



## IN MEMORIAM

JAMES THOMAS VICKERS

Jackson, MS

Died April 25, 2024

# 2024 ANNUAL CONVENTION — CPE Sessions & Speakers —

June 19-23, 2024

Sandestin Golf and Beach Resort | Destin, FL

### Navigating Current Financial Dynamics

Wednesday, June 19 • 8:30 a.m. – 12:00 p.m.

**Instructor:** Mike Morgan • **Credits:** 4 General • **Member Price:** \$160



*This interactive seminar will address dynamics that can affect you, your firm or business, and your clients. Topics covered include: Cybersecurity for non-IT professionals, trends in private equity, pensions-they affect you whether you realize it or not, latest data from the Fed, banking crisis-what your clients want to know, unique issues local governments face, and more.*

### Strategy Begins with Employees and Succeeds with Execution

Wednesday, June 19 • 1:00 – 4:30 p.m.

**Instructor:** Bob Mims • **Credits:** 4 General • **Member Price:** \$160



*So many strategies fail for companies, and there are several main reasons. Whether it is the definition, the goal setting, the execution, they all have something in common. They fail to start with your employees and their core understanding of where your company wants to go. This session is highly interactive and will walk through the basic elements for both for profits and nonprofits of developing a successful executable road map. Further, it will*

*inform the participants on the latest research on employees, why it is important, and the critical need to involve them in your execution to generate success.*

### Tackling Our Communication GAAP-Knowing You, Your Team, and the Economy We Now Face

Thursday, June 20 • 8:30 a.m. – 12:00 p.m.

**Instructor:** Bob Mims • **Credits:** 4 General • **Member Price:** \$160

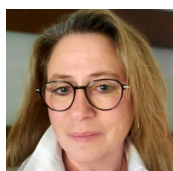


*We are notoriously stereotyped into a bucket of our inability to communicate effectively to our leadership and our peer group. Even though we are subject matter experts and always “right”, there is work to be done for us to grow our broader leadership skills by both understanding those around us and the bigger picture of the economics of our world.*

### Life-Changing Excel Tips and Tricks for Everyone!

Thursday, June 20 • 1:00 – 4:30 p.m.

**Instructor:** Tracy Cooper • **Credits:** 4 General • **Member Price:** \$160



*Let's face it, Excel is a cornerstone in the life of most CPAs. Yet, many of us find ourselves tethered to the same old skills, watching as Excel leaps forward with innovative features that time hasn't allowed us to embrace fully. If you dream of spending more time with your toes in the sand, and a drink in your hand, it's high time you explore and master the latest Excel features. These tools can revolutionize your workflow and give you more time for those well-deserved moments of relaxation!*

*See page 11 for more information about convention.*

## Absentee Ballots Available for Officer Election

The Nominations Committee submits candidates for election to fill each office and for the at-large Board of Directors position for 2024-2025.

See pages 8-9 for photos and profiles on the candidates. Each member of the Society can vote at the Annual Meeting in-person or by mail ballot prior to the Annual Meeting. The Annual Meeting will be held Saturday, June 22, 2024, during the MSCPA Annual Convention at Sandestin Golf and Beach Resort in Destin, Florida. Members not attending the Annual Meeting may request an absentee ballot by mail (MSCPA, 306 Southampton Row, Ridgeland, MS 39157) or email (ngillis@ms-cpa.org). **Absentee ballots must be received by the Society office no later than June 17** (five days prior to the Annual Meeting on June 22).

## It's Not Too Late to Register for Convention!

MSCPA's Annual Convention, June 19-23, 2024, at the Sandestin Golf & Beach Resort in Destin, FL, is the avenue to promote

fellowship among the members. The Officers and Board of Governors welcome members, their families and guests and invite you to enjoy a program planned with entertainment for the whole family. To our new members, we especially invite you to join us and be a part of the convention. *Continued on page 11.*





*Published  
by the  
Mississippi Society of  
Certified Public Accountants*  
306 Southampton Row  
The Commons  
Highland Colony Parkway  
Ridgeland, MS 39157  
PHONE: (601) 856-4244  
FAX: (601) 856-8255  
EMAIL: [memberservices@ms-cpa.org](mailto:memberservices@ms-cpa.org)  
WEBSITE: [www.ms-cpa.org](http://www.ms-cpa.org)

## OFFICERS

### **Chairman**

Jerry Goolsby  
JACKSON

### **Vice Chairman/Chairman-Elect**

Tom Walker  
JACKSON

### **Treasurer**

Chase Farmer  
TUPELO

### **Secretary**

Julia Jesuit  
RIDGELAND

### **President/CEO**

Karen Moody  
RIDGELAND

*The CPA Newsletter is the official publication of the Mississippi Society of Certified Public Accountants. The Newsletter invites articles of interest to the profession and gives credit to the author; however, it reserves the right to edit articles for correct spelling, wording and punctuation.*

*Opinions expressed are not necessarily the official policy of the MSCPA. Advertising is accepted in good faith that the product/services are of value stated.*

# Welcome New Members

**Kimberly Adam-Boushie**  
Superior Optical  
Ocean Springs

**Blake Badeaux**  
TMH  
Gulfport

**Brooks A. Boolos, CPA**  
Boolos & Oakes CPA Firm  
Vicksburg

**James R. Cook III, CPA**  
Gillon Christian Mosby PLLC  
Natchez

**Kimberly Grantham**  
Silas Simmons, LLP  
Natchez

**Laura M. Halbrook, B.B.S**  
Silas Simmons, LLP  
Natchez

**Thomas Harp, CPA**  
Harp Services LLC  
Madison

**William P. Harrington**  
TMH  
Hattiesburg

**Stanley P. Little**  
TMH  
Hattiesburg

**Daniala Oden**  
TMH  
Gulfport

**Anna T. Purcell, CPA**  
Byrne Zizzi CPA PLLC  
Oxford

**Samuel T. Scott, CPA**  
FORVIS  
Jackson



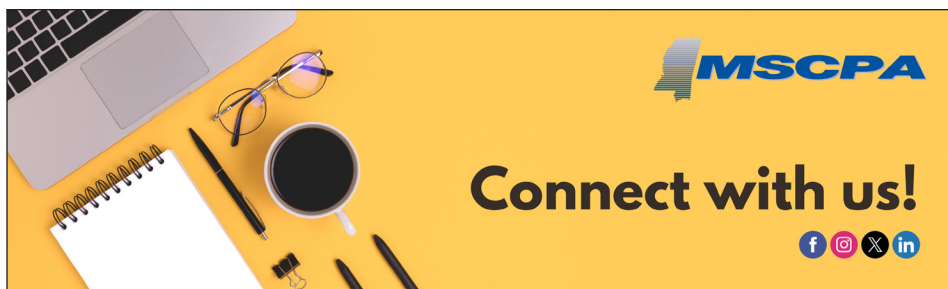
## King Wins **FREE** Convention Registration

All members who registered for Convention by May 1 were entered into a drawing to win free registration. A name was drawn during our Leadership Luncheon on May 9, and the MSCPA has announced **Curtis "Kirk" King, Jr.** of Briar Hill Management, LLC as our winner. Congrats, Kirk! We look forward to seeing you in Destin soon.

