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31st Annual

Governmental Accounting And Auditing Conference

Thursday & Friday
August 14 & 15, 2014
Hilton Jackson

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Newly elected officers for the 2014-2015 MSCPA fiscal year are: top from left Karen Moody, Jackson, President; and Cheryl Lee, Jackson, Vice-President/President-Elect. Bottom from left are J. Scott Christian, Natchez, Treasurer; and Gloria Crechale, Ridgeland, Secretary. Officers were elected during the Annual Business Meeting at the Sandestin Golf & Beach Resort on June 28. Photos from the 2014 Convention will be included in the August Newsletter.



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by the
Mississippi Society of
Certified Public Accountants*

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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: Samuel Ferrell Agnew, Robert Moseley Crosland, Jennifer DeAnne Eubanks, Clifton Haywood Hinson, Leslie Ann Kilgore, and Edith Williams McIlwain.

Now completing the membership process are:

Philip Justin Burns was born in Hammond, Louisiana and received a Bachelor of Business Administration and Master of Accountancy from Millsaps College. He is an Accountant with Innovate Mississippi in Ridgeland.

Chandler Glenn Croom was born in Mobile, Alabama and received Bachelor and Master of Accountancy degrees from the University of Mississippi. He is a Senior Associate with Horne LLP in Lucedale.

Mikal Glenn Dickerson was born in Louisville, Mississippi and is applying as an Associate Member. He received a BSBA in Management Information Systems and a BSBA in Accounting from the University of Southern Mississippi. He is a Staff Accountant with Nicholson & Co. in Hattiesburg.

Stewart Ray Greene was born in Winfield, Alabama and received his Accounting degree from the University of Alabama. He is a Shareholder with T. E. Lott & Company in Columbus.

Andrea Joy Harbison was born in Hattiesburg and received her BSB with an Accounting Emphasis from William Carey University and a Master of Professional Accountancy from the University of Southern Mississippi. She is a Senior Accountant with Carr, Riggs & Ingram, LLC in Ridgeland.

Charlotte Kay Hutchison was born in Jackson and received a BS in Accounting from Mississippi College. She is a VP Finance & Accounting for Magnolia Federal Credit Union in Jackson.

Jody Matlock Jordan was born in Austell, Georgia and received a BBA in Accounting from the University of Memphis. She is the Owner of Jody Jordan CPA, PLLC in Olive Branch.

Lacy Danielle McCown was born in Tupelo and received a Bachelor of

Science in Accounting and a Master of Professional Accountancy from Mississippi State University. She is a Staff Accountant with Watkins, Ward & Stafford, PLLC in West Point.

Paula Jane Mistretta was born in Macon, Mississippi and received Bachelor and Master's degrees from the University of Southern Mississippi. She is a Government Auditor Liaison with L-3 Communications in Madison.

Cynthia M. Rocray was born in Lancaster, Pennsylvania and received a BSBA in Accounting from Ohio State University. She is Controller with World Health Industries, Inc., in Jackson.

Do we have your current email address?

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

**Send your preferred
Email address to
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and we'll update.**



GARY WALKER of Ridgeland was elected to a three-year term as an at-large member of the Board of Governors during the Annual Business Meeting June 28 in Destin. Gary served as MSCPA President in 1995-96. Gary is the Immediate Past Chair of the Advisory to State Board Committee after serving as Chair for 11 years.

