



November 2015

President's Notes

by Nathan Abbott, CFE, CISA, EA



"For everything there is a season, and a time for every matter under heaven."

-Ecclesiastes 3:1

As I am writing this message, I cannot help but to reflect on the loss of our dear friend Don Johnson. Life happens and we sometimes get caught up in the day to day activities, so I encourage you to take the time to talk to someone you care about. Our thoughts and prayers are with Don's family.

Due to Don's passing, we have an opening on the board for a member-at-large. We will be sending an email out asking for nominations. To be nominated, you have to be a member in good standing. Once we have the nominations, we will send out a voting ballot.

Our CFE events are coming together nicely. Registration is open to everyone for the Member Benefit day on January 20, 2016, and we only have 65 spots left for this event. If you have not registered yet, I encourage you to do so as soon as possible. To make sure you are getting the latest information, please log in to our new website and update your information.

Mark your calendar for our next meeting -November 19 - see you there!

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Calendar of Events

Our 2015 – 2016 CFE luncheons will be held at the Scarritt-Bennett Center located at 1008 19th Avenue South in Nashville. You will find this year's calendar below. All luncheons will begin at 11:30 am. The event dates remaining for this year are:

Luncheon – November 19, 2015
 Christmas Social – December 17, 2015*
 Member Benefit Day – January 20, 2016
 Joint Luncheon with AGA – February 1, 2016
 Annual Conference – March 7 & 8, 2016
 Luncheon – April 21, 2016
 Luncheon – May 19, 2016
 Social – June 9, 2016*

* member-only events



CFE Prep Courses and Scholarships

The Middle Tennessee Chapter, ACFE, has a drawing each year to give away a CFE Exam Prep Course, valued at \$745 (member price) to a chapter member who is not yet a CFE. For more information, contact us at info@middletennesseecfe.org.

We also give away thousands of dollars in scholarships each year to deserving students. Please see our website at <https://middletennesseecfe.wildapricot.org/Scholarships> for more information.

CPE Certificates

How do attendees to events get a CPE certificate? Certificates are emailed out after the event. If you did not get a certificate, it may be that you did not pay or gave a wrong email address. Please remember to update your information on the new chapter website to ensure that you will receive your certificate promptly.

Please email info@middletennesseecfe.org to request a copy of your CPE certificate.



Important Meeting Information

Luncheon Reservation/Cancellation Policy—Please Take Note!



Please be sure you make reservations for the luncheons prior to attending. We need the reservations to plan appropriately for our attendees and to eliminate confusion at the luncheons. You will receive a confirmation email after you submit your reservation.

Luncheons are \$10.00 for members who make their reservations by the reservation deadline, usually the COB one week prior to the luncheon. For members who make a reservation but do not attend or call to cancel, the cost is \$20.00. Individuals who attend without making a reservation will also be charged \$20.00.

To cancel your reservation and avoid being invoiced for the event, you must notify the reservationist, Mary Cole (mary.c.cole@cot.tn.gov), before the reservation deadline (usually one week prior to the date of the event). If you cancel after the deadline or fail to appear at the event, you will be invoiced for the full per-attendee cost, including other fees that apply as deemed appropriate by the Board. Any pre-paid fees that you have will be applied to the invoiced amount.

Any invoices that are unpaid after 60 days will result in the suspension of membership in the Middle Tennessee Chapter under the current Chapter Bylaws Section 3.09, Non-payment of Dues*. As a result of suspension, any reservations you make for future events will not be **ACCEPTED** and you will not be allowed to attend Chapter luncheons or take advantage of member benefits until your outstanding invoices are paid.

We typically have a waiting list for our events, so if you must cancel your reservation, **PLEASE** notify the reservationist, Mary Cole (mary.c.cole@cot.tn.gov), as soon as possible, or you may have someone attend in your place to avoid being invoiced for the luncheon. If you have someone take your place, you must notify the reservationist or have the substitution notify the reception/sign-in table at the luncheon when signing-in.

Other exceptions may apply in extreme situations (i.e. death of a family member) and will be reviewed on a case by case basis at the discretion of the Chapter Board at the member's request.

Members, if you are inviting nonmembers to attend who are not first time attendees, please be sure that they are fully aware of their costs and our cancellation and invoicing policy. First-time guests eat free. After a guest's first visit, he or she will be charged \$20.00 according to the non-member fee schedule. No Free Guests are allowed at joint luncheons, due to elevated costs, or Member Benefits Events, such as the December Luncheon or January Member Benefit Training Day.

