

In Memoriam

James McRae Criss

Grenada

Died July 10, 2011



MSCPA

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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In This Issue

Welcome New Members.....	2
Data Security Mistakes.....	4
4 C's of Business Development.....	7
Convention Photos	8-9
Leveraging Technology.....	10
Re-Evaluating Clients	11
Upcoming CPE	12-14

Recognize an Outstanding Educator

The Awards, Education & Scholarships Committee is seeking nominations for the Outstanding Educator Award for 2011-2012.

Each year the committee requests nominations for selection of an educator who has made significant contributions as an accounting instructor. That individual is honored during the MSCPA Annual Business Meeting at Convention in June.

Nominations should be submitted in writing by Oct. 1 to be considered by the committee. Send your nominations to Outstanding Educator, c/o MSCPA, 306 Southampton Row, Ridgeland, MS 39157 to the attention of Karen Moody, Committee Chairman.

Economic and Industry Reports for Business Valuations

By Lisa Bernard, CPA, CVA, CFE, CFF

Business valuers are frequently tasked with producing economic and industry profiles as a component of their valuation reports, particularly those for operating companies. The economic portion focuses on the national economy as well as the state and regional and local sectors, when applicable. Thus, the user of the valuation report is provided with a review of the condition of the economy, as well as its outlook, both short term and long term.

NATIONAL SECTOR

According to the National Association of Valuators and Analysts (NACVA), the national economic overview and outlook should include the following nine discussions:

- Gross Domestic Product (GDP)
- Consumer Spending
- Government Expenditures
- Manufacturing
- Labor Market
- Inflation
- Housing
- Stock Market
- Energy

Suggested sources include:

- The National Bureau of Economic Research (www.nber.org)
- The United States Department of Labor; Bureau of Labor Statistics; "Quarterly Census of Employment and Wages" (www.bls.gov/cew)

- The U.S. Census Bureau; "Economic Census" (www.census.gov)

The economic census provides a detailed portrait of the United States' economy once every five years, from the national to the local level. It covers most of the U.S. economy in its basic collection of establishment statistics. Business establishments are grouped into industries according to the North American Industry Classification System (NAICS). Data sets for the 2007 Economic Census are being released over time, from December 2008 through late 2011.

The Federal Reserve; "Summary of Commentary on Current Economic Conditions by Federal Reserve District"

(www.federalreserve.gov/fomc/beigebook)

The Federal Reserve Board describes this publication as:
Commonly known as the Beige Book, this report is published eight times per year. Each Federal Reserve Bank gathers anecdotal information on current economic conditions in its District through reports from Bank and Branch directors and interviews with key business contacts, economists, market experts, and other sources. The Beige Book summarizes this information by District and sector. An overall summary of the twelve district reports is

continued on page 7

Central Chapter Contributes \$8,000 to the Building Fund



Central Chapter contributed \$8,000 to the Building Fund during their July meeting. An additional \$1,000 contribution was made to the MSCPA Education Foundation to honor their immediate past president. From left are Nathan Cummins, VP Membership; Traci Forrest, Treasurer; Steven Mulhollen, Chapter President; Stacy Thomas, MSCPA President; Josh Edwards, VP Programs; and Diana Hardin, Immediate Past President.



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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

New members include James "Tripp" Jefferson Davis, III, Morgan Brister Hegi, Clair Brewer Jenkins, Stephanie Halphen McKay, Judith Perry Johnson, Frances Elizabeth McNair, Lori A. Mitchell, Joshua Lee Norris, Van Brooks Poole, and Diane Davidson Wilson.

Now completing the membership process are:

Kimberly Truett Balch was born in Ocala, Florida and received her BSBA from the University of Florida. She is the CFO for Habitat for Humanity of the MS Gulf Coast in Gulfport.

Jennifer Stoner Bouchillon was born in Clarksdale and received her Bachelor of Business Administration from Millsaps College and Master of Accountancy from the University of Mississippi. She is a Supervisor with Williams, Pitts and Beard, PLLC in Hernando.

Joseph Hayes Brian was born in Baton Rouge and received his BBA and M.Acc. from Millsaps College. He is a Staff Accountant with Matthews, Cutrer & Lindsay, P.A. in Ridgeland.

Jane Griffin Dussouy was born in Hattiesburg and received BSBA and MBA degrees from the University of

Southern Mississippi. She is an Audit Manager with the Office of the State Auditor in Jackson.

Joshua John Jensen was born in Cadillac, Michigan and received his B.Acc. from Mississippi State University. He is a Staff Accountant with Hartmann, Blackmon & Kilgore, PC in Fairhope, Alabama.

Karen Margaret Jones was born in Jackson and received her Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. She is an Accountant II with the University of Mississippi Medical Center in Jackson.

Mallorie Magee Raspberry was born in Hammond, Louisiana and received her Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. She is an Assurance Associate with Horne LLP in Hattiesburg.

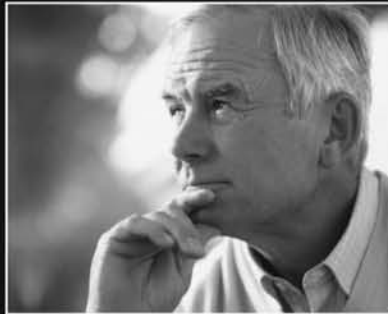
Carol Jean Temple was born in Laurel and received her Bachelor of Science degree from the University of Southern Mississippi. She is an Auditing Accountant Manager with the Office of the State Auditor in Jackson.

