

2020-2021 MSCPA OFFICERS



Annette Pridgen, Pearl
CHAIRMAN



Ricky Bullock, Tupelo
VICE-CHAIRMAN/CHAIRMAN-ELECT



Melanie Hamel, Brandon
SECRETARY



Raleigh Cutrer, Ridgeland
TREASURER



Clyde Herring, Starkville
AT-LARGE BOARD MEMBER

Newly elected officers for the 2020-2021 MSCPA fiscal year are Annette Pridgen, Chairman; Ricky Bullock, Vice-Chairman/Chairman-Elect; Melanie Hamel, Secretary; and Raleigh Cutrer, Treasurer. Clyde Herring was elected to a three-year term as an at-large member of the Board of Governors. Officers were elected by the membership by way of electronic ballot.

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In memory of

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by

HADDOX REID EUBANK BETTS PLLC

Jackson

BRENT SAUNDERS

Ridgeland

by

THE KOERBER COMPANY, PA

Hattiesburg

2020-2021 Dues Can Be Paid Online

Members can pay dues online for MSCPA membership year July 1, 2020 through June 30, 2021. Go to www.ms-cpa.org and login with your email and password. Then go to the Pay Dues page (under Members) to pay your dues for 2020-2021. If you need to change your member level, please contact Stephanie Edwards, MSCPA Director of Finance, at 601-856-4244.

Firm admins can also print or pay your firm employees dues. Contact Jennie Truhett, jtruhett@ms-cpa.org to be added as a firm admin.

Dues notices will go in the mail in August to the members who have not yet paid online. Payment is due upon receipt of the statement. Dues not paid by October 1 are past due and must include a \$25.00 late fee. After October 1, members who have not paid their dues will no longer receive member benefits including discounts on CPE.

SAVE THE DATE

2021 Convention
June 22-27, 2021
Sandestin Golf and
Beach Resort
Destin, Florida



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by the
Mississippi Society of
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Treasurer
Raleigh Cutrer
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BRANDON

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Karen Moody
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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

MEGAN HAMMOND

Watkins, Ward and Stafford, PLLC
Columbus

JAMIE R. HENDRICKS

Southern Farm Bureau Life Insurance
Madison

BAXTER HOWELL

BKD, LLP
Jackson

JULIA NIEMEYER

Carr, Riggs & Ingram, LLC
Brandon

PAUL PARKS

AICPA
Oxford

BRITTNEY THARP

Alexander Winton & Associates
Olive Branch

Looking for a CPA?

Member Directory

Members have access to the Member Directory housed on the MSCPA website. We do not allow access to non-members or provide or sell the Directory. The Member Directory is under MEMBERS, and you must be logged-in for access. Once you click the Directory, you can look for a member by last name, email, or city, and hit search. Or leave blank and just hit search and scroll down. The members are listed in alphabetical order. Please review and update your member profile for current information and include areas of interest and expertise, birth dates,

certificate and other information that may be missing.

Find-A-CPA

The website also has a FIND A CPA option which non-members do have access to, but members must choose that feature in their profiles to appear. Members are encouraged to update their profiles for areas of expertise and practice and upload a headshot. A personal message can also be included. Anyone looking for a CPA to perform certain services can use the keyword filters and areas of expertise dropdown box to search.



Congratulations to Ken LeFoldt of Ridgeland for winning the Centennial anniversary diamond tennis bracelet! The raffle drawing was held at the conclusion of our virtual conference on June 18. Outgoing Chairman Donna Bruce would like to thank everyone who sold and purchased tickets to support the MSCPA Education Foundation. Ticket sales totaled \$6,300. Net proceeds of over \$5,400 will cover two scholarships for accounting students with excess helping to fund another.

Member News

Randy G. Pierce honored with 2020 Chief Justice Award

Mississippi Judicial College Executive Director Randy G. Pierce is this year's recipient of the Chief Justice Award. Supreme Court Chief Justice Mike Randolph presented the award on July 17 during a virtual meeting of the Mississippi Bar. The award, presented annually in July, recognizes individuals whose actions have significantly impacted the law, the administration of justice and the people of the State of Mississippi.



Pierce

for judges, court staff and clerks.

Pierce left the Supreme Court to become head of the Judicial College, which is located on the University of Mississippi campus in Oxford. Less than a year remained on his court term when he moved from the judiciary to academia. He served for more than seven years as a Justice of the Supreme Court.

Pierce was elected to the Supreme Court in November 2008 and took office on Jan. 5, 2009.

Before he was elected to the Supreme Court, he served as Chancellor of the 16th Chancery Court, which is made up of George, Greene and Jackson counties. Gov. Haley Barbour appointed him in February 2005 to a vacancy on the 16th Chancery.

