

In Memoriam

George Robert Rea, Sr.
Meridian
Died Nov. 8, 2010
MSCPA PAST PRESIDENT
1953-54

Memorial Gifts

To The Education Foundation

In Memory of
Bill Rush Mosby, Jr.
Natchez

By
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Flowood

The Joe T. James, Jr., Family
Waterproof, LA
Vance Randall
Jackson

Silas Simmons, LLP
And Employees:

Janis Holder, Myles Hopkins,
Susan Mange, Denise Seale
Natchez

Jon C. Turner
Jackson

George & Alma Womack
Jonesville, LA

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Fall Ceremony Welcomes New CPAs

The Mississippi State Board of Public Accountancy honored new CPAs during their Nov. 13 ceremony at the New Capitol in Jackson. MSCPA President Sim Mosby provided an introduction to the State Society and benefits of membership in their professional association. Dr. Stan Clark, Professor of Accounting at the University of Southern Mississippi, was guest speaker. State Board Chairman David Clarke administered the Oath of Title. Recognized were Jonathan Stephen Adcock, Christopher Samuel Barron, Kari Mikal Blackledge, Grant William Gardner, Kimberly Brook Gatlin, Ginger Todd Gorman, John Douglas Hegi, Morgan Brister Hegi, James B. Horne, Robert David King, Jr., Kevin Wayne Lively, Erin Keely Miller, Travis C. Mitchell, Milton Curtis Neyman, Jr., Mary Frances Overstreet, Shawna Leigh Post, Troy Daniel Rankin, Ashley Beckett Soliz, and Lauren Bailey Trussell.

REPORT FROM FALL AICPA COUNCIL MEETING

By Jan Lewis

The 2010 Fall AICPA Council meeting was held in New Orleans, LA October 17-19, 2010. Your MSCPA representatives at the meeting were Jack Coppenbarger (Executive Director), Sim Mosby (MSCPA President), Stacy Thomas (MSCPA President - Elect), Jerry Levens (outgoing elected council member), and Jan Lewis (incoming elected council member).

The AICPA Council is the governing body of the AICPA, and it consists of approximately 265 members, including elected members, state society representatives, the AICPA Board of Directors,

and at large and ex-officio members. The fall meeting of Council is the Annual Members' Meeting, so this meeting included the installation of a new Chairman and new Council members, reports from the Audit Committee and Nominations Committee, and a report from the AICPA Foundation, as well as presentation of various awards by the Awards Committee. In addition to these business matters that came before the Council, members of Council were also advised of various professional issues affecting the profession, and reports were given from task forces working on such issues.

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CONGRATULATIONS TO MSCPA member Steven Palazzo of Biloxi upon his election as Mississippi's new Congressman in District Four. Steven is the owner of Palazzo & Co. in Biloxi and currently serves on the MSCPA Board of Governors. He has served in the Mississippi House of Representatives since 2006 representing District 116. Steven is a graduate of the University of Southern Mississippi where he earned BS and Master of Professional Accountancy degrees.



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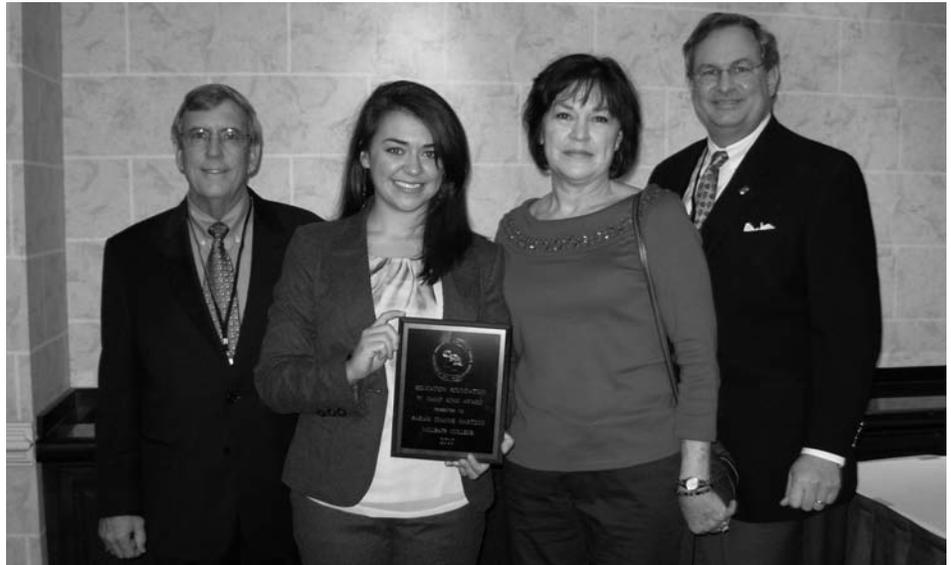
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The CPA Newsletter is the official publication of the Mississippi Society of Certified Public Accountants. The Newsletter invites articles of interest to the profession and gives credit to the author; however, it reserves the right to edit articles 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.



Tax Institute Honors Hamp King Award Winner

Sarah Dianne Hartzog of Millsaps College was honored by the Mississippi Tax Institute Nov. 12 for her selection as the Hamp King Award winner. Sarah was presented a \$1,000 scholarship check and plaque. One scholarship winner from among all winners of MSCPA scholarships is selected each Fall based on outstanding academic and collegiate leadership to receive the Tax Institute's scholarship. The award was named to honor the long-time service of the late Hamp King, CPA, as Mississippi's State Auditor. Pictured with Sarah is her mother Jeanna and Tax Institute Trustees Billy Buck Staggers, left, and Tom Byrne, at right.

Welcome New Members

New members include: Catherine F. Feibelman, Ginger T. Gorman, Travis C. Mitchell, Wayne E. Myles, Sharon Parker, and Pamela A. Shows.

Now completing the membership process are:

Jonathan S. Adcock was born in Greenville and received his BS in Accounting and MBA from Mississippi College. He is a Staff Accountant with Haddox, Reid, Burkes & Calhoun in Jackson.

Kari M. Blackledge was born in Laurel and received an Associate's Degree from Jones County Junior College and a BSBA in Accounting from the University of Southern Mississippi. She is a Senior Accountant/Manager with Holt & Associates, PLLC in Laurel.

