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## Major Events on the 2012 MSCPA Calendar

*(Dates are tentative for some Fall Conferences)*

Technology Seminars in Tupelo	Aug 7-8
Governmental A & A Conference	Aug 16-17
Health Care Services Seminar	Sept 21
Industry Conference	Oct 16
Oil and Gas Seminar	Oct 23
Educators Symposium	Oct 26
Not-for-Profit Conference	Nov 2
Corporate Income Tax	
Returns Workshop	Nov 5-6
Mississippi Tax Institute	Nov TBA
Business Valuation & Litigation	
Services Seminar	Nov 16
1040 Tax Return Workshop	Dec 3-4



Newly elected officers for the 2012-2013 MSCPA year are: top from left, Lee Adams, Jackson, President; and Beth Burgess, Flowood, Vice President/President-Elect. Bottom from left are Laura Cerra, Laurel, Secretary; and Cheryl Lee, Jackson, Treasurer. Officers were elected during the Annual Business Meeting at Convention on Saturday, June 23. Photo coverage from the Convention will be included in the August Newsletter.

## Past Presidents Attend 2012 Convention



Past Presidents gathered for their annual breakfast at the 2012 Convention Saturday morning at Sandestin. Standing from left are Bob Cunningham, Roy Ward, Vance Randall, Tony Chance, Jim Burkes, Ed Jones, Jimmy Davis, and, special guest, AICPA Vice Chairman (and Convention speaker) Richard Caturano of Boston, Massachusetts. Seated from left are Chuck Caldwell, Gary Walker, Linda Keng, Jan Lewis, Sim Mosby and David Miller.



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306 Southampton Row  
The Commons  
Highland Colony Parkway  
Ridgeland, MS 39157  
PHONE: (601) 856-4244  
FAX: (601) 856-8255  
E-MAIL ADDRESS:  
mail@ms-cpa.org

## OFFICERS

### **President**

Lee Adams, Jackson

### **Vice President/President-Elect**

Beth Burgess, Flowood

### **Secretary**

Laura Cerra, Laurel

### **Treasurer**

Cheryl Lee, Jackson

### **Immediate Past-President**

Stacy E. Thomas, Jackson

### **Executive Director**

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.*



*The new MSCPA North Central Chapter met June 28 in Starkville for a four-hour ethics presentation by Bill Taylor, CPA, of Water Valley and elected Chapter officers for the new year. From left are Jennifer Usrey, Starkville, Vice-President; Kim Caskey, West Point, Secretary/Treasurer; and Jeff Read, Starkville, President.*

## North Central Chapter Officers

## Welcome New Members

New members include Emily Joy Baughman, Leslie Curry Bilancia, Kara Nicole Blakeney, Alexander Howard Boyd, Ashley Verrette Bryan, Lindsay Jones Carruth, Katherine Marie Cliburn, Michael Robert Fereday, Mark Christopher Gibbs, Thomas Frank Givens, Rycki Gabrielle Haas, Robert Lee Harrison III, Charles David Holmes, Kristin Lanell Howard, Karen McCaughan Hubacek, Linda C. Iupe, Michael Todd Kern, Jacquelin D. King, Dorin Lavric, Edward Allen Maxwell, Adam Blake Moore, Mia Eleuterius Palazzo, Daniel Eley Perry, Melissa Joy Smigelski, Stuart Lee Southwell, James Michael VanCourt, and Lee Inman White III.

Now completing the membership process are:

**Stribling Whites Hargett** was born in Jackson and received Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. He is employed with Fred T. Neely & Company, PLLC in Greenwood.

**Jessie Lee Holmes** was born in Jackson and received a Bachelor of Accounting from Louisiana State University and a Master of Taxation from Mississippi State University. She is employed with Wilson & Biggs PLLC in Ridgeland.

**Michael S. Haynes** received BS and MS degrees from the University of Southern Mississippi. He is Office Manager for M2 Media, Corp. in Biloxi.