Pierce gave up a leadership role in the Legislature to join the judiciary. He was elected to House of Representatives District 105 in 1999, two and a half years out of law school. He rose quickly to prominence, becoming chairman of the House Education Committee and of the Appropriations Subcommittee on Public Education.

He has been a champion of education throughout his career. Getting an education

changed the direction of his life. His first job out of high school was on an oil rig, where he worked as a galley hand, then a welder's helper.

Pierce grew up in Greene County. He graduated from Leakesville High School in 1982. He attended Jones County Junior College 1984-1985. He became a CPA after earning a Bachelor of Science degree in accounting from the University of Southern Mississippi in 1987 and first worked in public accounting at Hagaman, Roper, Haddox & Reid. He earned his Masters Degree in business administration from the USM Gulf Park Campus in 1992. He earned his Juris Doctor in 1997 from the University of Mississippi School of Law, and served as president of the Law School Student Body. He was admitted to the practice of law in April 1997.

While he was on the Supreme Court, Pierce became a prolific writer, not only of legal opinions. He jokes that his staff told him that he needed to find a hobby. He honed his skills as a novelist, writing in the evenings and in the wee hours. His first novel, *Pain Unforgiven*, was published in 2011. *Magnolia Mud* was published in 2014, and *The Peter Bay* in 2016. His fourth novel, *Missy*, will be released this fall.



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Meet Our Members

Legacy Spotlights

Brothers Rob and Lee King, born approximately 20 months apart, grew up in New Albany and graduated in accounting from Ole Miss. After graduation, both went into public accounting and became CPAs shortly thereafter. Rob is a shareholder in The Koerber Company, P.A. in Hattiesburg, and Lee is the CFO for Developmental Industries, Inc. in Corinth.

Rob King

For over 11 years, Rob has been with The Koerber Company, a niche practice providing forensic, litigation, and valuation services in Mississippi and surrounding



Rob King and family

states to attorneys, CPAs, and their clients. More specifically, Rob's client engagements consist of mergers and acquisitions and IRS compliance purposes and has involved courtroom testimony for shareholder disputes, marital dissolution, damage calculations related to lost profits, personal injury, wrongful death, and employment litigation, and other financial forensics. The nature of the niche services provided by The Koerber Company requires Rob to have additional credentialing beyond the CPA. Rob completed the requirements to be classified as Accredited in Business Valuation and Certified in Financial Forensics by the AICPA. Rob jokes that once you add letters past the CPA credential, a professional may become labeled for having "alphabet soup" behind one's name. Rob served on the Young CPA Board and is currently serving as the chair of the Business Valuation and Litigation Services Committee. He also received the 2016 MSCPA Rising Star award. Rob is a member of First Presbyterian Church in Hattiesburg where he serves as deacon and treasurer. Rob is married to Julianne, who is the Child Nutrition Director for the

Lamar County School District. Rob and Julianne have three children, Robert (7), Anne Bennett (4), and Virginia (1).

Lee King

Lee began his public accounting career at The Gillon Group in Natchez before moving back to north Mississippi to work for Nail McKinney in Tupelo and then Brawner Van Story & Co. in Corinth. Lee transitioned into industry in 2015, becoming the CFO for Developmental Industries, Inc. (DI). DI was founded in 1989 and is the largest dedicated roof seamer manufacturer in the world. DI is based in Corinth and has facilities in Phoenix, Arizona and Niagara Falls, Canada. Lee went back to school and graduated with his MBA from the University of North Alabama in 2016. In addition to his role as CFO, Lee currently serves on the Board of Directors for DI. Lee is also actively involved at the Danville Church of Christ and fulfills the role of treasurer. Lee is married to Ruth Ann, a speech-language pathologist and owner of King Speech-Language Therapy, LLC. Lee and Ruth Ann have two children, Emi Jane (6) and Henry (3), and they are expecting another boy in December.



Lee King and family

Upcoming Ethics Course

The Mississippi State Board of Public Accountancy requires that each CPA must have obtained and report online a minimum four CPE credit hours in Board approved Ethics, Professional Conduct, Public Accountancy Law and Regulations courses triennially - current period: July 1, 2019, through June 30, 2022. A minimum of one of these Ethics CPE credit hours must be in the subject of Public Accountancy Law and Regulations.

MSCPA can help you meet the requirement! Watch for CPE updates as more ethics course are added to our online catalog.

Ethics, Rules, and Regulations
Thursday, August 13, 2020
1:00pm – 4:30pm
Livestream & In Person in Ridgeland
Member Price: \$160

Message from Your President/CEO

It is my honor and privilege to serve as your President/CEO. Although I must admit that the last few months have been quite challenging. Leading an association of CPAs through a pandemic during tax season is something I never could have anticipated, imagined or believed. Our members also experienced flooding and F5 tornadoes. My staff and I have been tested, as have the membership.



