

Jon C. Turner

PUBLIC SERVICE AWARD WINNER

Jon C. Turner of Jackson has been selected the 2013 MSCPA Public Service Award Winner and will be recognized during the Annual Business Meeting Saturday, June 22 at the Sandestin Golf & Beach Resort.

Jon serves on the boards of the Mississippi Economic Council (MEC) and the Lefleur East Foundation, and recently completed two terms on the board of the Community Foundation of Greater Jackson, where he chaired the Finance Committee. He has served as president of the Jackson Academy Board of Trustees and on the boards of directors of Christ United Methodist Church and the YMCA of Metropolitan Jackson. Jon served on the Partnerships committee, and currently serves on the Business Organizations study group of the Secretary of State's Policy and Research Division. Jon is a graduate of MEC's Leadership Mississippi program. He is an active



member of the Rotary Club of North Jackson, where he has served on its board, and is a Paul Harris Fellow.

Jon is a past president of the National Ole Miss Alumni Association and is a member of the University of Mississippi Foundation Board of Directors where he chairs its audit committee.

He also serves on the university's E. H. Patterson School of Accountancy Professional Advisory Council. He has served three terms as an appointed member of the Inter-Alumni Council for Mississippi Institutions of Higher Learning, which provides a unified voice for Mississippi's eight public universities

Jon has been active as an advisor and mentor to his college fraternal organization, Kappa Alpha Order, and awarded the Knight Commander's Accolade" by the group's national organization, honored as "Alumnus of the

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Patricia P. Munn

OUTSTANDING EDUCATOR

Patricia P. Munn of the University of Southern Mississippi has been named the 2013 MSCPA Outstanding Educator and will be recognized during the Business Meeting at the Annual Convention at the Sandestin Golf & Beach Resort on Saturday, June 22.

Ms. Munn has been an Instructor of Accounting at USM since 1986. She taught accounting at Jones County Junior



College from 1985-86, and was a part-time instructor of accounting at USM from January 1985 until May of 1985. She was an Instructor in USM's English Language Institute from 1978 to 1983.

She received her BA in Spanish & English from Mississippi College in 1967, an MA in Spanish Education from the University of South Carolina, Columbus,

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IN MEMORIAM

GERALD PILTZ
Biloxi

Died May 24, 2013

MSCPA President 1960-61

Dues Notices In The Mail This Month

Dues notices for fiscal year 2013-2014 go in the mail in late June to the 2600 members of the Society. The dues rates include no increase over the year just ending.

Dues are payable upon receipt of the statement and members may choose to pay by credit card. A copy of the 2013-2014 dues statement will be posted to the Society's website (www.ms-cpa.org) so members may download a copy.

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PHONE: (601) 856-4244
FAX: (601) 856-8255
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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: Moses Caswell Ard, Luther Andrew Dews (Associate Member), Lauren Posey Different, Hilary Ann Eisbrenner, Laura Elizabeth Evans, Tommy E. Hurtt, Thomas Wesley Jenkins (Associate Member), David A. Maatallah (Associate Member), William Jabe Mills, Elizabeth Ann Rayborn, Sara Jean Schumacher, and Mitchell Aaron Taylor.

Now completing the membership process are:

Denise Ann Autin was born in New Orleans and attended Nicholls State University and the University of New Orleans where she earned a BS in Accounting. She is a Sole Proprietor in Diamondhead.

Peyton Cole Cavin was born in Natchez and received a BSBA in Accounting from Mississippi College. He is a Staff CPA with Silas Simmons, LLP in Natchez.

Mary Maxwell Dennis was born in Jackson and received her Bachelor of

Accountancy, Master of Taxation and Juris Doctorate from the University of Mississippi. She is an Accountant with Nicholson & Company, PLLC in Gulfport.

Melody DeBus Francez was born in Crowley, Louisiana and received her BS in Accounting from the University of Louisiana at Lafayette. She is a Tax Accountant with Silas Simmons LLP in Natchez.

Derrick Jerome Garner was born in Jackson and received his Accounting degree from Mississippi College and MBA from Delta State University. He is an Accountant/Auditor with the Mississippi Gaming Commission in Jackson.