**Mississippi Society of Certified Public Accountants**  
INCORPORATED UNDER THE LAWS OF THE STATE OF MISSISSIPPI

## NOTICE OF ANNUAL MEETING

Under the provisions of Section 4 of the Mississippi Society of CPAs' Bylaws, notice is hereby given of the annual business meeting. It will be held at the Annual Convention at the Sandestin Golf and Beach Resort in Destin, Florida on June 22, 2024, at 9:00 a.m. The election of officers, reports from officers, and other business will be conducted at this time.

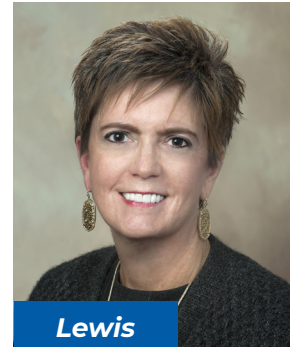




# Member News

## Lewis Named Top 200 CPA by Forbes

**Jan Lewis**, Tax Partner with BMSS Advisors & CPAs, was recently named a Top 200 CPA by Forbes. She was the only CPA from Mississippi to make the list. Jan also serves on the AICPA Board of Directors and teaches continuing education courses nationwide. She is Past Chair of the AICPA Executive Tax Committee. Jan is an active member of the MSCPA having served as Chairman and member of the Board, officer of the Central Chapter, and trustee of the Mississippi Tax Institute. Jan currently is a member of the Long Range Planning Committee and the Young CPAs Liaison Committee.



Lewis

## Morehead Receives 2024 Author Award



Morehead

**Billy Morehead**, Ph.D., CPA, CGFM, CGMA, was recently bestowed with the 2024 Author Award by the Journal of Government Financial Management. Billy serves as Professor of Accountancy, Director of Graduate Accounting Programs, and Director of the Center of Faith and Ethics at Mississippi College. His extensive career encompasses roles as a retired State Auditor and University CFO.

With a commendable 37-year tenure as a member of AGA's Jackson Chapter, Billy has held pivotal positions within AGA National, including chairing the Higher Education Committee, the Journal Editorial Board, and serving as National Treasurer and President. His contributions were previously recognized with the Journal's 2022 Author of the Year Award.

Since 1987, Billy has been an active member of the MSCPA and the AICPA. Billy earned his Bachelor's and Master's degrees in Accountancy from Delta State University and Millsaps College, respectively, and earned his Doctorate in International Development from the University of Southern Mississippi.

## HORNE Partners Elect New Managing Partner and Board of Directors

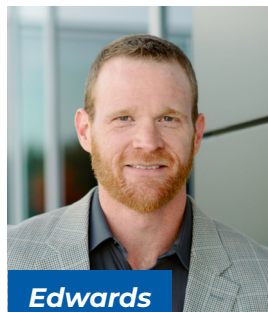
HORNE's partners unanimously elected **Rusty Butcher** as the firm's new Managing Partner for a three-year term. Rusty has been with the firm for 19 years, serving as Managing Partner of HORNE's Public and Middle Market team and Chairman of the Board for the last four years.

The board also announced new focus area Managing Partner appointments. **Josh Edwards** was named as the new Managing Partner of HORNE Public and Middle Market. **Neil Forbes**, who previously served as the firm's Managing Partner, has been named as Managing Partner for HORNE Government Services and HORNE Intelligence and Automation.

Additionally, Neil Forbes and HORNE partner, **Joe Green**, were elected to serve a three-year term on the board, with Neil appointed as Chairman. Managing Partner for HORNE Franchise, **Jason Saulters**, was reappointed as Secretary/Treasurer of the board.



Butcher



Edwards



Forbes



Green



Saulters

LOCAL FIRM • NATIONAL KNOWLEDGE • GLOBAL REACH

# Work for a Top 100 Advisory and CPA Firm That Still Feels Like Family.



## Join the BMSS Family.

**ALABAMA:** Birmingham, Gadsden & Huntsville

**MISSISSIPPI:** Ridgeland

[www.BMSS.com](http://www.BMSS.com) | (833)CPA-BMSS





# MSCPA Attends Jackson State University's *CPA Awareness Week*

The MSCPA was invited to participate in Jackson State University's CPA Awareness Week to promote the profession to business majors and to encourage accounting students to pursue the CPA credential. President/CEO Karen Moody and HORNE's Justin Bell joined Bobbie Daniels, Lydia Didia, Lori Liddell-Jackson, and other faculty on April 11 for the event. Karen and Justin also spoke to four different classes of various levels to promote the profession.

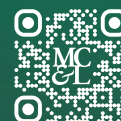


## Considering Selling Your Accounting Practice?



MATTHEWS  
CUTRER *and*  
LINDSAY, P.A.  
CERTIFIED PUBLIC ACCOUNTANTS

Secure your legacy with trusted hands. Ready for a new chapter? Whether you're considering retirement or seeking to transition your firm, we're here to guide you confidentially through the process while preserving your hard-earned legacy. Ensure your firm's future is as bright as its past. Connect with Charles Lindsay at **601-898-8875** or email [charles.lindsay@mcl.cpa](mailto:charles.lindsay@mcl.cpa) to explore your options today. To learn more about us visit



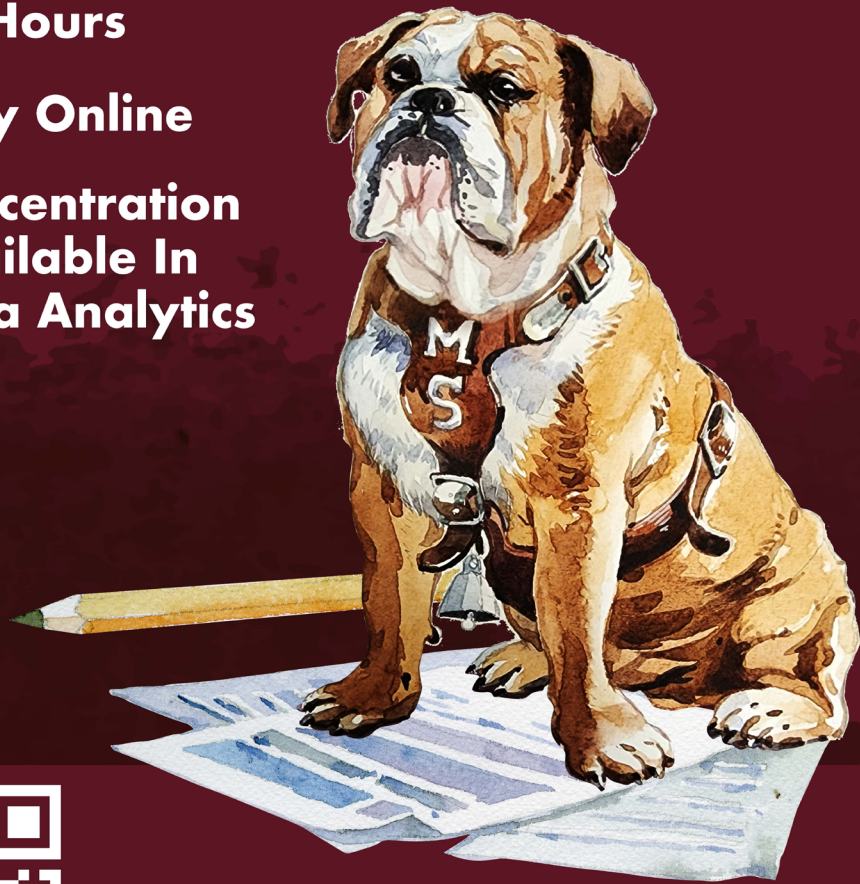




Adkerson School of Accountancy

# MASTER OF PROFESSIONAL ACCOUNTANCY (MPA) AND MASTER OF TAXATION (MTAX)

- ✓ 30 Hours
- ✓ Fully Online
- ✓ Concentration  
Available In  
Data Analytics



**APPLY NOW**



Mississippi State University is an equal opportunity institution.