Major Events on the 2011 MSCPA Calendar

(Dates are tentative for some Fall Conferences)

Health Care Services Seminar	September 16
Industry Conference	October 18
Educators Symposium	October 28
Corporate Income Tax Returns Workshop	October 31 – November 1
Not-for-Profit Conference	November 4
Business Valuation & Litigation	November 14
Mississippi Tax Institute	November 21-22
1040 Tax Return Workshop	December 1 & 2

A time to reflect



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Five Common Data Security Mistakes

By Randy R. Werner, J.D., LL.M./Tax, CPA

Protecting your firm's data, including confidential client information, is a critical part of doing business today. Among the many data security problems causing major losses for CPA firms are five common security mistakes that can be prevented by reasonable data security policies and protective measures. Note the following five mistakes and be sure your firm takes the recommended steps to prevent them:

1) Failing to report a lost portable data-bearing device immediately.

A 2007 study by the Ponemon Institute found that 39 percent of employees across a variety of professions lost or "misplaced" an unencrypted data-bearing device (e.g., USB drive, smart phone, laptop computer). The more unfortunate part is that 74 percent of those employees did not report the loss immediately, either because they were embarrassed about the loss, worried about losing

their job, or thought they just misplaced the device and would find it soon. However, every firm should persuade its leadership and all other employees to adopt a strict policy that requires them to report losses immediately. Not only will your firm want to begin the retrieval process right away for business reasons, but an increasing number of states have enacted laws requiring that clients be notified within a short period of time following the detection of a data loss.

2) Sending unencrypted email attachments of confidential data.

The Ponemon study also revealed that 38 percent of employees send confidential data by unencrypted email attachments, and 48 percent of those are not sure about whether that practice violates company policy. The Internal Revenue Service now requires encryption of email attachments with a WinZip utility—an

indication that encryption is now standard practice. Forty-six states have data breach laws that require notices to be sent to all affected persons if confidential data is not encrypted and is then compromised. Your firm should develop a policy that requires encryption of all confidential files and attachments. Encryption of hard-drives and individual data elements such as Social Security numbers is also excellent protection.

3) Copying confidential data onto a portable drive.

The vast majority (87 percent) of employees knew about their company policy against copying confidential data onto USB or other removable drives, but most of them did it anyway, according to the study. CPA firms often have to copy such data because they have employees who

continued on page 5



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DATA SECURITY MISTAKES

continued from page 5

need to work outside of the office. A sound approach is to create a policy of checking the USB drive: have the employee put the drive into a computer and remove completed or non-current materials by moving them back to the appropriate files on the network. Doing so will limit a potential loss to the data that exists on the drive at the time it is lost or stolen.

4) Downloading personal software onto a company computer.

The danger of downloading personal software is that it may contain viruses or worms that allow hackers to access a computer. Your firm should have a policy prohibiting employees from downloading free movies, music or other software unless the vendor and product are reputable (e.g., Adobe Acrobat). Many websites are not well maintained and can be breeding grounds for computer viruses and spyware. The policy should limit

internet usage to legitimate websites only. Many illegitimate websites, foreign and domestic, exploit software weaknesses to install spyware on computers. Employees who play online games on work computers also run the risk of downloading viruses to the computers.

5) Sharing passwords with co-workers.

Most firms have policies forbidding the sharing of passwords, but the study indicated that almost 50 percent of employees do it anyway. Apparently employees trust their "best friend" co-workers more than they should. When an employee causes a data security problem, all the co-workers who shared their password with that person may be blamed for the problem as well. A simple means of protecting the firm's data is to require employees to change their passwords often. Automated systems that require password changes at least every 90 days can help in this regard. Changing passwords frequently will help minimize the potential damage from a problem employee having

someone else's password. Also, employees should use strong or complex passwords—a combination of both lowercase and capital letters, numbers and special characters such as @, & or #.

Having robust and updated data security systems in place is always a good idea. Many software companies issue software security updates to help ensure that software is secure from common threats that are identified, and most updates are applied automatically online. If your firm's software does not have an automatic update feature, develop a business practice to check for the latest updates. Also, provide training on data security risks, policies and best practices for all firm members on a regular basis, and be diligent about enforcing the firm's policies.

Randy Werner is a loss prevention specialist with CAMICO (www.camico.com). She responds to CAMICO loss prevention hotline inquiries and speaks to CPA groups on various topics.

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VALUATION REPORTS

continued from page 1

prepared by a designated Federal Reserve Bank on a rotating basis.

The southern portion of Mississippi is included in the Atlanta District; the northern portion is included in the St. Louis District.

- U.S. Department of Commerce; International Trade Administration (www.trade.gov)
The Office of Industry Analysis provides information and analysis pertaining to issues affecting U.S. industry competitiveness to facilitate the establishment of sound policies that contribute to U. S. economic welfare.
- Key Value Data (www.keyvaluedata.com)
Key Value Data's National Economic Report is produced monthly in HTML, Word, and Excel formats.
- Moody's Analytics; "Economic and Consumer Credit Analytics" (www.economy.com)
- Regions Bank; "Economic Update" (www.regions.com)
- U.S. Energy Information Administration; "Annual Energy Outlook" (www.eia.gov)
This website provides information regarding the annual energy outlook with projections out to 2035 and the short term energy outlook with projections through the upcoming year. U.S. retail gasoline prices, petroleum imports, residential energy consumption and expenditures, etc., are a few of the topics included.