Adam Everette Haywood was born in Hoover, Alabama and attended Millsaps College receiving a BBA in Accounting and a Masters of Accountancy. He is an Audit Associate with KPMG LLP in Jackson.

Edward E. Hollowell was born in Water Valley and received his BS in Accountancy from the University of Mississippi. He is the President of Ed Hollowell, CPA, PA in Raymond.

Mark Allan Knight was born in Jackson and received a Bachelor of Industrial Design from Auburn University and MBA in Accounting from Mississippi College. He is a Partner with Watkins & Company, CPAs, Ltd., in Flowood.

Amy Lynn McKinney was born in Tupelo and received her Bachelor of Arts from the University of Mississippi and Master of Business Administration from Mississippi College. She is Accounting Manager with Mid South Rehab Services in Ridgeland.

PATRICIA MUNN

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in 1976, and the MPA from USM in Accounting in 1986.

Ms. Munn passed the CPA Exam on the first sitting in May of 1985 and earned the Silver Medal.

She has taught Accounting Internship, Introduction to Financial Accounting, Managerial Accounting, and Intermediate Accounting I.

She served as the Faculty Advisor for Beta Apha Psi from 1986 to 2009. Among honors and awards, she was a Finalist for the Greene Excellence in Teaching Award in the College of Business in 2011; received the USM Department of Athletics Outstanding Instructor Award in appreciation for commitment to the academic well-being of students in that department; received the Aubrey K. and Ella Ginn Lucas Award for Excellence in Teaching for the College of Business at USM; received an Outstanding Faculty Award from the Athletic Department in 2006; and was the Conference USM Outstanding Faculty Award winner in 2003, chosen by USM athletes.

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Reducing Fraud With Technology

by Thomas G. Stephens, Jr., CPA.CITP

INTRODUCTION

The statistics are everywhere and they are startling – fraud continues to run at epidemic levels, not only in the United States, but also across virtually all countries. In fact, according to the Association of Certified Fraud Examiners 2012 Report to the Nations on Occupational Fraud and Abuse, the typical organization loses approximately 5% of its gross revenues each year due to fraud, with the median loss pegged at \$140,000. However, this need not be the case, because you already own some very effective tools for preventing and detecting fraud and they reside on your computer. In this article, I will provide some guidance for using tools that you already own – namely Microsoft Office Excel and Access – to help you detect fraud and to reclaim some of your profits that may be walking out the back door.

UNCOVERING FINANCIAL STATEMENT FRAUD

One of the more expensive types of frauds committed is that of financial statement fraud. These frauds can be committed using any number of techniques, including recording fraudulent journal entries. Common characteristics of fraudulent journal entries include those in round dollar amounts and those entered on weekends. In the example shown in Figure 1, selected fields from the Journal table have been extracted into an Excel Table from a company's accounting database. Two calculated fields are used to identify transactions in round dollar amounts and those transactions entered on Saturday or Sunday. After creating the formulas, the results can be filtered to identify specific transactions of interest.

Note the formulas used to identify transactions of interest in Figure 1. One formula uses the WEEKDAY function to identify the day of the week that the journal entry was recorded. Transactions entered on Saturday or Sunday evaluate to "7" and "1" respectively. The other formula uses the MOD function to calculate the remainder of the debit amount divided by 1,000. Transactions entered in even \$1,000 amounts generate a result of "0."

FINDING DUPLICATE PAYMENTS

Another way that fraudsters may commit a billing scheme fraud is to make multiple payments on a valid invoice.