If you have any questions concerning the luncheon costs or the Chapter's cancellation policy, please feel free to contact Mark Ingram, Chapter Treasurer at mark.ingram@tn.gov.

Important New Information Regarding CPE Suspensions

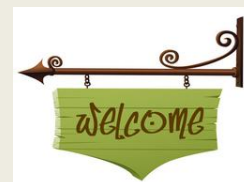


According to the ACFE's website at <http://www.acfe.com/myannouncements.aspx>, beginning January 1, 2015, CFEs with five or more years of CPE suspensions will be placed into Associate member status. Should these individuals want to reinstate the CFE credential they will be required to take the CFE Exam. If you have any questions about this new requirement, contact the ACFE at 1-800-245-3321. If a CFE does not certify compliance on an annual basis, their credential will be placed into suspension. Suspended status prohibits individuals from representing themselves as CFEs to the general public and using the credential in any form.

New Members

We would like to welcome the following new members to our chapter:

Mike Aucoin	Department of Commerce and Insurance
Allison Barnett	Comptroller of the Treasury
Gayla Hargrove	Department of Health
Rhonda Key	Department of Environment & Conservation
Melissa McDonald	Board of Parole
Byron Morgan	University of Memphis
Erica Pettway	Comptroller of the Treasury
Kathleen Pointer	Department of Revenue
Rich Riddle	Office of the Attorney General
Amy Ross	U.S. Attorney's Office
Jessica Scouten	KraftCPAs Turnaround & Restructuring Group, PLLC
Lindsey Stadterman	Comptroller of the Treasury
Christopher Thorsen	Bradley Arant Boult Cummings LLP
Clementine Williams	Comptroller of the Treasury



We would also like to welcome the following returning members:

Jacqueline Laws	State of TN
Daniel Porter	Comptroller of the Treasury
Lewis Robbins	Stonewall Memorial Hospital

Don Johnson



Long-time chapter member and board member-at-large Don Johnson passed away on October 6, 2015. Don leaves behind his wife and two children. He was a budget and finance consultant with the University of Tennessee County Technical Assistance Service. He will be greatly missed. Please keep his family in your thoughts and prayers.



November Luncheon

We will hold our November luncheon on Thursday, November 19, 2015, at 11:30 am at the Scarritt-Bennett Center in the **Raintree Room**. Scarritt-Bennett is located at 1008 19th Avenue South, Nashville, TN 37212. Directions are available at <http://www.scarrittbenett.org/about/maps-directions/>

Scarritt-Bennett visitor parking is available in Parking A or Parking B. Please be aware that parking can be limited due to other events held on the same day as ours. Other parking options include the Wesley Place Garage on Scarritt Place between 19th and 21st Avenues or the meters along 19th Avenue. Approximate prices are \$1.00 per half hour and the parking meters are \$1.50 per hour in the Central Business District. Members may want to consider carpooling or bringing cash or change to pay for parking if necessary.

November Luncheon Speaker

Our November luncheon speaker is Chris Risher, Director of Internal Audit for the Tennessee Department of Labor and Workforce Development. He will be discussing two internal investigations: Throw Momma from the Train, and Dude Where is My Car.



Chris was raised in South Alabama and near Mobile. He graduated from the University of Mobile in 1996 with a Bachelor's Degree in Accounting. He began working for the Comptroller of the Treasury in the Division of State Audit as a Finance and Compliance auditor in November 1996. In June 2005, he became a Certified Fraud Examiner. In April 2011, he transferred to the Department of Labor and Workforce Development as the Internal Audit Director. His unit performs internal audits and investigations.

After meeting in college, he married his beautiful wife Angela in December 1996. Their one and only daughter Abby was born in January 2003.

Chris' interests and hobbies include his family (including his in-laws); church, where he teaches two Sunday School classes; and cooking, mainly meats and sweets.

Just What Are the Essential Elements of a Fraud Prevention Program?

By Melinda S. Weir, CFE



Have you ever been at a place in your career as a fraud examiner where you've asked yourself, "Just what are the essential elements of a successful fraud prevention program?" If you were to develop your own fraud prevention program, would you try to recreate the wheel, or would you study the thousands upon thousands of companies via internet that boast they have the most up-to-date prevention measures on the planet and borrow from them? Decisions, decisions, decisions....

