

**IN MEMORIAM**  
**WAYMOND E. MOSLEY, JR., CPA**  
*Clinton*  
Died December 15, 2020

**MEMORIAL GIFT**  
*to the*  
**Education Foundation**  
*in memory of*  
**RILEY M. KELLEY, CPA**  
*Santa Fe, NM*  
*by*  
**The Koerber Co., P.A.**  
*Hattiesburg*

## Have You Paid Your Dues?

If you have not yet paid your MSCPA membership dues for the July 1, 2020 – June 30, 2021 dues year, please pay them by December 31, 2020 to avoid a lapse in member benefits. Dues not paid by October 1 are past due and must include a \$25 late fee. Members will be terminated for non-payment of dues if dues payments are not received by December 31, 2020. To confirm the status of your dues payment, visit the MSCPA website at [www.ms-cpa.org](http://www.ms-cpa.org) and log in with your email and password. Click “Members” at the top left to view your Member Dashboard which includes the status of your dues payment.

## Honor an MSCPA Member for Public Service

The membership is invited to nominate a member for consideration for the MSCPA 2021 Public Service Award. The winner will be recognized during the 2021 Annual Convention awards presentation on Saturday, June 26, 2021 at Sandestin Golf and Beach Resort in Destin.

Qualifying activities for the award include MSCPA membership and professional and civic public service achievements. Nominations should be submitted by March 1, 2021. Submit a nominee by email to Karen Moody ([kmoody@ms-cpa.org](mailto:kmoody@ms-cpa.org)) for consideration by the MSCPA Public Service Award Committee. Members serving on the committee this year include Donald McWilliams, Ridgeland; Chris O’Neal, Greenwood; and Laura Cerra, Laurel.



# MSCPA Day of Service Helps Mississippians in Need

MSCPA volunteers united for the Mississippi Society of CPAs statewide annual CPA Day(s) of Service culminating on Friday, Nov. 6, teaming up around the state to lend a helping hand. This was the sixth year that MSCPA implemented a Day of Service for members and accounting students. Our volunteers completed service projects in 14 Mississippi towns and served 12 organizations across the state bringing together these 27 companies:

Alexander, Van Loon, Sloan, Levens & Favre, PLLC; BKD, LLP; The Burgess Group, PA; Byrne Zizzi CPA PLLC; DeVoe Carr PLLC; Gulfport-Biloxi International Airport; GranthamPoole PLLC; Haddox Reid Eubank Betts PLLC; Heafner Motors Inc.; Jones Companies; Jordan Carriers; Kemp Williams Steverson & Bernard, PA; The Koerber Company, PA; Laura Brame Cerra, CPA; Matthews, Cutrer & Lindsay, P.A.; Medical Management Services; Metro Mechanical, Inc.; Mississippi Society of CPAs; MS Office of the State Auditor; Nail McKinney Professional Association; Rea, Shaw, Giffin & Stuart, LLP; Sayle, Sandifer & Associates; Silas Simmons, LLP; TMH; University of Southern Mississippi; University of Southern Mississippi Beta Alpha Psi; and Upstream Life Insurance Company.

On the Gulf Coast, Alexander, Van Loon, Sloan, Levens & Favre PLLC and Gulfport-Biloxi International Airport collected and donated to Loaves and Fishes.

In Greenville, Sayle, Sandifer & Associates, LLP collected and donated to MS Food Network.

In Hattiesburg, The Koerber Company, P.A., TMH, Jones Companies, and Beta Alpha Psi at Southern Miss served and donated to Edwards Street Fellowship Center. In partnership with Junior Auxiliary of Hattiesburg and Extra Table, Amber Hatten of University of Southern Mississippi participated in The Box Project by filling boxes with nutritious, shelf-stable food to be distributed to school children in local Hattiesburg communities, in order to provide the children with healthy meal options while



*continued on page 12*



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

## Welcome New Members

**SUSAN BEREL**  
*Ocean Springs*  
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## Book Presented to Former MSCPA Executive Director Jack Coppenbarger



Jack Coppenbarger joined the MSCPA in 1987 as the Director of Education and was named as the Associate Executive Director in 1993. He assumed the role of Executive Director upon Bob Nickey's retirement in 1995. During his leadership, he connected Mississippi CPAs to the greater profession both state wide and nationally. He set the stage for the next century of the Society's history and oversaw the purchase of the Society building in Ridgeland in 2005 and the creation of the Young CPA Network in 2009. Jack retired in 2015 after 28 years with the MSCPA—over a quarter of the MSCPA's history.

