



CHARLES R. PRINCE, MSCPA Chairman-Elect, attended the Fall Leadership Conference for State Society Chairmen-Elect held in conjunction with AICPA Fall Council in Maui during October. Incoming State Society Chairs were briefed on national issues and met with other Society volunteer leaders. From left are MSCPA President/CEO Karen Moody; AICPA Vice Chair Kimberly Ellison-Taylor; MSCPA Vice Chair Charles Prince; and AICPA President Barry Melancon.

IN MEMORIAM

BILLY H. BRELAND, CPA

Tupelo

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New CPAs Honored Nov. 14 During State Board Ceremony

The Mississippi State Board of Public Accountancy honored new CPAs during their Fall ceremony Nov. 14 at the New Capitol. State Society Chairman Cheryl Lee provided an introduction to the MSCPA and Kimberly Williams, Vice President of the Young CPA Network, urged the new CPAs to become active in Young CPA Network activities. Keynote speaker was Daniel J. Dustin, CPA, Vice President, State Board Relations, National Association of State Boards of Accountancy. David E. Clarke, Chairman of the State Board, administered the Oath of Title. The new CPAs included Christie Marie Allen, Daniel Michael Arminio, Jr., Jason T. Babington, Daniel Christopher Cheatham, Michael Todd Crowley, Ashley B. Detillier, Andrew Duran Fox, Virginia Anne O'Brien Gamble,

Krisstel P. Hunt, Sheri Alison Kelly, Hanyi Ma, Adam Blake McInnis, Mildred Emily Monsour, Allen Tyler Morgan, Frank Taylor Phillips, Sarah

Catherine Pinarci, William Matthew Prisock, Braden Allen Reeves, Sarah Abigail Scarbrough, and Chelsea Caul Williams.





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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 Jordan Taylor King, Walker Edward Manning, Meghan Zito Ozburn, Braden Allen Reeves, and Mischel P. Romero.

Now completing the membership process are:

Christie Marie Allen was born in Jackson and received Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. She is an Associate Auditor with KPMG LLP in Jackson.

Arnetrius Reed Branson was born in Canton and is applying as an Associate Member. She received a BS from Alcorn State University and MBA from Mississippi College. She is Chief Financial Officer for the Jackson Municipal Airport Authority.

Brittany Stanton Connor was born in Memphis and received a Bachelor of Accountancy from the University of Mississippi. She is an Associate with Watkins, Ward & Stafford, PLLC in Oxford.

Lindsey Hansbrough Evans was born in Jackson and received Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. She is an accountant with Grantham Poole in Ridgeland.

Andrew Duran Fox was born Jackson and received a BA in English and a MAcc from Millsaps College. He is an Assurance Associate

with Harper, Rains, Knight & Company in Ridgeland.

Chelsey Neal Henley was born in Hattiesburg and received a BA from Mississippi College and a Master of Science in Finance from Vanderbilt University. She is a Senior Associate with Horne LLP in Ridgeland.

Frank Taylor Phillips was born in Jackson and received BBA and Bachelor of Accountancy degrees from the University of Mississippi. He is a Staff Accountant with Carr, Riggs and Ingram LLC in Ridgeland.

Sarah Catherine Pinarci was born in Bay Saint Louis and attended the University of Southern Mississippi and William Carey University earning BSBA and MBA degrees. She is a Staff Accountant with Jindal Tubular USA LLC in Bay Saint Louis.

William Matthew Prisock was born in Flowood and received a Bachelor of Accountancy from the University of Mississippi. He is a Staff Accountant with Pearl River Resort in Philadelphia.

Lynette Marie Suttler was born in Benton, Mississippi and is applying as an Associate Member. She received BBA, MBA and MPA degrees from Jackson State University. She is a Tax Compliance Auditor with the Internal Revenue Service in Jackson.