## MSCPA Recognizes OUTSTANDING SENIOR ACCOUNTING MAJORS

Each spring, the Mississippi Society of Certified Public Accountants (MSCPA) shines a spotlight on the brightest accounting seniors from colleges and universities throughout the state. This prestigious recognition honors those who have demonstrated exceptional academic prowess and a passion for the field of accounting.

Each awardee is presented with a plaque, and a nameplate is given to be displayed at their respective institutions.

The MSCPA is thrilled to announce the distinguished recipients of the 2024 Outstanding Senior Accounting Major Awards:

STUDENT	UNIVERSITY
Camariyah Butler	Alcorn University
Catherine Hernandez	Belhaven University
Sydney Pevey	Delta State University
Rayvan Green	Jackson State University
Kyle Haupt	Millsaps College
Austin Lincoln	Mississippi College
Ryan Holmes	Mississippi State University
Mary Stone	Mississippi University for Women
Katherine Grace Freed	University of Mississippi
Olivia Boleware	University of Southern Mississippi
Lauren Jones	William Carey University

### CHAPTER INFORMATION REQUESTED

As we approach the start of our new year on July 1, we request that all chapters report their new officers for the upcoming year, as well as their newly elected Board of Governors representatives to replace those whose terms expire on June 30. We will update the chapter pages on our website in July.

Please send the information to Noma Gillis at [ngillis@ms-cpa.org](mailto:ngillis@ms-cpa.org).



### CLIENTS READY TO EXIT?

Business Sales  
Valuations  
Mergers & Acquisitions



Vince Vavrunek  
Business Broker  
601-421-3344  
[vvavrunek@tworld.com](mailto:vvavrunek@tworld.com)



**TRANSWORLD**

Business Advisors

Business Sales • Mergers & Acquisitions • Franchises



# 2024-2025 MEET THE CANDIDATES

The election is scheduled for Saturday, June 22, 2024, during the Annual Business Meeting at Sandestin Golf and Beach Resort in Destin, Florida. Absentee ballots for members who will be unable to attend the Business Meeting are available upon request.

Members of the Nominations Committee included: Scott Christian, Chairman, Natchez; Phillip Chu, Jackson; Randa Craig, Gulfport; Annette Herrin, Hattiesburg; John McCallum, Ridgeland; Fred Sutphen, Jr., Greenwood; and Stacy Thomas, Jackson.

## CHAIRMAN



**TOM WALKER, JACKSON**

Tom Walker is a partner in the Corporate Practice Group of Jones Walker, LLP, in Jackson. Tom focuses his practice on commercial and regulatory matters in the financial services industry, with a depth of experience representing financial institutions. Tom received his Bachelor of Accountancy and Masters in Professional Accountancy from Mississippi State University, and he received his J.D. from the University of Mississippi. Tom has been an active Certified Public Accountant in Mississippi since 2001, and currently serves the Society as Chairman of the Banking Committee and as a member of the Long Range Planning Committee. Tom previously served on the Board of Governors for the Society as Secretary as well as the Central Chapter representative. He has also served as a member of the Society's Health Care Services and Legislation Committees, as well as the first Millennial Chair of the Long Range Planning Committee and a member of the initial board of directors of the Young CPA Network. In addition to his service to the MSCPA, Tom has previously served as Chairman of the Attorneys Committee of the Mississippi Bankers Association during the 2017-2018 fiscal year, and currently serves as a member of that committee as well. He has also served as Treasurer and member of the Executive Council of the Mississippi Young Bankers, and has been named in Best Lawyers in America in the areas of Administrative/Regulatory Law, Banking and Finance Law, Business Organizations (including LLCs and Partnerships), Corporate Law, Financial Services Regulation Law and Mergers and Acquisitions Law, and Securities / Capital Markets Law. Tom was also recognized in 2020 and 2023 by Best Lawyers in America as Lawyer of the Year in Financial Services Regulation Law for Jackson, Mississippi.

## VICE-CHAIRMAN/CHAIRMAN-ELECT



**ANITA GOODRUM, EUPORA**

Anita Goodrum earned a Bachelor of Business Administration degree at Mississippi State University in 1995. She joined Watkins, Ward and Stafford, PLLC in 1995 and was admitted to the partnership in 2008. Anita is based out of WWS Eupora office; various roles within WWS include Eupora Office Manager, Chair of Technology Committee, Vice Chair of the Quality Control Committee, and a member of the Executive Committee. She is a member of the AICPA, as well as the Healthcare Financial Management Association. With more than 29 years of experience, Anita's practice is concentrated in health care, governmental and non-profit audits, small business, tax, and technology. Anita has served on the MSCPA Public Service Award Committee, is a current member of the Health Care Services Committee, and has presented at past MSCPA Health Care Services Conferences. She also served as Treasurer of the Society from 2022-2023. Her community involvement includes being an active member and past Treasurer of GFWC/MFWC Eupora New Century Club, volunteer of the Eupora Main Street Association, and various other local organizations. Anita is an active member of First United Methodist Church of Eupora where she serves on the Finance Committee and former Chairman. Anita is married to Brent Goodrum and resides in Eupora. They have one daughter, Madison.

## TREASURER



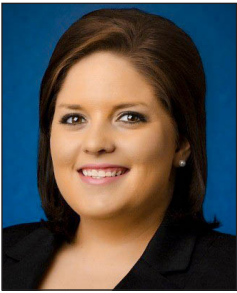
**PHILANDO BROWN, JACKSON**

Philando Brown is the Director of Internal Audit for The Department of Finance and Administration in Jackson. Prior to her work in state government, she gained over 25 years of experience, 10 of which were in public accounting. Her background ranges from public accounting to CFO functions. She has provided financial statement audits, compilations, and reviews. Philando has been active in the MSCPA throughout her career. She has served as Vice-President of Membership for the Central Chapter and represented the Central Chapter on the Board of Governors. She is currently a member of the Governmental Accounting & Auditing Committee. Philando served as an adjunct professor at Jackson State University where she taught auditing courses. In her community, she serves as the Treasurer of Greater Bethlehem Temple Church. Philando is a graduate of Jackson State University where she graduated as Valedictorian.