Kimberly M. Bourn was born in Huntsville, Alabama and received her BPA from Mississippi State University. She is a Manager with Fortenberry & Ballard, PC in Brandon.

Rob S. Burnham was born in Jackson and is applying as an Associate Member. He received an Associate's Degree from Hinds Junior College and a BS in Engineering from Mississippi State University. He is employed with Conduit Efficiency Services, LLC in Jackson.

James Eustis Corrigan, Jr., was born in New Orleans and received his BS in Accounting from Louisiana State University

in Baton Rouge. He is a Partner with Horne LLP in Ridgeland.

Neil A. Godfrey was born in Jackson and is applying as an Associate Member. He received his BSBA in Accounting and MPA from the University of Southern Mississippi. He is an Accountant with the Mattiace Company, LLC in Jackson.

James B. Horne was born in Morgan City, Louisiana and received his Bachelor of Accountancy and Master of Professional Accountancy from Mississippi State University. He is a Staff Accountant with Haddox, Reid, Burkes & Calhoun in Jackson.

K. E. Hughes, II was born in Birmingham and received his BS from the U.S. Naval Academy, MBA from the University of South Carolina, and Ph.D. from the University of Georgia. He is Director, School of Accountancy, at the University of Southern Mississippi.

Tammy Y. Hultz was born in Madison and received an Associate's Degree from Miss. Delta Community College, BSBA from the University of Southern Mississippi and a Master's Degree from the University of Mobile. She is Manager of Accounting & Finance for Singing River Electric Power Association in Lucedale.

Milton Curtis Neyman, Jr., was born in Amory and received a Bachelor of Accountancy and Master of Professional

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Central Chapter of the
MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
ANNUAL CPE SEMINAR
Tuesday, December 14, 2010

Program Schedule

Kimberly Burke, Ph.D., CPA - Millsaps College "Update on the Role and Requirements of IFRS"	8:30 - 10:10
Ed Wilmesherr, JD - Butler, Snow, O'Mara, Stevens and Cannada, PLLC "The Dodd-Frank Wall Street Reform & Consumer Protection Act"	10:20 - 12:00
Robert Perez, JD, CPA - Robert L. Perez, LLC "2010 Health Care Reform Act: Critical Tax & Insurance Ramifications for You, Your Business and Your Clients"	1:00 - 4:30

Fee: \$ 95.00 Central Chapter Members (Lunch included)
 \$120.00 Non-Central Chapter Members (Lunch included)

A late fee of \$10 will be charged for all registration forms postmarked after December 3, 2010.

JACKSON HILTON * JACKSON, MISSISSIPPI
Tuesday, December 14, 2010
Registration will be from 8 a.m. to 8:30 a.m.
The day's program will be from 8:30 a.m. to 4:30 p.m.

8 HOURS OF CPE

REGISTER EARLY

REGISTRATION FORM

To register, detach and mail this registration form with your check to:

CENTRAL CHAPTER OF MSCPA
 Attn: Jessica Cooley, 1062 Highland Colony Pkwy, Ste 201, Ridgeland, MS 39157
 Questions? Please email Diana Hardin at diana.hardin@horne-llp.com

TUESDAY, DECEMBER 14, 2010 * THE HILTON HOTEL, JACKSON, MISSISSIPPI
 Registrations should be received by December 3, 2010, due to limited seating capacity.

Name _____ Firm/Company _____
 Street Address _____ City, State, Zip _____
 Amount Enclosed \$ _____ Business Phone _____

FULL REFUNDS WILL BE MADE ONLY IF WRITTEN NOTICE OF CANCELLATION
 IS RECEIVED BY FRIDAY, December 3, 2010.



STACY THOMAS, MSCPA President-Elect, attended the Fall Leadership Conference for State Society Presidents-Elect held in conjunction with AICPA Fall Council in New Orleans. Incoming Presidents were briefed on national issues and met with other State Society volunteer leaders. From left are AICPA President Barry Melancon; MSCPA Executive Director Jack Coppenbarger; President-Elect Stacy Thomas; and AICPA Vice Chairman Greg Anton.

FALL COUNCIL REPORT

CONTINUED FROM PAGE 1

A few of the topics covered at the Fall Meeting of interest to MSCPA members are as follows:

Report from the Blue Ribbon Panel on Private Company Financial Reporting – Members of the Panel gave their report, based on their study of the needs of users of private company financial statements. The panel's conclusion is that those needs are different from those of public companies; therefore, there should be differential standards and a separate standard setting board for private company financial reporting. The panel, which was a formed by the AICPA, NASBA, and the FAF, recommended that there be exceptions to GAAP for privately held companies, and the Council overwhelmingly adopted a resolution supporting the findings of the panel. The report of the Blue Ribbon Panel will now go to the FAF who will study the findings, issue an exposure draft and develop an action plan.

Update on AICPA Activities – The AICPA has launched a new website, www.thiswaytocpa.com, a place where upcoming CPA candidates who are still in college or new to the profession can learn about the CPA exam, the AICPA, and the profession as a whole. In addition, the AICPA's Accounting Doctoral Program continues to be successful in financially assisting CPAs in doctoral programs to

increase the number of PhDs in accounting. The Pathways Project has been formed by the AICPA and the American Accounting Association to study accounting education and its effectiveness, and the AICPA continues to be involved in the development and adoption of International Financial Reporting Standards. Finally, the AICPA will renew the AICPA Vision Project in the upcoming year. In 1998 the Vision Project was created, originally to look at the future of the CPA profession in 2010 and beyond, and this project focused on developing a vision statement of the profession, and defining the core competencies and core values of CPAs. While the vision and the core values and competencies remain the same, this year the AICPA will look again to its members to renew the vision of the CPA profession as we move towards the year 2025 and beyond.