**2015 MSCPA
Convention
June 25-28, 2015
Sandestin Golf & Beach Resort**

MS Society of CPAs
30th Annual Governmental Accounting & Auditing
Conference
August 14 & 15, 2014
Hilton-Jackson
8:20-4:35
Members - \$280 Non-Members \$380

Thursday, August 14, 2014

- 8:20am – Welcome and Introduction
- 8:25am - Morning Session
 - Lisa Parker, GASB Project Manager – GASB Update
- 10:15-10:30am - Break
- 12:00pm - Lunch Provided – Speaker - Bonus 0.5 CPE Credits
 - Stacey Pickering, MS State Auditor
- 1:00pm - Afternoon Sessions – No breakout sessions
 - Donna Ingram – Fraud in Governments
- 2:40-2:55pm - Break
 - OSA – Legal Update and County/Municipal/School Update
 - KPMG & PERS - What the implementation of the Pension Standards will look like in Mississippi
- 4:35pm - Adjourn

Friday, August 15, 2014

- 8:20am – Announcements and Introduction
- 8:25am - Morning Session
 - Mike Inzina – Audit Update and Super Circular Update
- 10:15-10:30am - Break
 - Mike Inzina – Common Blunders in Audits of Governments
- 12:00pm - Lunch-Provided- Speaker – Potential Bonus 0.5 CPE Credits
 - Eugene S. Clarke, State Senator
- 1:00pm - Afternoon Session
 - Mike Inzina – Common Blunders in Audits of Governments
Continued
- 2:40-2:55pm – Break
- 2:55pm – Mike Inzina – Continued
- 4:35pm – Adjourn

MEMBERS MAY REGISTER ON THE WEBSITE (www.ms-cpa.org).

Mississippi Qualified Disposition in Trust Act

Barry K. Jones, J.D., LL.M., CPA, AEP

As of July 1, 2014, Mississippi became the fifteenth state to allow the creation of a "self-settled asset protection trust." The text of the legislation is set forth in Mississippi House Bill 846, the Mississippi Qualified Disposition in Trust Act (MQDTA), signed by Mississippi Governor Bryant on April 23, 2014. The legislation was effective July 1, 2014 and is codified as Sections 91-9-701 et seq. of the Mississippi Code of 1972. The MQDTA is modeled after the Delaware Qualified Disposition in Trust Act and Tennessee Investment Services Trust Act.

MQDTA requires that a "qualified disposition" in trust be made pursuant to an irrevocable, written trust instrument that incorporates Mississippi law with respect to the validity construction, and administration of the trust. The trust instrument must contain a "spendthrift" provision that provides that the interest of the transferor or other beneficiary in trust property or income may not be transferred,

assigned, pledged or mortgaged, voluntarily or involuntarily, prior to the distribution of trust property or income to the beneficiary. Additionally, the transfer of property to the trust must not violate the Mississippi Uniform Fraudulent Transfer Act (MUFTA).

To comply with MQDTA, the trust must have a "qualified trustee." In the case of a natural person, the qualified trustee must be a Mississippi resident. For other trustees, the trustee must be authorized by Mississippi law to act as a trustee and be subject to supervision by the Mississippi Department of Banking and Finance, Federal Deposit Insurance Corporation, Comptroller of the Currency or Office of Thrift Supervision. The qualified trustee may not be the transferor and must maintain or arrange for some or all of the property subject to the "qualified disposition" to remain in Mississippi, maintain records for the trust, prepare or arrange preparation of income tax returns

for the trust and otherwise materially participate in the administration of the trust.

A "qualified disposition" under MQDTA is a disposition from a transferor to a qualified trustee by means of a qualified disposition trust, after the transferor executes a "qualified affidavit." The qualified affidavit must state the transferor has full right, title and authority to transfer assets to the trust; the transfer of assets to the trust will not render the transferor insolvent; the transferor does not intend to defend creditors; the transferor has no pending or threatened court actions except those identified on an attachment to the affidavit; the transferor is not involved in an administrative proceeding except those identified on an attachment to the affidavit; the transferor does not anticipate filing for bankruptcy; the transferred assets do not derive from illegal activities and the transferor is the named insured of a general

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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 7, 2014
 SUBJECT: COUNTY AUDITS TO BE CONTRACTED FOR FISCAL YEARS 2014 & 2015

The following counties will have a two-year contracted financial & compliance audit covering the 2014 and 2015 fiscal years:

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

If there is a single audit, the final audit report on your letterhead and copies will be due June 30, 2015 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 22, 2014 starting at 9:00 a.m. for those wishing to propose. Attendance is optional but strongly encouraged for the CPA firm.