State, Regional, and Local Sectors

According to NACVA, the state, regional, and local economic overview and outlook should roughly follow the same outline as the

national, yet generally on a smaller scale. Some suggested sources include:

- State and Local Government on the Net (www.statelocalgov.net)
This website's directory provides access to the websites of over 11,500 state agencies and city and county governments with diverse topics such as agriculture, tourism, public works, etc.
- Mississippi Economic Council (MEC) (www.msmecc.com)
The MEC is the chamber of commerce for the entire state of Mississippi. According to its website, the MEC:
 - Deals with broad issues that relate to Mississippi businesses
 - Pulls together coalitions to make overall statewide progress
 - Focuses on issues with a bottom line return
 - Focuses on fairness and equity
 - Builds a base of involvement to have a united business front
- Mississippi Institutions of Higher Learning; "Mississippi Economic Review and Outlook" (www.mississippi.edu/URC)
This publication is issued twice yearly and presents the state and national economic forecasts. It includes articles analyzing issues related to the state economy. Detailed forecast and historical tables track trends in major economic indicators and present projections for the coming five years.
- U.S. Census Bureau; "Current Industrial Reports" (CIR) (www.census.gov)
Since 1904, the CIR program has been providing monthly, quarterly, and annual measures of industrial activity with the primary objective of producing timely, accurate data on production and shipments of selected products. The data are used to satisfy economic policy needs and for market analysis,

forecasting, and decision-making in the private sector. These surveys measure manufacturing activity in commodity areas such as textiles and apparel, chemicals, primary metals, computer and electronic components, industrial equipment, aerospace equipment, and consumer goods.

- U.S. Census Bureau; "Metropolitan and Micropolitan Statistical Areas" (www.census.gov)

The metropolitan and micropolitan statistical areas are geographic entities defined by the U.S. Office of Management and Budget (OMB) for use by Federal statistical agencies in collecting, tabulating, and publishing Federal statistics. Each metro or micro area consists of one or more counties and includes the counties containing the core urban area, as well as any adjacent counties that have a high degree of social and economic integration with the urban core. Mississippi currently has 20 micro areas and 5 metro areas.

Industry Sector

Many industries have associations that produce reports ideal for use by business valuers. For example, the steel industry has the American Iron and Steel Institute and the World Steel Association. The construction industry has the National Association of Home Builders. The furniture industry has the National Home Furnishings Association, and so on. Visiting the websites of the industry associations is a good starting point that will likely lead the valuator to numerous articles published not only in their own periodicals, but others such as *The Wall Street Journal*, *New York Times*, *Huffington Post*; *Kiplinger's*, etc.

Other resources include those companies that specialize in providing research reports by subscription or fee, which varies in cost. Some of these companies include Hoover's (www.hoovers.com); First Research (www.firstresearch.com); Business Valuation Resources (www.bvresources.com); and Integra Financial Reports by MicroBilt Corporation (www.microbilt.com); to name a few.

The above resources identified for national, state, regional, local, and industry research are not exhaustive, but merely representative of the types of information relied upon by the valuator. With experience, each valuator will discover those resources that provide the best results for his or her needs. He or she may perhaps discover the best approach of all for determining resources begins with networking with other business valuers.

Lisa Bernard is a staff accountant with The Koerber Company, PA and is a member of the MSCPA Business Valuation and Litigation Services Committee.

The 4 C's of Business Development

By Roy Keely, Xcentric

Business Development (BD) seems to be the buzzword of 2011 (probably 4th behind Cloud, Social Media, and Merger). As new business has been difficult to find, even harder to win, and harder still to be profitable on, the profession has started turning over new rocks in search of some answers. The quest for good professional services business development people is underway at many firms. In other cases firms are looking to partners to pick up their BD efforts as part of their role in being a partner. Either avenue your firm takes, it's important to consider the basic qualities needed in a BD role. As a person learning the craft, I have found 4 qualities (conveniently all C's) that are needed to make for a successful business

development person...which leads to the 5th C – cash.

First, what exactly is business development?

Business Development [biz-nis dih-vel-uh p-muh nt]

Business development comprises a number of techniques and responsibilities which aim at attracting new customers and penetrating existing markets.

Next, what should you look for in people (the 4 C's)?

Connector

The person who acts like they are in

continued on page 14



2011 MSCPA C

MSCPA members gathered at the Sandestin Golf and Beach Resort for the 2011 Annual Convention and Business Meeting with 100+ attendance plus sponsors, exhibitors and guests. The event featured several general sessions and receptions. The 2012 Convention is scheduled for August 21-24.



Convention

& Beach Resort June 23-26 for the 97 members and 102 spouses in Photos here are primarily from the convention returns to Sandestin on June



Leveraging Technology Tools in Your Firm

By Roy Keely, Xcentric

Leverage and accounting firms go hand in hand. This is a statement most partners intimately understand, as it's their paychecks that are dramatically impacted, positively or negatively, by the firm getting the leverage equation right. While many of us grasp the staff leverage concept, we rarely understand how to properly leverage other aspects of our business effectively. That said, the chief tool in each of our offices is technology.