Washington Developments – The AICPA anticipates that legislative and tax issues will be at the forefront of its activities in the coming year. Council members were updated on the new PTIN requirements of the IRS, and heard the concerns of the AICPA with regard to the new "Registered Tax Preparer" designation to be established by the IRS, with exam and education requirements for tax preparers. While CPAs are exempt from the exam and education requirements, there is nevertheless confusion as to who is considered a "preparer," and who will be required to have a PTIN, and there is concern regarding what effect the new IRS approved designation will have on

MEMORIALS

CONTINUED FROM PAGE 1

Memorial Gifts

To The Education Foundation And Building Fund

In Memory of
George Robert Rea, Sr.
Meridian

By

Paul V. Breazeale
Jackson

Silas Simmons, LLP
Natchez

In Honor of

Contribution To The Education Foundation

In Honor Of
Emmitte Haddox
and

Frank Hagaman

By

Hugh J. Parker
Ridgeland

the CPA profession. The AICPA's Washington Office and key persons are advocating tirelessly for CPAs on this issue. In addition, the AICPA office of Congressional and Political Affairs is working already to determine how tax policies will be affected as the result of the midterm elections. Whether the issue be implementation of the Dodd Frank financial reform legislation, the extension of expiring tax provisions, disclosure requirements for uncertain tax positions, the new 1099 requirements and other tax implications of Healthcare Reform, the expiration of the Bush tax cuts, or the future of the estate tax, we are very fortunate to have the AICPA advocating for CPAs in all of these important issues. And, as a positive note, there are now 8 CPAs serving in Congress, including Steven Palazzo in Mississippi's 4th Congressional District.

In closing, serving on AICPA Council is a great learning experience, to truly see how the AICPA is governed, and to be exposed to all of the issues that the AICPA and our profession is facing. The AICPA encourages members to visit its website, www.aicpa.org, where a wealth of information can be found about issues affecting CPAs, and how the AICPA is working for its members. In addition, highlights from the Fall Council meeting and videos from the meeting are

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FALL COUNCIL REPORT

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available on the AICPA website in the "AICPA TV" section.

This is a challenging but exciting time for our profession, and if I can help in any way as your representative to the AICPA Council, please let me know. A brief regional meeting of Council will be held in Atlanta in March, and the Spring 2011 meeting of Council will be held in Washington, DC in May. There is no doubt that even more issues affecting the profession will be discussed at those meetings, and your MSCPA representatives will keep you informed.

Do We Have Your Email Address?

Visit the Members Section of the Society website (top right main page at www.ms-cpa.org) to review your member information and make updates. Or, email your preferred email address to mail@ms-cpa.org and we'll do the update for you.

NEW MEMBERS

CONTINUED FROM PAGE 2

Accountancy from Mississippi State University. He is a Staff Auditor with Haddox, Reid, Burkes & Calhoun in Jackson.

David Scott Nieman was born in Corpus Christi, Texas and received his BBA in Accounting and a BBA ISY from Baylor University. He is employed with Dribben Associates, Ltd. in McComb.

Mary Frances Overstreet was born in Memphis and received her Bachelor of Accountancy from the University of Mississippi. She is a Senior Tax Accountant with BKD, LLP in Jackson.

Dustin William Taylor was born in Jackson and received his BBA in Finance and Bachelor of Accountancy from Mississippi State University. He is a Senior Accountant with BKD, LLP in Jackson.

Sharon Carlisle Weber was born in Jackson and received her BSBA in Accounting from the University of Southern Mississippi. She is self-employed in Houston, Texas.

Nick Walters was born in Natchez and is applying as an Associate Member. He received his BA and MA degrees from Mississippi College and is a Principal with Conduit Efficiency Services in Jackson.

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CPA: My tax client is refinancing his home loan and is pressuring me to write a lender letter. He says the bank needs the letter today or he'll lose his financing. I just don't feel comfortable giving assurances about my client's creditworthiness.

CAMICO: You're right to be concerned. This letter could expose you to a lawsuit if your client defaults on the loan. Don't worry, though, I can help you draft an appropriate response. We receive calls like yours all the time — the lenders want your assurances rather than doing their own due diligence. I'll help you "push back."

CPA: What does that entail? I don't want to lose my client over something like this.

CAMICO: I understand and can help you craft a letter clearly stating your services were limited to preparing tax returns from information your client provided. Your letter will be factual but provide no assurances. If your client agrees, you can offer to send the lender copies of prior tax returns. This way, you can help your client, keep the lender responsible for its loan decision, and avoid violating professional standards which prohibit providing assurances that your client can meet loan commitments.

CPA: Great! I can't believe I spent all morning worrying about this. If I'd called CAMICO earlier, I'd already be onto something productive. Thanks — you've given me back the rest of my day.

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The Features of a Cash Balance Plan

Help Recoup Lost Retirement Funds and Defer Taxes

By Michelle Mabry

While many retirement investments are beginning to rebound, the losses of the recession can still be felt. Unfortunately, 401(k) and profit-sharing plans, with their low contribution rates, may not be enough for what our clients need to have saved for retirement; currently 401(k) plans only allow participants, depending on age, to contribute up to \$22,000, and a profit-sharing plan allows employers to contribute another \$32,500 on behalf of the participant. However, after this annual amount (\$54,500 for individuals over 50; \$49,000 for those under 50) has been reached, no more contributions can be made for the participant on a pre-tax basis. How then can an individual rebound from the recessionary losses and accumulate for a comfortable retirement?

This is where a Cash Balance Plan can be useful. Contributions of over \$200,000 per year can be made, again dependent on the participant's age. If an individual takes advantage of adding contributions to a

401(k), profit sharing plan and Cash Balance Plan, he or she, dependent on age and salary, can save almost \$275,000 per year on a *pre-tax* basis towards retirement, which is a great option for high-income individuals.

In 1984, BankAmerica Corporation introduced the Cash Balance Plan to address a shift in the company's workforce. In 2001, a change in tax law allowed contributions to increase up to 60% in Cash Balance Plans, which made these plans much more beneficial and desirable to successful businesses and professional firms. The Pension Protection Act of 2006 prompted a number of companies to adopt a Cash Balance Plan, and currently over 25 Cash Balance Plans exist in Mississippi, many in professional service businesses such as law firms and physician groups.

Cash Balance Plans are a hybrid of a defined contribution and defined benefit plan. Each participant has an individual account which consists of their contributions and a crediting rate based

either on a fixed rate, such as 5%, or tied to the 30 year treasury which in 2010 has been 4.49%. The plan actuary maintains all participant accounts and generates annual participant statements.

The fixed rate of return is outlined in the plan document and does not depend on the plan's investment performance. Once participants terminate employment, they are eligible to receive the vested portion of their account balance, which is determined by the plan's vesting schedule.

