

**RULES
OF
THE DEPARTMENT OF COMMERCE AND INSURANCE
DIVISION OF REGULATORY BOARDS
TENNESSEE STATE BOARD OF ACCOUNTANCY**

500 James Robertson Parkway
Nashville, TN 37219

Chapters	Title
0020-01	Licensing and Registration Requirements
0020-02	Educational and Experience Requirements
0020-03	Rules of Professional Conduct
0020-04	Disciplinary Action and Civil Penalties
0020-05	Continuing Education
0020-06	Peer Review Program

ADMINISTRATIVE HISTORY

Original chapters 0020-01-01 through 0020-02-13: Certified on May 7, 1974, under chapter 491 of the Public Acts of 1974 as rules in effect when chapter 491 became effective. The administrative history following each rule gives the date on which the rule was certified, (i.e., May 7, 1974, if it was certified on that date, or the date on which the rule was filed and its effective date, if promulgated after March 11, 1974. The administrative history after each rule also shows the dates of any amendments or repeals.

Amendment to rule 0020-01-01-.07(c) filed February 9, 1976; effective May 14, 1976.

Amendment to rules 0020-01-01-.03 and 0020-01-01-.04 filed March 15, 1978; effective April 14, 1978.

Original chapter 0020-03-01 filed November 22, 1978; effective January 8, 1979.

Repeal of original chapters 0020-01-01 through 0020-03-01 filed November 28, 1980; effective July 1, 1980 (Attorney General Opinion received November 14, 1980).

New chapters 0020-01, 0020-03, and 0020-04 filed June 9, 1981; effective August 17, 1981.

Original rules 0020-05-.01 through 0020-05-.02 filed September 8, 1981; effective October 23, 1981.

Amendment to rule 0020-04-.03 filed October 29, 1981; effective January 27, 1982.

Amendment to rules 0020-01-.05 and 0020-01-.06 filed June 3, 1983; effective July 5, 1983.

Amendment to rules 0020-03-.16 and 0020-03-.17 filed August 7, 1985; effective September 6, 1985.

New rule 0020-02-.01 filed May 28, 1987; effective August 27, 1987.

Repeal of rule 0020-01-.12 and amendments to rules 0020-01-.01, 0020-01-.02, 0020-01-.07 through 0020-01-.09, 0020-01-.13, 0020-04-.01 through 0020-04-.04, and 0020-04-.07 filed December 1, 1987; effective January 15, 1988.

Amendment to rules 0020-01-.04, 0020-04-.06, 0020-05-.01, and 0020-05-.02 filed June 30, 1988; effective August 14, 1988.

Amendment to rules 0020-01-.03, 0020-01-.07, 0020-01-.08, 0020-01-.11, 0020-01-.13, 0020-04-.05, and new rule 0020-01-.14 filed May 13, 1991; effective June 27, 1991.

Amendments to rules 0020-01-.01, 0020-01-.02, 0020-01-.04, 0020-01-.05, 0020-02-.01, 0020-04-.04, 0020-05-.01 and 0020-05-.02 and original rule 0020-05-.03 filed August 5, 1991; effective September 19, 1991.

Amendment to rule 0020-05-.01 filed November 15, 1991; effective December 30, 1991.

Amendment to rule 0020-05-.01 filed January 22, 1993; effective March 8, 1993.

Amendments to rules 0020-01-.11 and 0020-02-.01 filed February 8, 1993; effective March 25, 1993.

Original rule 0020-03-12; amendments to rules 0020-03-.01, 0020-03-.03 through 0020-03-.06, 0020-03-.09, 0020-03-.16, and 0020-03-.18; and repeal of rule 0020-03-.11 filed February 18, 1993; effective April 3, 1993.

Amendment to rules 0020-01-.02 through 0020-01-.06, 0020-01-.08, 0020-02-.01, 0020-03-.02, 0020-03-.18, 0020-04-.03, and 0020-05-.01 filed April 20, 1994; effective July 4, 1994.

Amendment to rules 0020-01-.01 through 0020-01-.03, 0020-01-.11, 0020-01-.13, 0020-01-.15, 0020-03-.01 through 0020-03-.03, 0020-03-.05, 0020-04-.01 through 0020-04-.03, 0020-04-.05, 0020-05-.01, and 0020-05-.02 filed May 11, 1995; effective July 24, 1995.

Amendment to rules 0020-01-.14, 0020-04-.03, and 0020-04-.05; original chapter 0020-06 filed August 2, 1996; effective October 16, 1996.

