



## AICPA/CPA-SEA Leadership Conference

*MSCPA President/CEO Karen Moody (third from left) and MSCPA Vice Chairman/Chairman-Elect Bill Taylor (second from left) attended the AICPA/CPA-SEA Leadership Conference for state society chief staff executives and chair-elects October 21-23 at The Ritz-Carlton Orlando. Pictured with AICPA Vice Chairman Eric Hansen (first from left) and AICPA President/CEO Barry Melancon (fourth from left).*

## IN MEMORIAM

**JAMES H. (JIMMY) CARTER, CPA**  
*Ridgeland*

Died October 19, 2016

**HERBERT (HERBIE) SLAY, JR., CPA**  
*Hattiesburg*

Died October 27, 2016



## MEMORIAL GIFT

in memory of

**DORRIS MERLE STEFFEN**

*Long Beach*

to the

**EDUCATION FOUNDATION**

by

Annette Pridgen

*Pearl*

Lydia Carlisle

*Ridgeland*

# MSCPA Day of Service Helped to Provide Over 36,000 Meals

Nearly 50 MSCPA volunteers turned out for the Mississippi Society of CPAs statewide annual CPA Day of Service on Friday, Nov. 4, teaming up at events around the state to lend a helping hand. This was the second year that MSCPA implemented a Day of Service for CPAs and students majoring in accounting at Mississippi colleges.

This year, teams from these 21 companies completed service projects in nine Mississippi towns: Bank of Yazoo; Byrne Zizzi CPA, PLLC; Callon Petroleum; FNC, Inc.; Grantham, Poole, Randall, Reitano, Arrington & Cunningham, PLLC; Haddox Reid Eubank Betts PLLC; Jackson State University Accounting Society; Kemp, Williams, Steverson and Bernard; Lee County Schools; Matthews Cutrer and Lindsay, P.A.; Medical Management Services; Mississippi Society of CPAs; Silas Simmons LLP; State Bank & Trust Company; Swetland Cook PLLC; The Gillon Group, PLLC; The Koerber Company, P.A.; The University of Mississippi Beta Alpha Psi; Topp

McWhorter Harvey, PLLC; Watkins, Ward and Stafford, PLLC; and WM. F. Horne & Company, PLLC.

In Hattiesburg, members volunteered at the Edwards Street Fellowship Center food pantry and sorted and packaged staple food items as part of a larger effort to feed approximately 1,000 local families each month. In Meridian, members volunteered at Love's Kitchen and served breakfast and lunch and rolled 1,300 sporks in napkins. In Natchez, members volunteered at Stewpot where they served 300 meals and raised \$1,100. In Oxford, members volunteered at The Pantry and organized and shelved over 1,000 pounds of canned goods. In Yazoo City, members volunteered at Stewpot and are continuing to receive donations. Metro Jackson members participated in the UPS holiday food drive benefiting the Mississippi Food Network and collected food at various Kroger locations. This year's food drive raised \$3,938.42 and collected groceries that helped to provide 36,309 meals to hungry Mississippians.



Each year Mississippi Food Network recognizes a Volunteer of the Year at their annual Board of Directors dinner. This year they will recognize the MSCPA Young CPA Network for our continued relationship and willingness to volunteer time to help support the Mississippi Food Network.

MSCPA would like to thank our Young CPA Network for organizing the event, and would also like to extend a big thank you to our members who willingly gave of their time.

See pages 6-7 for event photos.



*Published  
by the  
Mississippi Society of  
Certified Public Accountants*

306 Southampton Row  
The Commons  
Highland Colony Parkway  
Ridgeland, MS 39157

PHONE: (601) 856-4244  
FAX: (601) 856-8255

E-MAIL ADDRESS:  
mail@ms-cpa.org

## OFFICERS

**Chairman**  
Charles Prince  
MAGEE

**Vice Chairman/Chairman-Elect**  
Bill Taylor  
WATER VALLEY

**Treasurer**  
Billy Morehead  
MADISON

**Secretary**  
Vera Reed  
LUCEDALE

**President/CEO**  
Karen Moody  
JACKSON

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

*Opinions expressed are not necessarily the official policy of the MSCPA. Advertising is accepted in good faith that the product/services are of value stated.*

## Welcome New Members

New members include Julia Glenn Bradley, Haley Kirkpatrick Cushing, Anna Sharp Holder, Hannah McWilliams Lewis, and Michael Stephen Torres. Now completing the membership process are:

**Jennifer Hall Lockhart** was born in Prentiss and received a Bachelor of Accountancy and Master of Accountancy from the University of Mississippi. She is a Fixed Assets Manager with C Spire in Ridgeland.

**Michael Youngblood** was born in Clarksdale and received a Bachelor of Accountancy from the University of Mississippi. He is VP of Finance at Performance Foodservice in Batesville.

**Leah Duhon Ladner** was born in Lafayette, LA and received a Bachelor of Science in Accounting from Louisiana State University and a Master of Business Administration from University of Texas at Tyler. She is a Lumber Controller at Hood Industries in Hattiesburg.

## Member News

### MSCPA Members Present Seminars At Society Of Louisiana CPAs' 2016 Business Valuation, Forensic & Litigation Services Workshops

On October 27 and 28, 2016, several MSCPA members presented seminars at the Society of Louisiana CPAs' Business Valuation, Forensic, and Litigation Services Workshops. Schaeffer Smith, MPH, CPA, CVA with Horne LLP presented a program on "Key Trends & Considerations in Healthcare Valuations", Rob King, CPA/ABV/CFE, CVA with The Koerber Company, PA presented a program on "Tracing Assets in Divorce: Community Property or Separate Property?", and Jim Koerber, CPA/ABV/CFE, CVA with The Koerber Company, PA presented a program on "Lessons Learned from a Shareholder Case" and co-presented a program "Litigation Services: Potholes, Road Hazards & Road Blocks". The Workshops were held in Baton Rouge, Louisiana.