A business or firm with any of the following characteristics would make an ideal candidate for a Cash Balance Plan:

1. *Those who wish to contribute more than the maximum pre-tax amount allowed in 401(k) and profit sharing plans*

For high-income individuals, maximum contributions to other retirement plans, such as a 401(k) or profit sharing plan, can quickly be reached. Many company executives or owners wish to rapidly recover

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- | | |
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Choosing **The Right Tools** for the **Forgotten Office Administrator**

Efficient administration of your accounting firm is vital to its success. If you're chasing overdue time and expense reports, or scraping together post-it notes and spreadsheet entries to make WIP decisions for billing, your compliance and cash flow are less than optimal. If you can't find an available subject matter expert, you may not be able to include the vital information you need to offer a credible and winning proposal. If you can't measure your client service professionals' utilization, you may be missing significant opportunities.

The key to running a "tight ship", so to speak, is viewing the entire firm's administration as an integrated single process and not as individual tasks that can easily become silos of functionality or worse, "misfunctionality". Investing in the right integrated tools to support your firm's administration can be a nightmare of confusing choices. Here's what to look for:

MANAGE PROSPECTS

Use a CRM tool that integrates with your project management tools to do your prospecting for new clients and pursuing repeat sales with existing clients. The most



essential quality of this capability is "ease of use" since much of the qualifying information and needs will be captured in "real time" when the prospect is on the phone. There are two key benefits to using a CRM tool for managing your prospects and

your existing customers:

1. The ability to share prospects and needs information with others in your firm.
2. The ability to look up similar engagements for estimating or referrals.

CASH BALANCE PLAN

CONTINUED FROM PAGE 7

from recent financial losses or may have invested money in their businesses at the neglect of their personal retirement savings. Successful businesses that require tax deductions may find the Cash Balance Plan beneficial as it allows for an acceleration of savings (the ability to collapse 20 years of savings into 10 years) and a large tax deduction.

2. Companies that have consistent profit patterns

As with a defined benefit pension plan with required contributions, a Cash Balance Plan needs a consistent cash flow and stable profit. Companies with steady earnings are great candidates for Cash Balance Plans.

3. Companies that can and will contribute three percent or more to employees' accounts

Although Cash Balance Plans are often established for those with higher income in a company, employees may find them beneficial as well. Typically, plans entail a minimum contribution of five to seven percent of pay for the firm's staff.

Usually, businesses that are candidates for Cash Balance Plans include professional

service firms such as medical groups, CPA firms or law firms, and family or closely-held businesses where there are a number of owners who are at their 401(k) and profit sharing contribution limits.

A Cash Balance Plan can be frozen or terminated, and there is a full deduction for contributions to these plans as they are ERISA qualified plans. As with other ERISA plans, Cash Balance Plans can offer protection from creditors and can be a great way for business owners to help protect their assets. Employers can even designate different contribution amounts for various participants.

Cash Balance Plans, which need to be set up by December 31st but can be funded in 2011, can provide high-income earners the opportunity to defer taxable income while increasing contributions to their qualified retirement plan.

Michelle Mabry, President and CEO of Wealth Management Consultants, located at 6760 Highway 98, Suite 4, Hattiesburg MS, holds the CFP® certification and is an Accredited Investment Fiduciary®. Mrs. Mabry holds FINRA Series 7, 63, and 65 securities registrations, as well as state insurance licenses. She is also a Registered Representative and Investment Adviser Representative of Commonwealth Financial Network®, Member FINRA/SIPC, a Registered Investment Adviser. Mrs. Mabry can be reached at (601) 264-0946 or at michelle@wmconsultants.net.

CLOSE SALES

Your CRM tools need to allow you to identify specific opportunities related to a prospect so when a sale closes, those opportunities can automatically populate engagement/project management records without requiring re-entry in another application. Time is saved and accuracy is maintained.

MANAGE PROJECTS

Once an opportunity converts to an engagement, you must specify billing details for fixed price or time and material contracts. The right integrated tool will include "percent complete" metrics and "event billing" reminders to assure accurate and timely engagement billing decisions. The ability to track the billing status of past and future billings in one view is essential.

PLAN RESOURCES

Resource Planning lets you staff your engagements quickly and efficiently. Your staffing managers need to know the disposition of each staff member - are they engaged or available? - to intelligently assign the new engagement's team. Intelligent resource planning includes timesheet and personal time off integration so managers know when a staff member is free or will be

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RIGHT TOOLS

CONTINUED FROM PAGE 8

“coming free” and eligible for assignment. Intelligent assignment avoids “double dip” assignments and removes hours of guess work and interruptive communications with the firm’s professionals.

Resource Planning should be integrated with Personal Time Off information, or ‘PTO’ tracking. PTO tracking automatically populates staff schedules with planned vacations or other absences which will reduce conflicts and greatly improves the resource planner’s accuracy.

CAPTURE TIME AND EXPENSE

Capturing time and expense in an accurate, timely way is a matter of compliance with firm policies. At times this represents an odious task that is put off until the last minute or is completed after the firm’s billing deadlines. Key features required to improve compliance are ease of use and universal access.

Ease of use entails not having to remember client codes, engagement names or expense categories. If these are not drop down, type ahead lists than you’re asking for delay, frustration, resistance and non-compliance. Time sheet entry should have convenient options like pre-population of last week’s time to the current week or automatically populating the time sheet from the resource planning tool or Microsoft Outlook calendar. Other options should permit self approval and audited timesheet correction.

Universal access translates to time and expense entry being available on the Internet so the “road warriors” and home-based staff can comply regardless of where they are or what day or time it is.

BILL AND REPORT

Billing and reporting should be seamlessly integrated with time and expense capture and engagement management. A firm wide pre-billing WIP report should be available by engagement, engagement manager or billing manager, as well as by client. Managers should have the option to print a detailed or summary bill as required by the customer, and should be able to

reprint any bill at any time.

After a billing period, staff utilization reports should be available and include sort attributes such as Engagement Type, Department, Reports To, Location, etc. All reports should download to Excel for follow up and analysis.

OTHER “NICE TO HAVES”

In today’s market, many tools integrate with Microsoft Office tools, such as Excel and Outlook. For example, two-way integration between Outlook calendar and your integrated time, resource planning and personal time off tracking tool set can improve compliance, billing and ease of use for your staff.