# MEET THE CANDIDATES CONT'D

## SECRETARY



**LYDIA WINDHAM, RIDGELAND**

Lydia Windham received a Bachelor of Accountancy from Mississippi State University, graduating summa cum laude, and a Master of Professional Accountancy from the University of Southern Mississippi where she was selected Outstanding Graduate Student of the Year. Lydia began her career at BKD in Jackson as Senior Associate II specializing in governmental, non-for-profit, and financial institutions audits. In 2018, she joined Municipal Energy Agency of Mississippi and Municipal Gas Authority of Mississippi as Controller and was elevated to Chief Financial Officer a year later. Upon receiving her CPA license, Lydia became active in the MSCPA. She was elected to the Young CPA Network Board and then served as President 2018-2019. She was instrumental in expanding the MSCPA Day of Service statewide and represented the Network on the MSCPA Board of Governors. Lydia is a key member of the Governmental Accounting and Auditing Committee where she served as Millennial Chair and as Chairman. She is also a member of the Young CPAs Liaison Committee and has served the Central Chapter as Vice-President of Membership, Vice-President of Programs, and will elevate to President in the coming year. She is also the MSCPA 2023 Rising Star recipient. Lydia is a 2017 graduate of the Leadership Rankin program and serves on the University of Southern Mississippi Accounting Advisory Board. She continues to promote the profession by speaking to students and aspiring CPAs at colleges and universities, participating in Meet the Firms, Career Day events, and other MSCPA events when called upon. Lydia and her husband Tyler have one daughter, Meri Tyler, and reside in Brandon.

## AT-LARGE BOARD MEMBER



**BILL TAYLOR, TAYLOR**

Bill Taylor owns a small tax practice in Taylor. Prior to his retirement in 2013, he was President of Renasant Bank in Water Valley and an Employee Benefit Advisor for Renasant Financial Services. Bill graduated from the University of Mississippi with a BBA in Banking and Finance and a Master of Accountancy in Taxation. He began his career in the Jackson office of KPMG Peat Marwick and has worked with several firms in the state as an employee benefit consultant while managing his own firm, Benefit Solutions, Ltd. Bill's dedication to the MSCPA has been instrumental. He has served on the Executive Committee 2016-2019, Vice-Chairman of the Board 2016-2017, Chairman of the Board 2017-2018, Secretary of the Society 2008-2009, and has served as Chairman of the Continuing Education Committee for many years. He has also served as Chairman of the Public Service Committee and as Board of Governors Representative for the Northwest Chapter. Many MSCPA members know him from the continuing education seminars he has led throughout the state. Bill remains very active in the CPE field, leading 50-60 live seminars per year throughout the United States in addition to webinars and self-study courses. He has conducted seminars for the American Institute of Certified Public Accountants, the American Society of Pension Professionals and Actuaries, 48 state societies, and Bar associations and other organizations, and received the AICPA's Outstanding Discussion Leader award and Surgent Professional Education's James L. McCoy Discussion Leader of the Year award. He is a Past President of the Water Valley Rotary Club and has served as Vice President and a director of the Water Valley Chamber of Commerce and as a director of the Yalobusha County Economic Development Board. Bill currently serves as an Alderman for the Town of Taylor and is a Lay Speaker at Taylor Methodist Church.

## EDUCATION FOUNDATION TRUSTEE



**JOSH NORRIS, JACKSON**

Josh Norris has served as a Foundation Trustee since 2018 and has been nominated for reappointment. He is the Principal of Lefleur Financial, a wealth management and tax advisory firm in Jackson, and he is a partner with LN Advisory Group, an advisory firm for closely-held businesses. In addition to being a CPA, Josh is also a Certified Financial Planner (CFP) and a Chartered Financial Analyst (CFA). Josh is a 2013 graduate of the AICPA Leadership Academy and received the MSCPA Rising Star Award in 2017. In 2019, he was named as "Top 50 Under 40" by Mississippi Business Journal as well as one of Mississippi Business Journal's "Top Entrepreneurs." And in 2022, he was awarded "Top 40 Under 40" by the University of Mississippi Alumni Association. Josh has served on the MSCPA Board of Governors since 2013, first representing the Central Chapter and currently as the liaison Millennial Chair for the State Board Advisory Committee. He has also been a member of the MSCPA Legislative Committee since 2011. Josh has also served on the Board of Directors for the Phoenix Club of Jackson and is currently on the Sally McDonnell Barksdale Honors College Leadership Council.

# THOUGHTS OF CONSTANT DUE DATES MOTIVATING YOU TO...

## SELL! SELL! SELL!

With over \$1 Billion in Practices Sold,  
We'll guide you every step of the way!

Scan Here



## DELIVERING RESULTS - ONE PRACTICE AT A TIME



**ACCOUNTING  
PRACTICE SALES**  
THE GLOBAL LEADER IN PRACTICE SALES

Lori Newcomer, CPA  
& Tim Price, CPA  
PNgroup@aps.net

**888-553-1040**  
www.APS.net  
MSCPA Member



# 2024 Annual Convention

Register **NOW** to Help Us Complete Our Plans!

MSCPA's Annual Convention will be held on June 19-23, 2024, at the Sandestin Golf & Beach Resort in Destin, FL.

General registration includes:

- Welcome reception with hors d'oeuvres and cocktails
- Friday, Saturday, and Sunday breakfast
- Two speaker presentations approved for 2 CPE credits
- Friday box lunch
- Saturday beach party/volleyball tournament
- Saturday reception, dinner banquet, and special entertainment

Spouse/Guest registration includes:

- Welcome reception with hors d'oeuvres and cocktails
- Friday, Saturday, and Sunday breakfast
- Friday breakfast with charcuterie board demonstration, wine pairing, and prizes
- Friday keynote speaker presentation
- Friday box lunch
- Saturday bingo/prizes
- Saturday beach party/volleyball tournament
- Saturday reception, dinner banquet, and special entertainment

Following the Friday morning presentations, members may choose to participate in the golf tournament, pickleball or aboard the Destiny for an afternoon of fishing. Get your activity registrations in! Spouses, guests, and children are welcome.

We are also looking for players and teams of six or more people to go head-to-head and claim the Bailey Trophy and title as champions of the 9th annual MSCPA volleyball tournament. The volleyball tournament and beach party is a free activity. Gather up your co-workers, colleagues, family or friends and email [kmoody@ms-cpa.org](mailto:kmoody@ms-cpa.org) to sign up to play or just let us know you want to play and we will add you to a team.

Visit [ms-cpa.org/education/annual-convention](https://ms-cpa.org/education/annual-convention) to download the brochure for a detailed agenda and for more information about our speakers and special entertainment. You can register online or download a printable registration form to register by fax or mail.



WWW.WAVERLY-ADVISORS.COM

WEALTH MANAGEMENT  
COMPREHENSIVE FINANCIAL PLANNING  
CORPORATE RETIREMENT PLANS  
INSTITUTIONAL CONSULTING



**WAVERLY**  
ADVISORS

Waverly Advisors is a registered investment advisor that specializes in investment and wealth management solutions, offering collaborative investment, tax, estate and financial planning services to a diverse group of high-net-worth individuals, corporate retirement plans and institutional clients.

Waverly Advisors, LLC ("Waverly") is an SEC-registered investment adviser. A copy of Waverly's current written disclosure Brochure and Form CRS (Customer Relationship Summary) discussing our advisory services and fees remains available at <https://waverly-advisors.com/>. Please Note: The scope of the services to be provided depends upon the needs of the client and the terms of the engagement.



