



## Oversight Report

September 24, 2025

To the Peer Review Committee of the Tennessee Society of CPAs:

We have reviewed the Tennessee Society of CPAs' administration of the AICPA Peer Review Program (program) as part of our oversight program. The Tennessee Society of CPAs is responsible for administering the program in Tennessee. Our procedures were conducted in conformity with the guidance established by the AICPA Peer Review Board (board) as contained in the *AICPA Peer Review Program Oversight Handbook*.

### Administering Entity's Responsibility

The administering entity is responsible for administering the program in compliance with the *AICPA Standards for Performing and Reporting on Peer Reviews* (standards) and other guidance.

### Oversight Task Force's Responsibility

Our responsibility is to determine whether (1) administering entities are complying with the standards and other guidance, (2) reviews are being conducted and reported upon in accordance with the standards and other guidance, (3) results of reviews are being evaluated on a consistent basis by all administering entity peer review committees, and (4) information disseminated by administering entities is accurate and timely.

### Conclusion

Based on the results of the procedures performed, we have concluded that the Tennessee Society of CPAs has complied with the standards and other guidance, in all material respects.

We have also issued a letter of oversight procedures and observations that details the oversight procedures performed and sets forth recommendations that did not affect the conclusions expressed in this report.

A handwritten signature in cursive script that reads "Michael DeFalco".

Michael DeFalco, Member, Oversight Task Force  
AICPA Peer Review Board