**William Harold Ishee** was born in Cocoa Beach, Florida and received a BS from the University of South Alabama. He is a Shareholder with McNorton, Ishee & Jones, PC in Mobile.

**Ryan Jenkins** was born in Oxford and received his Bachelor of Accountancy and Master of Taxation from the University of Mississippi. He is an Internal Auditor with Renasant Bank in Tupelo.

**Michael Wayne Joe** was born in Jackson and received his Bachelor of Accountancy and MBA from the University of Mississippi. He is an Accountant with Barksdale, Joe and Magee, PLLC in Ridgeland.

*continued on page 3*



**ROY WARD** of Jackson was elected to a three-year term as an at-large member of the Board of Governors during the Annual Business Meeting June 23 in Destin. Roy served as MSCPA President in 1999-2000.



**State of Mississippi**  
OFFICE OF THE STATE AUDITOR  
STACEY E. PICKERING  
AUDITOR

NOTICE

TO: CPA FIRMS INTERESTED IN PERFORMING FINANCIAL & COMPLIANCE AUDITS  
OF COUNTIES IN THE STATE OF MISSISSIPPI  
FROM: J. SCOTT SPEIGHTS, CPA, CIA, CGAP, MBA - DIRECTOR, COUNTY AUDIT SECTION  
DATE: JULY 2, 2012  
SUBJECT: COUNTY AUDITS TO BE CONTRACTED FOR FISCAL YEARS 2012 & 2013

The following counties will have a two-year contracted financial & compliance audit covering the 2012 and 2013 fiscal years:

Bolivar	Carroll	Chickasaw	Choctaw	Coahoma
Forrest	Hancock	Holmes	Issaquena	Leake
Lowndes	Monroe	Panola	Prentiss	Quitman
Rankin	Sharkey	Tate	Tippah	Warren
Yazoo				

If there is a single audit, the final audit report on your letterhead and copies will be due June 30, 2013 for the first year with a similar timetable for the second year. The draft report and working papers, if requested, are due for review by the Office of the State Auditor 60 days before the June 30 dates. If there is no Single Audit, the due date for the final audit report is extended until August 31 with the draft report and completed working papers due June 30. This review should not be considered as a quality control review, which is the responsibility of your audit firm. Audit reports should be reviewed by your firm prior to submission to the Office of the State Auditor as our review will be limited.

Development of the financial and federal (Single Audit) plans/programs will be the responsibility of the CPA auditor performing the audit. The Office of the State Auditor will provide a state legal compliance audit program which will be provided to aid in completing and reporting on the state legal compliance portion of the audit.

If interested in submitting proposals for any of the contract audits, please contact the chancery clerk or county administrator of the county. There will be an informational meeting at the MSCPA Building on Highland Colony Parkway in Ridgeland, Mississippi on August 24, 2012 starting at 9:00 a.m. for those wishing to propose. Attendance is optional but encouraged for the CPA firm.

## NEW MEMBERS

*continued from page 2*

**Thomas A. Jones** was born in Chicago and received his Bachelor of Accountancy and Master of Accountancy degrees from the University of Mississippi. He is Senior Financial Manager for the Mississippi Band of Choctaw Indians in Choctaw, Miss.

**Pamela Nicole Martin** was born in Laurel and received her BSBA and MPA degrees from the University of Southern Mississippi. She is a Senior Associate

with Wm. F. Horne & Co., PLLC in Laurel.

**Kimberly Treadway May** was born in Memphis and received an Associate of Arts degree from Northwest Miss. Community College and Bachelor of Accountancy from the University of Mississippi. She is the owner of Kimberly T. May, CPA PLLC in Madison.

**Stacie Delann Pitts** was born in Hattiesburg and received her BSBA in Accounting from the University of Southern Mississippi. She is Secretary/Treasurer of L & A Contracting Company

in Hattiesburg.

**Paul L. Rigby** was born in Jackson received his BS degree from Mississippi State University and Accounting Certificate from Mississippi College. He is Controller for Mid South Auction in Pearl.