## Rethink HR: Boost Efficiency



**64%**

of companies  
spend over

**570 hrs.**

a year on HR  
administration.\*

### What would you do with an extra 570 hours?

If you're looking for ways to keep up with the demands of compliance, talent sourcing, retention, and capacity planning, embracing HR technology may offer you a great solution — allowing you to do more, with less time and effort. HR technology can help businesses of all sizes to:

- Manage compliance with applicable employment laws and regulations
- Increase productivity
- Increase efficiency in hiring
- Save time spent on administrative tasks
- Access data for better-informed decision making
- Reduce costs and manual data entry errors

**Paychex HR Services** offers an industry-leading HR technology platform and comprehensive, flexible solutions for managing HR tasks and benefits.

You and your clients will get the right amount of help to meet your HR needs and budget, with the ability to add more support when you need it most.

Visit [go.paychex.com/MSCPA-HR24](https://go.paychex.com/MSCPA-HR24) to learn more.

Paychex is proud to be the preferred provider  
of HR and payroll services for MSCPA.



StateSociety@paychex.com

**PAYCHEX**<sup>®</sup>  
HR | Payroll | Benefits | Insurance

\*2024 Priorities for Business Leaders report  
© 2024 Paychex, Inc. All Rights Reserved. | 2426652 04/12/24

# Advocacy

## MSCPA Joins AICPA in Letter to Voice Concerns with BOI Rollout and Request Delay of Enforcement

In a letter addressed to the U.S. Department of the Treasury and the Financial Crimes Enforcement Network (FinCEN), MSCPA and the AICPA voiced serious concerns regarding the enforcement of the Beneficial Ownership Information (BOI) reporting requirements.

The letter – signed by all 54 state CPA societies and the AICPA – asks that all enforcement actions be suspended until one year after the conclusion of all court cases related to *NSBA v. Yellen* and believes that no retroactive enforcement for non-compliance should happen during this time. In addition to the estimated burden hours and associated time-cost, the letter also urged caution regarding the failure to provide a reasonable timeframe for small businesses to comply with BOI for both new and existing entities, which has effectively become a 30-day tracking requirement.

The letter raises an alarm because of a March 1st court ruling which finds that the Corporate Transparency Act (CTA) is unconstitutional. This ruling only applies to National Small Business Association (NSBA) members as of March 1, meaning those NSBA members currently do not need to file a BOI report, but the filing requirement stands for all other businesses.

“We feel that the BOI reporting requirement is still unclear and has been made even more confusing as a result of the court case,” said Karen Moody, MSCPA President/CEO. “We are advocating on behalf of our members, particularly those with small business clients, in signing this letter asking FinCEN to suspend enforcement of BOI until one year from when all court cases are resolved.”

Furthermore, the letter asks that no small business should be compelled to file or face enforcement for failure to comply until after the courts have worked through this complex case. BOI reporting requirements went into effect January 1, 2024.



Licensed to Practice in Arkansas, Georgia, Mississippi, and Tennessee. Learn more about our firm at [WWW.BBJ-LAW.COM](http://WWW.BBJ-LAW.COM)



**BARNES, BAILEY  
& JANOUSH, P.A.**

Over 75 years of  
combined experience.

Estate & Trust Planning

Probate

Estate & Trust Litigation

Asset Protection

Mergers & Acquisitions

Federal and State Tax Audit and Litigation

Business Planning and Succession

Partnership, Corporate and Individual Tax Planning

Charitable Giving

Exempt Organizations

Trip Barnes - J.D., LL.M.

Lacey Bailey - J.D., LL.M.

Will Janoush - J.D., LL.M.



**Jackson Office** - 5 River Bend Place, Suite A, Flowood, Mississippi 39232 - Phone: (601) 981-6336

**Gulfport Office** - 1105 30th Avenue, Ste. 204, Gulfport, Mississippi 39501 - Phone: (228) 868-0197



**LIVE BETTER.  
BANK BETTER.**

**OPEN YOUR ACCOUNT  
ONLINE**

debit card accounts  
mortgage lending  
home equity  
auto lending  
credit cards  
personal lending  
financial counseling  
6,000+ branches  
35,000+ atm's

Apple Pay GPay pay



**MISSISSIPPI FEDERAL**  
CREDIT UNION

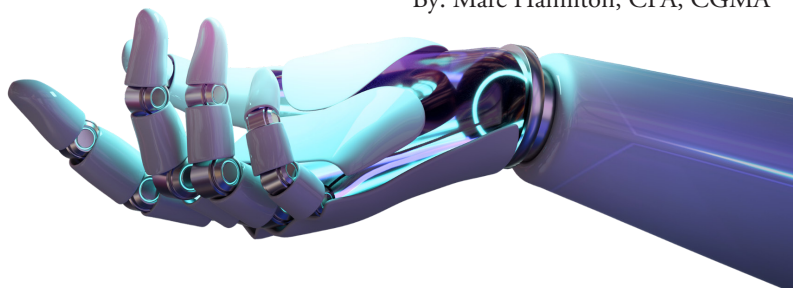




# Navigating the AI Revolution

## *Emerging Technologies and Ethical Challenges for CPAs*

By: Marc Hamilton, CPA, CGMA



The accounting profession stands at the precipice of an AI-driven revolution. Artificial intelligence (AI), with its ability to simulate human intelligence processes, is poised to transform how CPAs approach their work, offering unprecedented automation, efficiency, and data-driven insights. However, this transformative innovation also presents ethical considerations that must be carefully navigated.

At the forefront of this revolution is generative AI (GenAI), a cutting-edge technology capable of generating human-like text, images, code, and multimedia content from simple prompts. The CPA.com Generative AI Toolkit provides guidance on leveraging GenAI to streamline workflows and enhance productivity, freeing CPAs to focus on strategic, value-added activities.

Beyond generative capabilities, AI is revolutionizing audit procedures, financial planning, and data analytics. AI-powered tools can analyze vast data, identify patterns, and detect anomalies with unparalleled speed and accuracy, improving audit quality and enabling more informed client advice. The rise of natural language processing (NLP) further empowers CPAs to interact with data and information using natural language, automating language-based processes.

As AI permeates the profession, addressing ethical implications is imperative. Concerns surrounding data privacy, algorithmic bias, transparency, and accountability must be mitigated. CPAs, as trusted advisors, and stewards of financial information, play a critical role in upholding ethical standards and promoting responsible AI use within their organizations and the broader industry.

The AICPA has taken a proactive stance, providing guidance and frameworks to promote transparency, accountability, and data privacy in AI use. CPAs must advocate for ethical AI practices, demand transparency from vendors, implement robust data governance policies, and conduct regular audits and assessments to ensure AI systems operate in alignment with ethical principles and regulatory requirements.

Looking ahead, the AICPA's "Future of the Accounting Profession" report highlights the convergence of roles, with CPAs expected to blend accounting expertise with data science capabilities to provide AI-enabled predictive analytics and advisory services. While AI will automate many aspects of the profession, CPAs will

continue to provide expert judgment, critical thinking, and ethical oversight – qualities essential for maintaining integrity and trust.