# Member News

## Burkes Elected Director-At-Large for NASBA



The National Association of State Boards of Accountancy (NASBA) announces members of its Board of Directors for 2020-21. Members were installed November 3 during NASBA's 113th Annual Meeting.

Jimmy Burkes, CPA, of Miramar Beach, FL, was elected director-at-large. Burkes has served as both a member and chair of NASBA's Administration and Finance Committee, as well as chaired NASBA's Audit and Bylaws Committees. He also served the association as treasurer for two years, director-at-large for five years, and Southeast regional director for three years. In addition, Burkes served as a member of NASBA's Compliance Assurance, Regulatory Response and Awards Committees. He is a retired partner with Haddox

Reid Eubank Betts PLLC, in Jackson, MS, where he served as the partner responsible for administration and supervision of the assurance practice, litigation support and business valuation engagements. Burkes was also the 1992-1993 MSCPA Chairman and served as a member of the Mississippi State Board of Public Accountancy for fifteen years. He is a graduate of the University of Southern Mississippi.

## Dr. Roderick B. Posey Winner of Elijah Watts Sells Award

Subsequent to the publication of the *MSCPA Centennial History: A Century of CPAs in Mississippi*, the Society received confirmation from the American Institute of Certified Public Accountants (AICPA) that Roderick B. Posey (now Dr. Posey) of Hattiesburg had received high distinction for his scores on the 1983 CPA exam and should have been recognized as an Elijah Watts Sells Award winner. The award is bestowed upon candidates who have obtained a cumulative average score above 95.50 across all four sections of the Uniform CPA Exam and passed all four sections on their first attempt. Dr. Posey's name as an award winner was inexplicably omitted from the AICPA Journal of Accountancy in 1983. Although he was recognized as the MSCPA Fred T. Neely Gold Medal winner that year (see page 174 of the MSCPA History book), neither the History Book nor the Society's newsletter indicated that he had also received the AICPA Sells Award. The Society apologizes for this oversight and takes this opportunity to officially recognize Dr. Roderick B. Posey as an Elijah Watts Sells Award winner for 1983.

Dr. Roderick B. Posey is retired Professor Emeritus in the School of Accountancy in the College of Business at the University of Southern Mississippi (USM). He joined the faculty in 1979 after earning his bachelors and master's degrees from USM and Ph.D. from Oklahoma State University in Stillwater. Dr. Posey has been Assistant Professor, Associate Professor, Director of the School of Accountancy and Information Systems, Professor, and Interim Dean and Associate Dean. After teaching at USM for 34 years, he went on to teach as Professor and Interim Department Chair of Accounting and Logistics at Alabama A&M University.

In addition to being an MSCPA member where he was active in committee work, he was a member of the American Accounting Association and Decision Sciences Institute. He won the AT&T Outstanding Faculty Award in the College of Business, the Beta Alpha Outstanding Faculty Award from Beta Alpha Psi, and the MSCPA Outstanding Educator Award (see page 179 of History book). He taught Elementary Cost Accounting, Government and Not-for-Profit Accounting, Managerial Accounting, Special Problems in Accounting and Special Problems in Management Information Systems. He devoted time to numerous University Committees and national conferences.

Active in his community, he has served on several boards including the United Way Advisory Board, the USM Credit Union Board, the Hattiesburg Headstart Board, and as President of the Hattiesburg Lions Club. Dr. Posey is currently pastor of Hopewell Baptist. He is married to Eula Posey and they have three children.



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# MSCPA Centennial History Book Distribution Continues

Chairman Annette Pridgen and President/CEO Karen Moody were on the road delivering history books and visiting with members in our Delta Chapter. In 2 days, they made stops at 17 offices in 4 cities delivering 80 books weighing a total of 240 pounds. While Chapter meetings and socials are canceled due to restrictions, this is an avenue to keep in touch with our members.

Unfortunately it is not possible to visit every member. You can stop by the MSCPA office to pick up a copy or request a book to be mailed by contacting Noma Gillis at [ngillis@ms-cpa.org](mailto:ngillis@ms-cpa.org). Feel free to take photos with the book and send them to Jennie Truhett at [jtruhett@ms-cpa.org](mailto:jtruhett@ms-cpa.org) to be included in the *Newsletter*.