To be quite honest, if we utilized the almost unlimited and free internet resources we have, we could find out an answer by spending just a single day researching, analyzing, and duplicating all sorts of fraud prevention programs ranging from Google to Starbucks! And, thanks to the vast research methods afforded to us today, creating a great fraud program in any line of work doesn't really require any specialized skills, but in the interest of job security, we'll keep that to ourselves. While it's true that before attempting such a feat one should have some knowledge of what fraud is and how it can occur in a particular business setting, is it really so difficult that one would need to spend an enormous amount of time and resources researching and implementing something that has already been done a thousand times before in other businesses?

In this article, I would like to offer a few common elements of good fraud prevention programs that I've noted throughout my career as a public servant. In no way does this information represent the opinions of my former or current employers, but the information does offer insight into what I've learned about qualities and good business practices in fraud prevention programs I've observed over the course of my 17 years as a fraud investigator.

Below are five elements that I consider essential to any successful fraud prevention program. That's not to say that these are the only elements, but they are, in my opinion, essential to a great program.

1. Code of Conduct (code of ethics). To be successful, an entity should have a code of conduct, separately or in a written policy, that has been provided to every employee. It would be a huge surprise if larger entities did not have a code of conduct for their employees, but stranger things have happened. So, why is it important for the entity to have a written code of conduct... because an entity wants to be in a position to say, in the case of employee fraud, that every employee has been placed on notice that he/she is expected to act with honesty and integrity.
2. Fraud Reporting Mechanism. Another successful element of a fraud prevention program is having a fraud reporting mechanism that has been written and communicated to all employees. This mechanism could be as straightforward as a sentence saying "If you think fraud has occurred, or may be occurring, report it to your supervisor, anyone in upper management, General Counsel, or Internal Audit."

3. Risk Assessment. The third element of a successful fraud prevention program involves risk assessments. It is imperative that an entity's business units are annually updating and testing their risk assessments as part of the annual budgetary process. If risk assessments are a regular feature of the entity's business unit activity, then management could emphasize the importance of thorough ongoing risk assessments and appropriate testing and documentation of results.
4. Tone at the Top. An additional element critical in a successful fraud prevention program is top management's communication of "tone at the top." This message could easily be communicated in a monthly newsletter. A statement as simple as "all department employees should be alert to fraud indicators and should report such matters promptly to the appropriate parties" would be all that is needed to demonstrate just how serious top management takes the issue of fraud in its entity.
5. Communication of expectations to non-employees. The last essential element, for purposes of this article, is communication of the entity's expectations to contractors, vendors, and other non-staff individuals. For example, an entity could stress that invoiced amounts should be "true, correct and complete," and that "only eligible costs should be included." This language could be incorporated into the award letter, or included in other written communications from the entity to its contractors.

As noted earlier, the items listed above are not an exhaustive list of elements required for a sound fraud prevention program, but they are considered (if only by me) to be the most essential. For more information on best business practices related to fraud prevention, visit the enormous listing of resources available online.... from the comfort of your own living room.

Middle Tennessee ACFE Chapter Library

Did you know that the Middle Tennessee Chapter has a library of fraud-related books that are available to members? To check out books, contact Suzanne Smotherman, chair of the Library Committee, at (615) 253-2020 or Suzanne.Smotherman@tn.gov . The library is currently housed on the 16th floor of the James K. Polk building.



Member Spotlight Volunteers Needed



The Newsletter Committee is looking for volunteers to be featured in the Member Spotlight! If you would like to volunteer, please contact a member of the Newsletter Committee. It's a great way to introduce yourself to the chapter!

Speaker Search

Our chapter is always on the lookout for speakers for luncheons, the Member Benefit Day, and the Annual Fraud Conference. If you know of someone who might be willing to speak, please contact the chapter Training Director, Suzzie Singleton, at Suzzie.Singleton@cot.tn.gov .



October 15, 2015 Luncheon Minutes and Photos

President Nathan Abbott called the meeting to order by thanking everyone for attending. He noted there were several first time guests and asked those that brought a guest to stand and introduce their selves and their guests. Nathan welcomed the guests and told them to enjoy the food and mingle and meet the members of the chapter.

Nathan announced that the Member Benefit Day taking place on January 20, 2016 at the Williamson County Ag Center already has 105 members signed up and encouraged members to take advantage and sign up.

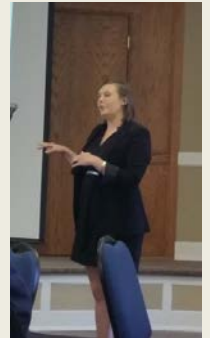
Nathan also announced that the annual conference would take place on March 7 and 8, 2016 and to save the date for it. It will be held at the Willis Center, where it has always been held.