The AI revolution presents both unprecedented opportunities and ethical imperatives for CPAs. By staying informed, proactively addressing ethical concerns, and actively participating in the development of responsible AI practices, the accounting profession can harness the power of this transformative technology while maintaining its reputation as a bastion of trust and integrity.

To thrive in this rapidly evolving landscape, CPAs must prioritize continuous learning and upskilling, staying abreast of emerging technologies through educational platforms, industry events, and specialized training programs. Those who develop AI capabilities, embrace this transformative wave, and champion ethical AI practices will be well-positioned to serve as trusted strategic advisors in our data-driven future, unlocking the full potential of AI while upholding the highest standards of professional conduct.

### LEARN VOYAGE: CPE AT SEA

August 17-24, 2024

One highlight of these educational opportunities is the Learn Voyage, a 7-day Carnival cruise departing from Galveston, Texas, on August 17, 2024. This unique CPE experience will offer 20 hours of immersive learning, covering topics such as:

- The Evolving CPA Toolkit: Big Data, Analytics, and the Explosion of AI
- Natural Language Processing (NLP) and Prompt Engineering: Overview and Application
- Navigating the Future: Leveraging AI and Machine Learning in Accounting and Auditing

Participants will have the chance to engage and discuss these topics, participate in interactive workshops, and network with fellow professionals, all while enjoying the amenities of a luxury cruise.

For more information or to register, visit [www.learnvoyage.com](http://www.learnvoyage.com) or [www.ms-cpa.org](http://www.ms-cpa.org).

# CPACHARGE

AN AFFINIPAY SOLUTION



Member  
Benefit  
Provider

“CPACharge has made it easy and inexpensive to **accept payments via credit card**. I'm getting **paid faster**, and clients are able to pay their bills with **no hassles**.

– Cantor Forensic Accounting, PLLC

Trusted by accounting industry professionals nationwide, CPACharge is a simple, web-based solution that allows you to securely accept client credit and eCheck payments from anywhere.



22% increase in cash flow with online payments



65% of consumers prefer to pay electronically



62% of bills sent online are paid in 24 hours



**PAYMENT  
RECEIVED**

YOUR FIRM  
LOGO HERE

---

Client Invoice  
#0123-A

Your Client

\*\*\*\* \* 9995      \*\*\*

**TOTAL: \$3,000.00**

**VISA**   
eCheck **DISCOVER**

POWERED BY  
**CPACHARGE**

**PAY CPA**

Get started with CPACharge today

• [cpacharge.com/ms-cpa](https://cpacharge.com/ms-cpa)  
**866-327-0321**

CPACharge is a registered agent of Synovus Bank, Columbus, GA., Fifth Third Bank, N.A., Cincinnati, OH, and Wells Fargo Bank, N.A., Canadian Branch, Toronto, ON, Canada.

AffiniPay customers experienced 22% increase on average in revenue per firm using online billing solutions



# CHAPTERS CENTRAL CHAPTER

## LUNCH & LEARN and ELECTIONS

The MSCPA Central Chapter held a Lunch & Learn Meeting on Thursday, May 2, at the MSCPA in Ridgeland. Speakers were Thomas Dunbar, Ross & Yerger, and Gerard Gibert, MidDays with Gerard Gibert on SuperTalk. Topics included **Insurance Fraud** and **Economical Impacts of Amazon Web Services**. MSCPA Central Chapter members also elected new Officers and Board of Governors representatives.

### Officers:

- **President:** Lydia Windham, Municipal Energy Agency of Mississippi
- **Vice-President of Programs:** Wil Crawford, FORVIS
- **Vice-President of Membership:** Phillip Chu, Mississippi Department of Corrections
- **Secretary:** Peyton Gordon, HORNE
- **Treasurer:** Ashley Sullivan, BMSS

### Board of Governors Representatives:

- Steven Eilders, BMSS
- Emily Harrington, Mississippi Department of Transportation
- Donna Ingram, Donna Ingram, CPA

### Returning Representatives:

- John McCallum, GranthamPoole
- Allison Wilson, Metro Mechanical
- Mary-Margaret White, HORNE

Thank you to the attendees, speakers, and to the Chapter Officers for making this a successful event.

## AFTER TAX SEASON SOCIAL

Prior to the Lunch & Learn, the MSCPA Central Chapter hosted an **After Tax Season Social** on Wednesday, May 1, at Sombra Mexican Kitchen in Ridgeland for members to network, unwind, and meet the candidates. Attendees enjoyed complimentary hors d'oeuvres and drinks.





## **YOUR PERSONAL & PROFESSIONAL INSURANCE CONSOLIDATED WITH ONE AGENCY**



### **CONTACT STORMY BLAIR**

#### **YOUR MSCPA-SPONSORED INSURANCE REPRESENTATIVE FOR:**

Major Medical	Business Overhead Expense
Long-Term Disability	Professional Liability
Long Term Care	Employment Practices Liability
Life Insurance	Workers Compensation
Homeowners	Business Office Package
Personal Auto & Flood	Cyber Liability



ASSOCIATION SERVICES  
PROFESSIONALS

CALL 985-674-3880 OR VISIT [BBGULFSTATES.COM/ASP](http://BBGULFSTATES.COM/ASP)



## EAST CENTRAL CHAPTER

The MSCPA East Central Chapter held a **Spring CPE Event** on Tuesday, May 7, at the Northwood Country Club in Meridian. Speakers at the event were Donna Ingram, Donna M. Ingram, CPA, PC, Jim Koerber, EAG Gulf Coast, LLC, and Rob King, EAG Gulf Coast, LLC. Topics included **Current Fraud Cases & How to Avoid Being the Next Victim**, and **Hot Topics in Forensic, Valuation, & Litigation Services**.

Thank you to the attendees, speakers, and to the Chapter Officers for making this a successful event. A special thank you to Coffin, Lamar, Sims & Hannah, Private Wealth Management Group of Wells Fargo Advisors, for sponsoring.



## GULF COAST CHAPTER

On Monday, May 13, the MSCPA Gulf Coast Chapter kicked off its first **Summer CPE Speaker Lunch & Learn Series** at Sully's in Gulfport. The event featured Kristen Garriga, Executive Director of Gulfport Main Street, as the guest speaker.

We extend our gratitude to the attendees, Kristen, and the Chapter Officers for making this event a success.





# MSCPA

## Young CPA Network

## SPRING SOCIAL

The MSCPA Young CPA Network hosted a social on Tuesday, April 23, at the Crawdad Hole in Jackson with over 40 in attendance. Everyone gathered to network and have fun before the YCPA Conference the next day. Crawfish with all the fixings was served while those who chose to participate competed in a cornhole tournament. The cornhole tournament winner was the Matthews, Cutrer and Lindsay, P.A. team: John Luley and Hallie Edwards Hicks.

Thank you to the Events Committee, YCPA Board, and everyone who attended!





