

MSCPA Nominations Committee Report

The MSCPA Nominations Committee reports the candidates for officers/director for the 2015-2016 year. The election is scheduled for Saturday, June 27, 2015 during the Annual Business Meeting at the Sandestin Golf & Beach Resort, Destin, Florida. Absentee ballots for members who will be unable to attend the Business Meeting will be available later this Spring.

President:

Cheryl Lee, Jackson

Vice-President/President-Elect

Ricky Bullock, Tupelo
Charles Prince, Natchez

Treasurer:

Ted Edwards, Jackson
Nancy Kennedy, Natchez

Members of the Nominations Committee include: Beth Burgess, Jackson, Chairman; Chuck Caldwell, Natchez; Linda Keng, Jackson; Cheryl Lee, Jackson; and Bill Taylor, Water Valley.

Secretary:

Annette Herrin, Hattiesburg
Jeff Read, Starkville

At-Large Board Member:

Vance Randall, Ridgeland
Stacy Thomas, Jackson

IN MEMORIAM

EDWARD A. DEMILLER, JR.

Madison

Died Dec. 15, 2014

(MSCPA President 1959-60)



MEMORIAL GIFT

In Memory of

EDWARD A. DEMILLER, JR.

Madison

to the

EDUCATION FOUNDATION

by

Alexander, Van Loon, Sloan,
Levens & Favre, PLLC

Gulfport

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MSCPA Rising Star Award Will Recognize Outstanding Young CPA

The Board of Governors passed a resolution at the December meeting to establish the MSCPA Rising Star Award. This award will annually recognize an outstanding young CPA in Mississippi who has demonstrated exemplary leadership skills and involvement in the MSCPA, the accounting profession and/or their communities.

Recipients must be age 40 or under and a current or past member of the Young CPA Network and a MSCPA member who has demonstrated a commitment to the profession by leadership in the Network and MSCPA activities such as committees, local chapters or the Board.

President Karen Moody hopes this award will encourage participation in the Young CPA Network and the MSCPA and will foster leadership in the MSCPA. She encourages firms to allow their young members to be active and to promote attendance at convention.

Nominations should be submitted in writing by March 31, 2015. Please

send nomination letters addressing the requirements in the criteria to Rising Star Award, c/o MSCPA, 306 Southampton Row, Ridgeland, MS 39157 to the attention of Karen Moody. A copy of the nominee's

business resume can be included if available.

The Executive Committee will select the recipient who will be recognized during the Annual Business Meeting Saturday, June 27, 2015 at the Sandestin Golf & Beach Resort.

Beach Party & Volleyball Added to 95th Convention

To celebrate the MSCPA's 95th birthday and the 30th anniversary to hold the annual meeting at Sandestin, President Karen Moody is introducing new events at convention this year. A beach party along with a volleyball tournament will be held on Saturday afternoon. She also foresees this as an opportunity to promote firm networking and interaction between younger and older members.

Each volleyball team will need six (6) players and can represent a firm or company, a Chapter, the Network, a committee or a sponsor. Multiple teams can also enter from each. Members, spouses, friends and older children of CPAs are welcome to be on the teams. There will be no entry fee. A trophy will be presented to the winning team at the Saturday night banquet. If this tournament becomes an annual event the trophy can be passed on at each convention.

Due to planning requirements with Sandestin, it is necessary to know the number of teams that will participate as early as possible. Please email Karen at kmoody@lamptonlove.com and let her know if your group will field a team(s). Player names are not needed.

Stay tuned for other convention news and happenings in subsequent *Newsletters*.



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Certified Public Accountants*

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Secretary

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Beth Burgess, Jackson

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Jack O. Coppenbarger

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 Mitchell Clint Brown, Katie Lynn Carona, Michael Allen Carraway, Jr., Pam P. Falkner and Kevin Hunter Jackson.

Now completing the membership process are:

Camille Grace Anderson was born in Tupelo and received her Associate degree from Northeast Mississippi Community College and a Bachelor of Accountancy and Master of Taxation from the University of Mississippi. She is a Staff Accountant with T. E. Lott & Company in Columbus.

Hollie Phillips Ballard was born in Meridian and received a Bachelors in Accountancy and a Master of Taxation from Mississippi State University. She is a Staff Accountant with Nail McKinney PA in Tupelo.

Mary Margaret Cockroft was born in Kosciusko and received her Bachelors in Accountancy and Master of Taxation from Mississippi State University. She is a Corporate Tax Accountant with C Spire in Ridgeland.

Mary Elizabeth Cossitt was born in Corinth and received her Bachelors in Accountancy and Master of Taxation from Mississippi State University. She is a Staff Accountant with Brawner, Vanstory & Co. PA in Corinth.