### Koerber Presents Seminar At National Conference

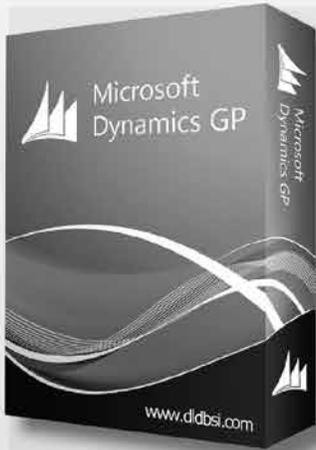
On November 7, 2016, Jim Koerber, CPA/ABV/CFE, CVA, along with Jason MacMorran, CPA/ABV/CFE, CVA with Postlethwaite & Netterville in Baton Rouge, LA and Laurin Quiat, Esquire with

Baker Hostetler of Denver, Colorado, co-presented a seminar entitled "Responding to Challenged Opinions" to CPAs and consultants attending the American Institute of CPAs' 2016 Forensic & Valuation Services National Conference, which was held at Gaylord Opryland Hotel in Nashville, Tennessee. Koerber is a shareholder in The Koerber Company, PA in Hattiesburg.

## Accounting & Financial Women's Alliance - Jackson Chapter



*MSCPA President/CEO Karen Moody (right) spoke to the Jackson Chapter of the Accounting & Financial Women's Alliance November 8. Thank you to AFWA President Emily Harrington (left) for the invitation.*



## Why Companies Choose DLD To Make Their Businesses Better:

- Experienced Team Members (Over 17 years supporting GP)
- Client Focused
- Support Plans
- GP/System Review
- Training (Including free webinars)
- Company Specific Configuration
- In-House Developers

*Let us know how we can help make your Business Better*

# Let us show you why Microsoft Dynamics GP is the most popular Microsoft Accounting/ERP and Payroll Software

### ■ Financial Series

- General Ledger
- Fixed Assets
- Payables
- Receivables

### ■ Distribution Series

- Sales Order Processing
- Inventory Management
- Purchase Order Processing
- Requisitions

### ■ Human Resources and Payroll Management

- Payroll Management
- Affordable Care Act Compliance
- Employee Self Service Option
- Web Based Benefit Enrollment Option
- Benefit Management
- Human Resource Management

### ■ Job Costing

### ■ Financial Reporting Including Dashboards

- Built in Excel Financial Report Writer
- Management Reporter
- SQL Server Reporting Services (SSRS)
- SmartLists
- Excel Refreshable Reports
- Power BI



**Microsoft Dynamics GP is available as traditional on premise software or as online (cloud) subscription based software.**

Go to [info@dldbsi.com](mailto:info@dldbsi.com) to learn more about Microsoft Solutions available for your company.

300 Cahaba Park Circle, Suite 118 | Birmingham, AL 35242 | 205-533-9458 | [www.dldbsi.com](http://www.dldbsi.com)

## Bob Cunningham to represent MSCPA as AICPA Council Member

The MSCPA Board of Governors has elected Bob Cunningham to the AICPA Council where he will serve a three-year term beginning October 2016.



Bob Cunningham

Bob is a partner with Grantham, Poole, Randall, Reitano, Arrington & Cunningham, PLLC. His responsibilities include auditing, corporate and individual tax planning and compliance, business valuations and litigation support. He is active in the MSCPA, and has previously served as Chairman, Vice Chairman, and Secretary and as a member of the MSCPA Board of Governors. He has also served on numerous MSCPA committees. Mr. Cunningham is a 1978 graduate of the University of Mississippi and previously served on its Accountancy Alumni Board. He is also a Past President of the Jackson

Chapter of the Institute of Management Accountants and of the Jackson Club. Bob and his wife Anne have three children. They

are members of First Presbyterian Church in Jackson where he serves as an elder.



### AICPA Fall Council Meeting

Select members of MSCPA attended the AICPA Fall Governing Council Meeting October 23-25 at The Ritz-Carlton Orlando where the theme was "Ready for the Next." Pictured left to right: Charles Prince, MSCPA Chairman; Sim Mosby, Outgoing AICPA Council Member; Karen Moody, MSCPA President/CEO; Bill Taylor, MSCPA Vice Chairman/Chairman-Elect; Bob Cunningham, Incoming AICPA Council Member. For meeting highlights, check out hashtag #AICPAGC16 on Twitter.

# OPTIONS TO GROW YOUR BUSINESS THE WAY YOU WANT

*Especially if the way you want  
is out of your wheelhouse.*

From retirement planning to personal trust, Trustmark's experienced wealth management team can put you on course regarding the management of your clients' personal and business financial affairs. Regardless of your clients' financial goals, one of our professionals can partner with you to offer strategies for the accumulation, preservation and transfer of their wealth.

Call or visit one of our offices today.

trustmark.com



**Trustmark**  
Wealth Management

# Report From AICPA Fall Governing Council Meeting

By Bob Cunningham, AICPA Council Member

The AICPA Fall Governing Council Meeting was held October 23-25, 2016 in Orlando, Fla. The Council's primary meetings are held in the fall and spring of each year with other regional update meetings being held during the year. The Council is the governing body of the AICPA and consists of approximately 265 members including elected members and state society representatives.

Outgoing Chairman, Tim Christensen, presided over the meeting. The Fall Council meeting serves as the AICPA's annual meeting. During the conference we heard from about twenty speakers who are leaders of the profession. Additionally, there were several discussion forums and one breakout session which allowed participants to choose from four different topics.

Two of many speakers highlighting this meeting included AICPA CEO and President, Barry Melancon, and Kimberly Ellison-Taylor, who was installed as the first African-American AICPA Chairman. You can read all about Kimberly in the November 2016 issue of the Journal of Accountancy. She is a dynamic individual, a proven leader and has a great personal story.

Melancon gave a general update of the profession and discussed how the AICPA and CIMA joint venture will work logistically.

## Highlights from Melancon's presentation, "Ready for the NEXT"

As you are aware, the memberships of the AICPA and The Chartered Institute of Management Accountants (CIMA) approved the joint venture of these two organizations earlier this year to form the Association of International Certified Professional Accountants. CIMA, which has a global footprint, administers the Chartered Global Management Accountant (CGMA) exam.