	A	B	C	D	E	F	G	H	I
	TimeCreated	TxnNumber	TxnDate	JournalDebitLineAccountRefFullName	JournalDebitLineAmount	JournalDebitLineMemo	JournalDebitLineEntityRefFullName	DOW	MOD
2	12/15/2007 4:42	1307	12/31/2011	Capital Leases	25,000.00	Lease Telecom Lines		7.00	-
3	12/15/2007 4:23	1308	12/31/2011	Capital Leases	60,000.00	Lease Telecom Lines		7.00	-
4	12/15/2007 4:44	1309	12/31/2011	Opening Bal Equity	1,603.00	Opening Balance Adjustment - h	Overhead	7.00	603.00
5	12/15/2007 6:29	1314	12/31/2011	Opening Bal Equity	40,203.88	To record accumulated deprecie	Overhead	7.00	203.88
6	8/18/2007 4:42	1371	12/31/2011	Opening Bal Equity	18,470.43	To clear OBE - to complete setup	Overhead	2.00	470.43
7	12/15/2007 3:37	1285	12/31/2011	Checking	27,874.62	Opening Balance - Bank Balance	Overhead	7.00	874.62
8	12/15/2007 3:37	1285	12/31/2011	Savings	15,600.00	Opening Balance - Bank Balance	Overhead	7.00	600.00

Figure 1 - Identifying Suspicious Journal Entries

Generally, when a legitimate vendor receives a duplicate payment, the vendor notifies the customer and asks how the duplicate payment is to be handled. In these cases, the person committing the fraud will request a refund and then intercept and negotiate the refund check. Identifying and investigating duplicate payments becomes an important part of the fraud prevention and detection process.

Microsoft Access has a query wizard for identifying duplicate values in a field or across multiple fields. From a fraud detection standpoint, this feature can be very effective in identifying potential duplicate transactions, such as duplicate payments of the same invoice. To begin the process, select Create, Query Wizard from the ribbon. In the New Query dialog

box, select Duplicate Query Wizard and then click OK, as shown in Figure 2.

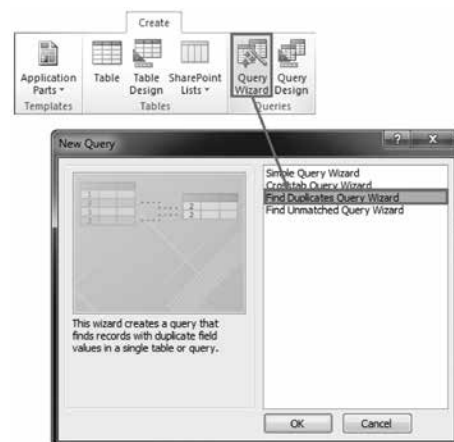


Figure 2 – Find Duplicates Query Wizard in Microsoft Access

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JON TURNER

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Year" by the active chapter and inducted into the statewide Province Court of Honor.

For more than 35 years, Jon has provided clients audit, tax and advisory services as well as expert consultation on merger and acquisition efforts, loan negotiations and business succession planning for multiple industries. In addition, Jon served as managing partner of BKD's Mississippi practice and a predecessor CPA firm Smith, Turner & Reeves, PA for a combined 20 years.

A native of Belzoni, Jon began his career with Peat, Marwick Mitchell & Co. (now KPMG, LLP) in 1978 and after joining a small local firm in 1981 helped lead its growth into one of the three largest firms in Mississippi. In 2008, he guided the merger of the three Mississippi CPA firms Smith, Turner & Reeves, PA, Shearer Taylor & Co. and Johnson,

Bruce & Host with BKD, LLP, one of the nation's twelve largest CPA firms with offices in 14 states and 30 cities.

He is a member of the American Institute of Certified Public Accountants and its Management Consulting Services Division. He has served on the Accounting & Auditing Committee and currently is a member of the Long Range Planning Committee of the Mississippi Society of Certified Public Accountants. He is an active member of the Mississippi chapter of Healthcare Financial Management Association (HFMA).

Jon is a 1978 graduate of the University of Mississippi, Oxford, with a B.B.A. degree.

Jon and his wife, the former Pam Mills of Greenville, have two grown, married daughters Raney-Mills and Mary-Crosby.

Members of the 2013 MSCPA Public Service Award Committee are Bill Taylor, Water Valley, Chairman; Stephanie Palmertree, Jackson; and Keith Evans, Meridian.

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REDUCING FRAUD

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Next, select the source data to query. Once the data source has been chosen, select the field or fields containing possible duplicate values, and then select any additional fields to be displayed in the query results. In this case, select Name and Amount as the fields that contain the possible duplicates, and then choose to display all fields in the results. Finally, name the query for future recall and click Finish to view the results, as shown in Figure 3.