**Joshua Paul Smith** was born in Tupelo and is applying as an Associate Member. He received his Bachelor of Accountancy and Master of Taxation degrees from Mississippi State University and is a Staff Accountant with Palazzo & Company in Gulfport.

# AICPA Top Technology Initiatives Spotlights Key Opportunities for CPAs

Clients and employers turn to CPAs to deal with a wide variety of information technology issues, according to the 2012 AICPA Top Technology Initiatives Survey. The study, which found that CPAs regularly tackle IT matters as part of their day-to-day responsibilities, showcases the knowledge and foresight that CPAs bring to IT-related concerns. It also provides valuable insights into the critical issues that could pose challenges for CPAs and their clients or employers in the near term.

The tech-savvy CPAs who participated in the survey considered securing the IT environment to be the top technology priority for 2012, although they generally seemed confident that their organizations were equipped to address the issue. Here is the complete list of top priorities identified in the survey, followed by percentages showing how many are confident or highly confident that their organizations or clients are handling these priorities effectively.

1. Securing the IT environment (62%)
2. Managing and retaining data (61%)
3. Managing risk and compliance (65%)
4. Ensuring privacy (62%)
5. Leveraging emerging technologies (34%)
6. Managing system implementation (52%)
7. Enabling decision support and managing performance (46%)
8. Governing and managing IT investment/spending (56%)
9. Preventing and responding to fraud (60%)
10. Managing vendors and service providers (56%)

Survey takers also characterized the technology initiatives they believe will have the greatest impact in the coming year, with security concerns once again topping the list. The top three items were:

1. Information security.
2. Remote access.
3. Control and use of mobile devices.

These initiatives clearly share some areas of overlap. Increasing use of technology, including the proliferation of mobile devices that make remote access possible, creates new risks to technology management. "The ability to tap critical information on the go, virtually whenever you want, is changing the way CPAs do business," said Anthony Pugliese, CPA, CGMA, CITP, the AICPA's senior vice president of finance, operations and member value. "But it imposes new burdens, too."

Survey respondents were generally

optimistic that their organizations or their clients' would be able to meet their technology goals for the coming year, whether that included information security, privacy or data management issues. They did express concerns about potential data breaches caused by the loss of a smartphone, laptop, tablet or other mobile device. CPAs also questioned whether their organizations were well positioned to make the most of emerging technologies such as mobile devices and cloud computing or to have the resources to support new revenue streams from these innovations. CPAs clearly have the chance to offer organizations advice and solutions on how to address these issues.

Conducted early this year and overseen by the AICPA Information Technology Division, the 2012 survey is based on responses from

2,259 AICPA members who are interested in information technology. More than 40% are in public accounting firms, another third are in business and industry, and the remainder are in areas such as consulting or government. The majority are managers or higher in their organizations.

According to the AICPA's CPA Horizons 2025 project, CPAs must "understand and leverage relevant technology in conjunction with core CPA competencies to deliver superior services." The 2012 AICPA Top Technology Initiatives Survey provides CPAs with valuable insights into timely technology concerns. Given CPAs' proficiency in this area, they are well equipped to deliver the services that organizations need to address technology's risks and benefits.

## 29<sup>th</sup> Annual Governmental Accounting And Auditing Conference Thursday & Friday August 16 & 17, 2012 Hilton Jackson

**\$275 Member Fee    Non-Member \$375**  
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Anyone can register by completing the standard  
CPE registration form at [www.ms-cpa.org](http://www.ms-cpa.org)*

## CPA Executives Report **Drop in Optimism** Regarding **U.S. Economy**, but Attitudes Surrounding Own Organizations Remain Upbeat

Despite two solid quarters of improvement, CPA executives say their optimism regarding the U.S. economy has declined as summer approaches, and the number feeling notably pessimistic has increased according to second quarter *AICPA Business & Industry Economic Outlook Survey*. While optimism regarding the U.S. economy has waned, a majority of survey respondents continues to see better prospects for their own organizations.