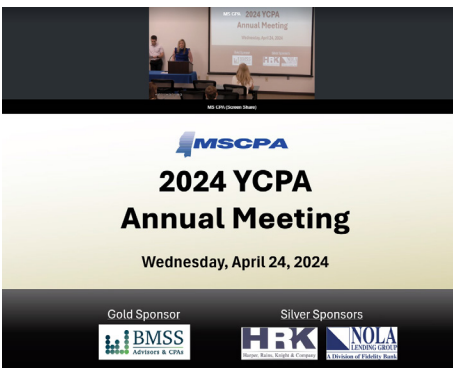
# YOUNG CPA LEADERSHIP CONFERENCE

MSCPA officially kicked off the “CPE season” on Wednesday, April 24, with our Young CPA Leadership Conference. Attendees heard from speakers, Dr. Jane Mims, Gild Coaching, Colonel Timothy Burton, U.S. Marine Corps Retired, and Michael Jordan, Belhaven University.

At the conference, YCPA President Peyton Gordon led the Annual Business Meeting, where five new members were elected to the Board. Congratulations to Cole Mosby, Karis Pannell, Kayla Rainey, Brooke Stanley, and Landon Weaver on their appointments. Additionally, Phillip Chu was announced as the 2024 Rising Star recipient.

Thank you to the Young CPA Board and Conference Committee for planning such a great event.

**SPONSORS:** **Gold:** BMSS; **Silver:** Harper, Rains, Knight & Company, P.A. and NOLA Lending Group, A Division of Fidelity Bank



## 2024 CPE At-A-Glance

DATE	DAY	NEW	COURSE TITLE	LOCATION	LS	CPE HRS	CATEGORY	MEM	NON MEM	AICPA DISCOUNT
May 23	Th		Surgent's Handbook for Mastering Basis, Distributions, & Loss Limitation Issues	MSCPA	◀	8	Tax	285	355	
May 24	F		Securing a Comfortable Retirement in the Age of Spending	MSCPA	◀	8	Tax	285	355	
May 28	T		A Complete Guide to the Yellow Book	MSCPA	◀	8	A&A/YB	285	355	
May 29	W		Advanced Audits of 401(k) Plans: Best Practices & Current Developments	MSCPA	◀	8	A&A	285	355	
May 30	Th		Construction Contractors: Critical Accounting, Auditing, & Tax Issues	MSCPA	◀	8	A&A/Tax	285	355	
May 31	F	New	Advanced CFO & Controller Skills	MSCPA	◀	8	Gen	285	355	
Jun 03	M		Financial Statement Disclosures: A Guide for Small & Medium-Sized Businesses	MSCPA	◀	4	A&A	160	200	
Jun 03	M	New	Preparing & Reviewing Client Prep. Fin. Statements & Gen. Attest Engagements	MSCPA	◀	4	A&A	160	200	
Jun 04	T	New	Auditing Complex Management Estimates	MSCPA	◀	4	A&A	160	200	
Jun 04	T	New	Performing Effective & Efficient Audit Sampling & Analytical Procedures	MSCPA	◀	4	A&A	160	200	
Jun 05	W	New	Limited Liability Companies: Losses, Liquidations, Terminations, Cont., & Sales	MSCPA	◀	4	Tax	160	200	
Jun 05	W		Surgent's Federal Tax Update	MSCPA	◀	4	Tax	160	200	
Jun 06	Th		Buying & Selling a Business: Tax & Structuring Overview	MSCPA	◀	4	Tax	160	200	
Jun 06	Th		IRS Tax Examinations & Hot Issues	MSCPA	◀	4	Tax	160	200	
Jun 07	F		Ethics, Rules, & Regulations	MSCPA	◀	4	Ethics/Rules	160	200	
Jun 07	F		Taxation of Partnership Distributions & Sales of Partnership Interests	MSCPA	◀	4	Tax	160	200	
Jun 10	M		Compilations, Reviews, & Prep.: Engagement Performance & Annual Update	MSCPA	◀	8	A&A	285	355	
Jun 11	T	New	Overview of All Nonprofit Tax Return Forms (990, 990-T, 990-PF, 8940, & 4720)	MSCPA	◀	8	Tax	285	355	
Jun 12	W	New	Nonprofit Tax Update for 2024	MSCPA	◀	8	Tax	285	355	
Jun 13	Th	New	Single Auditing Made Simple	MSCPA	◀	8	A&A/YB	285	355	
Jun 14	F		Winning the Fraud Battle in the Digital Age: Prevention & Detection	MSCPA	◀	8	A&A	285	355	
Jun 17	M		Livestream Only: Understanding & Creating an Internal Control System	Online	◀	8	A&A	285	355	
Jun 18	T		Livestream Only: You Don't Know What You Don't Know About Microsoft® Excel®	Online	◀	8	Gen	285	355	
Jun 19	W	New	Livestream Only: How AI is Automating Internal Control	Online	◀	4	A&A	160	200	
Jun 19	W	New	Livestream Only: Protecting Digital Data – More Important Now Than Ever Before	Online	◀	4	A&A	160	200	
Jun 20	Th	New	Livestream Only: Partnership & LLC Core Tax Issues From Form. Through Liquid.	Online	◀	8	Tax	285	355	
Jun 21	F		Livestream Only: Surgent's Comp. Guide to Tax Dep., Expensing, & Prop. Trans.	Online	◀	8	Tax	285	355	
Jun 24	M		The Strategic CFO: Big Picture Skills	MSCPA	◀	8	A&A/Gen	285	355	



5442 Executive Place  
Jackson, MS 39206  
  
P: 844.833.MAIL (6245)  
601.362.9192  
F: 601.982.2656

### Postage & Mailing Solutions

- Postage Meters
- Software Solutions
- Folder/Inserters
- Mail Accounting
- Envelope Openers
- Addressing/Tabbing
- Shredders
- Mailroom Furniture

### Copy / Fax / Print

- Printers/Copiers
- Managed Technology Services
- Fax and Multi-Function
- Network Device Management
- Document Management & Distribution
- Scanning & Organizing
- Search & Archival
- Forms & Print Management

[www.absms.com](http://www.absms.com)