IN CONCLUSION

CPA firm administrators are valuable firm assets and need to be armed with the right tools to improve accuracy, efficiency and reduce barriers to firm member compliance. If you only remember two ideas from this article, they should be “Administration as a single process” and “Integrated tool set”.

Michael Grottola's 13 years as an Executive Director for Administration at KPMG LLP gives him the insight and knowledge that can help small to medium sized businesses grow and operate efficiently. Mike is a frequent blogger and contributor of articles and can be reached at: mikeg@wsg.com.

Our Members in the News

May & Company in Vicksburg announces two promotions.

Nathan Cummins has been promoted to Partner. He joined the staff in 2004 where he oversees accounting, auditing and tax related engagements. He is a native of Clinton and attended Mississippi State University receiving a Bachelor of Professional Accountancy and Masters in Taxation.

James R. Armstrong has been promoted to Partner. A member of the staff since 2003, he oversees accounting, auditing and tax related engagements. He is a native of Utica and attended Mississippi State University receiving a Bachelor of Accountancy and Masters in Taxation.

MSCPA Launches New Online Career Center

The MSCPA has launched an interactive job board, the **MSCPA Career Center**. The center offers an easy-to-use and highly targeted resource for online employment connections. A link is on the Society’s website.

Both members and non-members can use the **MSCPA Career Center** to reach qualified candidates. Employers can post jobs online, search for qualified candidates based on specific job criteria, and create an online resume agent to email qualified candidates daily. An added benefit is online reporting that provides job activity statistics.

For job seekers, **MSCPA Career Center** is a free service that provides access to employers and jobs. In addition to posting their resumes, job seekers can browse and view available jobs based on their criteria and save those jobs for later review if they choose. Job seekers can also create a search agent to provide email notifications of jobs that match their criteria.



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If you are like me, you probably get a ton of emails that aren't quite spam but you don't want either. It seems like any time I want to get to something interesting I have to "sign up" for their newsletter first.

Most email newsletters come with a message at the end, usually in microscopically small fine print, on how to unsubscribe. It's actually required under the CAN-SPAM Act of 2003.

I use Microsoft Outlook to read my emails. One of the security settings I have is to NOT automatically download images unless the sender is on my safe sender list. So a lot of buttons you might normally see that say unsubscribe are just a white box with a red x to me.

In other words, it's a pain to unsubscribe.

If they aren't too frequent, I'll just delete the offending email. If they get to be too much of a pain, I click on the Junk Mail button and let Outlook route them automatically to my Junk E-mail folder where they get deleted. I wonder how many of the 247 billion emails are sent each day in 2009 (according to The Radicati Group) are simply emails people haven't bothered to unsubscribe from. That same report says 81% are considered spam. Think how much faster your YouTube video might download if it weren't sharing bandwidth with all that unnecessary email!

The solution comes from Jamie Siminoff, the same person who founded PhoneTag (Tech Bit 11), my absolutely

favorite voice mail application that transcribes my voice mails and emails them to me.

It is called unsubscribe.com. It works with all the major web based email systems, such as Gmail, Yahoo, AOL, and Hotmail. It also works as an add-in to my Microsoft Outlook (2007 and 2010 versions). If you are in that 3% of the universe not using one of those email options, you can always forward your unwanted emails to mail@unsubscribe.com.

You start by creating an account on unsubscribe.com. They use a "freemium" model, so low volume users are free, if you want to unsubscribe from more than 5 email lists a month, you can upgrade to the Pro version for \$19.95 per year (at least for now, the website says it will go up to \$49.95 eventually).

Then, if you have Gmail or Outlook, you download and install a button. Yahoo should have a button option by the time this article gets published. AOL and Hotmail are scheduled to get their buttons by the end of the year (in the meantime you use the forward to mail@unsubscribe.com option).

In my case, when I have an unwanted email I click on the unsubscribe button and that's it. The unwanted email gets deleted and unsubscribe.com takes care of the rest. I can get notified of what unsubscribe did for me once a day, a week, or never.

For a large percentage of emails, the unsubscription process is pretty simple,

follow a link to a website and confirm you do indeed want to unsubscribe. There are a few people who try to make it as hard as possible to get off their list. So what does unsubscribe do then? It passes your request off to a human (presumably in a low labor cost country) to have them manually do the unsubscription.

My only complaint with unsubscribe is that it only took me about an hour to reach my 5 email limit and need to upgrade. But then, I've had the same email address for 11 years so I'm sure I'm on more lists than the average email user.

Frankly \$19.95 per year is a small price to pay for something that makes me a whole lot more productive—both getting off a list in the first place and from not looking at marginal email newsletters in the future. This might be very bad news for people who market via email.

Gregg Marshall, CPMR, CSP, is a speaker, author and consultant. He can be reached by e-mail at gmarshall@reconnection.com, or visit his website at <http://www.reconnection.com>.

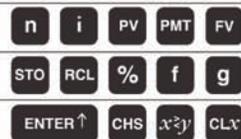
2011 MSCPA Annual Convention June 23-26, 2011

Sandestin Golf
and Beach Resort

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IMPORTANT NEW FILING REQUIREMENT

Limited Liability Companies Must File Annual Reports Starting in 2011

Pursuant to Section 79-29-215 Miss. Code Ann. (1972), all limited liability companies operating in Mississippi will be required to file an Annual Report with the Secretary of State starting with the calendar year 2011. This report will be due by April 15th of each year. Mississippi LLCs may submit their report without charge. For out of state LLCs, a fee of \$250.00 is required.

The LLC Annual Report may be filed any time after January 3, 2011. The form will be available on the Secretary of State's website, www.sos.ms.gov. Companies can access their Annual Report using their Mississippi business ID number. The report must be filled out via the website. Mississippi LLCs

may then submit it instantly online or print it off for mailing. Foreign LLCs must print off their report and submit it with payment. There is no online filing for foreign LLCs.

A sample of the LLC report is below. The actual report may differ slightly. It must be submitted by a member, manager or officer of the LLC.

The Secretary of State urges you to take this opportunity to discuss this important issue with your limited liability company clients.

**2011 MSCPA
Annual
Convention**
June 23-26, 2011
Sandestin Golf
and Beach Resort

Honor an Outstanding MSCPA Member For Public Service

The membership is invited to nominate a member for consideration as the 2011 Public Service Award winner.