The survey, conducted between May 16 and May 31, 2012 by the American Institute of CPAs, reveals the insights of more than 1,250 qualified CPA executive respondents—CFOs, CEOs, controllers and other business professionals who hold a diverse range of leadership and management roles in business and industry and provide insights surrounding the U.S. economy.

### Results Reflect First-to-Second Quarter Results from 2011

Optimism regarding the U.S. economy dropped nine percent this quarter, with 34 percent of survey respondents indicating they are optimistic or very optimistic. Twenty-six percent now say they are pessimistic or very pessimistic, a four percent increase from 22 percent in the previous quarter. Taken in a broader context, this change in outlook parallels what occurred between the first and second quarters of 2011.

Respondents report continued optimism regarding their own organizations, with 54 percent responding that they were optimistic or very optimistic. These optimists continue to outnumber pessimists by about a four to one margin (54 percent to 13 percent).

### Organizations with \$1 Billion Revenue Show Softening in Expansion Plans

Expectations for business expansion remained steady, with 61 percent of CPA executives—the same as in the first quarter of 2012—expecting their organizations to expand at least somewhat in the next 12 months. However, CPAs representing organizations at the biggest organizations, with revenues exceeding \$1 billion, are beginning to show a different picture regarding expansion. In this category, 62 percent indicated their businesses plans to expand, down from 65 percent in the first quarter, marking a second straight quarter of decline. This drop means that for the first time since the first quarter of 2010, the largest businesses were not the most likely to have expansion plans.

Overall, 12 percent said their organizations were planning to hire in the short-term, dropping from 14 percent. The percentage who responded that they had excess employees increased from seven percent to 10 percent. Twenty-one percent of respondents said they need employees but are hesitant to hire.

### Respondents Report Some Hiring Activity, but Difficulty Finding the Right Staff to Fill Open Roles

Each quarter, the survey questions AICPA members on a particular topic to better understand their views and actions. This quarter's topic focused on hiring and skills availability. When asked to report on their hiring activity, 82 percent of respondents said they have done some hiring in the past six months, with 63 percent saying they hired only regulars, while eight percent hired only interim employees and 11 percent hired a combination of regular and interim employees.

Notably, half of respondents indicated that their companies were having difficulty finding the right personnel. Fifty percent responded yes to the question, "Have you had any difficulty filling open positions because your organization has not been able find individuals with the appropriate qualifications?"

Respondents stated that what they needed most—but could not find—were people with specific knowledge of industries, processes and software, with 44 percent stating that they were unable to find qualified individuals with these skills. Thirty percent of respondents said they require vocational and tradespeople and 25 percent said their organizations needed professional, such as CPAs, doctors, nurses and lawyers. Twenty-three percent said they were having a hard time finding the scientific, technical, engineering and math professionals they needed.

### About the Survey

Among the qualified respondents, 46 percent were CFOs, 22 percent were Controllers, 12 percent were CEOs or Presidents, 10 percent were VPs, two percent were CAOs/CAEs, three percent COOs and the remainder were Directors or Other.

Sixty-nine percent represent privately owned entities, while nearly 17 percent come from publicly listed companies, 12 percent from not-for-profits, and two percent reported "Other" as the group they identified with. View survey results on [AICPA.org](http://AICPA.org).

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# Start Preparing Now to Implement AICPA's Clarified SASs for Year-End 2012 Audits

Do you know how the newly issued Statements on Auditing Standards released under the AICPA's Clarity Project will affect your firm's 2012 year-end audits of nonpublic companies? Changes to the superseded SASs primarily revolved around organization, formatting and language so the substance of the standards largely remains intact. However, audit methodologies will have to be modified and staff training will be necessary. It's time to get ready for those audits.

The AICPA Auditing Standards Board achieved a major milestone in October 2011 when it issued SAS Nos. 122-124, which include more than 40 finalized clarified SASs. SAS 125 was issued in December (two standards are still in process: one on going concern will be issued by fall 2012 and one on internal audit in fall 2013). The overall goal of this landmark, multiyear project was to make

the standards easier to read, understand and implement and to converge them with the International Standards on Auditing issued by the International Auditing and Assurance Standards Board (the clarified SAS on going concern is not being converged with the corresponding ISA at this time).

