

SENATE JOINT RESOLUTION 156

By Watson

A RESOLUTION to honor and commend Deborah V. Loveless, CPA, upon her receipt of the American Institute of Certified Public Accountants 2018 Outstanding CPA in Government Career Contribution Award.

WHEREAS, it is fitting that the members of this General Assembly should salute those State employees who, through their extraordinary efforts, have distinguished themselves among their professional peers as leaders of whom we can all be proud; and

WHEREAS, one such estimable person is Deborah V. Loveless, CPA, CGFM, CGMA, who is the recipient of the American Institute of Certified Public Accountants 2018 Outstanding CPA in Government Career Contribution Award, honoring her lifelong contribution to the profession through her government service at the State level; and

WHEREAS, a Sullivan County native now residing in Sumner County, Deborah Loveless received a bachelor's degree in public administration from the University of Tennessee, Knoxville, in 1975 and a Master of Business Administration degree in 1979; and

WHEREAS, Ms. Loveless began her career in public service in 1979 as a financial auditor in the Office of the Comptroller of the Treasury's Division of State Audit. In 1991, she was appointed as the Assistant Director for Performance Audit, responsible for the audits and other information provided to the Tennessee General Assembly's Government Operations Committee in its role in carrying out the Government Entity Review Law (Sunset statutes). In her more than thirty-nine years of dedication to auditing State government, she has accepted increased levels of responsibility, and in January 2013, she was named Director of the Division of State Audit. The division is responsible for the audit of the *Tennessee Comprehensive Annual Financial Report*, the *Single Audit*, and financial audits, attest engagements, and performance audits of State agencies and the State's institutions of higher education; and

WHEREAS, as the Comptroller's representative on the National State Auditors Association (NSAA) Peer Review Committee since 1992, she has played a critical role in improving the NSAA Peer Review program, and thus the quality of State and local government audits. She has served on fifteen external Peer Reviews of other states' audit organizations, ensuring State audit organizations comply with professional auditing standards; and

WHEREAS, in 2016, the Comptroller General of the United States appointed Ms. Loveless to the seventeen-member Advisory Council on *Government Auditing Standards*. This Council provides guidance to the U.S. Government Accountability Office in establishing standards and guidance for government auditors and government audit organizations, outlining the requirements for audit reports, professional qualifications for auditors, and audit organization quality control. Auditors of federal, State, and local government programs use these standards for performing high-quality audit work with competence, integrity, objectivity, and independence to provide accountability and to help improve government operations and services. These standards provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process; and

WHEREAS, Ms. Loveless has served as a member and officer in many professional organizations on a local, State, and national level, most recently as a member of the American Institute of Certified Public Accountants (AICPA) Government Performance and Accountability Committee and the AICPA Direct Engagements Task Force and as Senior Vice President of the Association of Government Accountants; and

WHEREAS, Ms. Loveless has previously received numerous awards on a State and national level that recognized her leadership in contributions related to improving auditing, accounting, and financial reporting in the public sector, including the Association of Government Accountants' 2016 national *William R. Snodgrass Distinguished Leadership Award*, named after the longtime Tennessee Comptroller of the Treasury; and

WHEREAS, Ms. Loveless has demonstrated exceptional leadership, high ethical standards, and a track record of professional excellence; and

WHEREAS, Ms. Loveless has worked closely with the Comptroller of the Treasury to improve communications between the State, legislative, and executive agencies, and, as a result, was instrumental in producing the 2017 Comptroller publication *Defining Tennessee Audit: A Glossary of Audit Terms*, which included definitions of commonly used auditing terms and their relevance to audit work conducted in the State of Tennessee, and *Tennessee Comptroller of the Treasury: A Guide to State Audits*; and

WHEREAS, the members of this General Assembly find it appropriate to acknowledge and applaud Deborah V. Loveless for her many contributions to the State of Tennessee; now, therefore,

BE IT RESOLVED BY THE SENATE OF THE ONE HUNDRED ELEVENTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE HOUSE OF REPRESENTATIVES CONCURRING, that we honor and commend Deborah V. Loveless, CPA, CGFM, CGMA, upon her receipt of the American Institute of Certified Public Accountants 2018 Outstanding CPA in Government Career Contribution Award and commend her exceptional service to the Office of the Comptroller of the Treasury and the State of Tennessee.

BE IT FURTHER RESOLVED, that an appropriate copy of this resolution be prepared for presentation with this final clause omitted from such copy.