82) (12-7-91)

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 Continuing Professional Education Committee 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. 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, its chapters, and Foundation sponsored CPE courses may be publicized in state and chapter publications.

24. Society office hours and holidays (6-28-82) (12-2-95)

The office of the Society will be open from 8 a.m. to 5 p.m., Monday through Friday, except on New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, Christmas Eve and Christmas Day.

25. 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.

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

a) A technical program for the annual meeting and convention shall be designed to qualify for continuing professional education credit.

b) The social program, schedule, promotion

POLICIES OF COUNCIL

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 who shall be designated as general convention chairman, unless otherwise determined by the Board of Directors. (6-20-83) (8-20-99) (12-13-08)

c) Registration fees for the annual meeting and convention shall be established by the Board of Directors to recover all anticipated expenses. (6-26-83) (8-20-99)

d) The location of the annual meeting and convention shall be approved by the Board of Directors. Such approval shall provide for the designation of the geographic area two years in advance and specific site selection one year in advance. The Board of Directors shall determine that any proposed convention site meets acceptable standards relating to meeting rooms, hotel and restaurant accommodations and accessibility. (6-28-82) (8-20-99) (11-19-11)

27. Member's travel reimbursement (6-28-82) (12-13-08)

a) 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.

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

c) Travel expenses incurred by the chair, the chair-elect, and others designated by the chair, in performing their duties as such officers or otherwise 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)

28. 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.

29. Designation as members of the Society (6-20-83)

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 are members of the Society.

30. Public statements (6-20-83) (12-13-08)

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 his 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 at any time.

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 should 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.

31. Use of letterhead (6-20-83) (12-13-08)

The TSCPA letterhead should be used only for official correspondence by Society officers, directors, the president and CEO and others when directed by the chair of Board of Directors.

32. Advertising (6-20-83)

The membership directory and all other Society publications may include display advertising in accordance with the provisions established by the Board of Directors.

33. Unrestricted fund balance (12-1-90) (12-7-91) (12-4-93)

The annual budget presented to Council for adoption will recognize the expenses, financial needs and future capital requirements when setting the annual budget. An unrestricted fund balance shall be maintained to cover a portion of one year's projected operating and capital expenditures.

34. Investments (12-5-92)

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

35. Council Meeting Attendance (1-1-16)

Any elected member of Council who shall be absent from two Council meetings per term shall forfeit that member's seat on Council. Past chairs who shall be absent from three consecutive Council meetings shall automatically become honorary, non-voting members of Council.

BYLAWS

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 establish and require of 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, associate, student, life 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. Other classes of membership in a chapter shall not be prohibited.

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 associate members. Persons enrolled at a recognized college or university may qualify for admission as student 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, may be elected life members by the Council upon recommendation of a chapter, however, 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, the Council and the board of directors.

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 mail 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 admission 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 may determine annual chapter dues and admission fees. 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 or any chapter, 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 make the allocation provided in section 3.1.2, 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

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day of the annual meeting of the Society two years after his election, unless his election was for a shorter term or is earlier terminated. The term of office of an elected member of Council shall terminate upon his resignation, his election as an officer of the Society or the election of his successor by the chapter for any other reason. The term of office of a Board member of Council shall be the same as his term on the Board of Directors. The term of office of a chapter president member of Council shall be the same as his 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 and chair-elect 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 his election, unless his election was a shorter term or is earlier terminated. The term of an at-large director shall terminate upon his resignation, his election as chair-elect of the Society, his failure to remain a member of the Society or the election of his 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 his term as such officer, and no at-large member shall serve more than two full terms on the Board.

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 25 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 his 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 spokesman 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, make committee appointments and otherwise develop a plan of action for his 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 he 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 chairmen 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 his 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 chairman of the committee during the final year of his 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

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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 treasurer 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 at least one representative from each chapter appointed by the chair 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 and senior staff personnel 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 to him by the chair, Board of Directors or Council. He 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 and senior staff personnel 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 his 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 Mail ballots. 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 by mail, 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 his 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.

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4.3.2 Mail ballots. The chair may submit any question to the directors for a vote by correspondence; 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. The actions of the board of directors shall be reported to the membership 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

Sanctions 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 he is required by law to file for himself as an individual taxpayer; the filing of a false or fraudulent income tax return for himself 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 be 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 his 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 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 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 15 members of Council, or any chapter.

7.2 Submission to Council. All such proposals to amend the bylaws, unless made at a meeting of Council or the board of directors, 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 Mail ballot. Bylaw amendments authorized by the Council shall be submitted to the members of the Society for a vote by mail ballot. All amendments approved by a majority of the members whose ballots are returned to the principal office of the Society within 60 days from the date of mailing the ballots to the members shall become effective at the close of the balloting period unless a later date is specified in the referendum ballot.



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