Nicholas Shaughnessy Dubuisson was born in Memphis and received his Bachelor's in Accounting from Millsaps College and Master's in Accounting from Mississippi College. He is a Senior Associate with Horne LLP in Ridgeland.

Kimberly Ann Lucius was born in Memphis and received an Associate degree from Northwest Community College and a BBA and Bachelor of Accountancy from the University of Mississippi. She is a Staff Accountant with Franks, Franks, Jarrell & Wilemon in Tupelo.

Clayton Grimes Moore was born in Tupelo and received a Bachelor of Science in Accounting from Mississippi College. He is Partner with Moore & Moore, P.C., CPAs in Tupelo.

Danny Ray Taylor was born in Boaz, Alabama and received a Bachelor of Science from the University of Louisiana-Monroe. He is an Auditor with Defense

Contract Audit Agency in Pascagoula.

Trent Forrest Yeatman was born in Columbus and received Bachelor of Accountancy and Master of Professional Accountancy degrees from Mississippi State University. He is a Staff Accountant with T. E. Lott & Company, PA in Columbus.

Would You Buy A CPA License Plate?

The MSCPA Board of Governors has discussed establishing a CPA license plate for our members as many other State CPA Societies have done.

The new plate would require legislation and a minimum of 300 members would need to apply before the plates are produced. Extra funds generated by the plate would benefit the MSCPA Education Foundation.

To determine interest of MSCPA members, you will receive a very brief survey by email in the coming weeks with your opportunity to vote on the idea. The Board of Governors will review responses of the membership at their May meeting.

2015 MSCPA Convention

June 25-28, 2015

Sandestin Golf & Beach Resort

2016 MSCPA Convention

June 23-26, 2016

Sandestin Golf & Beach Resort



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MISSISSIPPI SOCIETY OF CPAS 2015 ANNUAL MEETING

Wednesday, June 24 - Sunday, June 28, 2015

GROUP CODE: 2342X7

Name _____ Number in Party: Adults _____ Children _____

Company Name _____ Business Phone _____

Address _____ E-Mail _____

City _____ State _____ Zip _____

Sharing With _____

Arrival Day/Date _____ Departure Day/Date _____

Please select method of payment:

Credit Card # _____ Exp. Date _____ Signature _____

Authorization # _____ (located on the reverse side of card) Check # _____

Your cut-off date for reservations is **May 25, 2015**, after which rooms will be sold on a space-available basis.

ACCOMMODATIONS AND RATES

Rooms will be made available three days prior and three days post event on a space-available basis.

A deposit of one night's room rate is required to secure rooms.

All room rates quoted **DO NOT** include 12% fees and 11.5% taxes.

Please circle your preferred accommodations. All requests are subject to availability at time booking request is received.

Any other type of accommodation will vary in cost depending on location.

<u>Accommodations</u>	<u>Daily Rate</u>	<u>Accommodations</u>	<u>Daily Rate</u>
Beachside Studio*	\$ 299.00	Beachwalk 3 Bdrm	\$ 384.00
Beachside 1 Bdrm*	\$ 355.00	Bayside 2 Bdrm	\$ 246.00
Beachside 2 Bdrm*	\$ 489.00	LeCiel - Guest Room	\$ 162.00
Beachside 3 Bdrm*	\$ 609.00	LeCiel - 1 Bdrm Suite	\$ 209.00
Westwinds 1 Bdrm*	\$ 369.00	Village - Studio	\$ 200.00
Westwinds 2 Bdrm*	\$ 519.00	Village 1 Bdrm	\$ 224.00
Westwinds 3 Bdrm*	\$ 629.00	Village 2 Bdrm	\$ 349.00
Southside 2 Bdrm	\$ 324.00	Grand Complex Studio	\$ 211.00
Southside 3 Bdrm	\$ 419.00	Grand Complex 1 Bdrm	\$ 239.00
Southside 3 Bdrm Loft	\$ 455.00	Grand Complex 2 Bdrm	\$ 359.00
Lakeside 2 Bdrm	\$ 289.00	Grand Complex 3 Bdrm	\$ 443.00
Lakeside 3 Bdrm	\$ 379.00	Luau 1 Bdrm	\$ 205.00
Beachwalk 2 Bdrm	\$ 281.00	Luau 2 Bdrm	\$ 297.00

*A minimum stay of 5 nights is required on Beachfront accommodations.

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Guidance and Sample Language for Disclaimers

by Suzanne M. Holl, CPA

CPA firms are generally well aware of the regulations issued by the Department of the Treasury, effective June 12, 2014, governing practice before the Internal Revenue Service (IRS). Many firms are still uncertain, though, about the use of disclaimer language affected by the regulations.

The regulations impact individuals who practice before the IRS, modifying the standards governing written advice and other related provisions of the regulations. One of the changes to Circular 230 has resulted in the IRS Office of Professional Responsibility (OPR) instructing tax practitioners to discontinue references to "Circular 230" in disclaimers.