Nathan then offered prayer for our meal and for the family of Don Johnson, who passed away the previous week and was a long-time member of our CFE chapter.



Barry Pruitt introduced the luncheon speaker, Ron Hughes, an Intelligence Operations Specialist with the US Department of Homeland Security. Mr. Hughes gave a threat briefing and then introduced Madeline Marcenelle, Analyst at Tennessee Fusion Center who gave more specific detail related to Tennessee. Nathan then presented coin sets to the speakers. He had Mr. Hughes pick a number and he picked 13, and Sara Falade won the door prize.



Nathan then introduced himself and asked all board members to stand up and be recognized.

Nathan reminded everyone that the next chapter meeting would take place on October 15, 2015. The meeting was then adjourned.





Member Benefit Day



The chapter's annual Member Benefit Day will take place on January 20, 2016, at the Williamson County AgExpo Park. The event is free to current chapter members and \$40 for non-members. Please see the flyer at the end of the newsletter for more information.

Special Election

Due to the passing of board member Don Johnson, the chapter will hold a special election to fill his board member-at-large position. If you are interested in filling the position, please email John Gullett at jgullett@tsvh.org by **November 6, 2015**, to be included as a candidate. Once all nominations are received, the chapter will send out a ballot to vote.



Member Spotlight

Melinda Weir, CFE



Life, huh? Sometimes you just never know... To most of my friends and work mates I have been known as Melinda Crutchfield for almost my entire life. But, since there have been a few life changes, and because I still get looks of surprise followed by "WHAAAAT???" when I run up on dear ole friends asking *"what's been going on with you lately?"*, I thought this would be a good time to do an update in the Member Profile section of our newsletter. Honestly, I find it humorous when I see folks outside of work and they are still surprised when I tell them that I'm no longer with my former office. It can get pretty funny, so here it is ☺. A couple of years ago I embarked on a new life adventure, and along with a series of other life changing events, I've ended up here.... exactly where I want to be ☺. I

work for the Department of Environment and Conservation as the Environmental Investigator for the Division of Underground Storage Tanks, a position that I have been blessed to hold for nearly two years now. I was tasked with creating a Fraud Prevention Program (now referred to as Program Integrity Protection Plan) to protect the division's \$47 million reimbursement fund. Because there isn't another position quite like this in the environmental world I am extremely fortunate to do what I love best... investigating fraud AND travel all across the country presenting on what we do and how we do it! It's a truly amazing life adventure! I love my job. I love my co-workers. I love everything about the TDEC. I have a wonderfully happy work life.



In September 2015 I started a new adventure when I married a wonderful man, Keith Weir. With our marriage I've received two more wonderful blessings... two sweet, handsome, and loving sons to add to my family of two beautiful daughters, one awesome son-in-law, and two perfect grandchildren.

Keith and I love traveling and making plans for future travels. In addition to our love of travel, and Keith's sometimes fanatical love for bowling, we spend a lot of our time attending church activities, camping, and fishing. My life rocks and it's absolutely beautiful ☺

National Conference Contest Points System



Congratulations to Melinda Weir, who won an all-expense paid trip to the 2015 national conference, which was held in Baltimore, Maryland. Start compiling your points for the 2016 national conference, which will be held in Las Vegas! To be eligible for the contest, you must be a member of MTACFE, in good standing, for at least 12 months, and you must have attended a prior MTACFE annual fraud conference. Submit a breakdown of your total points earned between January 2015 and December 2015

to mark.ingram@tn.gov by February 15, 2016. Please have supporting documentation available for your points.

<u>Category</u>	<u>Points</u>
Attending Monthly Chapter Meeting	1 point per meeting
Publish Article in Chapter Newsletter	2 points
Sponsoring a New Member	2 points per new member
Publish member profile in Chapter Newsletter	1 point
Contribution to “Been There, Said That, Done That”	1 point/contribution/month
Publication of Case Results	2 points
Participating as a speaker in the Chapter Speaker’s Bureau	2 points per engagement
Publication of an article in the Association’s <i>Fraud Magazine</i>	3 points
Attending the Chapter’s 19 th Annual Conference	2 points
Service on Chapter Committee	2 points





ACFE Middle Tennessee Chapter 2015- 2016 Chapter Officers, Board Members, and Committee Members

