



Sarah C. Hardee, CPA
Patterson, Hardee & Ballentine, P.C.



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PRESENT POSITION: Audit Principal Patterson, Hardee & Ballentine, P.C.
May 2011 - present

Sarah began her career in 2000 with a local CPA firm and was promoted to partner in 2006. She has worked with not-for-profit organizations, government entities, local businesses and nationwide businesses throughout her career. Sarah has particular expertise in auditing, including audits conducted in accordance with *Governmental Auditing Standards* and OMB Circular A-133.

Sarah's areas of practice and experience include:

- Financial statement auditing and internal control analysis
- For profit accounting and regulatory filings
- Assistance securing financing for large and complicated transactions
- Accounting for mergers and acquisitions
- ESOP accounting and auditing
- Not-for-profit accounting and regulatory filings - including unrelated business income taxation issues
- Training seminars on Fraud Prevention, School accounting, Unrelated Business Income tax, indirect cost allocation plan and audit preparation.

Sarah is a member of the Middle Tennessee Peer Review Committee and Report Acceptance Body which is administered by the Tennessee Society of CPAs and has been named in the *Nashville Business Journal* as a 2015 Power Leader in Accounting.

She volunteers her time as a board member for A Vintage Affair and is a Vestry member at St. Paul's Episcopal Church in Franklin, TN.

EDUCATION: Middle Tennessee State University, BBA in Accounting (1998)

PROFESSIONAL DESIGNATIONS:

- Certified Public Accountant - Tennessee and Kentucky

PROFESSIONAL ORGANIZATIONS:

- American Institute of Certified Public Accountants
- Tennessee Society of Certified Public Accountants
- Middle Tennessee Peer Review Committee
- Audit Committee for the Tennessee Society of CPA's

EXPERIENCE: Current audit partner on numerous business, not-for-profit, Yellow Book audits and audits of governmental entities, including cities in Tennessee. Current audit partner on numerous benefit plan audits, including ESOP, multi-employer and defined benefit plans.