The "Circular 230 Disclaimer" should not be confused, however, with the "Privileged and Confidential" disclaimer, which should remain on all CPA communications, as this language helps protect the firm in the event of an inadvertent breach of confidential communications to a wrong recipient. The following is an example:

PRIVILEGED AND CONFIDENTIAL

This communication and any accompanying documents are confidential and privileged. They are intended for the sole use of the addressee. If you receive this transmission in error, you are advised that any disclosure, copying, distribution, or the taking of any action in reliance upon this communication is strictly prohibited. Moreover, any such disclosure shall not compromise or waive the attorney-client, accountant-client, or other privileges as to this communication or otherwise. If you have received this communication in error, please contact me at the above email address. Thank you.

Overuse of Disclaimers

Although the OPR has issued a statement making it clear that tax practitioners who continue to use disclaimers referencing "Circular 230" will receive a "cease and desist" letter from the OPR, there are those who are fearful to give up the perceived protective value of this type of disclaimer. However,

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Tax Institute Honors Hamp King Award Winner

Meredith Lee Keeton of Belhaven University was honored by the Mississippi Tax Institute Dec. 4 for her selection as the Hamp King Award winner. Meredith was presented a \$1,000 scholarship check and plaque. One scholarship winner from among all winners of MSCPA scholarships is selected each Fall based on outstanding academic and collegiate leadership to receive the Tax Institute's scholarship. The award was named to honor the long-time service of the late Hamp King, CPA, as Mississippi's State Auditor. With Meredith are her parents Lorie and Keith Keeton of Madison. At left are Tax Institute Trustees Billy Buck Staggers, West Point and Tom Byrne, Houston. At right is Tax Institute Trustee Barry Jones, Jackson.

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*Experienced in both the tax and audit area,
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Not-For-Profit, Peer Review and 401 (K) audit clients.*

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DISCLAIMERS

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from a risk management perspective, a frequent concern relates to the unrestrained use of disclaimers on nearly every CPA communication regardless of whether such communication contains tax advice. The widespread overuse of disclaimers can cause clients to ignore the disclaimer altogether.

In CAMICO's opinion the best practice is to include in the body of the communication any specific limitations and caveats regarding the information presented. This practice requires professional judgment with every communication containing advice, but would significantly increase the likelihood that these statements would provide some value to the CPA in the event of a claim or lawsuit.

Consider the Following

If a CPA still feels that the protective language of a more general disclaimer is desired in certain situations, the following points should be considered in developing and using such a disclaimer:

- State that recipients should not rely on advice based on limited information.

- Never reference "Circular 230" specifically, and expand the disclaimer language to include accounting, business, and other advice offered by the firm.
- Offer additional services if applicable to address the client's particular factual situation.
- Only use the disclaimer on emails or faxes when advice is contained in the message.

The following is sample disclaimer language that may be desirable to those perceiving a benefit from a protective footer.

DISCLAIMER

Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. If desired, <Firm> would be pleased to perform the requisite research and provide you with a detailed written analysis. Such an engagement may be the subject of a separate engagement letter that would define the scope and limits of the desired

consultation services.

More information on the regulations governing practice before the IRS can be found in the Treasury Department publication at this link: http://www.irs.gov/pub/irs-utl/TD_9668_6-9-14_Cir%20230_6-9-14_Final_Reg.pdf

Suzanne M. Holl, CPA, is senior vice president of loss prevention services at CAMICO (www.camico.com). With more than 18 years of experience, she draws on her Big Four public accounting and private industry background to provide CAMICO policyholders with information on a wide variety of loss prevention and accounting issues.

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Protect your devices, data and yourself

Advent of technology creates new security concerns

By Karl W. Egnatoff, CPA, CITP, associate, K2 Enterprises

Just about every business professional carries at least one mobile technology tool that stores or accesses important content.

These devices are quickly becoming more appealing targets for those who steal. This is the case not only because of the worth of the physical units, but also due to the value of the information to which these devices could provide access. And, it is evident that many people do not realize that compromised mobile devices are generally a security risk.

I recently found myself seated next to an individual on an airplane who was both busy and significantly connected to important business resources via two different mobile devices. He completed a heated conversation, using his phone, about the need to move funds from one company bank account to another in order to cover upcoming expenditures.

My seatmate then took out his tablet, brought it out of sleep mode and started working. He did not have a password or passcode on the device. He opened a browser, connected to an online banking site, and effected the required fund

transfer. Both the username and password for the banking utility were stored on the tablet so he did not have to key this information in each time he accessed the site. He then placed the tablet in the seatback pocket of the plane and nodded off to sleep.

This illustrates not only the need for security, but also the apathy toward the need for controls to protect devices and data.