Tax Institute Honors Hamp King Award Winner

Bradley Shane Floore of the University of Southern Mississippi was honored by the Mississippi Tax Institute Dec. 3 for his selection as the Hamp King Award winner. Bradley 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. Presenting the scholarship check and plaque to Bradley is Mississippi Tax Institute Trustee Tom Byrne of Houston.

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Wednesday, June 22 - Sunday, June 26, 2016

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American Institute of CPAs Proposes Expanding Joint Venture with CIMA

Legendary investor Warren Buffett has a saying: "Someone's sitting in the shade today because someone planted a tree a long time ago." This quote underscores the importance of anticipating and preparing today for the opportunities and challenges of tomorrow.

The CPA profession has a long history of doing just that. State Societies and the American Institute of CPAs (AICPA) currently are working on a wide variety of initiatives to enhance the relevance and vibrancy of the profession far into the future. These initiatives include programs to promote the value of CPAs as trusted business advisors, enhance audit quality, broaden the definition of attest, help firms identify and remedy issues during A&A engagements, evolve the Uniform CPA Exam, attract the next generation of talent, and meet the information and educational needs of members in public accounting, business, government and specialized services.

In response to the needs of members working in corporations of all ownership structures and sizes, the AICPA formed a joint venture with the Chartered Institute of Management Accountants (CIMA) in 2011. CIMA is the world's leading and largest professional body of management accountants.

Founded in 1919, CIMA represents more than 227,000 members and students operating in 179 countries, working in industry, commerce and not-for-profit organizations. In January 2012, the two organizations launched the Chartered Global Management Accountant (CGMA) designation. The number of CGMA designation holders is now more than 150,000 worldwide, with over 50,000 in the U.S.

Now, the AICPA and CIMA are beginning a conversation with their respective members about a proposal to integrate their operations, strategy and management through a newly formed association. The AICPA would continue to serve members and protect, promote and grow the CPA profession. The new association aims to maximize efficiencies and provide a broader platform for further enhancing advocacy, promoting public and management accounting on campuses and with employers and clients, and developing new research and educational offerings. According to Arleen Thomas, CPA, CGMA, AICPA Senior Vice President-Management Accounting and Global Markets, "A presence in Europe will dramatically increase our ability to advocate for members on international matters that are increasingly impacting the U.S. securities

system. In addition, the proposal would enable the profession to achieve even greater influence domestically and internationally and broaden the appeal of accounting to the next generation of professionals."

Unwavering Commitment to the CPA

"Our strategy is built on the power of 'And,'" said Barry C. Melancon, CPA, CGMA, AICPA President and CEO. "The AICPA would continue to maintain an unwavering commitment to the CPA, promote high standards for ethics and quality, and protect the public interest and the core values of the CPA profession. What we would gain through this new association with CIMA is the further professionalization of management accounting. Financial reporting is stronger when we drive quality in both public and management accounting."

Trends Driving Need for Evolution

The CPA profession has a history of anticipating – and adjusting to – changes in market demands. The profession has grappled with and developed solutions to address increasing complex technology, specialization, and evolving business structures; these drove

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AICPA/CIMA

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such evolutionary steps as the computerization of the CPA Exam, non-CPA firm ownership and the adoption of cloud computing solutions.

Current trends and challenges on the horizon have been carefully assessed by the AICPA as part of its ongoing strategic planning process. With record membership numbers and the CPA reputation at the highest level, the AICPA believes that the time is right to pursue a proposal that will better enable the profession to tackle such factors as:

- The growing worldwide talent shortage and associated demand for ever higher levels of specialized knowledge and services
- Significant demographic and generational shifts
- The increasing number of accounting graduates bypassing professional affiliation and the associated commitment to a professional code of conduct
- The shift of economic growth toward Asian and emerging markets
- The greater international mindset of today's graduates and the overall trend toward more international connectedness and interdependencies
- Regulatory impact coming from Europe and other parts of the world that are affecting businesses in the U.S.
- The need for finance professionals, facing

an increasingly competitive job market, to differentiate themselves from their peers and demonstrate greater strategic management and business partnering skills