Karen Moody
PRESIDENT/CEO

Our responsibility at the MSCPA is to do everything we can to help you. I have personally reached out to members and firms across the state to check on them and to offer assistance throughout the various disasters that fell on our State. We made it our mission to communicate only important and vetted resources and information as quickly as possible during the COVID-19 crisis and to ensure the Governor recognized the profession as an essential service. If you are not receiving our emails, please let us know. If you opted out of our email communications at some point, we hope that you will contact us to once again open up that line of communication to you. I also hope that you found the COVID RESOURCES page on our website beneficial as well. During the early days of the pandemic and the CARES Act legislation, we made the decision to offer a series of FREE vendor webinars to the members. We had almost 500 registrations throughout that process. I hope we made a difference for you. I am so appreciative of the calls and emails of thanks we have received and for my staff who stepped up to weather the storm.

I want to personally thank Donna Bruce and the Executive Committee and Board members for their help in addressing the crisis and its many effects. And to our MSCPA committees and other members whose assistance was so integral in navigating the rough spots, especially the Taxation Committee chaired by David Lynch, who answered my calls of help, even on Saturday or Sunday, and jumped into action. The Taxation Committee,

along with the Legislation Committee, have lead the charge and continue to pursue tax and other legislation affecting the profession.

One of the most perplexing problems for us and for you was the Department of Revenue's tax filing deadline. From the beginning we worked diligently to get the deadline extended, but we faced the State's fiscal year end issue, dwindling sales tax revenues and budget shortfalls, and a new administration that

had their hands full with State disasters and all things COVID. Ultimately, the outcome was favorable with 10 days to go. AMEN! And to Tom Walker, who not only served as our Secretary, but as a member of the Banking Committee, was my lifeline during the train wreck that was the PPP rollout. Thank you all.

Throughout the crisis and continuing today, my network of committee members, firms, and the AICPA, helped me to answer members' questions as expeditiously as possible. Many times there were no clear answers. This made me realize that a member community board would have been most beneficial for you to post your questions or share information to help each other. I am happy to announce that in late April the Board of Governors approved for us to pursue this project, and we are currently working with a vendor to go live soon. We hope our members will take advantage of this new member benefit – maybe just in time to tackle PPP loan forgiveness – together.

Before the pandemic, our Centennial chapter & other events were successful around the State. We had great turnouts and memorable times. Unfortunately, our world stopped turning. But we plan to continue these events when safe. So look out Tupelo, Oxford, and Natchez-- we are coming!

Our Chapters have thrived this year, and several continue to make progress. The East Central Chapter led by Pam Steverson, and the Gulf Coast Chapter led by Kim Banisch, made tremendous strides and are officially "reborn" and

active. Also Clyde Herring's efforts leading the North Central Chapter resulted in a great event at Mississippi State which culminated in a reception and a tour of the new Dora Rose Herring Accounting Suite. Unfortunately their CPE and baseball game event scheduled for late April had to be cancelled, but we will try again next year as this event was well received.

Although our annual Committee Day & Leadership Luncheon scheduled for early May were also cancelled, our committees have not missed a beat. Most have held virtual meetings, and some have already met multiple times. Our committees are essential to our livelihood, especially those who work tirelessly to organize our various conferences. Thank you. You can volunteer to be on a committee on our website or reach out to me.

I would like to address CPE, the backbone of our viability. Our CPE classes have been virtual via livestream since April, and all out of town courses were cancelled. COVID, the extended tax deadline, and the extended CPE reporting deadline have had a tremendous impact on what would have been our highest revenue producing months--May and June. We revised the CPE catalog many times as deadlines were extended. And we continue to make changes as legislation comes down and materials become available. We have added classes every day in the month of August this year to help members get their CPE hours with the extended State Board deadline. Our Governmental and Banking Conferences that are also in August, which are normally held at the Hilton, will be in-house this year with a livestream option available, as will the Not-for-Profit Conference and Mississippi Tax Institute in the fall. The Governmental Conference will also be a one-day event this year, rather than 2 days. However we have another 8-hour Governmental class scheduled the following week as well, so those needing 16 hours of Yellowbook CPE will be covered. The staff and I encourage you to take advantage of our August classes and conferences.

On a high note, we hope to open back

continued on page 4

MESSAGE FROM KAREN

continued from page 3

up in-person CPE here at the office but will closely monitor the situation and follow CDC guidelines and Executive Orders. The plan could include a limit on capacity. We have purchased hand sanitizing stations, face masks, and Ergon donated touchless thermometers. We are ready for you. We hope to be back on the road to Tupelo, Biloxi and Hattiesburg in late fall if feasible and safe. Those decisions will be made later. All classes and conferences held at the MSCPA facility through December will continue to be livestreamed as well.