Malouf Construction in Greenville to Anna Holder



Tarver Kirby & Jackson in Greenville to Mike Jackson



Baird and Stallings CPAs P.A. in Indianola to David Baird and Brent Baird



Jackson Braswell Mullins & Bailey PA in Cleveland to Kenneth Mullins, Jr., Michelle Bailey, Marshall Conico, Louis Jackson, Jennifer Herbison and Chris Braswell



Edmondson, Burchfield, Hardy & Assoc. in Cleveland to Carlton Edmondson and Ronald Burchfield



Orsborn, Sutphen, & O'Neal, P.A. in Greenwood to Fred Sutphen, Christopher O'Neal, Jack Sutphen, and Marshall Sutphen

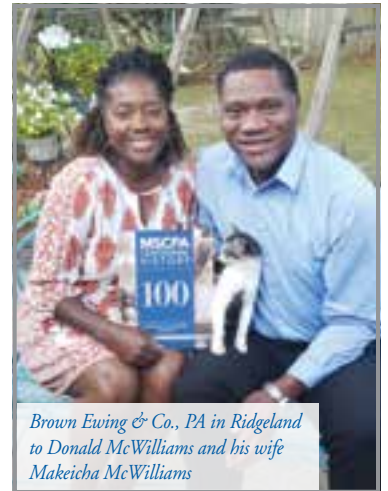




*BFMW Group, PLLC in Greenwood to Jeff Warren and Pattie Grossman*



*Sayle, Sandifer & Associates, LLP in Greenville to Brandon Johnson, Brother Sandifer, and Lisa Sandifer*



*Brown Ewing & Co., PA in Ridgeland to Donald McWilliams and his wife Makeicha McWilliams*



*Taylor, Powell, Wilson & Hartford in Greenwood to Howard Davis, Will Knight, Sydney Watson, Kevin Wolfe, Anna Jefcoat, David Kimbriel, Peyton O'Dell, David Lott, Kennon Turner, and Brandon Vance*



*Watkins, Ward and Stafford, PLLC in Eupora to Charlie Ward and Anita Goodrum*



*Upstream Life Insurance Company in Oxford to Allison Garner, Past YCPA President*



*Mississippi State University AdkerSON School of Accountancy in Starkville to Clyde Herring, Past MSCPA Chairman, and Shawn Mauldin*



*Fred T. Neely & Company PLLC in Greenwood to Gay Moss*



## CENTENNIAL BOOK

continued from page 5



*Gainspoletti & Associates, PA in Cleveland*



*Donald & Gamble, LLP in Greenville*



*Lee & Lee, PA in Greenville*



*Bridgers Goodman Baird & Clarke, PLLC in Greenville*



*Barfield, Salley & Associates, PLLC in Cleveland*



*Harvey Tackett, Jr., PA in Greenville*



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**Check out these and other resources at [payx.me/mscpa-covid-19](https://payx.me/mscpa-covid-19)**

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# Meet Our Members

## Legacy Spotlights

*As a tribute to the 100th Anniversary of the MSCPA, we want to spotlight members during our year-long Centennial Celebration who are legacies of the profession – MSCPA members whose family is or was also a MSCPA member CPA, accountant, or accounting student. If you or someone you know is a legacy of the profession, please email names and contact information to [jtruhett@ms-cpa.org](mailto:jtruhett@ms-cpa.org).*

### Dr. Quinton Booker



Dr. Quinton Booker is a retired Professor of Accounting at Jackson State University, where he worked for 35 years. He served as chair of the Department of Accounting for nearly 25

years. He taught undergraduate, masters, and Ph.D. courses. He previously taught at Lemoyne Owen College in Memphis, Tennessee, and Mary Holmes College in Westpoint, Mississippi. He holds a B.S. in Accountancy, Master of Professional Accountancy, and Doctor of Business Administration from Mississippi State University. Dr. Booker is author or co-author of over 40 articles that have appeared in a variety of journals, including Journal of Accountancy, CPA Journal, and Accounting Horizons. He served on the editorial board of the CPA Journal and served on the Faculty Consortium Committee of the American Accounting Association. He is a past member of the American Institute of Certified Public Accountants (AICPA) Board of Directors, the Mississippi Society of Certified Public Accountants' (MSCPA) Board of Governors, the Mississippi State Board of Public Accountancy (10 years of service), and the AICPA committees that prepared the uniform CPA Examination. This includes 10 years of service as chairman of the committee that prepared the Financial Accounting and Reporting part of the Exam. The MSCPA selected Dr. Booker as the Outstanding Accounting Educator of the Year in 2000. Dr. Booker taught Continuing Professional Education courses through the MidSouth Institute of Accountancy for 20 years.