Here are two definitions to consider before we take a deeper dive:

- **Tool:** the use of non-life to enhance life (spear, rock, pencil, computer, etc.)
- **Organizational Leverage:** the streamlining of operations to increase effectiveness

These are very simple definitions that, if properly understood in the context of your firm, can make a world of difference not only with year-end earnings but also year-end enjoyment- the YEE's if you will.

Gaining Leverage: Where's the best place to start?

In other words, "What is the lowest hanging fruit when attempting to gain organizational leverage?" I find that the 2

biggest areas for improvement are **internal collaboration** and **client interaction**.

Internal Collaboration

In 2011, meetings do not equal collaboration, thus many organizations are left scratching their heads when attempting to make sense of organizational effectiveness. Siloed information can go a long way with a sole practitioner but does very little good in a leverage, multi-partner model. What are firms doing to take steps in the right direction? Here are some tools that can help:

Tool #1: Internal Social Media (the new intranet)

By deploying an internal social media site an organization can enjoy a living, breathing place for the organization to stay up to date on all aspects of the 'organism' (client wins and issues, firm news, tax updates, etc.). I talk at length [here](#) about these kinds of sites and why they are good. Here, I will speak first hand of one example. At Xcentric, we used to have a management meeting every Monday for 1.5 hours going around the room addressing different departmental issues, etc. That was before we implemented 'Talk' (our name for

the internal social media tool we use). Now, 2 years later, we meet for 1.5 hours once a month. On top of that, 90% of the time the meeting doesn't even last 1.5 hours. Why? Because all major and minor issues are being discussed in the web. What's better, it's all documented, searchable, and never stale. The skeptic would be right asking, "what about the time you spend using the tool?" I will not argue that it's another place to log in and another site to check and update; however, if implemented correctly, it's a no brainer as far as we are concerned.

Who provides these tools?

- Campfire
- SocialCast
- Yammer

Tool #2: Cloud

By moving to the Cloud, firms can truly enjoy the leverage that comes from employees working effectively and securely location independent. Today's culture is going mobile and most accounting firms are entering this new reality kicking and screaming. Many partners think that if they have smartphones that makes their firm 'mobile.' This is far

continued on page 11

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Re-Evaluate Clients Well Before Tax Season

By Suzanne M. Holl, CPA

Now is a good time to screen tax clients for potential problems. There is still ample lead time before tax season for a client to replace you in the event you decide to disengage.

Practice management and risk management are often one and the same concept, and client screening is an excellent example of such convergence. Not only is it the first step in an effective loss prevention program, but client screening can be used to identify less desirable clients that may be keeping your firm from developing more desirable clients.

Re-evaluate your relationships with clients on a regular basis—at least annually. The following checklist highlights some of the warning signs that may be time to disengage from certain clients—ideally after they have paid their bills.

Late Payment, Difficult Client

Does the client pay your firm on time? If not, find the reason for the payment problem and decide whether or not you want to retain the client. Pay special attention to difficult or manipulative clients who do not return your phone calls, are otherwise non-responsive, and often cause delays. Difficult behavior should be explored. Take swift action on your own behalf to investigate.

Withheld Information

When a client does not provide the information you need to complete an engagement, carefully consider the problem. Is it sloppy record keeping, or is the client deliberately delaying or withholding information? Be cautious when it appears that documents are being deliberately withheld, or you are urged by a client to proceed with work without having proper documentation.

Client behavior such as this is a red flag, and repeated delays could be the result of unethical or illegal activity.

Deteriorating Relationship with Client

Abrupt changes in a client's behavior may be a sign of impending liability issues, severe financial problems, substance abuse, or other personal problems. Trying to uncover the source of the problem could help, so don't ignore the warning signs. If a client continually fails to return your phone calls, or threatens to sue, you should take swift action to remedy the situation, or disengage before the situation worsens.

The "Antacid" Client

Some clients may be great for your firm's financial condition, but the money they bring in simply isn't worth the emotional turmoil they create for you and your staff. These are the clients who are nasty to your staff, make unreasonable demands, are non-responsive, complain excessively, argue, and are generally obnoxious. In such cases, you have to ask yourself: Is this client worth keeping? Sometimes, the answer is that "life is too short."

Changes in Client's Business

When a client's business changes, you may need to re-evaluate the relationship. A client may, for example, buy a business that requires work you are not qualified to perform. Or a client may decide to sell all but a small portion of the business, and you may not wish to work for such a small entity. A start-up client may grow and reach a point when it plans to go public, and you may not want to perform the public work. Such changes can alter the professional relationship

and lead you to decide to disengage.

Changes in Your Firm

When your firm changes, you may also need to change your client base. The loss of a partner with an area of expertise that the other partners don't possess will require a decision by the firm regarding continued service to the former partner's clients. You may decide that you no longer want to continue performing a particular type of work. Or you may decide to grow your business in new directions. Review your client base whenever your firm changes in order to determine whether or not all existing clients still fit the firm.

Potential Conflict of Interest

Consider all client situations carefully in an effort to spot potential conflicts of interest, which may affect your objectivity or independence—even if you are not engaged to do attestation work. Examine potential or actual conflicts of interest from a broad point of view, considering the client's perspective as well as those of other owners, investors, partners, beneficiaries and spouses. Troublesome or emotionally charged scenarios can include a partnership break-up, a trust, bankruptcy, merger, divorce, or anything else that involves opposing or unhappy factions.