This article highlights some of the more pervasive security issues that arise when dealing with mobile technology. We will then look at a few of the many security measures that both organizations and individual users should consider to improve security.

Security issues and practices to consider to mitigate them

Users must guard against and prepare for three primary concerns: theft or loss of a mobile device; damage, destruction or the malfunction of the physical unit; and compromised venue security when the device is in use.

Theft or loss of a device

People regularly lose control of mobile

technology. By definition, mobile items are movable, so they are much easier to steal or to misplace. When someone no longer possesses a device, the list of bad things that can happen grows quickly. The value of the asset is lost, we lose access to content that is resident upon the lost article, others may gain access to content stored on or accessed by the unit, and someone could initiate communication from the device and those contacted would believe the message came from the original owner.

Here are some important controls to have in place:

- The first line of defense is to create and enforce policies that safeguard against loss or theft. As an example, an important control is to make sure employees never leave devices unattended, and that they do not place mobile technology in areas where it may be forgotten (such as the aforementioned seatback pocket on an airplane).
- A second important control is to make sure all mobile units have encrypted storage and have password or passcode protection in place. This way, if someone

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Tentative MSCPA 2015 Continuing Education Calendar

BEGIN	DAY	NEW	COURSE TITLE	CITY	LOCATION	AICPA Discount	NON- MEM\$	MEM\$	CPE Hrs.	Recom'd Category
May 1	F		Young CPA Conference	Ridgeland	MSCPA Center		100	100	8	General
May 11-12	M-T		Mississippi Technology Conference	Ridgeland	Embassy Suites		435	585	16	General
May 13	W		Accounting and Auditing Conference	Ridgeland	Embassy Suites		200	275	8	A&A
May 14	Th		Committee Day	Ridgeland	MSCPA Center					N/A
May 15	F		Health Care Reform Act: Critical Tax and Insurance Ramifications	Ridgeland	MSCPA Center		140	180	4	Tax
May 15	F		Estate Planning: Minimizing Taxes and Maximizing Wealth	Ridgeland	MSCPA Center		140	180	4	Tax
May 18	M		Mississippi Sales & Use Tax	Ridgeland	MSCPA Center		140	180	4	Tax
May 18	M		Ethics, Rules and Regulations	Ridgeland	MSCPA Center		140	180	4	Ethics
May 19	T		The Complete Guide to Payroll Taxes and 1099 Issues	Ridgeland	MSCPA Center		255	330	8	Tax
May 20	W		AICPA Peer Review Program Advanced Course	Ridgeland	Grantham Poole	*	255	330	8	A&A
May 20	W		Social Security, Medicare, and Prescription Drug Retirement Benefits:	Ridgeland	MSCPA Center		255	330	8	Tax
May 21-22	Th-F		Program for Management Development	Ridgeland	MSCPA Center		260	340	16	General
May 26	T		Audits of 401(k) Plans	Ridgeland	MSCPA Center	*	255	330	8	A&A
May 27	W		IT Risks and Controls in Current and Emerging Environments	Ridgeland	MSCPA Center	*	255	330	8	A&A
May 27	W		Advanced Controller and CFO Skills	Hattiesburg	Lake Terrace	*	255	330	8	A&A
May 27	W		Forensic Accounting Investigative Practices	Hattiesburg	Lake Terrace	*	255	330	8	A&A
May 28	Th	N	Surgent's Individual and Financial-Planning Tax Camp	Hattiesburg	Lake Terrace		255	330	8	Tax
May 28	Th		Internal Control and COSO Essentials for Financial Managers	Ridgeland	MSCPA Center	*	255	330	8	A&A
May 28	Th	N	Securing Your Data - Practical Tools for Protecting Information	Hattiesburg	Lake Terrace		140	180	4	General
May 28	Th		Technology Update	Hattiesburg	Lake Terrace		140	180	4	General
May 29	F	N	Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes	Ridgeland	MSCPA Center	*	255	330	8	A&A
May 29	F		Excel Best Practices	Hattiesburg	Lake Terrace		270	345	8	General
May 29	F		Ethics, Rules, and Regulations	Hattiesburg	Lake Terrace		140	180	4	Ethics
May 29	F		Health Care Reform Act: Critical Tax and Insurance Ramifications	Hattiesburg	Lake Terrace		140	180	4	Tax
Jun 01	M		IRS Disputes: Identifying Options for Your Client	Ridgeland	MSCPA Center		140	180	4	Tax
Jun 01	M		Estates and Trusts: Mastering Complex Income Tax Issues	Ridgeland	MSCPA Center		140	180	4	Tax