## 2024 CPE At-A-Glance *continued*

DATE	DAY	NEW	COURSE TITLE	LOCATION	LS	CPE HRS	CATEGORY	MEM	NON MEM	AICPA DISCOUNT
Jun 25	T	New	Are Employees Important Enough to Drive Your Strategy	MSCPA	◀	4	Gen	160	200	
Jun 25	T	New	Building a Better Understanding of You, Your Team & of Mega Trends Today	MSCPA	◀	4	Gen	160	200	
Jun 26	W		This Year's Best Income Tax, Estate Tax, & Financial-Planning Ideas	MSCPA	◀	8	Tax	285	355	
Jun 27	Th		Ethics & Professional Conduct for CPAs	MSCPA	◀	4	Ethics/Rules	160	200	
Jun 27	Th	New	Section 199A: Schedule K-1 Reporting by Relevant Pass-Through Entities	MSCPA	◀	4	Tax	160	200	
Jun 28	F		Social Security & Medicare: Planning for You & Your Clients	MSCPA	◀	8	Tax	285	355	
Jul 16	T		Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
Jul 16	T		Livestream Only: K2's Microsoft 365/Office 365 - All the things You Need to Know	Online	◀	8	Gen	285	355	
Jul 17	W		Livestream Only: K2's Small Bus. Internal Controls, Security, & Fraud Prev. & Det.	Online	◀	8	A&A	285	355	
Jul 18	Th		Livestream Only: K2's Excel Charting & Visualizations	Online	◀	4	Gen	160	200	
Jul 18	Th		Livestream Only: K2's Best Word, Outlook, & PowerPoint Features	Online	◀	4	Gen	160	200	
Jul 30	T		Livestream Only: K2's An Accountant's Guide To Blockchain & Cryptocurrency	Online	◀	4	Gen	160	200	
Jul 30	T		Livestream Only: K2's Artificial Intelligence For Accounting & Financial Professional	Online	◀	4	Gen	160	200	
Jul 31	W		Livestream Only: K2's Advanced QuickBooks Tips & Techniques	Online	◀	4	A&A	160	200	
Jul 31	W		Livestream Only: K2's Case Studies In Fraud & Technology Controls	Online	◀	4	A&A	160	200	
Aug 07	W	New	Livestream Only: Hot Topics: Management of Accounting Practice/Firm Admin.	Online	◀	1	Gen	39	39	
Aug 14	W		Livestream Only: Hot Tax Tips with Art Auerbach	Online	◀	2	Tax	79	119	
Aug 15-16	Th-F		<b>Governmental Accounting &amp; Auditing Conference</b>	MSCPA	◀	16	A&A/YB	295	395	
Aug 17-24	Sa-Sa	New	CPE at Sea	Cruise		20	A&A/Ethics/Gen/PD	950	1050	
Aug 20	T		<b>Agriculture &amp; Farm Activities Conference</b>	MSCPA	◀	8	Gen	215	215	
Aug 22	Th		<b>Banking &amp; Finance Conference</b>	MSCPA	◀	8	Gen	200	275	
Sep 19	Th		<b>Health Care Services Conference</b>	MSCPA	◀	8	Gen	215	215	
Sep 24	T		Ethics & Professional Conduct for CPAs	MSCPA	◀	4	Ethics/Rules	160	200	
Sep 24	T		Fraud: Sign, Sign, Everywhere a Sign	MSCPA	◀	4	A&A	160	200	
Sep 26	Th		<b>Not-for-Profit Conference</b>	MSCPA	◀	8	Gen	125	125	
Sep 30	M		Tax Planning for Small Business	MSCPA	◀	4	Tax	160	200	
Sep 30	M		Taxation of Property Transactions	MSCPA	◀	4	Tax	160	200	
Oct 01	T		Multistate Income Tax	MSCPA	◀	8	Tax	285	355	30
Oct 23	W		<b>Industry Conference</b>	MSCPA	◀	8	Gen	200	275	
Oct 28	M		Individual Tax Fundamentals	MSCPA	◀	8	Tax	285	355	30
Oct 29	T		Intermediate Individual Taxation	MSCPA	◀	8	Tax	285	355	30
Oct 30	W		S Corporations: Key Issues, Compliance, & Tax Strategies	MSCPA	◀	8	Tax	285	355	30
Nov 01	F		<b>Accounting Education Conference</b>	MSCPA	◀	8	Gen	100	100	
Nov 06	W	New	Livestream Only: Hot Topics: Management of Accounting Practice/Firm Admin.	Online	◀	1	Gen	39	39	
Nov 13	W		Livestream Only: Hot Tax Topics with Art Auerbach	Online	◀	2	Tax	79	119	
Nov 14	Th	New	Blockchain: Current Applications of Importance for CPA's	MSCPA	◀	4	Gen	160	200	
Nov 14	Th	New	Cryptocurrency Insight: Evolution, Impacts, & Future Adoption	MSCPA	◀	4	Gen	160	200	
Nov 15	F	New	A CPA Primer on Data Analytics with Practical Examples	MSCPA	◀	4	A&A	160	200	
Nov 15	F	New	The Future is Now: AI, Machine Learning & Natural Language Processing	MSCPA	◀	4	Gen	160	200	
Nov 21	Th		<b>Business Valuation &amp; Litigation Services Conference</b>	MSCPA	◀	8	Gen	200	275	
Dec 02	M		Four Tiers of Loss Limitations: A Guide to the Rules for Pass-Through Entities	MSCPA	◀	4	Tax	160	200	
Dec 02	M		Ethics, Rules, & Regulations	MSCPA	◀	4	Ethics/Rules	160	200	
Dec 03	T		The Complete Guide to Payroll Taxes & 1099 Issues	MSCPA	◀	8	Tax	285	355	
Dec 05	Th		AICPA's Annual Federal Tax Update	MSCPA	◀	8	Tax	285	355	30
Dec 11	W		Livestream Only: Hot Tax Topics with Art Auerbach	Online	◀	2	Tax	79	119	
Dec 16-17	M-T		<b>Mississippi Tax Institute</b>	Sheraton	◀	16	Tax	400	400	



**Mississippi Society of  
Certified Public Accountants**  
*and its Education Foundation*  
306 Southampton Row  
Ridgeland, MS 39157

## CLASSIFIEDS

### **SELLING YOUR ACCOUNTING FIRM IS COMPLEX.**

Accounting Biz Brokers can make it simple. We understand every practice is different. That's why we offer a personalized approach to selling and we respect your need for confidentiality throughout the process. With over 29 years combined experience, our brokers know your market and work hard to bring you the win-win deal you are seeking!

#### **PRACTICES FOR SALE:**

- North Metro Atlanta Area – Gross \$2.5M NEW
- Western Knoxville, TN Area – Gross \$430k
- Jonesboro Area (NE AR) – Gross \$695k
- North MS/Metro Memphis – Gross \$1.25M – SOLD
- Rankin County, MS – Gross \$518k – SOLD
- East Memphis Suburb – Gross \$950k – SOLD
- East Memphis Area – Gross \$520k – SOLD
- Memphis, TN – Gross \$708k – SOLD
- Bartlett, TN – Gross \$550k – SOLD
- NE MS Tax/Bookkeeping – Gross \$850k – SOLD

Contact Kathy Brents, CPA CBI today for a free no-obligation consultation, 501-514-4928 or visit our website, [www.AccountingBizBrokers.com](http://www.AccountingBizBrokers.com).

**YOUR PRACTICE WANTED:** Thinking about selling your practice? Accounting Practice Sales delivers results, bringing you the best price, optimal terms, and a buyer who represents an ideal fit for your clientele. Contact us today for a confidential discussion.

#### **PRACTICES FOR SALE:**

- Pascagoula area Enrolled Agent grossing \$220K \*Available\*
- Montgomery, AL area tax and accounting practice grossing \$40K \*Available\*
- Montgomery, AL area assurance practice grossing \$80K \*Available\*
- Okaloosa County, FL (western Panhandle) CPA grossing \$365K \*Available\*
- Panama City Beach, FL CPA grossing \$205K \*Available\*
- Eastern Memphis suburb CPA grossing \$535K \*Sold\*
- South of Knoxville, TN CPA grossing \$425K \*Available\*
- Dyersburg, TN area CPA grossing \$320K \*Available\*
- Upper Cumberland, TN CPA grossing \$960K \*Available\*

For more info on any of these listings or to sell your practice, contact Lori Newcomer, CPA and Tim Price, CPA at (888) 553-1040 or [PNgroup@APS.net](mailto:PNgroup@APS.net), or visit [www.APS.net](http://www.APS.net).