MQDTA

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liability insurance policy and, if applicable, of a professional liability insurance policy, with a limit of at least \$1,000,000 for each respective policy.

MQDTA contains exceptions for court-ordered support or alimony of the transferor's spouse, former spouse or children, or a division or distribution of property to the transferor's spouse or former spouse; any person suffering death, personal injury or property damage prior to the qualified disposition; the State of Mississippi or any of its subdivisions; and any creditor, in an amount not to exceed \$1,500,000, if the transferor failed to maintain liability insurance.

The transferor is allowed to retain certain powers and rights, but only those conferred by the qualified disposition trust. Such powers and rights are personal and may not be exercised by a creditor or any other person.

MQDTA provides that no action may be brought for attachment against property subject to a qualified disposition, or to

avoid a qualified disposition unless the action is brought pursuant to the MUFTA. For claims after a qualified disposition, the creditor must show actual intent to defraud the creditor. A creditor claim is extinguished for a creditor existing at the time of a qualified disposition unless a claim is commenced with the later of

2 years after a qualified disposition, or 6 months after the person discovers or reasonably should have discovered the qualified disposition. For creditors existing after a qualified disposition, an action must be commenced within 2 years after the qualified disposition.

Recognize an Outstanding Educator

The MSCPA Awards, Education & Scholarships Committee is seeking nominations for the Outstanding Educator Award for 2014-2015.

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 Annette Pridgen, Committee Chairman.

Koerber Presents Program at National Conference

On June 19, 2014, Jim Koerber, CPA/ABV/CFF, CVA, CFE presented a program entitled "Personal Injury and Wrongful Death Economic Damage Calculations" to CPAs and consultants attending the National Association of Certified Valuators & Analysts' 2014 Annual Consultants' Conference, which was held at Encore at the Wynn Hotel in Las Vegas, Nevada.

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Which **Tablet** is Best for You?

By Will Fleenor, CPA, Ph.D., Member, K2 Enterprises

The iPad was introduced only 4 years ago, and last year, 217 million tablets were sold. That's a 51% increase over 2012. Even though 42% of American adults already own a tablet, IDC predicts that another 245 million tablets will be sold in 2014. The market is large and there are many good choices. Which one is right for you?

THE DECISION PROCESS

Some tablets are well suited for reading email and browsing web pages but not for watching movies or editing documents. Others are capable enough to replace a laptop or desktop. Are your needs basic, extensive, or somewhere in the middle? By answering the following questions, you will be well on your way to deciding which tablet best suits your needs:

- Which operating system do I want?
- What screen size is right for me?
- What hardware features are important to me?
- What do the reviewers say?

Which operating system do I want?

Your first decision – and it is a big one – should be about the operating system. The operating system determines the type of user interface (i.e., touch only, touch and mouse) and what software a tablet can run.

ANDROID TABLETS

Android tablets not only make up the majority of the market but they have the most Apps (software that is operated by touch and often only runs on tablets and

smartphones). As of June 2014, Google Play (the primary source of Android Apps) and the Apple Store (the only source of iOS Apps) claim to have about 1.2 million apps; however, there are many more Android apps available from additional Android App stores. One source claims that there are over 1 billion Android apps.

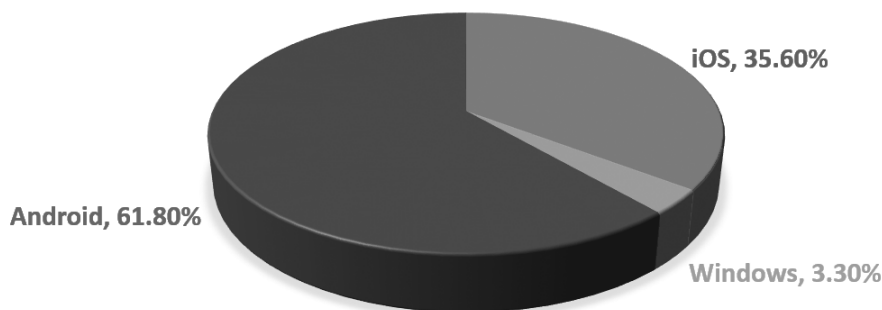
At first, the availability of more apps appeared to be an advantage for the Android operating system. Unfortunately it is a huge disadvantage for business users. With Windows tablets and Apple tablets, all the Apps have to come from the company store. Microsoft and Apple carefully vet apps before they are placed in the store to insure that they do not contain malware and work as advertised.