The AICPA presently has about 418,000 members and CIMA about 200,000. Both the AICPA and CIMA will maintain their separate councils for the foreseeable

future. The joint association will launch in January 2017. By merging with CIMA the joint association strengthens our voice in advocacy worldwide and offers enhanced resources, market insights and networking opportunities.

Melancon discussed Integrated Services for Individuals which include tax compliance, estate planning, retirement planning, charitable planning, investments, risk management and tax planning. Skills developed as a CGMA will enhance these efforts.

The key drivers of the CPA profession include compensation, work-life balance, support for professional development and opportunities for career growth. Our efforts to secure the next generation of CPAs include a student focus through various recruitment programs, diversity and inclusion, educators as recruiters, NASBA partnership and firm outreach. Succession plans are direly needed as only 7% of sole practitioners have a practice continuation agreement and only about 44% of multi-owner firms have a written and approved succession plan. There have been 102 mergers and acquisitions in the largest US firms to date in 2016.

Melancon stated that 81% of investors, as well as CEOs and CFOs of public companies, said they have a high level of trust in auditors. The CPA continues to rank second behind physicians as the most highly respected profession. Melancon discussed the audit of the future which will incorporate cognitive technologies (artificial intelligence) including blockchain technologies such as bitcoins. While audits now consist of verification, after the fact, the audit of the future will likely be real-time. Using blockchain technologies, the auditor or internal auditor will verify "all" transactions as they occur rather than on a test basis after the fact. Approximately 80% of banks will start blockchain projects by 2017.

By the end of 2016, 80% of the world's 100 largest enterprise software companies

will integrate cognitive technologies into products. Other technology transformations noted were that by 2020 at least 66% of the global population will be online; 50 billion smart devices will be connected to the internet; augmented reality/virtual reality (AR/VR) could be used by hundreds of millions; and the cloud is projected to grow to \$240 billion from \$40.7 billion in 2011.

Preparing for Generation Z: 60% want to have an impact on the world (as compared to 39% of millennials); will make up more than 20% of workforce by 2020; 52% use social media for typical research; 55% more likely to want to start a business (than millennials); and they strongly embrace future learning concepts.

For more information on the Fall Council Meeting, visit the AICPA.org website. The next AICPA Council Meeting will be held in May 2017 in Washington, D.C.

## Nominate a Member For MSCPA Officer

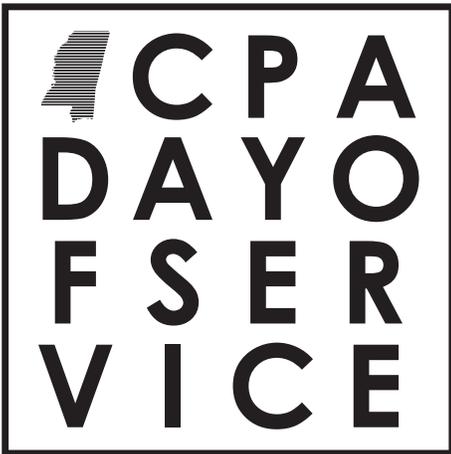
The MSCPA Nominations Committee is seeking nominations from the membership for the 2017-2018 candidate slate.

Members will elect a Vice-Chairman/Chairman-Elect, Treasurer, Secretary and an At-Large Member to the Board of Governors at the 2017 MSCPA Annual Meeting. The Nominations Committee will meet on December 6 and will work to secure the candidate slate throughout December. The Committee will present the nominations report to the Board of Governors in January.

You are invited to send names of suggested candidates to Cheryl Lee, Nominations Committee Chairman, at [cheryllee@haddoxreid.com](mailto:cheryllee@haddoxreid.com).



Members volunteering at The Pantry in Oxford.



On November 4, 2016, nearly 50 CPAs set aside a day for the MSCPA's annual **CPA Day of Service**, a **statewide volunteer outreach** event. Together we touched the communities of Clinton, Flowood, Hattiesburg, Jackson, Madison, Meridian, Natchez, Oxford, and Yazoo City.





Members volunteering at Kroger in Madison.



Members volunteering at Stewpot in Natchez.



Members volunteering at Love's Kitchen in Meridian.



Members volunteering at Edward Street Fellowship Center in Hattiesburg.



Members presenting a donation check to Stewpot in Natchez.



MSCPA members save  
up to 36%\* with UPS



The Mississippi Society of Certified Public Accountants is proud to bring you valuable discounts on the products and services you need. Make the most out of your membership and take advantage of competitive rates available on shipping services. And, with the UPS one-driver advantage and more than 60,000 drop off points, there's no need to sort your air and ground shipments. Plus, UPS delivers to more ZIP codes and U.S. businesses by 10:30 a.m. than FedEx. See how logistics can work for you.

### Your MSCPA Sample Discounts

UPS Service	Member Discount
UPS Next Day Air®	Up to 36%*
UPS 2nd Day Air A.M.®	Up to 32%*
UPS Ground	Up to 26%*
UPS Worldwide Express®	Up to 34%*
UPS Freight®	At Least 75%*

To save on your UPS shipments, simply:

**Call: 1-800-MEMBERS (1-800-636-2377) M-F 8 a.m.-6 p.m. EST**

**Visit: [savewithups.com/mscpa](http://savewithups.com/mscpa)**



\*See [savewithups.com/mscpa](http://savewithups.com/mscpa) for specific services and discounts. All discounts apply to the effective UPS Daily Rates at the time of shipment and shall be applied on a weekly basis, unless otherwise specified.

UPS, the UPS brandmark and the color brown are trademarks of United Parcel Service of America, Inc. and are used with the permission of the owner. All rights reserved.

# DOL Overtime Rule on Hold – Injunction Issued Nov 22

On Tuesday, November 22, a U.S. District Court judge in Texas granted a preliminary injunction blocking the Department of Labor's (DOL) new overtime regulation from going into effect on December 1, 2016. The injunction gives the court more time to review the rule, and make any final decision on the DOL's rule, so it's not a victory, but it's certainly delayed implementation, which will help members, their firms and employers.