CHAPTER OFFICERS AND BOARD MEMBERS

President	Nathan Abbott, CFE, CISA, EA	401-7841	nathan.abbott@cot.tn.gov
Vice-President	Jason Conner, CFE	747-5398	jason.conner@cot.tn.gov
Past President	Micheal Baer, CFE, CIA	341-1295	micheal.baer@cat.com
President Emeritus	Dennis Dycus, CFE, CPA, CGFM	794-0836	dfdcpa@bellsouth.net
Treasurer	Mark Ingram, CFE	532-5060	mark.ingram@tn.gov
Secretary	Melissa Boaz, CFE, CPA, CGMA	747-5305	melissa.boaz@cot.tn.gov
Training Director	Suzzie Singleton, CFE, CGFM	401-3037	suzzie.singleton@cot.tn.gov
Member at Large	Open		
Member at Large	Barry Pruitt, CFE, CFI	270-780-2971	bpruitt@houchensindustries.com
Member at Large	Sharon Matheny, CGFM	330-6302	sharonmatheny@hotmail.com

COMMITTEE CHAIRS AND MEMBERS

Website	Nathan Abbott, CFE, CISA, EA (Chair)	401-7841	nathan.abbott@tn.gov
Library	Suzanne Smotherman, CFE, CPA (Chair)	253-2020	suzanne.smotherman@tn.gov
Newsletter	Melissa Boaz, CFE, CPA, CGMA	747-5305	melissa.boaz@cot.tn.gov
	Jennifer Whitsel, CFE, CPA, CGMA	747-5265	jennifer.whitsel@cot.tn.gov
	Dylan Morse, CFE, JD	401-7871	dylan.morse@cot.tn.gov
	Melinda Weir, CFE	532-0955	melinda.weir@tn.gov
	Mary Cole, CFE, CPA, CGFM (Chair)	747-5252	mary.c.cole@cot.tn.gov
Hospitality	Barbara Ragan, CFE	747-5314	barbara.ragan@cot.tn.gov
	Judy Tribble, CFE, CPA	253-1760	judy.tribble@tn.gov
	Suzanne Smotherman, CFE, CPA	253-2020	suzanne.smotherman@tn.gov
	Bridget Carver, CFE (Chair)	401-7959	bridget.carver@cot.tn.gov
	Kesha Thomas, CFE, MCJ	747-5397	kesha.thomas@cot.tn.gov
Membership	Scarlet Sneed, CFE, CPA, CGFM, CGMA	747-5243	scarlet.sneed@cot.tn.gov
	Tom Stoquert, CFE, MBA	253-8842	tom.stoquert@tn.gov
	Demetra Pulley, MBA/HRM, CICA	327-6424	dpulley@mmc.edu
	Scarlet Sneed, CFE, CPA, CGFM (Chair)	747-5243	scarlet.sneed@cot.tn.gov
	Danny Hall, CFE	741-4314	danny.hall@tn.gov
Scholarship/ Outreach	Phil Job, CFE, CPA	401-7895	phil.job@cot.tn.gov
	Melissa DeBerry, CFE	747-5214	melissa.b.deberry@cot.tn.gov
	Amanda Cain, CFE	747-5364	amanda.cain@cot.tn.gov
Job Placement			
Historic	Britt Wood, CFE, CPA, CGFM, CISA, ACDA (Chair)	532-6076	britt.wood@tn.gov
	Cindy Vaughn, CFE	428-0969	cynthia.r.vaughn@tn.gov
	Vincent Finamore	401-7898	vincent.finamore@cot.tn.gov
Nominating	John Gullett, CFE, CPA, LNHA (Chair)	225-1814	jgullett@tsvh.org
	Britt Wood, CFE, CPA, CGFM, CISA, ACDA	532-6076	britt.wood@tn.gov
	Andrew Hawkins, CFE	401-7743	andrew.hawkins@cot.tn.gov
Conference	Bob McCloud, CFE, CGFM	747-5210	bob.mccloud@cot.tn.gov
	Mary Cole, CFE, CPA, CGFM	747-5252	mary.cole@cot.tn.gov

NOTE: Chapter officers and board members comprise the Annual Fraud Conference Committee

Contact Us



Middle Tennessee Chapter, Association of Certified Fraud Examiners:

Email: info@middletennesseecfe.org

Website: www.middletennesseecfe.wildapricot.org

Mailing address: P.O. Box 198361
Nashville, TN 37219

Association of Certified Fraud Examiners Headquarters:

Email: memberservices@ACFE.com

Website: www.acfe.com

Mailing address: The Gregor Building
716 West Avenue
Austin, TX 78701

Phone: 800-245-3321

512-478-9000

Fax: 512-478-9297

Follow the ACFE in social media:



<https://www.linkedin.com/groups?mostPopular=&gid=66889>



<https://www.facebook.com/AssociationofCertifiedFraudExaminers>



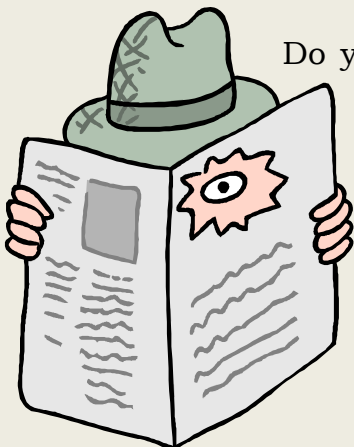
<https://twitter.com/TheACFE>



<https://www.youtube.com/user/TheACFE>



Newsletter Articles



Do you have a great article to contribute to the Middle Tennessee Chapter, ACFE newsletter? If so, we would love to hear from you! Please contact a member of the Newsletter Committee with your ideas and articles. Remember, you receive points for your articles that count toward the trip to the National ACFE conference! Also, if you note any corrections that need to be made, please contact one of us.



Middle Tennessee Chapter Association of Certified Fraud Examiners

Member Benefit Day



January 20, 2016
8:00 a.m. - 4:20 p.m.

Earn 8 Hrs. CPE
Free Box Lunch Included

**Williamson County AgExpo
Park**
4215 Long Lane
Franklin, TN 37064

The instructional method for this event is "Group Live." In accordance with the standards of Tennessee State Board of Accountancy, CPE credits have been granted based on a 50-minute hour. Sponsor Number TNSBA051

For State Agencies, the Middle Tennessee Chapter, Association of Certified Fraud Examiners' vendor number is 0000083329

Our 2 exceptional speakers are:

Brooklyn Sawyers, Assistant United States Attorney, Eastern District of Tennessee, presenting on **federal money laundering** statutes and detailed discussion of money laundering offense elements and financial investigations and tips. She will also cover various **federal fraud statutes** including prosecutions for theft of government funds.

Mark Hall, Supervisor of Training, TN Law Enforcement Training Academy, presenting **Statement Analysis**. Known as "SCAN", the process by which an investigator examines a statement prepared by an individual to test the **veracity of the information** provided. Attendees will also discover **hidden investigative information**, subconscious information, truthfulness, and **deception**.

Preregistration is required due to limited space. It also helps facilitate accurate CPE reporting, helps ensure that sufficient course materials are prepared, and allows us to accurately order refreshments. If you sign up and are **unable to attend**, please make sure you cancel your reservation, so someone else can attend. Otherwise, you may not be allowed to attend our future Member Benefit free events.

Link to register for this event:

<https://middletennesseecfe.wildapricot.org/events>

This Training is **FREE** to all current **MTACFE** members and **\$40 for non-members**. Non-members can join, prior to the event, for a yearly fee of \$25 or \$50 for three years and avoid the charge for the training! You can find information on chapter membership at

<https://middletennesseecfe.wildapricot.org/FAQ>



Middle Tennessee Chapter Association of Certified Fraud Examiners Member Benefit Day

Speakers

Brooklyn Sawyers
Assistant United States Attorney
Eastern District of Tennessee

Mark Hall
Supervisor of Training
TN Law Enforcement Training Academy
TN Department of Commerce & Insurance

Wednesday, January 20, 2015

8 Hours CPE, Box Lunch included

Agenda	
7:30 am - 8:00 am	Registration
8:00 am - 9:40 am	Money Laundering
9:40 am - 10:00 am	<i>BREAK</i>
10:00 am - 11:40 am	Fraud and Fraud Cases
11:40 am - 12:40 pm	<i>LUNCH</i>
12:40 pm - 2:20 pm	Statement Analysis
2:20 pm - 2:40 pm	<i>BREAK</i>
2:40 pm - 4:20 pm	Statement Analysis

Event Location: *(Off Interstate 65, Exit 61 at 4215 Long Lane in Franklin, Tennessee.)*
Williamson County AgExpo Park
4215 Long Lane
Franklin, TN 37064

The instructional method for this event is "Group Live." In accordance with the standards of Tennessee State Board of Accountancy, CPE credits have been granted based on a 50-minute hour. Sponsor Number TNSBA051