One of the highlights of my job is working with our young CPAs. I am grateful for and amazed at their dedication to the Young CPA Network and the profession. I take pride in watching them take on leadership roles in the MSCPA and in their firms, businesses and in the community. President Shannon Adams, with Matthews Cutrer & Lindsay, and the YCPA Board have done an outstanding job this year. Congratulations! I look forward to working with Jack Kaler of

GranthamPoole next year as President. Thank you to the firms who see the importance of allowing their staff to contribute to our work here and their futures and to the future and livelihood of the MSCPA.

And to Donna personally, the Lord blessed me and the MSCPA with you this year. A Centennial year, a pandemic, and the heartbreak of putting together a spectacular convention that would not happen in the end--- all rolled together. Donna put so much thought into every event and every decision and always with the best interest of our members in mind. Attention to detail—that is Donna Bruce. She did not miss a Chapter event, no matter how busy she was. Sometimes this meant having her computer in her lap in the passenger seat and being on the road until ten o'clock at night visiting Chapters and firms throughout the State. And there was so much more behind the scenes. She handled this year with the utmost professionalism and always followed her heart. I learned from her. She made a difference for us all.

Again, I hope the MSCPA made a difference for you as well.

Chapter Dues

MSCPA chapter members are now able to pay for 2020-2021 dues by downloading the dues notice linked on each of our nine chapter webpages.

Renewal Period: July 1, 2020 - June 30, 2021

Chapter officers are meeting and planning CPE Lunch and Learns and other chapter events and will resume as soon as it is safe. Be on the lookout for upcoming event information. For chapter information including leadership, event details and photos, check out our chapter webpages at <https://www.ms-cpa.org/membership/chapters>.

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MS Back-to-Business Liability Assurance Act Signed by Governor

Legislation that will help protect businesses and healthcare providers against frivolous COVID-19-related claims was signed by Governor Reeves on July 8. A coalition of business groups spearheaded by BIPEC and MEC, of which MSCPA is a member, lead to pass what is known as the "Mississippi Back-to-Business Liability Assurance Act" in SB3049. This important act will preserve both justice and economic recovery in Mississippi by enacting reasonable safeguards against a potential surge of coronavirus lawsuits.

There are a growing number of COVID-19 related lawsuits across the United States. Some personal injury lawyers view individuals exposed to COVID-19 as a vast new pool of plaintiffs, and healthcare providers, businesses, non-profits, charitable, and religious organizations that aid in the response effort or provide essential services as defendants to cast blame. The first lawsuits targeting healthcare providers, employers, retailers, and other businesses have been filed. Many more are to come.

Derrick Easley, BIPEC President/CEO states, "It is good public policy to give our courts clear direction and to distinguish valid claims from meritless lawsuits in this

unprecedented time. Many of Mississippi's employers are concerned that they may not survive the pandemic and are dealing with a crisis through no fault of their own. They are doing everything possible to remain open to serve their customers. Legislative leaders are to be commended for taking this action."

BIPEC (Business and Industry Political Education Committee) is a nonprofit association comprised of individuals, trade associations and companies who unite to protect and advance free enterprise through research, education, and member action.

Below is a quick synopsis of what the legislation does.

Who is covered?

A **person is defined as someone** who attempts, in good faith, to follow applicable **public** health guidance.

What is the definition of a person?

Person means an individual, state, political subdivision, association, educational entity, for-profit or non-profit entity, religious organization, or charitable organization.

What is the definition of public health guidance?

Public health guidance means any written guidance related to the COVID-19 State of Emergency, issued by an executive agency or regulatory agency of the Federal government or an executive agency of the State of Mississippi.

Who is not covered?

Any defendant shown by clear and convincing evidence to have acted with actual malice or willful or intentional misconduct is not covered.

Who has liability protection?

Premises: This means any physical place serving a commercial, residential, educational, religious, governmental, cultural, charitable, or health care purpose.

Businesses: The bill protects businesses (essential and non-essential) through the definition of "person."

Product liability: The legislation provides protections to anyone that designs, manufactures, labels, sells, distributes, or donates personal protective equipment in response to COVID-19.

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MSCPA Advocacy Efforts Bring Results During the Pandemic

MSCPA continually works to protect the profession by advocating for favorable legislation and against bills and actions that are detrimental. The pandemic sent our efforts into overdrive as we fought on both the State and Federal levels to protect and ease the burdens on our members and their clients.

Essential Services

In the very early stages of COVID-19, MSCPA pushed for recognition of the accounting profession as an essential service in anticipation of a shelter-in-place order by sending the request to Governor Reeves on March 21. His subsequent Executive Order 1463 signed on March 24, stated "Essential Business or Operations means professional services including accounting services."