## Following the New Format

The new clarity format organizes each standard into these sections:

- Introduction, which covers the purpose and scope of the standard.
- Objective, which clarifies the standard setters' intentions.
- Definitions, which explain key terms.
- Requirements, which define what the auditor is required to do to achieve the standard's objective. Requirements are expressed using the words "must" and "should."
- Application and other explanatory materials, which provide additional

elaboration and guidance necessary to understand and implement the standard.

In addition, within the standards, particular efforts have been made to address special considerations for smaller, less complex organizations and for governmental entities.

Another important element of the Clarity Project is the modification of all existing AU sections. Practitioners should be aware that topics formerly associated with some AU numbers may be retitled and reassigned. The ASB has also changed the existing AU section number order that was established in SAS No. 1. All clarified AU sections that have comparable ISAs now follow the ISA number order.

The clarified SASs generally will be effective for audits of financial statements for periods ending on or after December

*continued on page 8*

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- Mergers
- Sales of Businesses
- Acquisitions

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- Civil / Criminal Tax Litigation
- Civil / Criminal Tax Controversy
- Individual Tax Planning
- Business Tax Planning

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- Wills
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- Estate Litigation

Of Counsel: Ronald A. Worley, JD, LL.M.

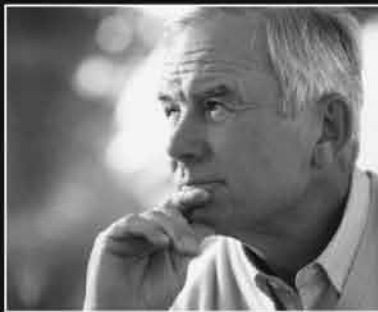
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# A time to reflect



*A time to reflect* gives you the opportunity to celebrate your accomplishments, re-evaluate your goals and appreciate the avenues necessary to attain the long term successes you desire on a personal, professional and financial level.

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### BUSINESS OFFICE PACKAGE

### EMPLOYMENT PRACTICES LIABILITY INSURANCE

## CLARIFIED SASS

continued from page 6

15, 2012. To prevent confusion between old and new formats, early adoption is not permitted and auditors should continue to comply with current standards until the effective date.

### Changes to the Audit Process

While many changes mainly address organization, auditors should be aware of a few significant revisions to some parts of the audit process. For example, the auditor's report will now include headings before every paragraph to clearly distinguish different report sections. Two new sections have been added to the report: "Management's Responsibility for the Financial Statements" and "Auditor's Responsibility."

Elsewhere, the clarified SAS, *Special Considerations—Audits of Group Financial Statements (including the Work of Component Auditors)*, provides guidance that makes it easier for auditors to understand and apply generally accepted auditing standards in

audits involving consolidated financial statements or the work of other auditors.

### Start Planning Now

The AICPA has developed several resources to help CPAs implement the clarified SASS, including some to educate firm staff. Visit [aicpa.org/SASClarity](http://aicpa.org/SASClarity) to access these materials, many of which are available for free.

The clarified SASS are available in the online version of *AICPA Professional Standards*, the first place you can receive the codification of these standards. In 2012, the AICPA's new Clarity Audit Risk Alert will become available and will be followed by a number of publications and training courses to assist CPAs with this transition.

## 2013 MSCPA Convention

June 20-23, 2013  
Sandestin Golf & Beach Resort

## Do We Have Your Current Email Address?

(CPE confirmations & Society News Updates all go to your email address)

Send your preferred Email address to [mail@ms-cpa.org](mailto:mail@ms-cpa.org) and we'll update

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## CONTINUING PROFESSIONAL EDUCATION

## AUGUST, 2012

**Aug 7**

Tuesday

Tupelo

**NEW**

BancorpSouth Conf. Cntr.