In addition to being alert to these warning signs, protect yourself further by educating your clients on their responsibilities within the relationship. Let them know what your responsibilities are to them and what they can expect. Make sure your staff understands that they should inform you of any problems they have with clients. Keep notes and document conversations, advice, meetings, requests for information, decisions, and any payment problems or changes in a client's behavior. Documentation could be an important part of deciding whether or not to disengage.

Disengagement Letters

When you decide to disengage, seek to terminate the relationship professionally and formally, in writing. Your disengagement letter should always contain clear statements, a description of your work, and a list of any due dates or filings. Done effectively, a disengagement can leave your client feeling that you have acted in the best interest of both parties.

Effective communication is a key factor in any CPA-client relationship, and when you work to stay informed and in control, you are safeguarding your firm. In the end, disengaging is simply good practice management, and knowing how to do it skillfully and professionally will help you grow your practice and avoid liability.

Suzanne M. Holl, CPA, is vice president of loss prevention services with CAMICO (www.camico.com). With more than 18 years of experience in accounting, she provides CAMICO policyholders with information on a wide variety of loss prevention and accounting issues.

LEVERAGING TECHNOLOGY

continued from page 10

from the goal we should all have for our organizations. Here's a good litmus test on whether your firm is truly mobile or not: if your office burned down, would it impact your business? The answer is an obvious yes; however, would it cripple it? Many accounting firms write DR plans to mend this gap; however, as soon as transparency enters the conversation, the firm would be completely crippled if they lost their physical location. If this is the case for your firm, you are not mobile yet.

Who provides these tools?

- CCH
- Thomson Reuters
- Xcentric (yours truly)

Client Interaction

"No news is good news" is no longer the

maxim of the day. When new business poured in you weren't all that concerned with how often, well, or uniquely you communicated with your client base. But now, in 2011, the wind has largely been sucked out of the net-new revenue category and client retention is the top priority of most firms. Luckily, tools have matured over the last 3 years and are ready to be utilized by your firm. Here are a few:

Tool #1: Portals

People have come to expect 24-hour service but not necessarily via personal interaction. They want information at their fingertips and now there is a way to provide this without working until midnight and answering emails at all hours of the day. Becoming self-service to a greater degree, so long as you maintain personal touch, allows you to grow deeper, more dependent

continued on page 15

CONTINUING PROFESSIONAL EDUCATION

SEPTEMBER 2011

September 16, 2011

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Holmes Comm. College

HEALTHCARE SERVICES SEMINAR

Discussion Leader: Panel

Cost: Members: \$200 Non-Members: \$275

Special Discount: each additional firm member over two can register at \$125 each.

Course Hours: 8:15 - 4:30 **** NOTE EARLIER TIME ****

LEVEL: All **CPE Credit:** 8 General **VENDOR:** n/a **ACRONYM:** HCSS

COURSE OBJECTIVES AND DESCRIPTION: This year's conference includes presentations from Rick Gundling of HFMA, Aaron Sisk of the Mississippi Department of Insurance, Margaret King from the Division of Medicaid, Barney Hebert with Horne LLP, Brad Davis with the Office of Senator Thad Cochran, and a panel discussion on "The How To" of Community Health Needs Assessment. The panel will consist of Catherine Best from Lakeland Nursing and Rehabilitation Center, Chris Oubre of Singing River Health Systems, and Dena Karr from Biloxi Regional Medical Center. Please access our web site (www.ms-cpa.org) for full details.



September 21, 2011

Wednesday
Ridgeland
MSCPA Center

Introduction to Bank Accounting and Auditing

Discussion Leader: Wynne Baker, CPA, CFSA, CBA, CFF

Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0

Course Hours: 9:00-5:00

LEVEL: Basic **CPE Credit:** 8 A&A **VENDOR:** Wynne Baker, CPA **ACRONYM:** IBAA

COURSE OBJECTIVES AND DESCRIPTION: This program is designed for Accountants and Auditors about to undertake commercial bank audit engagements and individuals who are currently employed in a bank operations environment and/or accounting function. Course highlights include: model bank financial statements; accounting and auditing of loans and allowance for loan losses; regulatory examination issues; accounting and auditing investments and deposits; auditing cash, cash items, and due from books; and more.

September 22, 2011

Thursday
Ridgeland
MSCPA Center

Community Banking Update

Discussion Leader: Wynne Baker, CPA, CFSA, CBA, CFF

Cost: Members: \$255 Non-Members: \$330 AICPA Member Discount: \$0

Course Hours: 9:00-5:00

LEVEL: Update **CPE Credit:** 8 A&A **VENDOR:** Wynne Baker, CPA **ACRONYM:** CBU

COURSE OBJECTIVES AND DESCRIPTION: This seminar is designed to update and inform the auditor and CFO of all new and significant changes affecting the banking industry and enable the auditor and CFO to utilize these changes in an effective manner.

October 18, 2011

Tuesday
Ridgeland
MSCPA Center

INDUSTRY CONFERENCE

Discussion Leader: Panel

Cost: Members: \$135 Non-Members: \$210 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 8 **VENDOR:** n/a **ACRONYM:** IND

COURSE OBJECTIVES AND DESCRIPTION: Please watch the newsletter and web site (www.ms-cpa.org) for details.