The winner will be recognized during the Annual Business Meeting Saturday, June 25, 2011 at the Sandestin Golf & Beach Resort. President Sim Mosby has named members of the 2011 Public Service Award Committee including: Ricky Bullock, Tupelo; Bill Kelly, Hattiesburg; and Gary Walker, Ridgeland.

Qualifying activities for the award include service clubs, church work, children's programs, economic development and public service. Submit a nominee's name to one of the committee members or to the MSCPA office for forwarding to the committee.

State of Mississippi Secretary of State FOR OFFICE USE ONLY

2011 Limited Liability Company Annual Report

11F0108

Business Id: Foreign LLCs, mark an "X" here

Registered Agent and Office: _____ LLC Name & Principal Address: _____

To make changes to the Agent or Address, please complete form F0121. To make changes to the LLC name use form F0101.

Business Email (required) _____

Business location address of LLC (if different) _____

State of Formation: _____

Telephone: _____

Current Manager(s)/Contact Member/Officers & Addresses

Manager(s): (if applicable) Contact Member: (required)

1. _____

2. _____

Officers: (if any)

President _____

Vice President _____

Secretary _____

Treasurer _____

Other (specify) _____

This LLC has a written operating agreement **NAICS Code / Nature of Business

Yes No _____

This report has been examined by me and to the best of my knowledge and belief, is true, correct, complete and current as of this ____ day of _____, 20__.

Signature _____ Printed Name _____

_____ Manager _____ Member _____ Officer

Mississippi LLCs mail this form without fee to SECRETARY OF STATE, P.O. 136, Jackson, MS, 39205. Foreign LLCs must enclose a check for \$250, payable to SECRETARY OF STATE and mail completed form with payment to SECRETARY OF STATE, PO BOX 1020, JACKSON, MS 39215-1020. For assistance contact a customer service representative at (800) 256-3494. Visit our website at www.sos.ms.gov for forms.

December 1 Understanding and Documenting The Entity and Its Environment Including Internal Controls in Smaller Entities

Wednesday
Ridgeland **NEW** **Discussion Leader:** Mike Inzina, CPA, CGFM
MSCPA Center **Cost:** Members: \$240 Non-Members: \$315 **NEW**
Course Hours: 9-5
LEVEL: Intermediate **CPE Credit:** 8 A&A / **YellowBook** **VENDOR:** ALTEC **ACRONYM:** EEIC

COURSE OBJECTIVES AND DESCRIPTION: This seminar is a review of the requirements to obtain and document sufficient understanding of the entity and its environment, including internal controls, with focus on the smaller entity. The objective is to enable participants to understand and apply the requirements of SAS 109, Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement, meet the applicable documentation requirements, and achieve audit efficiency. This seminar will include: The entity and its environment, and the importance of the required understanding – Who is this entity and what do they do? The objectives of internal control – Why do we need internal controls? The five components of internal control – How does management achieve internal controls? Special considerations related to smaller entities. Documentation – Meeting the requirements without going overboard, Who should attend: Partners and managers responsible for planning and supervision of engagements, audit staff members who are responsible for documenting the understanding of the entity and its environment including internal controls, and finance officers responsible for establishing and maintaining internal controls.

December 2 Everything You Need to Know About Auditor's Reports

Thursday
Ridgeland **NEW** **Discussion Leader:** Mike Inzina, CPA, CGFM
MSCPA Center **Cost:** Members: \$240 Non-Members: \$315 **NEW**
Course Hours: 9-5
LEVEL: Intermediate **CPE Credit:** 8 A&A / **YellowBook** **VENDOR:** ALTEC **ACRONYM:** EKAR

COURSE OBJECTIVES AND DESCRIPTION: This seminar will be a review of the requirements of AU Sections 400 – 600, including the applicable Auditing Interpretations. This session will include: Adherence to Generally Accepted Accounting Principles (GAAP); Consistency of application of GAAP; The adequacy of financial statements disclosures; Opinions – unqualified, qualified, adverse and disclaimers; Reporting on other information accompanying audited financial statements, supplementary information and required supplementary information; and Special reports. The objective of this seminar is to enable participants to understand and apply the reporting requirements of Generally Accepted Auditing Standards, including the most common departures from the standard unqualified opinion. Who should attend: Partners and managers responsible for planning and supervision of engagements, and audit staff members who are responsible for drafting auditor's reports.

December 6 & 7 AICPA's 1040 Tax Return Workshop by Sid Kess

Monday-Tuesday
Ridgeland
MSCPA Center **Discussion Leader:** Gordon Meicher, CPA
Cost: Members: \$350 Non-Members: \$500
Course Hours: 8:30-4:30
LEVEL: Update **CPE Credit:** 16 Tax **VENDOR:** AICPA **ACRONYM:** IITW

COURSE OBJECTIVES AND DESCRIPTION: Get your tax return training from the industry's best! Originally written by Sid Kess and now led by AICPA's top tax instructors, AICPA's individual tax workshop provides the latest practical insights from nationally recognized tax experts. Reinforce your understanding of frequently used principles, and receive a wealth of tax-planning tips and strategies. Learn how to apply the latest changes when preparing federal income tax returns, and advise clients on new developments and tax-saving ideas for individuals. All key tax return issues are covered during this fast-paced, real-world session. Both CPAs and non-CPA staff are encouraged to register.

THIS IS ONE OF OUR MOST HIGHLY RATED SEMINARS. Get YOURSELF and YOUR STAFF ready for tax season.

December 9 Accounting for Deferred Income Taxes SFAS No. 109 / FIN 48

Thursday
Hattiesburg **NEW** **Discussion Leader:** Doug Logan, CPA
Convention Center **Cost:** Members: \$125 Non-Members: \$165 **NEW**
Course Hours: 8:30 - 12
LEVEL: Intermediate **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4AIT

COURSE OBJECTIVES AND DESCRIPTION: No other area in accounting is as far-reaching and requires knowledge of a vast number of topics in financial and tax accounting, as accounting for deferred taxes. Traditionally, understanding the complex provisions of FAS 109 typically fell on the shoulders of accountants in business & industry and their independent auditors. Now, with the FASB's June 2006 issuance of FIN 48, it is essential that tax professionals, both in industry and public practice, become active participants in this process. Gain a sound knowledge of the theory of deferred taxes and how this theory can be applied to practical situations. Upon completion of this course, participants will be able to: Identify and properly classify deferred tax assets and deferred tax liabilities; Properly account for operating loss carryforwards and tax credit carryforwards; Compute the valuation allowance with consideration given to items that are allowed to reduce the need for an allowance; and apply the reporting and disclosure requirements to practical situations.