Jun 02	T		Tax Planning Strategies for Small Businesses	Ridgeland	MSCPA Center		140	180	4	Tax
Jun 02	T		Tax Consequences and Reporting Issues of LLCs, LLPs, LPs	Ridgeland	MSCPA Center		140	180	4	Tax
Jun 03	W		Accounting and Auditing Update	Ridgeland	MSCPA Center		140	180	4	A&A
Jun 03	W	N	Interpreting the New Revenue Recognition Standard	Ridgeland	MSCPA Center		140	180	4	A&A
Jun 04	Th	N	Engagement Essentials: Preparation of Financial Statements	Ridgeland	MSCPA Center		140	180	4	A&A
Jun 04	Th		Fraud and Cash Receipts: Common Frauds and Internal Controls	Ridgeland	MSCPA Center		140	180	4	A&A
Jun 05	F		Controller's Update: Today's Latest Trends	Ridgeland	MSCPA Center		140	180	4	General
Jun 05	F		Analyzing Costs, Productivity, and Efficiency	Ridgeland	MSCPA Center		140	180	4	General
Jun 08	M		Buying and Selling a Business: Critical Tax and Structuring Issues	Ridgeland	MSCPA Center		255	330	8	Tax
Jun 09	T		The Best S Corporation, Limited Liability, and Partnership Update	Ridgeland	MSCPA Center		255	330	8	Tax
Jun 09	T		Driving Corporate Performance: The CFO's Role	Tupelo	BancorpSouth		255	330	8	General
Jun 09	T		Excel Best Practices	Tupelo	BancorpSouth		270	345	8	General
Jun 10	W		Know Your Cost: Double Your Profit	Tupelo	BancorpSouth		255	330	8	General
Jun 10	W		Technology for CPAs - Don't Get Left Behind	Tupelo	BancorpSouth		255	330	8	General
Jun 10	W		How to Settle an Estate for a Client From A TO Z	Ridgeland	MSCPA Center		255	330	8	Tax
Jun 11	Th		Annual Update for Preparation, Compilation, and Review	Tupelo	BancorpSouth	*	255	330	8	A&A
Jun 11	Th		Ethics, Rules, and Regulations	Tupelo	BancorpSouth		140	180	4	Ethics
Jun 11	Th		Health Care Reform Act: Critical Tax and Insurance Ramifications	Tupelo	BancorpSouth		140	180	4	Tax
Jun 11	Th		Advanced Controller and CFO Skills	Ridgeland	MSCPA Center	*	255	330	8	A&A
Jun 12	F	N	Transforming Your Role as Controller to Business Partner	Ridgeland	MSCPA Center	*	255	330	8	General
Jun 15	M		Audits of HUD-Assisted Projects	Ridgeland	MSCPA Center	*	255	330	8	A&A
Jun 15	M		Cases in Corporate Ethics: Discuss Real Life Conflicts	Ridgeland	Holmes CC		140	180	4	Ethics
Jun 15	M	N	Cash Management Techniques, Systems & Solutions:	Ridgeland	Holmes CC		140	180	4	General
Jun 16	T		Construction Contractors Advanced Issues	Ridgeland	MSCPA Center	*	255	330	8	A&A
Jun 16	T		Acquisitions to Grow the Business: Strategy, Structure, Integration	Ridgeland	Holmes CC		255	330	8	General
Jun 17	W		Determining How Much Money You Need to Retire	Ridgeland	MSCPA Center		255	330	8	Tax
Jun 17	W		Surgent's Handbook for Mastering Basis, Distributions	Ridgeland	Holmes CC		255	330	8	Tax
Jun 18	Th		MBA in a Day!	Ridgeland	MSCPA Center		255	330	8	General
Jun 18	Th		The Best Income Tax, Estate Tax, and Financial Planning	Ridgeland	Holmes CC		255	330	8	Tax
Jun 19	F	N	Internal Controls and Risk Assessment: Key Factors	Ridgeland	MSCPA Center	*	255	330	8	A&A
Jun 19	F		Advanced Partnership/LLC Workshop	Ridgeland	Holmes CC		255	330	8	Tax
Jun 22	M		Estate and Life Planning Issues for the Middle-Income Client	Ridgeland	MSCPA Center		255	330	8	Tax
Jun 23	T		Not-for-Profit Accounting & Reporting: From Start to Finish	Ridgeland	MSCPA Center	*	255	330	8	A&A/YB
Jun 22	M		Social Security, Medicare, and Prescription Drug Retirement Benefits	Gulfport	Great Southern Club		255	330	8	Tax
Jun 22	M	N	Securing Your Data - Practical Tools for Protecting Information	Gulfport	Great Southern Club		140	180	4	General
Jun 22	M		Technology Update	Gulfport	Great Southern Club		140	180	4	General
Jun 23	T		Advanced Controller and CFO Skills	Gulfport	Great Southern Club	*	255	330	8	A&A
Jun 23	T		Ethics, Rules, and Regulations	Gulfport	Great Southern Club		140	180	4	Ethics
Jun 23	T		Health Care Reform Act: Critical Tax and Insurance Ramifications	Gulfport	Great Southern Club	*	140	180	4	Tax
Jun 24	W		Yellow Book: Government Auditing Standards	Gulfport	Great Southern Club	*	255	330	8	A&A/YB
Jun 24	W		Cloud Computing	Gulfport	Great Southern Club		270	345	8	General
Jun 24	W		Yellow Book: Government Auditing Standards	Ridgeland	MSCPA Center	*	255	330	8	A&A/YB
Jun 25	Th	N	Recognizing and Responding to Fraud Risk in Governmental	Ridgeland	MSCPA Center	*	255	330	8	A&A/YB