Amendment to rules 0020-03-.05 and 0020-03-.06 filed February 16, 1998; effective May 2, 1998.

Repeal of and new chapters 0020-01 through 0020-06 filed June 10, 1999; effective August 24, 1999.

Amendment to rule 0020-01-.06 filed January 24, 2003; effective April 9, 2003.

Amendment to rules 0020-01-.01, 0020-01-.04, 0020-01-.08, 0020-01-.10, 0020-01-.13, 0020-02-.02, 0020-02-.03, 0020-03-.03, 0020-03-.17, 0020-05-.03, 0020-05-.04, 0020-05-.06, 0020-05-.07, and 0020-06-.01 filed October 15, 2003; effective December 29, 2003.

Amendment to rules 0020-01-.01, 0020-01-.04 through 0020-01-.08, 0020-02-.01, 0020-02-.02, 0020-03-.11, 0020-05-.03, 0020-06-.01, 0020-06-.04, and 0020-06-.05 filed October 17, 2003; effective December 31, 2003.

Amendments to rules 0020-01-.04, 0020-01-.05, 0020-01-.06, 0020-01-.07, 0020-01-.08, 0020-01-.10, 0020-01-.11, 0020-01-.13, 0020-02-.01 through 0020-02-.03, 0020-03-.02, 0020-03-.03, 0020-03-.05 through 0020-03-.09, 0020-03-.11, 0020-03-.12, 0020-03-.15, 0020-03-.16, 0020-04-.02, 0020-04-.03, 0020-05-.02 through 0020-05-.05, 0020-05-.07, and 0020-06-.02 through 0020-06-.04 filed August 15, 2006; effective October 29, 2006.

Amendment to rule 0020-01-.08 filed March 13, 2007; effective May 27, 2007.

Repeal and new rule 0020-02-.02 filed April 6, 2011; effective July 5, 2011.

Amendments to rules 0020-01-.01 through 0020-01-.04, 0020-01-.06, 0020-01-.08, and 0020-01-.13 filed March 26, 2012; effective June 24, 2012.

Amendment to rule 0020-02-.02 filed March 26, 2012; effective June 24, 2012.

Amendment to rule 0020-03-.16 filed March 26, 2012; effective June 24, 2012.

Amendments to rules 0020-05-.03 and 0020-05-.04 filed March 26, 2012; effective June 24, 2012.

Amendment to rule 0020-06-.04 filed March 26, 2012; effective June 24, 2012.

Amendments to rules 0020-01-.04, 0020-01-.05, and 0020-01-.06 filed December 11, 2013; effective March 11, 2014.

Amendment to rule 0020-04-.03 filed December 11, 2013; effective March 11, 2014.

Amendments to rule 0020-05-.03 filed December 11, 2013; effective March 11, 2014.

Amendment to rule 0020-01-.08 filed February 11, 2015; effective May 12, 2015.

Amendment to rule 0020-04-.03 filed February 11, 2015; effective May 12, 2015.

Amendment to rule 0020-05-.08 filed February 11, 2015; effective May 12, 2015.

Amendments to rules 0020-01-.01, 0020-01-.08, 0020-01-.11, 0020-01-.12, 0020-02-.01, 0020-02-.02, and 0020-03-.17 and repeal of 0020-04-.04 filed August 12, 2016; effective November 10, 2016.

Amendments to rule 0020-02-.02 filed October 28, 2016; effective January 26, 2017.

Amendments to rules 0020-01-.04, 0020-01-.06, 0020-01-.08, 0020-01-.13, and 0020-05-.04 filed October 28, 2016; effective January 26, 2017.

Original rule 0020-06-.07 filed February 23, 2018; effective May 24, 2018.

Amendments to rules 0020-01-.01 and 0020-05-.04 filed February 23, 2018; effective May 24, 2018.

Amendments to rule 0020-03-.15 filed July 5, 2018; effective October 3, 2018.

Amendments to rules 0020-05-.01, 0020-05-.03, 0020-05-.04, 0020-05-.07, and 0020-05-.08 filed June 6, 2019; effective September 4, 2019.

Amendments to rule 0020-01-.06 filed October 17, 2019; effective January 15, 2020.

Amendments to rule 0020-05-.03 filed July 8, 2021; effective October 6, 2021.

Amendments to rules 0020-02-.01 and 0020-02-.02 filed March 17, 2022; effective June 15, 2022.

Amendments to rules 0020-01-.06 and 0020-02-.02 filed February 28, 2024; effective May 28, 2024.