December 9 New FASBI Developments for Business and Industry

Thursday
Hattiesburg **NEW** **Discussion Leader:** Doug Logan, CPA
Convention Center **Cost:** Members: \$125 Non-Members: \$165 **NEW**
Course Hours: 1:15 - 4:45
LEVEL: Intermediate **CPE Credit:** 4 A&A **VENDOR:** AICPA **ACRONYM:** CL4FASBI

COURSE OBJECTIVES AND DESCRIPTION: CPAs in corporate management will benefit from this course covering recent FASB, AcSEC and EITF pronouncements. Gain expertise from a high-level approach to financial reporting issues backed by detailed descriptions and examples of the implementation of new standards. Your training will guide you in assessing recent FASB and AICPA standards that have a major effect on all industries and provide an understanding of the latest pronouncements and exposure drafts to enable you to develop implementation strategies.

December 9 Tips and Traps for Dealing with the IRS: From Start to Finish

Thursday
Hattiesburg
Convention Center **Discussion Leader:** Jessica Minter, CPA, PFS, CFP-
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

CANCELLED

December 10

Friday
Hattiesburg
Convention Center

AICPA's Federal Tax Update

Discussion Leader: Robert Perez, JD, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** AICPA

ACRONYM: PTU-2

COURSE OBJECTIVES AND DESCRIPTION: Save time and keep current on the latest tax developments! Based on the popular "Key Issue" approach, this comprehensive course covers all legislative, judicial and IRS developments of the past year with a focus on implementation and compliance. Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals (including those regarding income, deductions and losses, tax calculations, individual credits, filing matters), business entities (including those regarding S Corporations and their shareholders, C Corporations, partnerships), estates and trusts, retirement plans and more.

December 10

Friday
Hattiesburg
Convention Center

Governmental and Non-Profit Annual Update

Discussion Leader: Doug Logan, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

LEVEL: Update **CPE Credit:** 8 A&A YB **VENDOR:** AICPA

ACRONYM: GNAU-2

COURSE OBJECTIVES AND DESCRIPTION: Change is inevitable and at times overwhelming if you are unprepared. Ensure that you are current in governmental and nonprofit accounting and auditing. This course is designed to help you understand and apply the latest requirements in accounting and auditing for governments and nonprofits. Find out not only what's new but what's coming. Upon completion of this course, participants will be able to: Apply the most recent requirements of the GASB & FASB directed toward governments and nonprofits; Utilize a solid understanding of the latest developments in A-133 and Yellow Book requirements; and perceive recent activities of the AICPA including GAAS requirements.

December 13

Monday
Ridgeland **NEW**
MSCPA Center

The Best Federal Tax Update Course by Surgent McCoy

Discussion Leader: Jan Lewis, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9-5

LEVEL: Update **CPE Credit:** 8 Tax **VENDOR:** Surgent McCoy

ACRONYM: BFTU-2

COURSE OBJECTIVES AND DESCRIPTION: This year promises to call for extensive tax planning as a result of tax reform, making this course essential for every successful practitioner. Not only will you be updated on the most important tax issues that will require your attention in 2010, but this course will also review the major trends and changes in the case and regulatory law. Included is full coverage of tax reform, plus continuing coverage of health care and estate and gift tax reform. Major Topics: how the changes in tax rates affect tax planning for individuals and businesses; recent developments for business entities; payroll tax issues; minimum distributions; Madoff update – how to handle worthless securities; deferred comp; is this the year to convert an IRA to a Roth?; health care reform; estate and gift tax reform; and other late-breaking tax law changes. Practice aids will include the 2010 inflation-adjusted amounts, mileage rates, and more.

NEW CPE REGISTRATION FORM:

Due to changing regulations on processing credit card payments, we need to gather additional information from you when you pay for CPE with a credit card. Please help us by downloading and using the **NEW CPE REGISTRATION FORM** whenever you register for CPE seminars. Special events such as conferences will have their own registration form and will include a spot for that information. The new information includes the billing address for the credit card as well as the ID number on the card . . . that 3- or 4-digit number printed on the front or back of the card. **PLEASE USE THE UPDATED FORM.**

WEBINARS

Webinars are becoming a popular option for continuing education. They offer seminars on unique topics that often are not available in live group study. The MSCPA has partnered with CPA Crossings, Surgent-McCoy, and ACPEN for seminars on a variety of topics. CPA Crossings specializes in technology CPE while Surgent-McCoy and ACPEN offer a variety of topics including taxation, banking, accounting and auditing, farming, governmental, not-for-profit, and numerous other topics. There are links under the EDUCATION tab at www.ms-cpa.org that will get your started. By accessing these partners through our web site, a portion of your registration fee is shared with the Society to help fund scholarships and other programs. All three of these vendors are NASBA approved – but not all webinar vendors are; and their offerings may not be approved by the State Board. Be sure you invest your time with NASBA-approved webinar vendors.

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◆ ◆ ◆
Alexander, Van Loon, Sloan, Levens & Favre, PLLC, a Gulf Coast based CPA firm, Finalist for the 2006 Best Places To Work in Mississippi award, is accepting resumes' for Senior In-Charge Level Auditors. **Competitive salary, great benefits, limited travel and overtime – outstanding place to work!** Send resume' to the following address (No Calls): Mail to: Attn: Cindy Moore, 9490 Three Rivers Road, Gulfport, MS 39503; E-mail: cmoore@avlcpc.com; Fax: (228) 863-1165

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continued on page 15

CPE REGISTRATION

Members 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 Southampton Row, Ridgeland, MS 39157. Fax: (601) 856-8255. Please check each course you wish to attend and encircle each amount to ensure we enter your selections correctly.