Building on Existing Joint Venture's Success

Approximately 50 percent of most state CPA society and AICPA members work in businesses of all sizes and ownership structures. Creating the CGMA offered these professionals a complementary designation and enhanced resources. Since the designation's launch, the American Institute of CPAs and CIMA have delivered nearly 120 reports and tools plus online events and career development resources to members seeking to increase their knowledge and hone critical skills for the future. The organizations also developed the CGMA Competency Framework and the Global Management Accounting Principles. In addition, so that members and employers could better assess and address accountants' skills and competency gaps, the organizations launched the AICPA | CIMA Competency and Learning platform. The tool also analyzes public accounting skills, such as those related to assurance as well as employee benefit plan and governmental audits.

CGMA designation holders also have access to the CGMA Magazine, the CGMA Finance Impact Tool, numerous reports and case studies on best practices, and the Harvard ManageMentor online learning and performance support resource program. The website cgma.org is the hub for all of these

resources and more.

Benefits of the Proposal

Strengthening the bond between the two organizations would streamline resources and create efficiencies to help both organizations move faster to market and produce content with broader perspective, especially on international business issues, which are increasingly impacting CPA firm clients. In particular, the AICPA cites the gains in advocacy that could be realized when speaking on behalf of more than 600,000 current and next generation accounting professionals. The association of the AICPA and CIMA would form the most influential body for the accounting profession, within the U.S. and globally, advocating on tax, audit, financial reporting and other issues important to members.

What's Next?

Gaining member insights into the AICPA and CIMA evolution is critical to helping the Institute's governing Council determine its next course of action. Council will assess member feedback and consider authorizing a member ballot in the spring. Moving forward would require a vote by members, with a majority of those voting supporting the proposal. CIMA has a similar requirement and timeline.

Members are encouraged to visit aicpa.org/horizons to find out more about what they could gain from a deeper relationship with CIMA and provide feedback on the proposal.

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Jennifer Hilliard Admitted As A Partner Of Haddox Reid Eubank Betts PLLC

Jackson, MS - Effective January 1, 2016, Jennifer Hilliard, CPA, has been admitted as a partner of Haddox Reid Eubank Betts PLLC located in Jackson, Mississippi. A graduate of the University of Southern Mississippi with a BSBA in Accounting, and a Master of Professional Accountancy, she has been with the firm for more than 20 years.



Jennifer is the leader of the firm's Employee Benefit Plan Audit Team and manages audits and advisory services for defined contribution, defined benefit, and medical benefit plans, as well as for privately held companies in the professional services, restaurant franchise, and distribution industries.

Jennifer is a member of the MSCPA. She is a past member of the Board of Governors and is a member and past chairman of the Accounting and Auditing Committee. She is also a member of the AICPA.

Jennifer is a past president and treasurer of the Madison Ridgeland Academy PATS Board, serves on the University of Southern Mississippi's School of Accountancy Advisory Board, and is an active member of Meadowbrook Church of Christ. Jennifer resides in Madison, Mississippi.

R. Ben Young becomes a Partner with Alexander, Van Loon, Sloan, Levens & Favre, PLLC

Gulfport, MS - R. Ben Young, CPA, has been admitted as partner, as of January 1, 2016, with Alexander, Van Loon, Sloan, Levens & Favre, PLLC, the largest regional accounting and business consulting firm in South Mississippi with offices in Gulfport and Wiggins.



Young, a native of Gulfport, joined Alexander Van Loon in 2001. Since 2010, Young has served as director of the firm's tax department providing tax, accounting, and consulting services to a broad range of industries, professionals, individuals and not for profits. Young received his Bachelor of Science in Accounting from The University of Southern Mississippi.

Young is a member of the AICPA and the MSCPA. Young is a charter member of the Edgewater Rotary Club and serves as Treasurer for the United Way of South Mississippi. Young has served on numerous other community boards and committees. He is a member of Trinity United Methodist Church, Gulfport Yacht Club, and Les Cavaliers Mardi Gras Krewe.

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