Tentative MSCPA 2015 Continuing Education Calendar

BEGIN	DAY	NEW	COURSE TITLE	CITY	LOCATION	AICPA Discount	NON- MEM\$	MEM\$	CPE Hrs.	Recom'd Category
Jun 26	F		Governmental and Not-for-Profit Annual Update	Ridgeland	MSCPA Center	*	255	330	8	A&A/YB
Jun 29	M		Annual Update for Preparation, Compilation, and Review	Ridgeland	MSCPA Center	*	255	330	8	A&A
Jun 29	M		Excel Tables - Revolutionize How You Work with Excel!	Ridgeland	Holmes CC		140	180	4	General
Jun 29	M	N	Tech Tools and Gadgets for a More Efficient You!	Ridgeland	Holmes CC		140	180	4	General
Jun 30	T		Ethics, Rules, and Regulations	Ridgeland	MSCPA Center		140	180	4	Ethics
Jun 30	T	N	The ABCs of Fraud and Forensic Accounting	Ridgeland	MSCPA Center		140	180	4	A&A
Jun 30	T		Excel-Based Dashboards	Ridgeland	Holmes CC		270	345	8	General
Aug 20-21	Th-F		Governmental Accounting and Auditing Conference	Jackson	Hilton-Jackson		280	380	16	A&A
Sep 22	T		Audits of Banks and Other Financial Institutions	Ridgeland	MSCPA Center	*	255	330	8	General
Sep 23	W		Ethics, Rules, and Regulations	Ridgeland	MSCPA Center		140	180	4	Ethics
Sep 23	W		What CPAs Should Know about Fraud	Ridgeland	MSCPA Center		140	180	4	A&A
Sep 25	F		Healthcare Services Seminar	Ridgeland	MSCPA Center		210	285	8	General
Oct 16	F		Industry Conference	Ridgeland	MSCPA Center		135	210	8	General
Oct 26	M		AICPA's Annual Federal Tax Update	Gulfport	Marriott Courtyard	*	255	330	8	Tax
Oct 26	M		Annual Update for Preparation, Compilation, and Review	Gulfport	Marriott Courtyard	*	255	330	8	A&A
Oct 27	T		Ethics, Rules, and Regulations	Gulfport	Marriott Courtyard		140	180	4	Ethics
Oct 27	T		Social Security and Medicare: Maximizing Retirement Benefits	Gulfport	Marriott Courtyard		140	180	4	Tax
Oct 27	T	N	Revenue Recognition: Mastering the New FASB Requirements	Gulfport	Marriott Courtyard	*	255	330	8	A&A
Oct 28	W		From Hiring to Firing and Everything in Between	Hattiesburg	Lake Terrace		255	330	8	Tax
Oct 28	W		Ethics, Rules, and Regulations	Hattiesburg	Lake Terrace		140	180	4	Ethics
Oct 28	W	N	The ABCs of Fraud and Forensic Accounting	Hattiesburg	Lake Terrace		140	180	4	A&A
Oct 29	Th		Annual Update for Controllers	Hattiesburg	Lake Terrace	*	255	330	8	A&A
Oct 29	Th	N	Payroll Taxes and 1099 Issues: Everything You Need to Know	Hattiesburg	Lake Terrace	*	255	330	8	Tax
Oct 30	F		Accounting Educator's Symposium	Ridgeland	MSCPA Center		85	85	8	General
Nov 2-3	M-T		2015 Corporate Income Tax Workshop	Ridgeland	MSCPA Center	*	380	530	16	Tax
Nov 06	F		Not-For-Profit Conference	Jackson	Christ UMC		100	100	8	General
Nov 10	T		AICPA's Annual Federal Tax Update	Tupelo	BancorpSouth	*	255	330	8	Tax
Nov 10	T		Ethics, Rules, and Regulations	Tupelo	BancorpSouth		140	180	4	Ethics
Nov 10	T	N	The ABCs of Fraud and Forensic Accounting	Tupelo	BancorpSouth		140	180	4	A&A
Nov 11	W		The Complete Trust Workshop!	Tupelo	BancorpSouth		255	330	8	Tax
Nov 11	W	N	Revenue Recognition: Mastering the New FASB Requirements	Tupelo	BancorpSouth	*	255	330	8	A&A
Nov 16-17	M-T		1040 Tax Return Workshop	Ridgeland	MSCPA Center	*	380	530	16	Tax
Nov 17	T		AICPA's Annual Federal Tax Update	Natchez	Natchez Grand	*	255	330	8	Tax
Nov 17	T		Frequent Frauds Found in Governments and Not-for-Profits	Natchez	Natchez Grand	*	255	330	8	A&A
Nov 18	W		Annual Update for Preparation, Compilation, and Review	Natchez	Natchez Grand	*	255	330	8	A&A
Nov 18	W		Ethics, Rules, and Regulations	Natchez	Natchez Grand		140	180	4	Ethics
Nov 18	W		Hot Tax Planning Developments Under the Current Tax Law	Natchez	Natchez Grand		140	180	4	Tax
Nov 20	F		Business Valuation and Litigation Services Conference	Ridgeland	MSCPA Center		160	210	8	General
Dec 03	Th		Mississippi Tax Institute	Jackson	Hilton-Jackson		175	175	8	Tax
Dec 14	M	N	Revenue Recognition: Mastering the New FASB Requirements	Ridgeland	MSCPA Center	*	255	330	8	A&A
Dec 15	T		AICPA's Annual Federal Tax Update	Ridgeland	MSCPA Center	*	255	330	8	Tax
Dec 16	W		Ethics, Rules, and Regulations	Ridgeland	MSCPA Center		140	180	4	Ethics
Dec 16	W		Hot Tax Planning Developments Under the Current Tax Law	Ridgeland	MSCPA Center		140	180	4	Tax