Many state societies, along with the AICPA, have worked to raise the profession's concerns about the rule to

legislators and regulators, and have pushed for repeal, modifications or delayed implementation.

The rule, issued by the Labor Department, was to take effect Dec. 1 and would have doubled the minimum salary threshold from \$23,660 to \$47,476 for previous exempt employees who work more than 40 hours per week, an estimated 4.2 million workers nationwide. The new threshold would have been the first significant change in four decades.

It was expected to touch nearly every sector of the U.S. economy and have the

greatest impact on nonprofit groups, retail companies, and hotels and restaurants, which have many management workers whose salaries are below the new threshold.

The overtime rule was challenged by a slew of business groups, including the Chamber of Commerce, as well as 21 states. The states and the businesses are disputing the salary component of the rule, arguing that the Labor Department does not have the authority to require that employers offer overtime to workers who earn below a certain amount.

## Demand for Accounting Advisory Services Is on the Rise. Are You Ready?

It may not be surprising that the accounting services industry is projected to grow at 1.8% overall between 2012 and 2017. But it may come as a surprise that specialized advisory services are projected to grow the most aggressively — at a 5.7% clip during that same time period.

There also is an increasing international demand for expertise in emerging A&A areas. Accounting organizations around the globe are addressing this with specialized resources and advisory service credentials.

Here are a few highlights for specific advisory service areas:

### **Forensic & Valuation Service Professionals — Trusted Experts Around The Globe**

In response to increased market demand for specialized services and a recognition of the rapidly growing forensic accounting and business valuation disciplines, the Accredited in Business Valuation (ABV®) credential was created in 1997, and the Certified in Financial Forensics (CFF®) credential in 2008.

The global demand for qualified forensic and valuation specialists continues to grow as courts and other triers of facts not only seek out, but recognize CFF and ABV credential holders as experts in their respective fields.

In the 2013 “Top 100 Firms” issue of Accounting Today magazine, it was noted that more than 77% of firms offering business valuation services reported significant growth. In addition, 74% reported growth in litigation support (fifth-largest population), and 65% reported growth in forensic accounting (seventh-largest population).

### **Information Management and Technology Assurance in an Increasingly Complex World**

Today, many corporate executives and operational managers expect immediate, on-demand financial information, advice and services. As a result, accounting operations and information management systems are becoming increasingly interdependent.

As technology evolves and advances, ensuring the integrity and transparency of financial data and business reporting information becomes a more complex process. And more critical than ever.

Qualified financial professionals who hold the Certified Information Technology Professional (CITP®) credential are equipped to provide assurance for, or business insight into, financial-related data, processing or reporting in an ever-changing

business environment.

### **The Aging Population & Personal Financial Planning**

As baby boomers age and retire in record numbers, they are increasingly looking for objective financial guidance and advice to help prepare them for the next stage of their lives. This is triggering a great demand for personal financial planning services and resources.

Other factors driving this growth are tax law complexities and an uncertain regulatory, political and economic environment.

The Personal Financial Specialist (PFS™) credential was created in response to the increased market demand from this growing population segment and rapid growth in the number of financial professionals providing personal financial planning.

Building on your expertise with an AICPA advisory service credential makes a strong statement. It sets you apart and gets you noticed. Credentials boost your career potential and credibility. Most of all, an AICPA credential establishes you as an expert. And that can be an invaluable addition to your résumé and practice.

Learn more at [aicpa.org/aicpacredentials](http://aicpa.org/aicpacredentials).



ACCOUNTING  
PRACTICE  
SALES

NORTH AMERICA'S LEADER IN PRACTICE SALES

# Have you been trying to Sell A Practice on Your Own?

## Isn't it time you had a wingman?



- ⤴ **National leader in sales**
- ⤴ **Optimal price and terms**
- ⤴ **No upfront fees**

As a former practice owner, I understand the concerns of those contemplating a sale or acquisition.

Contact me today for a confidential discussion.



**Lori Newcomer, CPA**  
*Independent Broker*

[AccountingPracticeSales.com](http://AccountingPracticeSales.com)

Toll-Free: (888) 277-6040

[LNewcomer@APSLLeader.com](mailto:LNewcomer@APSLLeader.com)



**MSCPA**  
Young CPA Network

 [facebook.com/msyoungcpas](https://facebook.com/msyoungcpas)  
 [twitter.com/msyoungcpas](https://twitter.com/msyoungcpas)  
 [instagram.com/msyoungcpas](https://instagram.com/msyoungcpas)



*Young CPA Network President Kimberly Williams along with MSCPA President/CEO Karen Moody spoke to the Accounting Society at Jackson State University on November 1 and shared first hand experiences of working as a CPA in the profession.*

GilsbarPRO 

Fastest smartest malpractice insurance. Period.

800.906.9654  
GilsbarPRO.com

## FALL CONFERENCES

### Accounting Education Symposium

Accounting educators gathered October 28 for our Annual Accounting Education Symposium. Pictured left is the Awards, Education & Scholarship Committee. MSCPA would like to thank Executive Partner Joey Havens (pictured right) and HORNE LLP for their generous sponsor contribution and investment in the education of students.



### Industry Conference

CFOs, Controllers, Managers and Accountants from the inside attended this year's Industry Conference at the MSCPA Training Center October 21.



*Providing our clients exceptional experiences through consistent strategy and discipline*

**WOODRIDGE CAPITAL**  
portfolio management

*Investment Management • Financial Planning  
401K Advisory Services*

800 Woodlands Parkway, Ste 201 • Ridgeland, MS 39157  
601-957-6006 | 866-957-6006 | woodridge-capital.com

## Not-For-Profit Conference

*This year's MSCPA Not-For-Profit Conference was held in conjunction with the Positioned for Progress Conference at the Jackson Convention Complex November 3. Pictured top left and bottom are members of the MSCPA Not-For-Profit Committee.*



## Business Valuation & Litigation Services Seminar

CPAs and financial professionals attended the MSCPA Business Valuation & Litigation Services Seminar in Ridgeland November 18. Pictured top right are members of the MSCPA Business Valuation Committee.