MDOR

MSCPA sent a letter to the Mississippi Department of Revenue (MDOR) in mid-March requesting an extension of time to file income tax returns that

coincides with the federal extension. The MSCPA Taxation Committee met with MDOR representatives multiple times before and after the initial May 15 deadline was announced, while our Legislation Committee and other members continued to reach out to State leadership and Legislators. Fiscal year end, budget restraints, declining tax revenue, along with State disasters and COVID-19 issues, presented obstacles for us and the new Administration. However, on May 6, MDOR revised the filing deadline to July 15. The Taxation Committee also holds an annual liaison meeting with the Department. MSCPA members are encouraged to submit topics and problems for consideration. The liaison group discusses, reviews and suggests possible solutions to these problems.

MS CARES Act Legislation

The Taxation Committee continued to be proactive with the need for Mississippi

legislative action due to changes on the Federal level in the CARES Act which could delay tax preparation next year if the issues of taxability of PPP loan forgiveness and deductibility were not addressed now. We were successful in drafting proposed amendments to HB1748 to fix the gross income/deduction issues created in SB2772 which established the small business grant program and improperly addressed these points to get them in line with Federal. The Governor signed the bill on June 30. Changes to the NOL carryback rules in the CARES Act could not be addressed at this time. Mississippi has not followed Federal law with regards to the carryback.

Federal

MSCPA worked with the AICPA and the American Society of Association Executives (ASAE) on relief and clarification requests to the Secretary of the Treasury and our Congressional delegation throughout the COVID crisis. Special thanks are extended to fellow CPA and MSCPA member, Congressman Steven Palazzo, who reached out to lend assistance. The CPA Society of Executives Association (CPA/SEA) is comprised of the executive directors/chief executive officers of each state society throughout the United States and its territories. Karen Moody reports that the organization has met virtually each week since March and continues to work together to address issues with Federal legislation, as well as, to address the difficulties and challenges that the pandemic has caused for each state society.

Advocacy Team

Special thanks to our committees and other members who came together during the last several months to work diligently to face COVID-19 issues and offer solutions and assistance that benefited all. The Taxation Committee was on the forefront and worked proactively with the Legislation Committee and President/CEO Karen Moody. Our lobbyist, Stephen Clay of the Clay Firm, was instrumental in making contacts, keeping us informed, and pushing our legislation through.

Contribute to the PAC

The MSCPA Political Action Committee (PAC) is people working together to improve our profession. Members support gives us the ability to better achieve our annual legislative agenda.

The MSCPA PAC is a non-partisan committee comprised of CPAs who uphold the political voice of the CPA profession. By combining financial resources, the PAC is able to leverage its impact for positive results. The MSCPA PAC pools members' contributions and contributes funds to friendly state legislators and candidates who support CPA and business interests and encourages and supports our own CPAs as political candidates.

The MSCPA's Legislation Committee closely monitors legislation and state agency proposals to determine their impact upon the profession.

Members can contribute to the PAC when paying annual dues, or members can contribute anytime by visiting www.ms-cpa.org/advocacy.

Contributions or gifts to the MSCPA are not deductible as charitable contributions for federal income tax purposes. Dues payments are deductible by members as an ordinary and necessary business expense. However, MSCPA has determined that 5% of your dues are attributable to lobbying activities and are non-deductible.

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Governor Reeves Announces **Department of Revenue Appointment**

Governor Tate Reeves announced Chris Graham as his appointment for Commissioner of the Mississippi Department of Revenue (DOR). Chris has a proven history of fighting for our state and handling complex administrative and accounting battles—having served in offices from the Mississippi Legislative Budget Office and Mississippi Ethics Commission to 17 years of legal experience as an attorney.



Graham

Ethics Commission as Assistant Director and Counsel from 2007 to 2009 and 2012 to 2017.

Graham also has 17 years of extensive experience as an attorney, handling a range of issues from investigations, to preparation of administrative decisions, to training for public servants, and more. He began his legal career in 2001 to 2002 as an Associate Attorney at Wise Carter Child & Caraway, P.A. Advancing quickly, he served as Associate/Partner at Ott & Purdy, P.A./Heilmann Kennedy Graham, P.A. from 2002 to 2007. Serving as Partner at Heilman Law Group, P.A. from 2009 to 2012, Graham acted as lead counsel in multiple complex administrative actions challenging audits and recoupment requests

by Medicare, Medicaid, and the Mississippi State Tax Commission.

Graham's appointment comes after Herb Frierson's resignation on June 30. Frierson served four years as revenue commissioner and retired after a 42-year career in state government.

"He was a pretty good coach, a great legislator, excellent Commissioner, and an even better friend," Reeves said Wednesday on Twitter. "Enjoy your well-deserved downtime, Herb!"