USING THE ACTIVEDATA ADD-IN

Duplicate Checks						
Name	Amount	ID	Type	Date	Num	
Bank of Anycity	244.13	114	Check	10/22/2007	298	
Bank of Anycity	550.00	119	Check	10/28/2007	296	
Bank of Anycity	244.13	147	Check	11/22/2007	299	
Bank of Anycity	550.00	153	Check	11/28/2007	297	
C.U. Electric	250.00	122	Bill Pmt - Check	10/31/2007	225	
C.U. Electric	250.00	132	Bill Pmt - Check	11/07/2007	231	
Cal Gas & Electric	122.68	30	Bill Pmt - Check	02/03/2007	131	
Cal Gas & Electric	122.68	87	Bill Pmt - Check	09/05/2007	186	
Custom Kitchens of Bays	3,076.32	73	Bill Pmt - Check	05/23/2007	162	
Custom Kitchens of Bays	3,076.32	80	Bill Pmt - Check	06/27/2007	169	
East Bayshore Auto Mall	532.97	1	Bill Pmt - Check	01/11/2006	100	
East Bayshore Auto Mall	532.97	3	Bill Pmt - Check	02/11/2006	103	
East Bayshore Auto Mall	532.97	4	Bill Pmt - Check	03/11/2006	104	
East Bayshore Auto Mall	532.97	5	Bill Pmt - Check	04/12/2006	105	

Figure 3 – Duplicate Payments Identified with Access Query

FOR EXCEL

ActiveData is an add-in for Excel that uses pre-defined automated processes to overcome the general lack of user knowledge and skill required to perform sophisticated fraud analysis in Excel. Priced at \$249 per user, most potential users of ActiveData will not find the acquisition cost to be a barrier to obtaining the functionality embedded in this tool.

For example, ActiveData can be used to stratify data easily. Stratifying data is an effective technique for identifying areas of risk. Select Strata from the ActiveData tab, define the stratification bands, and then click Stratify. Click Finished to write the results along with a chart to a new sheet in the workbook, as shown in Figure 4. In this case, though 55.89% of all transactions are below \$1,000, 91.67% of the financial risk is borne by transactions in the \$1,000 to \$20,000 strata.

PERFORMING A BENFORD'S LAW TEST WITH ACTIVE DATA

Benford's Law is a

Strata #	>=	<	Count	% of Total	OrderAmount	% of Total
1.00	-	1,000.00	1,225	55.89	340,281.08	8.33
2.00	1,000.00	20,000.00	967	44.11	3,743,384.26	91.67
< exceptions			0	0.00	0.00	0.00
>= exceptions			0	0.00	0.00	0.00
Totals			2,192	100.00	4,083,665.34	100.00

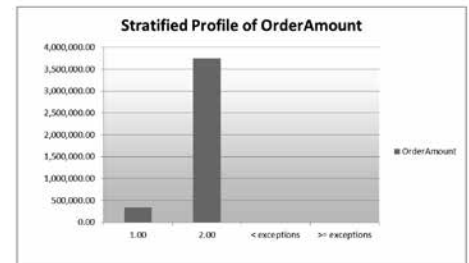


Figure 4 – Stratification Results and Chart in ActiveData

powerful tool in detecting fraud because it allows examiners to test numbers against recognized norms. In doing so, significant deviations from these expected values can be investigated to determine if there is evidence of fraud. Benford's Law is especially useful at identifying bogus transactions and at spotting transactions manipulated to avoid authorization and approval. For accountants and auditors faced with the suspicion of bogus or illegal transactions entered by employees, Benford's Law provides an excellent means of highlighting transactions that do

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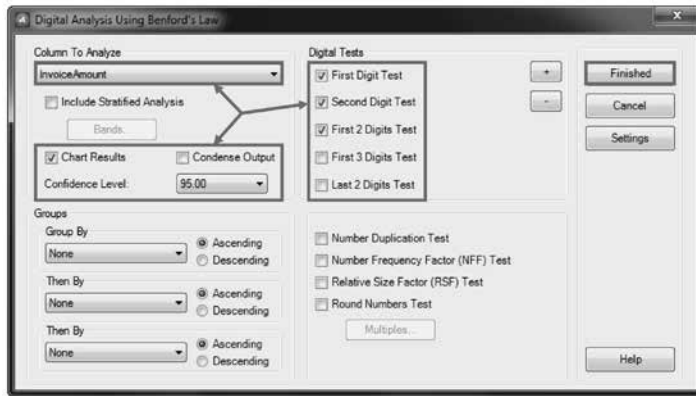


Figure 5 – Setting Options for Benford's Analysis in ActiveData

not fit expected norms.