October 20, 2011

Thursday
Gulfport
Marriott Courtyard Beach

Common Frauds & Internal Controls for Revenue, Purchasing, & Cash Receipts

Discussion Leader: Donna Ingram, CPA, CFE, CFA

Cost: Members: \$240 Non-Members: \$315 AICPA Member Discount: \$30

Course Hours: 9:00-5:00

LEVEL: Basic **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** CFIC-2

COURSE OBJECTIVES AND DESCRIPTION: Transactions that occur within an entity's revenue cycle (revenues and cash receipts) and the purchase cycle (purchases and cash disbursements) are common areas for misstatements (both unintentional and fraudulent). While business owners and managers instinctively know that controls are important, they sometimes have a very limited understanding of what controls are effective. Accountants are in a unique position to fill this knowledge gap and help establish a cost-effective system of controls to minimize fraud and other misstatements while getting the "biggest bang for your buck." Upon completion of this course, participants will be able to: Focus on common misappropriation of asset frauds in the revenue, purchasing, cash receipts and cash disbursements processes; Identify areas of greatest risk; Set up internal controls to mitigate various risks; and Develop an analysis process to ensure efficient and effective risk management.

October 20, 2011

Thursday
Gulfport
Marriott Courtyard Beach

Strategies and Tactics in the New War Against Higher Individual Taxes

Discussion Leader: Harris H. (Trip) Barnes, III, JD

Cost: Members: \$240 Non-Members: \$315 AICPA Member Discount: \$0

Course Hours: 9:00-5:00

LEVEL: Intermediate **CPE Credit:** 8 Tax **VENDOR:** Surgent-McCoy **ACRONYM:** IWAR-2

COURSE OBJECTIVES AND DESCRIPTION: Tax planning strategies are only as good as what they add to the bottom line. With significant tax changes now in place in 2011, clients need to review their best options for action. This course focuses on practical, innovative ideas and techniques that you and your clients can put into action today. Major Topics: Tax rate changes – what you can do now and later; Social Security; Retirement plans; Kiddie tax issues in 2011 and beyond; Identifying tax opportunities; Converting to a Roth IRA: is it now too late? Coverdell Educational Savings Accounts and §529 plans; Strategies for the small business owner; and much more.

NEW

October 21, 2011 IRAs, Roth IRAs, SIMPLEs & SEPs: Contributions, Rollovers, Distributions, & More

Friday

Gulfport

Marriott Courtyard Beach

Discussion Leader: Bill Taylor, CPA

Cost: Members: \$240 Non-Members: \$315 AICPA Member Discount: \$30

Course Hours: 9:00-5:00

LEVEL: Intermediate **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** IRSS

COURSE OBJECTIVES AND DESCRIPTION: Individual Retirement Accounts, including traditional IRAs, Roth IRAs, SIMPLEs, SEPs, are investments owned by many individual taxpayers and are an excellent way for workers to save for retirement. Although the basic IRA began as a fairly simple investment tool, the complications increased dramatically as the types of IRAs increased. Not only have the types of IRAs expanded, but options such as contributions, rollovers and distributions, intended to add increased flexibility, have also added increased complexity. This course is designed to provide practical insights into all tax aspects of IRAs and help CPAs successfully manage the complexities. Upon completion of this course, participants will be able to: Grasp the tax advantages of various IRAs; Make the appropriate investment vehicle decision; Master the requirements surrounding contributions, rollovers and distributions and avoid associated penalties and excise taxes.

October 21, 2011 AICPA'S Annual Federal Tax Update

Friday

Gulfport

Marriott Courtyard Beach

Discussion Leader: Bob Perez, JD, CPA

Cost: Members: \$240 Non-Members: \$315 AICPA Member Discount: \$30

Course Hours: 9:00-5:00

LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU-1

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! Based on the popular "Key Issue" approach, this comprehensive course covers all legislative, judicial and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax-planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans and more.

October 25, 2011 OIL & GAS Seminar

Tuesday

Ridgeland

MSCPA Center

Discussion Leader: Pat Hennessee

Cost: \$200 for all registrants

Course Hours: 8:30-4:30

LEVEL: All **CPE Credit:** 8 TBA **VENDOR:** n/a **ACRONYM:** OILGAS

COURSE OBJECTIVES AND DESCRIPTION: The purpose of this seminar is the update accounting professionals in the oil and gas industry on current topics. Proposed topics include: Subchapter K: Tax Partnerships and Joint Ventures in Oil and Gas; Partnership Operating Issues in Oil and Gas; Allocations with Respect to Contributed Property; Sale of an Oil and Gas Partnership Interest; and Partnership Distributions of Oil and Gas Properties.

October 28, 2011 EDUCATORS SYMPOSIUM

Friday

Ridgeland

MSCPA Center

Discussion Leader: Panel

Cost: Members: \$TBA Non-Members: \$TBA AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: All **CPE Credit:** 8 **VENDOR:** n/a **ACRONYM:** AES

COURSE OBJECTIVES AND DESCRIPTION: Please watch the newsletter and web site (www.ms-cpa.org) for details.