## Retire Now – Not Later!

Do you have a successful accounting practice? Are you ready to sell your firm?

Retire? We are interested in discussing options with you.

Contact Charles Lindsay at Matthews, Cutrer & Lindsay, P.A.

at 601-898-8875 or email [clindsay@mclcpa.net](mailto:clindsay@mclcpa.net).



MATTHEWS  
CUTRER *and*  
LINDSAY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

# CPE December 2016 – January 2017

**RESCHEDULED**  
**12/12/2016**  
 Monday  
 Ridgeland  
 MSCPA Center  
**Preparing Individual Tax Returns for New Staff and Para-Professionals**  
**Discussion Leader:** William F. (Bill) Taylor, CPA  
**Cost: Members:** \$260 **Non-Members:** \$335 **AICPA Member Discount:** \$0  
**Course Hours:** 8:30-4:30  
**Level:** Basic **CPE Credit:** 8 Tax **VENDOR:** SURGENT **ACRONYM:** PITR

Course objectives and description: The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal individual income tax return. Over the years, thousands of new staff have received practical, hands-on experience to become familiar with most tax forms. This course covers the latest tax law changes, making it essential for your new staff.

**12/13/2016**  
 Tuesday  
 Ridgeland  
 MSCPA Center  
**AICPA's Annual Federal Tax Update**  
**Discussion Leader:** Jan Lewis, CPA  
**Cost: Members:** \$260 **Non-Members:** \$335 **AICPA Member Discount:** \$30  
**Course Hours:** 8:30-4:30  
**Level:** Update **CPE Credit:** 8 Tax **VENDOR:** AICPA **ACRONYM:** PTU-4

Course objectives and description: Save time and keep current on the latest tax developments! 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.

**12/14/2016**  
 Wednesday  
 Ridgeland  
 MSCPA Center  
**Leases: Mastering the New FASB Requirements**  
**Discussion Leader:** Ty Inglis, CPA  
**Cost: Members:** \$260 **Non-Members:** \$335 **AICPA Member Discount:** \$30  
**Course Hours:** 8:30-4:30  
**Level:** Intermediate **CPE Credit:** 8 A&A **VENDOR:** AICPA **ACRONYM:** LEAS

Course objectives and description: How do the leasing requirements in the new standard differ from current GAAP? This course addresses that question by examining the core principles of the new standard, including identification, recognition, measurement, presentation and disclosure requirements. Examples are included to illustrate application of the new standard. This course explains the lessee accounting model, including lease classification, amortization of the right-of-use asset, and interest on the lease liability. This course also explains the lessor accounting model, including transfer of risk, profit recognition, and collectability. Additional topics include short-term leases, purchase options, variable lease payments, and sale and leaseback transactions.

**01/27/2017**  
 Friday  
 Ridgeland  
 MSCPA Center  
**From Hiring to Firing and Everything in Between: Legal, Tax, and Health Care Issues**  
**Discussion Leader:** William F. (Bill) Taylor  
**Cost: Members:** \$270 **Non-Members:** \$340 **AICPA Member Discount:** \$0  
**Course Hours:** 8:30-4:30  
**Level:** Intermediate **CPE Credit:** 8 **VENDOR:** Surgent **ACRONYM:** HTOF

Course objectives and description: The employer-employee relationship strains both sides in a troubled economy, and businesses need CPAs, controllers, and other advisors to provide understanding of the complex legal, tax, and health care issues associated with all aspects of employment. This course provides in-depth coverage of this critical area. Updated for coverage of the new Department of Labor exemption classification and overtime requirements. [www.ms-cpa.org](http://www.ms-cpa.org)

## Members can register online for CPE!

Go to [ms-cpa.org](http://ms-cpa.org) and log on with your username (last name) and password (certificate number) to take advantage of the member discount on our CPE courses.

## INFO SERVICES, INC.

Affordable Medical Billing Solutions. Premium Service.

125 Solleftea Drive  
 Madison, Mississippi 39110

Phone: (601) 898-7858 extension 20  
 Fax: (601) 898-7862



- ✓ CPA-Managed Multi-Specialty Professional Billing Services
- ✓ Accounts Receivable and Compliance Consulting
- ✓ Provider Credentialing
- ✓ Practice Management Software and EHR Solutions
- ✓ Revenue Management / Electronic Solutions
- ✓ Patient ePay and Electronic Statements
- ✓ Software Training and Support
- ✓ Coding, Billing and Compliance Training
- ✓ HIPAA Online Backups
- ✓ Automated Reminders



Affordable Medical Billing Solutions  
 for your Physician and Nurse Practitioner Clients



**BUSINESS PLANNING**

- Corporate Financial Planning
- Mergers
- Sales of Businesses
- Acquisitions

**TAX SUPPORT**

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

**ESTATE PLANNING**

- Wills
- Trusts
- Personal Financial Planning
- Estate Litigation



Lacey L. Bailey, J.D., LL.M.   James Williams "Will" Janoush, J.D., LL.M.   Harris H. "Trip" Barnes III, J.D., LL.M.   S. Gray Edmondson, J.D., LL.M.  
 Brandon C. Dixon, J.D., LL.M.   Krista S. Andy, J.D., LL.M.

Of Counsel: Ronald A. Worley, J.D., LL.M.