### Dr. Kayla Booker



Dr. Kayla Booker is the daughter of Dr. Quinton Booker. She is an Assistant Professor of Accounting at Rhodes College in Memphis, Tennessee, and Co-Director of the Rhodes

College Master of Accounting program. She teaches undergraduate and masters courses. Previously, she worked as assistant professor of accounting at Roosevelt University in Chicago/Schaumburg, Illinois. She holds a Bachelor of Business Administration in Accounting, Master of Professional Accounting, and Ph.D. in Accounting from Jackson State University. Dr. Booker is author or co-author of 6 articles that have appeared in Research in Accounting Regulation, Journal of Business and Economic Perspectives, CPA Journal, Journal of Accounting and Finance, and Internal Auditing. She served on the Board of Directors of the Master of Business Administration Association (MBAA) Conference and is currently on the MBAA International Advisory board. She is currently Program Chair for the North American Accounting Society conference. She served as the Student Membership Services director of the Memphis Professional Chapter of the National Association of Black Accountants (NABA). She remains the Faculty Advisor for the Memphis Metropolitan Student Chapter of NABA. She won the Outstanding Faculty Award in Spring 2020 at Rhodes College, which is a Student-nominated award. Dr. Booker also won the MBAA Distinguished Research Award in 2019. She is a member of the AICPA, Ph.D. Project, Tennessee

Society of CPAs, and the American Accounting Association.

### Fred G. Ray

Fred Ray grew up in Webster County and attended Mathiston High School. Upon graduation he was awarded a football scholarship to Holmes Junior College. At Holmes he played football on one of the only teams known to have played in three bowl games in one season. From there, he went to The University of Mississippi and graduated in 1954 with a Bachelor of Business Administration in Accountancy. Fred started his accounting career as one of two Mississippians hired by Price Waterhouse in New Orleans. His audit engagements included international clients involving travel to Central America. One of those trips was interrupted by a local revolution, resulting in hasty diversion to a neighboring country. Several years later he and his wife, Martha Jean, moved back to Mississippi where he worked in industry before starting Data Management, Inc., a data processing service bureau and IBM







business partner. For almost 30 years, his company developed accounting software and provided computer and accounting services as he maintained a tax practice. After merging Data Management, he continued his tax practice for 20 more years. He still goes to his office daily.

Fred served on the Mississippi State Board of Public Accountancy from 1981 to 1983, during which time the historic updates to Mississippi's 1930 accounting laws were forged and passed. He also served for many years on the MSCPA Industry Committee. In 2000 he was inducted into The Patterson School of Accountancy Hall of Fame at The University of Mississippi. Fred has the unusual distinction of having original CPA certificates from both Louisiana and Mississippi.

Fred has maintained ties with his Holmes Junior College friends and teammates, and he and Martha Jean serve on the Holmes Community College Development Foundation. Fred has served as District Governor of the Optimist Club, Board Chairman of Goodwill Industries, and in many positions as a member of Briarwood United Methodist Church, including his current position as treasurer. He plays bridge in several men's and couples' clubs.

Fred and Martha Jean's two daughters, Wanda Courter and Carolyn Wakefield, are CPAs, and their son William is an attorney with Watkins and Eager, PLLC. Fred and Martha Jean have six grandchildren and four great-grandchildren. Their grandson-in-law, Eric Michelletti, is a CPA with Harper, Rains, Knight and Co.