Oct. 31 & Nov. 1 AICPA's Corporate Income Tax Returns Workshop by Sid Kess

Monday-Tuesday

Ridgeland

MSCPA Center

Discussion Leader: Gordon Meicher, CPA

Cost: Members: \$350 Non-Members: \$500 AICPA Member Discount: \$60

Course Hours: 8:30-4:30

LEVEL: Update **CPE Credit:** 16 Tax **VENDOR:** AICPA **ACRONYM:** CITW

COURSE OBJECTIVES AND DESCRIPTION: Originally written by Sid Kess and now led by AICPA's top tax instructors, this course will give you the AICPA advantage with our unique perspective on the latest tax changes. Look at the most recent tax laws and other developments affecting C Corporations, S Corporations and other business entities, including limited liability companies. Learn how to advise clients and employees on the latest tax-planning ideas. Share marketing ideas from top practitioners based on the latest tax strategies. Plus, a comprehensive practice problem lets you apply what you have learned. **HIGHLIGHTS:** Tax law changes and new developments; Automatic changes from accrual to cash method of accounting for small businesses; Practical advice and tax-saving ideas from national experts; Eligibility and election as an S Corporation; Corporate taxes and compliance, alternative minimum tax; Special rules -- Section 1244 stock, professional corporations, personal service corporations and LLCs; Opportunities available in depreciation rules.

CPE REGISTRATION

Due to space constraints, the previous course descriptions have been condensed. The full descriptions – as provided by the CPE vendors – are available through links on our web site: www.ms-cpa.org under EDUCATION. You may register through the members' portion of the web site or by mailing or faxing the registration portion below with your check or credit card number to: Mississippi Society of CPAs, 306 Southhampton Row, Ridgeland, MS 39157. Fax: (601) 856-8255. Please check each course you wish to attend and circle each amount included to ensure we enter your payment correctly.

(✓) DATE	COURSE TITLE	CITY	LOCATION	\$ MEM	NON-SMEM	CPE Hours	Recm'd Area
() Sept 16	HEALTHCARE SERVICES SEMINAR	Ridgeland	Holmes Comm. College	* 200	275 *	8	General
() Sept 21	Introduction to Bank Accounting and Auditing	Ridgeland	MSCPA Center	255	330	8	A&A
() Sept 22	Community Banking Update	Ridgeland	MSCPA Center	255	330	8	A&A
() Oct 18	INDUSTRY CONFERENCE	Ridgeland	MSCPA Center	135	210	8	TBA
() Oct 20	Common Frauds & Internal Controls for Revenue, Purchasing, etc.	Gulfport	Marriott Courtyard	** 240	315	8	A&A
() Oct 20	Strategies and Tactics in the New War Against Higher Individual Taxes	Gulfport	Marriott Courtyard	240	315	8	Tax
() Oct 21	IRAs, Roth IRAs, SIMPLEs and SEPs	Gulfport	Marriott Courtyard	** 240	315	8	Tax
() Oct 21	AICPA'S Annual Federal Tax Update	Gulfport	Marriott Courtyard	** 240	315	8	Tax
() Oct 25	OIL & GAS Seminar	Ridgeland	MSCPA Center	200	200	8	TBA
() Oct 28	EDUCATORS SYMPOSIUM	Ridgeland	MSCPA Center	TBA	TBA	8	TBA
() Oct 31&Nov. 1	AICPA's Corporate Income Tax Returns Workshop by Sid Kess	Ridgeland	MSCPA Center	** 350	500	16	Tax

* Firms sending three or more attendees to the **Healthcare Services Seminar** receive a special discount. Please refer to the brochure on our web site for details. www.ms-cpa.org

** AICPA members can deduct \$30 per day from the appropriate fee for **8- and 16- hour seminars only**. This discount must be taken at the time of registration.

The **member rate** for CPE programs is for all members of the MSCPA. **Non-certified staff may also claim the member rate.** This rate must be applied at the time of registration.

Name _____ Company/Firm _____
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 Are you a CPA? Yes ___ No ___ MSCPA Member? Yes ___ No ___ AICPA Member? Yes ___ No ___ Member # _____
 Email Address _____ Phone _____ Fax _____
 Amount Due \$ _____ (Did you remember to encircle each amount and to take qualified discounts?)

HAVE YOU MOVED OR CHANGED JOBS?

If so, logon to the member portion of the web site in the upper right corner of the home page, and update your information. www.ms-cpa.org.

REFUND POLICY: You will receive a full refund if cancellation is received seven days prior to the scheduled date of the course. If you cancel within seven days, a fifty percent refund will be given. Personnel substitutions are permitted. **No refunds are given for same-day cancellations or no-shows.**

PLEASE INDICATE METHOD OF PAYMENT CREDIT CARD IS ☐ Personal ☐ Company

   ☐ Amex ☐ MasterCard ☐ VISA ☐ Discover

Account Number _____ Mo. ____ Yr. ____
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Billing Address for Credit Card including Zip _____

x _____ \$ _____ CCID Number _____
 Card Member Signature Amount

☐ I hereby authorize the MSCPA to charge \$ _____ to my credit card.

4 C'S

continued from page 7

'timeout' at a cocktail hour is probably not the best person for a business development role. This doesn't mean they are the incessant storyteller who can't shut up, but rather a person who rarely meets a stranger and when they do they LISTEN more than they talk. This trait is wired into an individual and, best I can tell, cannot be taught. Sure someone can get better and improve, but this same person should not have BD as their primary role.

Content Creator

Yes, content. The ability to present thoughts, concepts, and value propositions in both oral and written forms is a must for today's environment. The reasoning is 3-fold:

In the professional services environment, a person must be able to go at it alone, not taking away time from a billable professional.