Frierson, of Poplarville, is a former member of the Mississippi House of Representatives where he served District 106 from 1992 until June of 2016. He was then appointed by Governor Phil Bryant to serve as the Commissioner of the Department of Revenue.

"Chris has been a true servant to Mississippi for many years, dedicated to ensuring the stability and growth of our great state. I am honored that he will take on this critical role to support the vitality of state and local government services for the people of Mississippi," said Governor Tate Reeves. "The success of this Department is crucial to the survival and strength of Mississippi, which has become even more evident during this pandemic as we continue working to protect our people from the harsh burdens. I am confident that Chris will lead this Department in the right direction to weather this storm and all future storms."

"I am humbled to be appointed Commissioner to a department that can make a huge difference in the lives of those who call Mississippi home," said Commissioner Chris Graham. "I look forward to working with Governor Reeves and the hardworking men and women at the Department to create a brighter future for Mississippi."

Chris Graham has a long history of serving the people of Mississippi, most recently as Senate Budget Officer for the Mississippi Legislative Budget Office (LBO). Before joining LBO, Graham played an integral role on the Mississippi

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Centennial Year in Review

Our Centennial year was off to a great start as we celebrated and networked across the state before the pandemic halted our plans and efforts. We are looking forward to continuing our celebration as soon as it is safe!



East Central Chapter Visit



Day of Service



Christmas Event



Gulf Coast Chapter Visit



Day of Service



Meet the Firms Events



North Central Chapter Visit



Southeast Chapter Visit



Christmas Event



Delta Chapter Visit



Day of Service



Christmas Event



Central Chapter Visit



CPA License Presentation Ceremony

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Lisa Parker
Senior Project Manager
at GASB

WHO SHOULD ATTEND

- CPAs working in federal, state or local government
- Public practitioners with governmental clients
- Auditors and accounting professionals who need to be aware of emerging developments

CONFERENCE TOPICS

- GASB Update
- Update from the Mississippi Office of the State Auditor
- Subrecipient Monitoring: An In-Depth Look for Mississippi
- Navigating Compliance: From the CARES Act to the Compliance Supplement

See www.ms-cpa.org for complete agenda

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MSCPA BANKING & FINANCE CONFERENCE

MONDAY
AUG. 24, 2020

IN-PERSON AND
LIVESTREAM
FROM THE MSCPA TRAINING CENTER
IN RIDGELAND

Agenda

8:30am – 10:00am

Accounting and Tax Update, Lance Davis, BKD

10:00am – 10:15am

Morning Break

10:15am – 11:45am

The Heavy Price of the Coronavirus,
Dudley Carter, Vining Sparks

11:45am – 12:30pm

Lunch Break

12:30pm – 2:00pm

**Asset Liability Management in a Pandemic
Environment**, Jeff Fair, American Planning
Corporation

2:05pm – 2:50pm

Regulatory Update, Matt Akins and Sean McNichol,
MS Department of Banking & Consumer Finance

2:55pm – 3:40pm

Managing Credit Risk in the Current Environment
Jimmy DeVane, First National Bankers Bank

3:45pm – 4:30pm

**Technology Update: Securing Information
During COVID-19**, Ledale Reynolds,
The Citizens Bank of Philadelphia

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top regulators, engage in discussions with bank leaders
and firm partners and prepare for the year ahead.

WHO SHOULD ATTEND

Public practitioners with
banks & savings institution
clients, preparers and/or
auditors of financial
statements, financial
executives working in both
large and small institutions,
as well as regulators,
controllers, and CFOs.

CREDITS

8

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AGRICULTURE & FARM ACTIVITIES CONFERENCE

THURS DAY
AUG. 27,
2020

LIVESTREAM

FROM THE MSCPA TRAINING CENTER
IN RIDGELAND

ABOUT THIS CONFERENCE

This year's Ag Conference give tax professionals a forum to discuss tax reform and economic recovery issues affecting their agriculture and farm activates clients. We will focus on the Coronavirus Aid, Relief and Economic Security (CARES) Act, and their effects on taxation for agricultural producers and processors.

CREDITS: 8

COST: \$215

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CARES Act, Tax Cuts and Jobs Act, and Farm Taxation

Learning Objectives

At the end of this session you will be able to:

- Recognize key tax planning opportunities embedded in tax reform for agricultural producers and processors
- Describe when an activity rises to the level of a trade or business for the Section 199A Qualified Business Income deduction, Excess Business Loss and business interest expense limitations
- Demonstrate common ownership for purposes of aggregation and deemed trade or business status for the QBI deduction
- Identify costs qualifying for debt forgiveness under the Paycheck Protection Program
- Recognize opportunities for Net Operating Loss and Excess Business Loss changes in the CARES Act
- Identify other opportunities to enhance taxpayer cash flow due to 2020 COVID-19 developments

