

## **Tennessee State Board of Accountancy Announces Important Change to State Specific Ethics Requirement Effective January 1, 2018**

Accountancy Rule 0020-05-.03(b) currently requires all active license holders to earn a least two hours of Board approved state-specific ethics courses(SSE) during each CPE reporting cycle. Effective January 1, 2018, there will be only **one version** of this course approved by the Tennessee State Board of Accountancy (Board) available for licensees to complete to meet the SSE requirement. This approved version will be available to all licensees in both live presentations and a convenient online format accessible through the Board's website. The Board has partnered with the Tennessee Society of CPAs (TSCPAs) to help ensure that the most current and accurate state-specific content is included in the course material.

Licensees may receive credit for SSE courses taken from SSE course sponsors who are currently approved until December 31, 2017. A list of these approved providers is available on the Board's [website](#). Beginning January 1, 2018, the new list of approved SSE sponsor(s) will be available via our website or by contacting the Board office at 615-741-2550 or [accountancy.board@tn.gov](mailto:accountancy.board@tn.gov).

Any sponsor or exempt sponsor interested in providing a Tennessee state-specific ethics course after December 31, 2017 must submit an application to the Board in order to be approved as a SSE course sponsor. Once approved by the Board, the sponsor may purchase the course content through the TSCPA. Prior to approval, sponsors will be required to demonstrate their compliance with Board requirements. Sponsors must be pre-approved annually by the Board. Sponsors who do not meet this annual approval requirement will not be recognized by the Board as an acceptable Tennessee SSE course sponsor. Licensees will not be granted CPE credit for completing a Tennessee SSE course from a sponsor who has not been annually approved by the Board.