To be seen as an expert begins with being seen. Fancy that. The fact is that in this content starved world, if you are the one creating/delivering content, you are seen as the expert. In some cases it's a complete farce

and those are easily sniffed out; however, you must create content to gain the perception of being an expert.

It's leveraged. An article for the local paper, a presentation to 30 people, or a 1 on 1 pitch can all be leveraged if you look at it as content. This is an aptitude one must learn over the years ahead, firms too for that matter.

Collaborator

The ability to work as fluid as possible across multiple teams, departments, and people types in order to pull together an answer for a client/prospect in a timely fashion equals collaboration in a professional services environment. This requires a level of emotional intelligence to push things along internally but not in a way that ruffles (too many) feathers. This value must not be underestimated because, as we all know, one sour grape can ruin the whole bunch– and many a projects go sour due to the lack of buy-in from internal resources.

Conscious

Ever been in a corn maze? If so, you have

probably witnessed an individual darting around corners in attempt to find something other than a dead end. Perhaps this was you, and it has definitely been me before. You feel lost and can't make sense of where you are going or where you came from.

So it goes with business. It's confusing and maze-like at times. However, most corn mazes have a stand where you can step back (above) and take a look at where the path starts and stops, barriers, and dead ends. An individual in charge of your business development must have the innate ability to step back from the grind and have a conscious understanding of where the business is and where it's going. This means shareholders must take time to transfer both the vision and DNA to their BD person. If the shareholders lack the vision themselves, it's okay to have the BD person help supplement here, but ultimately this is on the shareholders to own.

Roy Keely serves as Director of Marketing at Xcentric, which specializes in Cloud Computing and IT consulting for CPA firms. Roy graduated from the University of Houston with a degree in Marketing and has extensive experience in marketing, branding and sales. Roy can be reached at 678.297.0066 x525 or info@xcentric.com. For more about Xcentric, go to www.xcentric.com or follow them at www.xcentric.com/blog and www.twitter.com/xcentric.

LEVERAGING TECHNOLOGY

continued from page 11

relationships.

Who provides these tools?

- CCH
- ShareFile
- Thomson Reuters

Tool #2: Content

Every time you help one client you can possibly help 100 more. Of course, I am not talking about nuanced billable work, but the general questions every individual/business has regarding their finances and getting them in order. You are the trusted voice on this matter and, if you help one client, chances are you can turn that answer into an article, blog, or other piece of content that can be leveraged on your website, local news media, twitter, etc. Making content available and using it as a tool to deepen client relationships as well as inform prospects of your knowledge is a no brainer. I wrote another post on how to leverage your blog [here](#).

Who provides these tools?

- YOU! If you haven't already, it's time to start learning and developing content yourself.

Tool #3: CRM

It's painful when the left hand doesn't know what the right hand is doing. This is one of the reasons CRMs exist and why, ultimately, they will find their way into your organization. As communication continues to get more fragmented and frequent, keeping tabs on both the client and internal resources will only grow in importance. Using an excel document to keep tabs on business development efforts, marketing campaigns, client cross-selling, and referral initiatives is like using a hammer & nails to build a sky-scraper. Having the proper tool in place to enhance the efforts mentioned above is crucial before rallying the troops around a cause that, if attempted without the tool, will likely lead to a false start.

Who provides these tools?

- Salesforce.com
- 37Signals – Highrise
- Templeton & Co

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CLASSIFIEDS

continued from page 16

16 Annual Governmental and Non-Profit Conference. September 28, 29 and 30, 2011 at the Marriott Courtyard in Gulfport, MS.

Reinventing Your Audit Practice, Sept. 28; Conducting Governmental Audits Under GAAS, GAGAS, and the Single Audit, Sept. 29; and 2011 Governmental and Non-Profit Accounting & Auditing Update, Sept. 30. Seminars conducted by nationally recognized instructor, J. Michael Inzina. Attend any combination of days. Multi-day seminar discounts apply. Call (251) 344-7178 for a brochure or more information.



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ACCOUNTING & AUDITING UPDATE

PRESENTED BY

**KIMBERLY G. BURKE, PhD
OF MILLSAPS COLLEGE**

Eight Hours of
Continuing Professional Education
Breakfast and lunch are included

Friday
October 28, 2011
8:00 am – 4:30 pm
Stateroom
112 Cherokee Street
Brookhaven, Mississippi
\$100 by October 14, 2011
\$125 after October 14, 2011

-OR-

Friday
November 4, 2011
8:00 am - 4:30 pm
Leflore County Civic Center
200 Highway 7 South
Greenwood, Mississippi
\$100 by October 21, 2011
\$125 after October 21, 2011

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If you do not receive a registration form in the mail, please contact Randa Houck at (601) 605-3559 for reservations.



**Mississippi Society of
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CLASSIFIEDS

Chief Accountant: Central Mississippi agricultural-related industry seeking a detail and task oriented individual with CFO potential needed to manage corporate accounting. Broad knowledge of such fields as accounting, finance and information systems with ability to learn new procedures and information quickly. Must be comfortable in a very fast-paced and changing environment. Bachelor's degree in accounting is required, CPA is preferred. 3 to 5 years' experience required. Competitive salary and benefits. Reply to File #801, c/o, MSCPA, 306 Southampton Row, Ridgeland, MS 39157.

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continued on page 15