Course Highlights:

- An in-depth discussion of the deduction for qualified business income under Section 199A, and how producers might restructure for additional advantages
- Revisit examples of gross receipts limitations and application to related parties for purposes of determining exemption from complex accounting methods and limitations
- Application of bonus depreciation in applying Sec. 754 elections in partnerships
- Understand how FSA planning affects the entity selection process
- Hear about tax reform provisions that remain unknown and that will require guidance from the IRS
- Review of the Paycheck Protection Program loan origination, spending and forgiveness for the self-employed farmer and farmer with payroll

Keynote: Paul Neiffer



Neiffer

Paul Neiffer, a tax principal with Clifton Larson Allen in Washington State, is an Agribusiness and business advisor specializing in income taxation and accounting services related to farmers and processors. Paul obtained his CPA certificate in 1984. He is a member and past-chair of the Farm Financial Standards Council and authors a monthly column for Top Producer magazine called "The Farm CPA". Paul has written articles for the Farm Journal Media companies and maintains a blog on www.agweb.com called the "The Farm CPA". This blog is also accessible at www.farmcpatoday.com. Paul has presented numerous talks

on various tax and accounting subjects including many related to farm taxation and management. Paul was instrumental in the Congressional discussions that resulted in the "grain glitch fix" in early 2018, after the enactment of the Tax Cuts and Jobs Act. Paul is the chair of the AICPA Ag Conference committee.