### Cloud Security and Compliance - What's Your Responsibility?

Discussion Leader: Bob Spencer, PhD, K2 Enterprises

Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0

**NEW**

Course Hours: 8:30-12:00

LEVEL: Intermediate CPE Credit: 4 A&amp;A General VENDOR: K2 Enterprises ACRONYM: CSC-4

COURSE OBJECTIVES AND DESCRIPTION: For centuries, accountants have been responsible for keeping the financial and other business information of their clients confidential. Moving data to the cloud in no way reduces your legal or ethical responsibilities with respect to the need to keep confidential information secure. Regardless of where you store this information, it is your responsibility to manage and maintain it in a secure manner. Attend this seminar to see exactly what your responsibility is and how to fulfill it. For more details and a complete list of course highlights, please visit [www.k2e.com/csc-4](http://www.k2e.com/csc-4).

**Aug 7**

Tuesday

Tupelo

**NEW**

BancorpSouth Conf. Cntr.

### IPad - An Effective Business Tool

Discussion Leader: Bob Spencer, PhD, K2 Enterprises

Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0

**NEW**

Course Hours: 1:00-4:30

LEVEL: Basic CPE Credit: 4 General VENDOR: K2 Enterprises ACRONYM: IPA4-3

COURSE OBJECTIVES AND DESCRIPTION: Moving beyond the hype, Apple's iPad has all the potential to serve as a serious business tool. Not only can you use the iPad to access traditional resources, such as your corporate network and email, but you can also use it to create, communicate, and collaborate in ways that you may not have considered possible even just six months ago. In this fast-paced, four-hour seminar, you will learn how to put the iPad to work, exploring key business issues such as security, connecting to the Cloud, and how to work with common file formats, including PDF documents, Excel spreadsheets, and Word documents. Whether you already own an iPad or are considering acquiring one, you need this course to ensure that you maximize the return on your investment. For more details and a complete list of course highlights, please visit [www.k2e.com/ipa-4](http://www.k2e.com/ipa-4).

**Aug 8**

Wednesday

Tupelo

BancorpSouth Conf. Cntr.

### Advanced Excel

Discussion Leader: Bob Spencer, PhD, K2 Enterprises

Cost: Members: \$270 Non-Members: \$345 AICPA Member Discount: \$0

Course Hours: 8:30-4:30

LEVEL: Advanced CPE Credit: 8 A&amp;A General VENDOR: K2 Enterprises ACRONYM: ADE-2

COURSE OBJECTIVES AND DESCRIPTION: Although many accountants consider themselves experts in using Excel, most accountants are self-taught and do not use Excel to its full potential. This course is designed to take experienced, self-taught users to the next level. It provides real world examples developed by accountants for accountants in the following six major topic areas: collaboration and workbook security; using tables to analyze and report data; integrating and manipulating data from external sources; creating and auditing complex formulas; advanced data analysis with subtotals, filters, and PivotTables; and using charts to analyze and communicate information. Its content is based on twenty years of experience in delivering Excel training to accountants and on feedback from thousands of accounting and financial professionals just like you. If you use Excel extensively, you need this course! Participants will have access to sample data files. This course includes coverage of features found in Excel 2003, 2007, and 2010. For details, please visit [www.k2e.com/ade](http://www.k2e.com/ade).

**August 9**

Thursday

Tupelo

**NEW**

BancorpSouth Conf. Cntr.

### Health Care Reform Act: Critical Tax and Insurance Ramifications For You, Your Business and Your Clients

Discussion Leader: William F. (Bill) Taylor, CPA

**\*\*\* NEW SESSION ADDED \*\*\***

Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0

Course Hours: 8:30-12:00 LEVEL: Basic CPE Credit: 4 Tax ACRONYM: CL4HCRA3

COURSE OBJECTIVES AND DESCRIPTION: Now that the Supreme Court has upheld the Healthcare Reform Act, everyone needs to understand the in's and out's of this important legislation. Many of you have waited to take this seminar to see what the Supreme Court would do, but the waiting is over! Dramatic and significant tax and health insurance changes are coming that will change the way health insurance is delivered and how we pay for it. Be informed on these changes and get tips for strategies to best deal with them.