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PROTECT DEVICES

continued from page 8

steals or finds a smartphone or tablet, they have to crack the password to gain access to data stored on it. This gives the user time to invoke additional security measures. Many mobile device operating systems, such as iOS and Android, provide the ability to remotely “wipe” the contents of a stolen or misplaced device. Wiping a device removes the content stored on it, thus making the value of the unit the only benefit for the culprit that takes it. The password will —hopefully— keep the contents secure until the wipe procedure is completed.

- Finally, companies should consider mobile device management (MDM) and mobile device tracking applications to add security and provide unit-tracking capabilities. MDM applications allow an administrator to encrypt all or part of mobile device storage, force password methodology that includes dictating the length and complexity of the passwords used, and limit the types of applications and content placed onto a mobile technology item.

There are many available options for MDM applications with varying price points. A few of the most popular are Centrify and AirWatch. Track and trace apps such as Lo-

Jack or CyberAngel provide added capabilities for those wishing to find lost or stolen devices by employing some of the unit’s built-in tools like GPS location services and the forward facing camera (to take pictures of those who currently possess the device).

Damage, destruction or the malfunction of the mobile technology

Mobile technology is easily damaged or destroyed and sometimes malfunctions, which can be expensive to repair or replace and can cause the loss of important content. It might be a good idea to carry insurance coverage on mobile technology to minimize the cost for new units or to repair damaged ones. It is also a great practice to make sure that key data stored on mobile devices is backed-up so you can recover it if necessary. Backup applications are plentiful, and because of the tremendous connectivity supported by mobile hardware, it is easy to have up-to-date backups of all-important content.

Venue security

Let’s go back to the incident I shared earlier about the individual on the airplane. I was not trying to find out about the operation of his organization, yet I now know the bank they use and information about particular vendors and the way in which they are paid. If someone who was intentionally trying to gain information about this business sat where I was, the consequences could be notable. What

if, as an example, a person with ill intent deftly removed the tablet while the owner dozed. He could affect a transfer of funds or a bill payment to a fraudulent recipient.

Users of mobile technology must maintain control of the devices they use at all times. They also must be aware of the venue in which they are using their smartphones, tablets and laptops, because the presence of prying eyes and enormous ears is a very real possibility and is therefore a concern. People should just take a few moments to verify the security of the location in which they choose to use their devices.

Protect yourself moving forward

Because of the growing use of and dependence upon mobile devices, the amount of information stored and accessed by these units is increasing. This makes them a more interesting target for those with nefarious intent. Because this is the case, you should protect both the devices and the content they deliver. Organizations should have mobile security policies in place and processes to implement them. Individuals need to exercise due diligence to make sure the mobile devices they carry are as secure as possible.