(<input checked="" type="checkbox"/>) DATE	COURSE TITLE	CITY	LOCATION	AICPA*	MEM	NON-MEM	Hours	Rec'd Area
() Dec 1	Understanding and Documenting The Entity and Its Environment . . .	Ridgeland	MSCPA Center		240	315	8	A&A
() Dec 2	Everything You Need to Know About Auditor's Reports	Ridgeland	MSCPA Center		240	315	8	A&A
() Dec 6-7	AICPA's 1040 Tax Return Workshop by Sid Kess	Ridgeland	MSCPA Center	*	350	500	16	Tax
() Dec 9	Accounting for Deferred Income Taxes SFAS No. 109 / FIN 48	Hattiesburg	Convention Center		125	165	4	A&A
() Dec 9	New FASBI Developments for Business and Industry	Hattiesburg	Convention Center		125	165	4	A&A
() Dec 9	Tips and Traps for Dealing with the IRS: From Start to Finish	Hattiesburg	Convention Center	*	240	315	8	Tax
() Dec 10	AICPA's Federal Tax Update	Hattiesburg	Convention Center	*	240	315	8	Tax
() Dec 10	Governmental and Non-Profit Annual Update	Hattiesburg	Convention Center	*	240	315	8	A&A +YB
() Dec 13	The Best Federal Tax Update Course by Surgent McCoy	Ridgeland	MSCPA Center		240	315	8	Tax

* Denotes AICPA Seminar. AICPA members can deduct \$30 per day from the appropriate fee. This discount must be taken at the time of registration.

The member rate for CPE programs is available to all members of the MSCPA. **Non-certified staff may also claim the member rate.**

Name _____ Employer _____

Address _____ City, State, Zip _____

Are you a CPA? Yes ___ No ___ MSCPA Member? Yes ___ No ___ AICPA Member? Yes ___ No ___ Member # _____

Phone _____ Fax _____ Email Address (For Confirmations) _____

PAYMENT INFORMATION: Check: I have enclosed a check payable to MSCPA in the amount of \$ _____

Credit Card Personal Card Firm / Company Card I authorize the MSCPA to charge \$ _____ to the credit card below:

BILLING ADDRESS FOR CREDIT CARD: Address _____

City _____ State _____ Zip _____

Credit Card Number	Expiration Date	CCID Number **
	Month Year	

** The Credit Card ID Number (CCID) is located on the back of MasterCard, Visa and Discover credit or debit cards and is typically a separate group of 3 digits to the right of the signature strip. On American Express cards, the Card Security Code is a printed (NOT embossed) group of 4 digits on the front towards the right.

PRINT CARDHOLDER'S NAME

CARDHOLDER'S SIGNATURE

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CONTINUED FROM PAGE 14

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- Some of the practices we now have available are listed below:
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 - Jackson, MS area. Annual gross \$183,000.
 - Jackson, MS area. Annual gross \$266,000.
 - Slidell, LA. Tax and bookkeeping practice. Annual gross \$102,000+.
 - Monroe, LA. CPA tax and bookkeeping practice. Annual gross \$745,000.
- To list your practice with us or to check out our current listings, call me, Jim Burford, CPA toll free (800) 340-7002 or visit our website at www.accountingpracticesales.com or e-mail me at jimburford@frontier.com.



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IMMEDIATE OPENING FOR EXPERIENCED AUDITOR Wolfe, McDuff, & Oppie - the firm of choice on the Mississippi Gulf Coast has an immediate opening for an experienced auditor. We are looking for ambitious, energetic individuals who seek a career in public accounting. You must be comfortable in a laid-back, flexible environment. We offer a competitive salaries, bonus opportunities, great benefits and excellent growth opportunities. Send your resume to recruiting@wmocpas.com or fax to 228-762-4498.

BKD,LLP has immediate opening for accountant with 2 years or more experience to work primarily with the Mississippi governmental audit and consulting team. Excellent personal growth and career enhancement opportunities for the person who is eager to learn, focused and career oriented. No out of state travel required. Prior governmental experience and CPA certificate is desirable but not required.

Excellent benefits and salary package. Resumes may be sent to 190 East Capitol Street, Suite 500, Jackson, MS 39201, or emailed to mcarraway@bkd.com. Please visit www.bkd.com for more information.

Reservoir area CPA firm of Fortenberry & Ballard, PC, is seeking candidates to fill positions in audit, tax, and financial services. We offer a competitive salary and benefits package, including bonus opportunities, as well as opportunity for advancement. Please send your resume in confidence to 1929 Spillway Road, Brandon, MS 39047 or e-mail to pat@fortcpa.com.

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INTERESTED IN SELLING YOUR PRACTICE? Matthews, Cutrer & Lindsay, P.A., a Ridgeland based firm, is interested in acquiring additional accounting practices. If you are looking to retire now or in the near future, we would like to talk with you. Please contact Charles Lindsay at 601-898-8875 or email clindsay@mclcpa.net.

Local Jackson CPA wants to purchase small accounting/tax practice. Contact me at cpa1900@yahoo.com.

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Professional Staff: May & Company, LLP, in Vicksburg, a recipient of the Mississippi Business Journal's **2010 Best Place to Work in Mississippi**, is looking for highly motivated tax and audit professionals. We offer competitive compensation, excellent benefits and opportunities for advancement in a relaxed environment. May & Company is extremely employee friendly with paid overtime or comp time, minimal out of town overnight travel, and opportunities in tax preparation and auditing. Mail resumes with confidence to Attn: Human Resources, P.O. Box 821568, Vicksburg, MS 39182-1568 or email to infoline@maycpa.com.

BKD, LLP, the tenth largest accounting and advisory firm in the U.S., is seeking experienced audit professionals with 2 to 5 years experience for its Mississippi practice. Experience in healthcare and/or manufacturing & distribution is favored though not necessarily required. CPA or CPA eligibility is required. Resumes may be sent to 190 East Capitol Street, Suite 500, Jackson, MS 39201, or emailed to mcarraway@bkd.com. Please visit www.bkd.com for more information.

CPA FIRM seeking experienced or entry level auditors that live in the Central to South Delta region of Mississippi. Competitive salary and benefits with limited travel. No overnight trips or weekend work. Reply in confidence to File #401, c/o MSCPA, 306 Southampton Row, Ridgeland, MS 39157.

The firm of **GranthamPoole CPAs**, past recipient of the Mississippi Business Journal's prestigious **Best Places to Work in Mississippi** award, is looking for great staff additions. If you love tax