*Experience. Excellence. Results.*

Represented over 500 cases before the IRS and MDOR

40 years of trial experience

Litigated 40 trials before the United States Tax Court

[www.Barnes-LawFirm.com](http://www.Barnes-LawFirm.com)

**TOPP McWHORTER HARVEY, PLLC**



**CERTIFIED PUBLIC ACCOUNTANTS**

2 Southern Pointe Parkway  
 Suite 100  
 P. O. Drawer 15099  
 Hattiesburg, Mississippi 39401

Phone: 601.264.3519  
 Fax: 601.264.3642

**Columbia Office**  
 150 Old Highway 98 East  
 Columbia, MS 39429

**Gulfport Office**  
 2019 23rd Avenue  
 Gulfport, MS 39501



William T. Kelly,  
 CPA/ABV, CVA

**Business Valuation**

- Estate and Gift
- Marital Dissolution
- ESOPs
- Buy/Sell Agreements
- Shareholder Disputes
- Stock Options
- Charitable Contributions
- Sale, Merger, or Acquisitions



Leslie C. Bilancia  
 CPA/ABV, CVA



Annette P. Herrin,  
 CPA/ABV, CVA, CFE, CFF

**Litigation Support**

- Lost Profits
- Forensic Accounting
- Business Interruption
- Personal Injury / Wrongful Death
- Expert Witness Testimony
- Economic Damages
- Data Analysis
- Breach of Contract



Joe C. Travis,  
 CPA, CFF,  
 Certified Forensic Accountant

**Information Technology**

- E-Discovery
- Digital Forensics
- Intellectual Property
- Family Law
- Employment Law
- Criminal Law
- Evidence Extraction

**Business Valuation & Litigation Support Services**

[www.tmhcpas.com](http://www.tmhcpas.com)

# **MSCPA** Continuing Professional Education Registration

The MSCPA has five convenient ways to register:

<b>Online</b> <a href="http://www.ms-cpa.org">www.ms-cpa.org</a>	<b>Email</b> <a href="mailto:lcarlisle@ms-cpa.org">lcarlisle@ms-cpa.org</a> Lydia Carlisle, CPE Registrar	<b>Mail</b> MSCPA 306 Southampton Row Ridgeland, MS 39157	<b>Fax</b> 601-856-8255	<b>Telephone</b> 601-856-4244 800-772-1099
---	--	--	----------------------------	--

*If you have special needs under the Americans with Disability Act, attach a written description, call us, or email [lcarlisle@ms-cpa.org](mailto:lcarlisle@ms-cpa.org).*

Please print or type – one form per person. Form may be reproduced for multiple registrations.

Last Name		First Name		M.I.	<b>REFUND POLICY:</b> You will receive a full refund if cancellation is made seven calendar days prior to the scheduled date of the event. If you cancel within the seven days, a 50% refund will be made. No refunds are made for same-day cancellations or for no-shows. However, you may substitute another person from your office.  <b>PHOTO POLICY:</b> MSCPA or its contractors may be photographing or videotaping MSCPA events. Attendees agree to allow their image to be used in MSCPA publications, web site, marketing materials, and the media.  Attendance at MSCPA events waives the MSCPA from liability resulting from these uses.
Firm / Employer					
Address					
City		State		Zip	
Business Phone			Business Fax		
Email Address Required (for registration confirmation)			State License Number		
<input type="checkbox"/> Please check if information has recently changed and needs to be updated in your member record.					
Are you a CPA? <input type="checkbox"/> Yes <input type="checkbox"/> No    Are you a member of the MSCPA? <input type="checkbox"/> Yes <input type="checkbox"/> No    (If "No", join now and save!) Call us at 601-856-4244 or go to our web site for an application: <a href="http://www.ms-cpa.org">www.ms-cpa.org</a> . Applications in progress qualify for the member rate. Are you a member of the AICPA? <input type="checkbox"/> Yes <input type="checkbox"/> No    AICPA Member Number: _____ (Required for discount; subject to verification)					

Members of the MSCPA may register at the "member" rate. CPAs and Non-CPAs who are not a member of the MSCPA may participate by registering at the Non-Member rate. Please include the qualifying discount(s) when registering for events.

**\* CPAs who are members of the AICPA may deduct \$30 per day from 8- or 16-hour AICPA seminars ONLY.** (These are identified in the CPE Catalog). This discount must be taken when registering. **Non-CPA staff are NOT eligible for the AICPA discount. Seminars from other vendors are not eligible for this discount.**

**DESIRED CPE EVENTS**

Course Date	City	Course Title	Course Acronym	Course Fee		Adjustment * AICPA Discount	Subtotal
				MSCPA Member	Non-Member		
<b>TOTAL</b>							<b>\$</b>

**PAYMENT INFORMATION:**

**Check:** I have enclosed a check payable to MSCPA in the amount of \$ \_\_\_\_\_

**Credit Card:**  MC  Visa  Discover  AMEX

**Please Indicate:**  Personal Card  Firm / Company Card I authorize the MSCPA to charge \$ \_\_\_\_\_ to the credit card below:

\_\_\_\_\_  
Credit Card Number

\_\_\_\_\_  
Expiration Date

\_\_\_\_\_  
CCID Number \*

\* 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.

**BILLING ADDRESS FOR CREDIT CARD:** Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

\_\_\_\_\_  
PRINT CARDHOLDER'S NAME

\_\_\_\_\_  
CARDHOLDER'S SIGNATURE

**When we decided to offer our MSCPA clients**

**PERSONAL AUTO**  
and  
**HOMEOWNERS INSURANCE**



**THE RESPONSE WAS UNANIMOUS!**

**To consolidate both your personal and professional insurance with one agency, contact your MSCPA-sponsored insurance representatives regarding:**

Major Medical	Business Overhead Expense
Long Term Disability	Professional Liability
Long Term Care	Employment Practices Liability
Life	Workers Compensation
Homeowners	Business Office Package
Personal Auto	Cyber Liability
Flood	

To learn more, contact:

**BROWN & BROWN**  
**OF LOUISIANA, LLC**

Association Services Professionals



"Local People...National Strength"

**1-888-503-5547**

**985-674-3880**  
**Northshore**

## Brown & Brown Association Services Professionals Welcomes Steve Armstrong to the Agency

As the MSCPA endorsed insurance representative, Brown & Brown Association Services Professionals would like to take this opportunity to thank you for the opportunity to serve the insurance needs of the MSCPA's members over the years and introduce you to the newest team member, Steve Armstrong.