ActiveData provides an automated process for applying Benford's Law. Begin the analysis by selecting ActiveData, Digital Analysis to open the Digital Analysis Using Benford's Law dialog box.

In the dialog box, select InvoiceAmount as the Column to Analyze and set the Confidence Level to 95.00%. Check Chart Results, First Digit Test, Second Digit Test, and First 2 Digits Test, as shown in Figure 5. Click Finished, and ActiveData will complete and display the analysis on a new worksheet. The results of the First Digit Analysis are displayed in Figure 6.

Note that "8" and "9" are significantly oversampled, as indicated by the magnitude of the Z Statistic. An

examination of the results of the First 2 Digits Test (not shown) indicates that "83," "88," "95," and "97" are significantly oversampled. The auditor should concentrate his examination on those transactions whose invoice amounts begin with the oversampled numbers.

SUMMARY

Far from an exhaustive listing of all the ways you can use desktop technology to

identify potential instances of fraud, the three examples presented above – 1) identifying potentially fraudulent journal entries with Excel, 2) testing for duplicate payments with Access, and 3) using Benford's Law to identify potentially fraudulent transactions – should be "eye-openers" with respect to how we can use technology to curtail fraud. Remember, with fraud running at epidemic levels, using technology to prevent and detect fraud can provide an immediate positive impact on your bottom line.

Mr. Stephens is a shareholder in K2 Enterprises, where he develops and presents continuing professional education programs to accounting, financial, and other business professionals across North America. You may contact him at tommy@k2e.com.

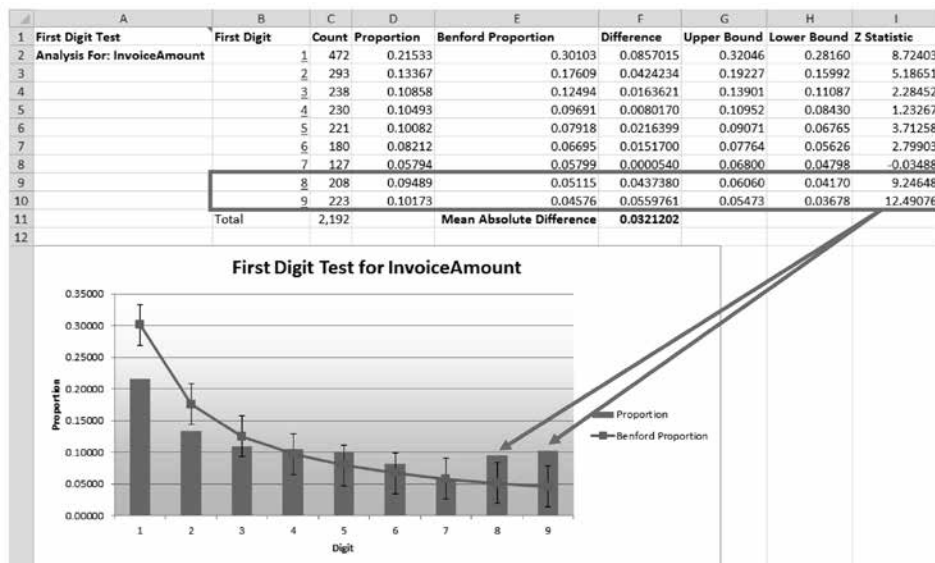


Figure 6 – Results of First Digit Analysis Performed in ActiveData

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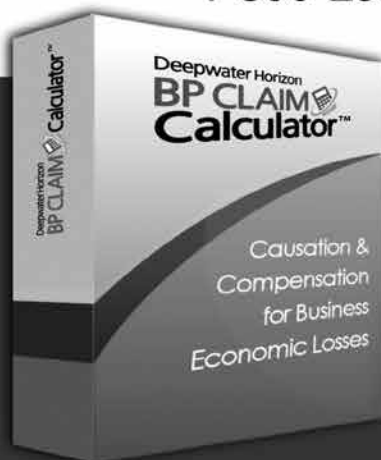
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The Art of Balancing a Heavy Workload

By Erin Cheever, Boomer Consulting, Inc.

