

Art Hayes is a frequent lecturer and author on a wide range of auditing, legal, ethical and human resources topics. Art is a CPA, a licensed Attorney, a Certified Fraud Examiner, and a Certified Government Financial Manager.

His undergraduate degree was in Psychology (UT Knoxville, 1970). He graduated from UT Law School in 1976. He has an M.B.A. with an emphasis in management from Tennessee State University (1983).

Art served in the United States Army as a counterintelligence agent and polish linguist from 1970-1973.

He has served as the Director of the Division of State Audit for the Comptroller of the Treasury for the State of Tennessee since 1988. He had previously served as an auditor, an investigator and staff attorney for that office.

He has also served as a bankruptcy consultant, specializing in Chapter 11 reorganizations.

Art is an adjunct professor at Cumberland University in Lebanon, Tennessee, in the Criminal Justice Department.

Art is an Eagle Scout.

Art and Kathy have two wonderful daughters, Heather McIntyre and Kristin Hayes. Heather is a doctoral student in Psychology at Georgia Tech in Atlanta and Kristin is a doctoral student in Music at Florida State in Tallahassee, Florida.

And Art and Kathy have wonderful little grandson, Paul McIntyre.

Art and Kathy live in Gallatin, Tennessee with their surrogate “children”, Angel and Al.