Steve's expertise is health insurance with more than 14 years of insurance experience. He was born and raised in South Mississippi and has lived in Brandon, MS for many years. Steve will be based out of Brown & Brown's Jackson and Gulfport offices. Licensed with all major

medical and ancillary carriers, Steve will join the team in providing members with the prompt, professional service that is the foundation of the agency. Please take a moment to welcome Steve when you get the opportunity to meet him. Contact info:

- **Stormy Blair**  
sblair@bb-asp.com  
1-888-503-5547, Ext. 3886
- **Jennifer Luquette**  
jluquette@bblouisiana.com  
337-266-5644
- **Steve Armstrong**  
sarmstrong@bbgno.com  
228-679-5972

## Participate in MSCPA's CPE Survey

Our 2017 CPE Survey was emailed to members the week of November 14. Thank you to those who responded! We will use your feedback to plan CPE for 2017 that more closely fits your interests. It is not too late to respond. Email [esullivan@ms-cpa.org](mailto:esullivan@ms-cpa.org) if you would like for us to resend you the link to the survey. There are only 9 questions and the survey will take less than 5 minutes. Thank you for helping the Society better serve our members.

## CLASSIFIEDS

continued from page 20

Lauren Dendy at [ldendy@bkd.com](mailto:ldendy@bkd.com). Please visit [www.bkd.com](http://www.bkd.com) for more information.

**LOCAL JACKSON CPA** wants to purchase small accounting/tax practice. Contact me at [cpa1900@yahoo.com](mailto:cpa1900@yahoo.com).

**PEARL CPA FIRM** (owner and 4 staff) seeks to merge with another CPA. Will consider all options. Please contact us at [nerdycpa@bellsouth.net](mailto:nerdycpa@bellsouth.net).

**HODGES PILGRIM AND CO., PLLC**, a Tupelo, MS firm, is seeking a full time tax accountant with 3 to 5 years of experience preparing individual, partnership and corporate tax returns. Prefer CPA, but CPA Candidate with parts passed will be considered. Competitive salary, health insurance and retirement. Minimal local travel. Possible short term partnership potential. To apply, please e-mail resume with salary requirements to [BobPilgrim@hodgespilgrimcpa.com](mailto:BobPilgrim@hodgespilgrimcpa.com). All resumes will be kept in strictest confidence.

**PROGRESSIVE MISSISSIPPI CPA FIRM** seeks accountants at various levels of experience. Excellent benefits package and salary commensurate with experience. Email your resume to [smoore@wwscpa.com](mailto:smoore@wwscpa.com). Your material will remain confidential.

**PERS INVESTMENT ACCOUNTING MANAGER**  
Bachelor's degree in accounting or 24 hours coursework,

7 years accounting experience, CPA preferred. Résumés may be sent to Alison Johnson at [ajohnson@pers.ms.gov](mailto:ajohnson@pers.ms.gov).

**STAFF ACCOUNTANT II/ATHLETE SPECIALIST**  
Responsible for corporate and individual tax preparation (including complex, multiple-state returns) and planning for corporations, partnerships, non-profits, estates, professional athletes, entertainers, and trusts. Requires Master of Business Administration or Masters in Public Accounting, and two to five years' experience in preparing tax returns for professional athletes, working with professional sports leagues (such as the National Football League) and professional league contract language and personnel, dealing with sports agents and professional sports unions (such as the NFL Players' Association), and preparing multi-state taxes involving three or more states. Any suitable combination of educ., training &/or exp. is acceptable. Send resume: Wib Wright, Wright CPA Group, PLLC, 10 Plaza Dr., Hattiesburg, MS 39402 (jobsite).

**GULF COAST CPA FIRM** of Culumber, Harvey & Associates is seeking someone with 3+ years of experience in tax and auditing. CPA preferable. Email resume to [dmharvey@cfhpa.com](mailto:dmharvey@cfhpa.com).

**TOPP MCWHORTER HARVEY, PLLC** is seeking a highly motivated CPA interested in joining our Business Valuation and Litigation Support team. We offer excellent benefits, competitive salary, and great leadership opportunities. Please send resumes to Attn: Human Resources, P. O. Drawer 15099, Hattiesburg, MS 39404, or email to [tommy@tmhpcas.com](mailto:tommy@tmhpcas.com).

## Medley & Brown

Helping you build a more secure future

We're a firm that's invested in your success and are committed to delivering:

A long-term, value-driven investment strategy.

Thoughtful, carefully-vetted investment selections.

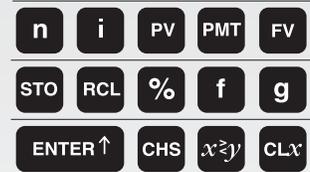
Friendly, conscientious client service.

Proven, positive investment results.

We believe in the investments we recommend and invest our money alongside yours in the same manner. So let's work together to achieve your financial goals.

Call us at 601-982-4123

[www.medleybrown.com](http://www.medleybrown.com)



**MEDLEY & BROWN, LLC**  
FINANCIAL ADVISORS



Mississippi Society of  
 Certified Public Accountants  
 and its Education Foundation  
 306 Southampton Row  
 Ridgeland, MS 39157

Presorted Standard  
 U.S. Postage  
**PAID**  
 Permit No. 5  
 Jackson, MS



America Counts on CPAs

## CLASSIFIEDS

**TOPP MCWHORTER HARVEY, PLLC** is seeking a highly motivated CPA or CPA candidate with experience to join our tax team. We offer excellent benefits, competitive salary, and great leadership opportunities. Please send resumes to Attn: Human Resources, P. O. Drawer 15099, Hattiesburg, MS 39404, or email to [tommy@tmhpcpas.com](mailto:tommy@tmhpcpas.com)

**ROBERT HALF EXECUTIVE SEARCH** is seeking high potential tax and audit professionals, specifically a Tax Manager, Audit Manager & Audit Supervisor for a client who provides assurance, tax, and outsourced services to a range of private, government and nonprofit firms (including healthcare clients) throughout Central and South Mississippi. Our client upholds its standard of quality, customer service and staff development above all else and offers a very competitive compensation package with excellent benefits. Relocation assistance and commuting flexibility is available. For more information please contact Trevor Siebert at (202) 609-6642 or [trevor.siebert@roberthalfes.com](mailto:trevor.siebert@roberthalfes.com).