Workload shifts and moves many different directions throughout a year. How do you handle those ups and downs that could be the differentiator between establishing yourself to go to the next level and drowning in your own to-dos? If you can start to envision the balance between you and your work, it may allow you to avoid the dreaded burnout and find the peace of mind that you have been searching for.

Develop a Plan to Prioritize

What do your methods look like for prioritizing your assignments? How do you differentiate between the “needs to get done asap tasks” and the “does not need to be done until the end of the year tasks?” No matter what your process is, it is vital that you start breaking down your items in a more realistic and specific way to get moving through your workload. When prioritizing your items for a specific day, try to determine the single item that needs to be the number one priority for

that day. At the end of the day this one item is an essential task. It needs to be complete or for some long-term projects at least started. This should help you in determining the things you know you will need to focus on and get done first. Remember, although all items might seem important, it is necessary to realize what level of importance they fall into. Are they important to just you and your goals? Are they important to the goals of someone else you work with? Are they important to building revenue? Are they based off a deadline? Try to really think about the difference and where they should fall in your priority list for that day. With a little planning and prioritization on a daily and weekly basis all items will get done, but in a more efficient and effective way.

Know When to Say No

We can all sometimes be a ‘yes man.’ We want to be able to do everything and take on any responsibility that is

thrown at us. In the past most of us have said yes to everything when it came to our careers. We said yes to this project and this favor and the end result was of course our growing workload. We went about our days and eventually the workload would get under control and you always made it out fine. Fast forward to when you said yes again only to make the heavy workload reappear. I have (slowly) learned that sometimes being a “no man” can help benefit your career verse hurt it.

Take the project that you were just offered. Does the project help you and your career grow in value? Did someone ask you to do that project because of the value you would give it? Or did they ask you because they know you would say yes and do it anyway? By saying no sometimes, it can increase the overall value of those things we do say yes to. Think about that project and determine what type of focus you can and want to

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BALANCING WORKLOAD

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give it. Does it move you or give you passion? Does it make you happy to work on it? Can you give it the attention it deserves?

Knowing what the benefits are of saying no in certain situations and knowing the right way to say it, no does have the possibility of working you towards a successful career.

Utilize Others Unique Abilities

Your co-workers can be a fundamental part of helping you balance a full workload. By using their unique abilities you can come into contact with a whole other set of experiences, expertise and knowledge that can be applied to your projects and tasks. Not being afraid to reach out to them is the key. For some of your to-dos, having that extra hand or resource could be the difference between you getting the job done and coming up short on that assignment. When you can recognize the need for help when you are extremely busy, you can see that the expertise of other people within your firm

can help you move through and get out from underneath many of your daunting tasks.

Take Time to Breathe

Sometimes the simplest balance tip to take a break from a stressful assignment or work load is to just breathe. Take five minutes and focus on something else that

won't elevate where you are already at. Take a moment and walk around your office and enjoy the break of a bit of exercise and fresh air. It is important to realize that another part of balance is also including in some of those "life things" that can calm you down and bring you back to the center.

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Mississippi NACVA Chapter Officers Elected

The Mississippi Chapter of the National Association of Certified Valuers & Analysts recently elected new chapter officers. Rob King, CPA/ABV, CVA, CFE of The Koerber Company, P.A. was elected President, Stephanie Halphen-McKay, CPA, CVA, CFFA of Halphen-McKay, PLLC was elected Vice President, and Ed Simmons, CPA/ABV/CFF, CVA, CFE of Horne, LLP was elected Secretary-Treasurer.

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