UPCOMING CPE

BEGIN	DAY	NEW	COURSE TITLE	CITY	LOCATION	LIVESTREAM	AICPA	MEM	NON MEM	CPE HRS	RECOM'D CATEGORY
Aug 4	T		Reviewing Pass-Through Tax Returns: What Are Your Missing?	Ridgeland	MSCPA Center			280	350	8	Tax
Aug 5	W		S Corporations: Key Issues, Compliance, and Tax Strategies	Ridgeland	MSCPA Center			280	350	8	Tax
Aug 6	Th		Employer's Handbook: Legal, Tax, and Health Care Issues	Ridgeland	MSCPA Center			280	350	8	Gen/5 Tax/3
Aug 7	F		Surgent's Comprehensive Guide to Tax Depreciation, Expensing,	Ridgeland	MSCPA Center			280	350	8	Tax
Aug 10	M		Securing a Comfortable Retirement in the Age of Spending	Ridgeland	MSCPA Center			280	350	8	Tax
Aug 11	T		Reviewing Individual Tax Returns: What Are You Missing?	Ridgeland	MSCPA Center			160	200	4	Tax
Aug 11	T		CARES Act and Its Implications	Ridgeland	MSCPA Center			160	200	4	Tax
Aug 13	Th		The Quest for Buried Treasures	Ridgeland	MSCPA Center			160	200	4	A&A
Aug 13	Th		Ethics, Rules, and Regulations	Ridgeland	MSCPA Center			160	200	4	Ethics
Aug 14	F		Governmental Accounting and Auditing Conference	Ridgeland	MSCPA Center			175	275	8	A&A/YB
Aug 17	M		Governmental Accounting and Auditing Update	Ridgeland	MSCPA Center		30	280	350	8	A&A
Aug 18	T		Best Practices for Payroll Taxes and 1099 Issues	Ridgeland	MSCPA Center		30	280	350	8	Tax
Aug 19	W		The Top Five Issues in Dealing with LLCs and Partnerships	Ridgeland	MSCPA Center			160	200	4	Tax
Aug 19	W		Maximizing Your Social Security Benefits	Ridgeland	MSCPA Center			160	200	4	Tax
Aug 20	Th	New	Auditing Deficiencies in Peer Reviews: Focus on Engagement Quality	Ridgeland	MSCPA Center			160	200	4	A&A
Aug 20	Th		Financial Statement Disclosures: A Guide for Small- and Medium-Size	Ridgeland	MSCPA Center			160	200	4	A&A
Aug 21	F		Current Developments and Best Practices for Today's CFOs and Cont	Ridgeland	MSCPA Center			280	350	8	A&A
Aug 24	M		Banking and Finance Conference	Ridgeland	MSCPA Center			200	275	8	Gen
Aug 25	T		FASB Update for Small- and Medium-Sized Businesses: A Practical	Ridgeland	MSCPA Center			280	350	8	A&A
Aug 26	W		The Year's Best Income Tax, Estate Tax, and Financial-Planning Ideas	Ridgeland	MSCPA Center			280	350	8	Tax
Aug 27	Th		Agriculture and Farm Activities Conference	Ridgeland	MSCPA Center			215	215	8	Gen
Aug 28	F		Business Law Essentials for Practitioners and Controllers	Ridgeland	MSCPA Center			280	350	8	Gen
Sep 22	T		Risk, Cost, and Cash Management for Controllers	Ridgeland	MSCPA Center			160	200	4	Gen
Sep 22	T		The Changing Role of the Controller	Ridgeland	MSCPA Center			160	200	4	Gen
Sep 23	W		Lean Accounting and Management: Saving Money	Ridgeland	MSCPA Center			160	200	4	A&A
Sep 23	W		Change the Way You Work: Success as a Virtual CFO	Ridgeland	MSCPA Center			160	200	4	Gen
Sep 24	Th		Health Care Services Conference	Ridgeland	MSCPA Center			215	215	8	Gen
Sep 28	M		Audits of 401(k) Plans	Ridgeland	MSCPA Center		30	280	350	8	A&A
Sep 29	T		Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes	Ridgeland	MSCPA Center		30	280	350	8	A&A
Sep 30	W		Annual Update and Practice Issues for Preparation, Compilation, and	Ridgeland	MSCPA Center		30	280	350	8	A&A
Oct 22	Th		Industry Conference	Ridgeland	MSCPA Center			180	255	8	Gen
Oct 26	M		S Corporations: Key Issues, Compliance, and Tax Strategies	Ridgeland	MSCPA Center		30	280	350	8	Tax
Oct 27-28	T/W		1040 Tax Return Workshop	Ridgeland	MSCPA Center		60	395	545	16	Tax
Oct 29	Th		Not-for-Profit Conference	Ridgeland	MSCPA Center			125	125	8	Gen
Oct 30	F		Accounting Education Conference	Ridgeland	MSCPA Center			100	100	8	Gen
Nov 11	W		AICPA's Annual Federal Tax Update	Tupelo	BancorpSouth Conf.		30	280	350	8	Tax
Nov 11	W	New	Auditing Deficiencies in Peer Reviews: Focus on Engagement Quality	Tupelo	BancorpSouth Conf.			160	200	4	A&A
Nov 11	W		Financial Statement Disclosures: A Guide for Small/ Med Businesses	Tupelo	BancorpSouth Conf.			160	200	4	A&A
Nov 12	Th		The Year's Best Income Tax, Estate Tax, and Financial-Planning	Tupelo	BancorpSouth Conf.			280	350	8	Tax
Nov 12	Th		Current Developments and Best Practices for CFOs & Controllers	Tupelo	BancorpSouth Conf.			280	350	8	A&A
Nov 16	M		AICPA's Federal Tax Update	Hattiesburg	Trent Lott Center		30	280	350	8	Tax
Nov 16	M		Business Law Essentials for Practitioners and Controllers	Hattiesburg	Trent Lott Center			280	350	8	Gen
Nov 17	T		Governmental Accounting and Auditing Update	Hattiesburg	Trent Lott Center		30	280	350	8	A&A/YB
Nov 17	T		The Year's Best Income Tax, Estate Tax, and Financial-Planning	Hattiesburg	Trent Lott Center			280	350	8	Tax
Nov 19	Th		Business Valuation and Litigation Services Conference	Ridgeland	MSCPA Center			185	260	8	Gen
Nov 20	F		Getting Ready for Busy Season: Key Changes Every Tax Practitioner	Oxford	Oxford Conf.			160	200	4	Tax
Nov 20	F		Surgent's Essential Depreciation and Expensing Update	Oxford	Oxford Conf.			160	200	4	Tax
Dec 2-3	W/Th		Mississippi Tax Institute	Ridgeland	MSCPA Center			200	200	12	Tax
Dec 10	Th		The Quest for Buried Treasures	Biloxi	Golden Nugget			160	200	4	A&A
Dec 10	Th		Ethics, Rules, and Regulations	Biloxi	Golden Nugget			160	200	4	Ethics
Dec 10	Th		AICPA's Federal Tax Update	Biloxi	Golden Nugget		30	280	350	8	Tax
Dec 11	F		S Corporations: Key Issues, Compliance, and Tax Strategies	Biloxi	Golden Nugget		30	280	350	8	Tax
Dec 11	F		Advanced Controller and CFO Skills	Biloxi	Golden Nugget		30	280	350	8	A&A
Dec 16	W		AICPA's Federal Tax Update	Ridgeland	MSCPA Center		30	280	350	8	Tax

ANNUAL HEALTHCARE SERVICES CONFERENCE

THURSDAY
SEPT. 24, 2020

LIVESTREAM

from the MSCPA Training Center in Ridgeland

This event is designed to meet the specific interests of CPAs and financial professionals who provide services to hospitals, physician practices, and long-term care facilities.

CREDITS: 8

COST: \$215

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CONFERENCE TOPICS

- HFMA National Update
- COVID-19 Hot Topics
- Medicaid Update
- Mississippi Telehealth
- Mississippi Hospital Association Update
- Health Care Fraud

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