Android apps, on the other hand, can come from almost anywhere and apps that come from sources other than the Google Play store are not vetted by Google. As a result, we have seen numerous instances of malware on Android devices. According to Forbes, in 2013, Android malware accounted for 97% of the known mobile device malware. About 3% came from Nokia's axed Symbian platform. iPhone, BlackBerry, Palm, and Windows phones, all together, accounted for less than 1%.

This does not mean that business users should not buy Android tablets. It does mean that business users should be running third party antivirus software. There are numerous good products available including apps from Bitdefender,

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ANDROID LEADS THE WAY IN OPERATING SYSTEM MARKET SHARE FOR TABLETS WITH 61.8% OF THE MARKET IN THE 4TH QUARTER OF 2013



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BEST TABLET FOR YOU

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Avast!, McAfee, Kaspersky, and Norton.

The latest version of the Android operating system has all the whistles and bells that were once only available in the Apple world, like a voice powered voice assistant, find my phone, and the ability to wipe your phone remotely if it is lost or stolen. If you use Google Apps for Business instead of Microsoft Office, you will be pleased with the tight integration with the Android operating system.

iOS TABLETS (IPADS)

Apple started the tablet revolution in 2010 with the first iPad. Businesses are clearly the primary purchasers of the iPad with 91% of all 2013 4th quarter tablet activations being large corporate users. Because the majority of the iPad market is business users, it is well designed to meet the needs of businesses. It has a very secure operating system where the only significant instances of malware have been on iOS devices that were "jailbroken" to strip off controls. Some of the features

of the iPad that are much appreciated by businesses include:

- Highly secure operating system
- Strong mobile device management tools for IT professionals
- Internal storage that is encrypted by default and cannot be changed
- Largest selection of high-quality business apps
- High-quality hardware in an amazingly compact and attractive form factor
- Availability of Microsoft Office apps

There are some disadvantages to the iPad even for some Mac users. The apps on the iPad will not run on a Mac and vice versa. Windows 8.1 tablets run the full Windows 8.1 desktop operating system including the touch driven Windows 8 apps. Windows 8.1 makes it possible to learn just one operating system for both your tablet and desktop – and perhaps your phone. Many Mac users actually run Windows on their Macs to access corporate data and use corporate applications. Because iPads can't run Windows, some Mac users may find iOS based tablets less useful than Windows 8 tablets. The following are other

disadvantages of the iPad for business users:

- No mouse
- No USB port
- No Multitasking (only one app on the screen at a time)
- Lack of a file management system (Where is drive C: anyway?)
- Cost (pretty high for something that is only a tablet, not a laptop replacement)

WINDOWS TABLETS

As mentioned previously, Windows tablets are like iPads in that all apps have to come from the company store. Before an app even hits the Windows Store, Microsoft vets it to ensure that it works properly and does not contain malware.

Just like the Apple iOS, the Windows tablet operating systems (Windows 8.1 and Windows RT) have proved to be rock solid. However, unlike iOS and Android phones, the operating system cannot be jailbroken or rooted. Nokia calls the Windows RT platform "... the most secure mobile operating system in the world."