Karl Egnatoff is an associate at K2 Enterprises, where he develops and presents continuing education courses to accounting and financial professionals across the United States. You may contact Karl at karl@k2e.com

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Client Assessment Checklist

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

Any client, whether new or established, can become problematic for a variety of reasons. For example, a problem client may:

- be unhappy with the results of an engagement, even though there was nothing wrong with the services performed.
- believe that the CPA rendered standard services (especially when the client is unhappy with the results).
- manage financial affairs poorly, subjecting the client to problems for which the CPA is held responsible.
- be financially irresponsible and more inclined to blame the CPA when finances take a downturn.
- owe so much money to the CPA that the client believes a malpractice claim will eliminate or reduce the amount owed.

CPA firms should evaluate all potential new clients and re-evaluate all current clients on a regular basis, at least annually. This enables the firm to better monitor clients, consider any changes that might affect the professional relationship, and avoid situations that could escalate into crises. Firms can also stipulate in their engagement letters that the

engagement is not binding until client acceptance procedures have been completed.

The following checklist is designed to help CPAs conduct the due diligence needed to make sure that the client is a good fit for the firm, and that the firm is comfortable with the client. Three main considerations in the client acceptance process are:

1) Is the engagement a good fit for the firm's expertise?

If the firm accepts an engagement for which it is not professionally staffed or qualified, it runs the risk of disappointing the client, or a third party, and exposing itself to litigation and ethics violations. Due care demands that firms: a) are capable of performing the services required by the engagements they accept; and, b) are performing the services often enough to become proficient at them.

CAMICO claims experience shows that firms "dabbling" in services outside of their areas of expertise are not practicing them often enough to become proficient. Services that represent less than 15 percent of a firm's service concentration produce disproportionate

high loss ratios.

Proficiency in any type of engagement includes the ability to identify risk stress points in the engagement. CPAs are expected to possess a thorough understanding of the client's business and industry in order to identify those stress points. Establish a policy for what types of engagements the firm will avoid because of a lack of technical expertise.

2) Is the client the kind of client the firm would like to have?

A variety of factors need to be considered in answering this question, ranging from the client's reputation and integrity, to its commitment to appropriate accounting practices and internal controls. CPAs should communicate with predecessor accountants and third parties to obtain as much information as possible about the client.

Are the client's expectations of CPAs reasonable? Does the client appropriately value CPAs' services and advice? Once the firm has the information it needs, it can explore ways to cultivate the kind of business it wants.

Other important considerations will depend on the type of client or engagement in

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CLIENT ASSESSMENT

continued from page 13

question. For some engagements, CPAs will need to consider potential or actual conflicts of interest, as well as whether the CPAs' independence and objectivity are impaired in appearance or in fact, especially when considering services for attestation clients.

3) Is the client financially viable?

The answer to this question is critical, especially in avoiding fee collection problems and disputes. Much of the information needed can be obtained by:

- interviewing the client and the client's key personnel, banker, attorney, predecessor accountants and auditors
- running a credit check
- examining the past three years of financial statements
- examining the past three years of tax returns
- examining the prior CPA's management letters

Background Checks

Background checks should be considered for all significant engagements. Credit checks and public record checks are critical, but background checks are about more than the

financial condition of the client. The questions the CPA firm should ask are:

- Why was the firm selected for this engagement?
- What was the source of the referral?
- What business is the client in?
 - Is the engagement within the firm's areas of expertise? Is it risky?
 - Are the rewards of the engagement worth the risk?
- Will the engagement create any conflicts of interest (actual or potential) for the firm?
- Are the business and accounting records adequate and in order, or disorganized?
- Are the financial statements and tax returns for the past three years consistent?
- What is the client's financial track record? Have there been bankruptcies or business failures?
- What is the client's level of financial sophistication? (especially the accounting staff's)
- Is there a high staff turnover?
- Is a key partner or employee leaving?
- Is the client of a litigious nature, judging from conversations with prior accountants and/or attorneys?
- Is the financial knowledge of the client acute?

Regardless of the services the CPA is being asked to perform, client screening should be done during the period between the client's first contact with the CPA and the signing of the engagement letter (the "pre-engagement" period). Much of the information needed can be obtained at the client interview and verified later through other interviews. The more information obtained, the better the assessment of risk.

In a CPA partnership or professional corporation, it is a common practice for another partner or a client committee to review the client-screening information and to pass judgment on the acceptability of a new client.

There are high-risk clients and high-risk engagements. Some CPAs rank their clients according to how cooperative, knowledgeable, reasonable, difficult, or time-consuming they are. Engagements can be ranked as well by the complexity of the work. Generally, difficult clients with complex work pose the highest risk to the firm, and risk management then becomes all the more essential.

Randy Werner is a loss prevention executive with CAMICO (www.camico.com). She responds to CAMICO loss prevention hotline inquiries and speaks to CPA groups on various topics. Werner has Big Four public accounting experience in federal and state tax as well as regional accounting firm experience. She has practiced as a sole practitioner in estate planning since 1984.

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