**August 16 & 17, 2012**

Thursday-Friday

Jackson

Hilton Jackson

### GOVERNMENTAL ACCOUNTING AND AUDITING CONFERENCE

Discussion Leader: Panel

Cost: Members: \$275 Non-Members: \$375 AICPA Member Discount: \$0

Course Hours: 8:15 - 4:30

LEVEL: All CPE Credit: 16 A&amp;A YB VENDOR: N/A ACRONYM: GAAC

COURSE OBJECTIVES AND DESCRIPTION: Confirmed speakers for this year's conference include Frank Crawford, Dennis Dycus, Mike Inzina, Dr. Robert "Smitty" Smith, and a panel from the Office of the State Auditor. The complete agenda can be downloaded from our web site: [www.ms-cpa.org](http://www.ms-cpa.org).

**August 27**

Monday

Hattiesburg

**NEW**

Convention Center

### Health Care Reform Act: Critical Tax and Insurance Ramifications For You, Your Business and Your Clients

Discussion Leader: William F. (Bill) Taylor, CPA

**\*\*\* NEW SESSION ADDED \*\*\***

Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0

Course Hours: 1:00 - 4:30

ACRONYM: CL4HCRA4

**August 28**

Tuesday

Gulfport

**NEW**

Great Southern Club

### Health Care Reform Act: Critical Tax and Insurance Ramifications For You, Your Business and Your Clients

Discussion Leader: William F. (Bill) Taylor, CPA

**\*\*\* NEW SESSION ADDED \*\*\***

Cost: Members: \$140 Non-Members: \$180 AICPA Member Discount: \$0

Course Hours: 8:30-12:00

ACRONYM: CL4HCRA5

## 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](http://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 Southamptown 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- \$MEM	CPE Hours	Rec'd Area
( ) Aug 7	Cloud Security and Compliance - What's Your Responsibility?	Tupelo	BancorpSouth Conf. Cntr.	140	180	4	A&A
( ) Aug 7	iPad - An Effective Business Tool	Tupelo	BancorpSouth Conf. Cntr.	140	180	4	Gen
( ) Aug 8	Advanced Excel	Tupelo	BancorpSouth Conf. Cntr.	270	345	8	A&A 4, Gen. 4
( ) Aug 9	HealthCare Reform Act: Critical Tax and Insurance Ramifications (1/2 day)	Tupelo	BancorpSouth Conf. Cntr.	140	180	4	Tax
( ) Aug 16-17	GOVERNMENTAL ACCOUNTING AND AUDITING CONFERENCE	Jackson	Hilton Jackson	275	375	16	A&A; YB
( ) Aug 27	HealthCare Reform Act: Critical Tax and Insurance Ramifications (1/2 day)	Hattiesburg	Convention Center	140	180	4	Tax
( ) Aug 28	HealthCare Reform Act: Critical Tax and Insurance Ramifications (1/2 day)	Gulfport	Great Southern Club	140	180	4	Tax

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

The member rate for CPE programs is available to 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 # \_\_\_\_\_  
 Phone \_\_\_\_\_ Fax \_\_\_\_\_  
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 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](http://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.**

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## CLASSIFIEDS

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- CPA practice in Chickasaw county MS. Annual gross of \$80,000. Asking price \$70,000. Fees are earned mostly from income tax preparation and write up and bookkeeping services – no audits or reviews.
- Chattanooga area CPA practice est. 1989 annual approx. gross \$600K+ asking \$600K. Tax return preparation 60%; write up and bookkeeping 40%. We have no down payment financing sources for this practice.

To get a FREE PRACTICE VALUATION or to list your practice with us or to check out our current listings, visit us at our website [WWW.AMERICANPRACTICESALES.COM](http://WWW.AMERICANPRACTICESALES.COM) or call me, Jim Burford, CPA toll free (800) 340-7002 or e-mail me at [jimburford@frontier.com](mailto:jimburford@frontier.com).



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