**COME JOIN THE TEAM** at Matthews Cutrer & Lindsay, PA. The firm is seeking an experienced tax professional for a part-time/per-diem position during tax season. This professional will be responsible for the preparation of corporate, partnership and individual tax returns. This position will be reoccurring each year during tax season. If you are interested and want to be considered for the position please send your resume to the attention of Michelle Stonestreet at 599C Steed Road, Ridgeland, MS 39157 or email [mstonestreet@mclcpa.net](mailto:mstonestreet@mclcpa.net).

**MAY & COMPANY, LLC, CPAs** is seeking a senior level audit and tax professional with 2-5 years' experience. Competitive salary, excellent opportunity for advancement, great benefits package and limited travel. Please send resume to Attn: Human Resources, P.O. Box 821568, Vicksburg, MS 39182-1568 or email to [infoline@maycpa.com](mailto:infoline@maycpa.com).

**COME JOIN THE TEAM** at Matthews, Cutrer & Lindsay, PA, recent recipient of the Mississippi Business Journal's 100 Best Private Companies in Mississippi award. Currently the firm is seeking experienced auditors for full time positions. The firm offers excellent benefits, a competitive salary with opportunity for advancement along with an atmosphere that encourages a strong work/life balance. Send resumes to 599C Steed Rd, Ridgeland,

MS 39157 or email [clindsay@mclcpa.net](mailto:clindsay@mclcpa.net).

**BKD, LLP**, a top ten healthcare accounting and advisory firm in the U.S., is seeking experienced reimbursement consultant with five or more year's experience for its growing Mississippi healthcare practice. As a reimbursement consultant for BKD, you may work on a variety of financial, billing and compliance projects, but a primary focus would be in reimbursement consulting services. Resumes may be sent to 190 East Capitol Street, Suite 500, Jackson, MS 39201, or emailed to Lauren Dendy at [ldendy@bkd.com](mailto:ldendy@bkd.com). Please visit [www.bkd.com](http://www.bkd.com) for more information.

**NAMED ONE OF MISSISSIPPI'S 2015 BEST PLACES TO WORK** by the *Mississippi Business Journal*, **HADDOX REID EUBANK BETTS PLLC** seeks experienced audit professionals interested in a rewarding career with one of the most established and respected CPA firms in the Jackson area. Excellent benefit package, competitive salary, and opportunity for advancement. Contact Paul Calhoun ([PaulCalhoun@HaddoxReid.com](mailto:PaulCalhoun@HaddoxReid.com)) or mail resume in confidence to P.O. Drawer 22507, Jackson, MS 39225-2507. For more information, visit our website [www.HaddoxReid.com](http://www.HaddoxReid.com).

**KPMG LLP** seeks experienced audit professionals interested in a rewarding career with one of the largest and most dynamic CPA firms in the world. Competitive compensation, excellent benefits and ample opportunity for advancement are offered. Mail resumes in confidence to 188 E. Capitol Street, Suite 1100, Jackson, MS 39201, e-mail [bsights@kpmg.com](mailto:bsights@kpmg.com), or visit our website at [www.kpmg.com](http://www.kpmg.com).

**READY TO SELL YOUR FIRM?** At Accounting Biz Brokers, we understand every practice is different. That is why we offer a personalized approach to selling and we respect your need for confidentiality during the process.

We work hard to bring you the win-win deal you are looking for! We are experienced – we've been selling CPA firms for over 12 years and know your market.

**PRACTICES FOR SALE:**

- NEW: Nashville CPA Firm - \$113k
- NEW: Nashville Area CPA Firm - \$950k
- Knoxville, TN area Tax/Bookkeeping - \$109k – SOLD
- NE MS Tax/Bookkeeping - \$850k gross – SOLD

Contact Kathy Brents, CPA CBI today for a free no-obligation consultation, 501-514-4928 or visit our website, [www.AccountingBizBrokers.com](http://www.AccountingBizBrokers.com).

**CALCULATORS PLUS** is now handling the Monroe Calculators and supplies. Call Chester Wasser at 601-709-0371 or 888-264-3939 for more information and special CPA pricing.

**YOUR PRACTICE WANTED:** We are North America's leader in practice sales. If you are thinking about selling,



contact us today for a confidential discussion.

**PRACTICES FOR SALE:**

- MS Gulf Coast CPA grossing \$95K \*New\*
- Baldwin County AL practice grossing \$205K \*New\*
- Northeast AL CPA grossing \$525K \*New\*
- Chattanooga CPA grossing \$475K \*New\*
- Eastern Memphis Suburb CPA grossing \$175K \*New\*

For more info on these listings or to sell your practice, contact Lori Newcomer, CPA at 888-277-6040 or [LNewcomer@APSLLeader.com](mailto:LNewcomer@APSLLeader.com) or visit [www.AccountingPracticeSales.com](http://www.AccountingPracticeSales.com).

**JACKSON CPA FIRM** of Breazeale, Saunders & O'Neil, Ltd. is seeking experienced audit and tax professionals, both full time and part time. Our staff enjoys state-of-the-art technology, intellectually challenging assignments and meaningful opportunities to enhance professional and personal skills. In addition to an excellent compensation package, we offer a family atmosphere with a strong emphasis on client-centered professionalism. Send resume in confidence to P. O. Box 80, Jackson, MS 39205-0080. FAX 601-355-9003.

**A CPA** with several years of small business and tax accounting experience is seeking a part-time job. Contact Van Hawthorne @ 601 209-8237 or [vanhawthorne@bellsouth.net](mailto:vanhawthorne@bellsouth.net)

**BKD, LLP**, a top-tier accounting and advisory firm in the U.S., is seeking experienced audit professionals with 2 or more years experience for its Mississippi practice. Experience in healthcare, financial services, and/or manufacturing & distribution/commercial 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