There are two different Windows

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BEST TABLET FOR YOU

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Microsoft Surface Pro 3



- Started shipping 6/20/2014
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- and more than a pound lighter than the 13.3 inch Mac-Book Air

tablet operating systems. The first is the Windows 8.1 desktop operating system; this is the same operating system you would install on an HP or Dell workstation computer. It supports touch

so apps have been developed for this operating system that work the same way apps do on iPads and Android tablets, meaning Windows 8.1 tablets can be used without a mouse or keyboard just like other tablets.

Windows 8.1 tablets can be replacements for laptops. With the release of the Microsoft Surface Pro 3 with a 12 inch screen, why would you want to have both a laptop and a tablet? These machines that can serve as both a laptop and tablet are referred to as “Hybrids” or “2-in-1s.” In addition to Microsoft, other companies, including Dell, Samsung, HP, ASUS, Lenovo and many others, sell 2-in-1 Windows 8.1 tablets.

The second Windows tablet operating system is called Windows RT. It looks and feels like the full Windows 8 operating system with the exception of the software it runs. Windows RT tablets will only run apps and those apps must be designed specifically for the Windows RT operating system. Windows RT devices will not run Windows 8 apps or traditional Windows software such as Excel and Word – although there are Word and Excel apps

for Windows RT.

The Windows RT operating system requires a less expensive processor that consumes less battery. The system was designed to run on small devices, like phones, and on tablets made to compete in the low end consumer market. These are not business machines unless all you intend to do with your tablet is read email and web pages.

Unlike the Apple iOS, the Windows tablet operating systems run on both Microsoft hardware and hardware from other manufacturers like HP, Dell, and Lenovo.

What screen size is right for me?

Tablet screen sizes range from 7 inches to 12 inches. The following are some considerations in deciding screen size:

- Higher screen resolution is more important with larger screens
- A 16:9 aspect ratio is much better for HD TV and movies
- A 4:3 aspect ratio, still used for many still cameras and is better for photo display

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BEST TABLET FOR YOU

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- Web pages generally easier to read with 4:3 aspect ratio
- Many TVs and data projectors come with 4:3 aspect ratio – if you plan on projecting images, consider your projector and screen size
- The bigger the screen, the bulkier and heavier the tablet

What hardware features are important to me?

Performance is rarely an issue with tablets (other than Windows 8 tablets) and the speed of the processor is not usually a choice the way it is in desktop PCs. So, don't worry about the processor; same is true for RAM.

Internal storage is another issue. If you use your tablet to store high definition photos and video, storage can fill up quickly. On tablets that have USB ports, you can use flash drives to supplement storage.

Even on Windows 8.1 tablets you may want to rethink how big the hard drive

needs to be. For security reasons, you want to carry as little sensitive information as possible; so the days of carrying out entire directories of files into the field, "just in case," should be long gone. Further, with the advent of Cloud services, we don't need to carry as much around with us on our mobile devices.

If you plan to do anything other than information consumption on your tablet, you will need a keyboard. Get a keyboard that has a good touch and feel and is backlit since your tablet is your away from the desk machine and you may often have poor lighting.

Battery life may be important if you travel for a living and often don't have the time or ability to recharge. As you might expect, smaller devices usually have longer battery lives. However, battery lives differ widely between tablets so you should take a look before purchasing. Replacing the battery in an iPad costs \$99 if it is not under warranty.

What do the reviewers say?

It is always a mistake to buy something you are not well versed in without

looking at the review comments. Read the comments of the people who gave the product 1 and 2 ratings so that you will know what the potential problems are before they become your problems. Another benefit of the product review sites is the list of features. Read through the list; probably lots of stuff listed that you never even considered or were aware of.

If possible find a local store that carries the tablets you are considering. Pick it up and see how it feels. Two pounds is a lot to hold up, continuously, which is what you will be doing, often, if you use your tablet to read books.

CONCLUSIONS

Start by considering your needs. What do you intend to use the tablet for? Consuming information like emails and Web pages or producing documents like you would on a laptop or desktop machine or something in between. Continue by matching up features with needs. Most users keep high end tablets more than 3 ½ years so it is important to make the right choice.

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