### **Wanda Ray Courter**

Fred Ray's daughter, Wanda, worked

in the office with Fred and Martha Jean while in high school and during college breaks doing administrative, bookkeeping, and data entry chores. She graduated magna cum laude from the University of Mississippi in 1980 with a Bachelor of Business Administration in Accountancy and went to work in the audit division of Arthur Andersen in Houston. Wanda's Mississippi CPA certificate was signed by Fred in 1981 during his tenure on the State Board of CPAs, which was a great honor for her. In addition to her work with local and regional public accounting firms in Texas and Jackson, Wanda's career includes positions in industry in both internal audit and finance and as an auditor for the Mississippi Legislature's PEER Committee. She is currently a Senior Manager in audit and consulting with Carr, Riggs and Ingram, LLC, and has been affiliated with that firm for over 25 years. Wanda is a Certified Valuation Analyst and has been a member of the MSCPA and the AICPA for over 35 years.



Wanda's husband, Pat, has an accounting degree from Baylor University and is the owner of Advantage Energy, LLC. Their daughter, Sarah, teaches elementary music and is married to a CPA, Eric Michelletti.

Wanda and Pat are members of St Luke's United Methodist Church, and Wanda currently serves on the finance committee. Wanda has also volunteered with the Bethlehem Center, the Junior League of Jackson, and Girl Scouts.

### **Carolyn Ray Wakefield**

Fred Ray's daughter, Carolyn, worked in the office with Fred and Martha while in high school doing administrative and bookkeeping tasks. She graduated summa cum laude from the University of Mississippi in 1978 with a Bachelor of

Business Administration in Accountancy and a Taylor Medal. She met her husband, Mark, also an accounting major, while at Ole Miss. She worked for Arthur Andersen and Peat Marwick Mitchell & Co in Jackson and a local firm in Dayton, Ohio before becoming a sole practitioner when she had small children, and that practice has grown from very part time to full time serving individual clients and their businesses as well as nonprofit entities. Carolyn has been a member of the MSCPA and the AICPA for over 35 years.



Carolyn's husband, Mark worked as a computer programmer/analyst for Fred at Data Management, Inc. for 14 years and is currently a member of the technology firm, HiComp, LLC.

Carolyn and Mark are members of Christ United Methodist Church and have served in several positions there over many years. Carolyn also worked with the Bethlehem Center and the Junior League of Jackson, and she is currently serving as treasurer of the East Jackson District United Methodist Women. Carolyn and Mark have two children and four grandchildren.

### **Eric Michelletti**

Eric Michelletti is the grandson-in-law of Fred Ray and the son-in-law of Wanda Courter. He graduated from Mississippi State University in 2016 with a Bachelor in Accountancy and Masters of Taxation. He works for Harper, Rains, Knight, & Company in Ridgeland in the audit and consulting department. Eric is a member of the MSCPA and the AICPA.

Eric is married to Fred Ray's granddaughter, Sarah Courter Michelletti. Eric and Sarah live in Jackson and attend St Luke's United Methodist Church. Eric's parents are also CPAs. His father, Virgil

**continued on page 10**

## MEMBER SPOTLIGHT

continued from page 9



Dewey Michelletti (retired), worked for the Department of Mental Health, and his mother, Lisa Michelletti, worked for the Mississippi State Auditor's Office.

Eric enjoys reading, watching the Green Bay Packers, and playing with his dogs.

# New CPE Courses Added for January

## LIVESTREAM: PPP Loan Program - Year End Update with Tax Guidance

Friday, January 8, 2021 • 9:00am-11:00am

Leader: Kurt Oestrieher

Member Price: \$79

Register online at [www.ms-cpa.org](http://www.ms-cpa.org)

## LIVESTREAM: Ethics, Rules and Regulations

Thursday, January 26, 2021 • 1:00pm-4:30pm

Leader: Donna Ingram

Member Price: \$160

Register online at [www.ms-cpa.org](http://www.ms-cpa.org)

# Mississippi Businesses Eligible for Tax Credit

Your Tax Liability ... Give it to the Government ... or Give it to Change Children's Lives.

Do your clients know they can reduce their tax liability while investing in the lives of Mississippi's at-risk children?



Businesses can help children without affecting their budgets.

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## DAY OF SERVICE

continued from page 1

away from school over the upcoming holiday break. Beta Alpha Psi at Southern Miss also served and donated to the Eagles Nest Pantry on campus.

In Jackson, BKD, LLP volunteered as Salvation Army bell ringers to join the fight for good. Donations go towards meals for the hungry, shelter for the homeless, and Christmas gifts for children who may otherwise go without.

In Laurel, Laura Brame Cerra CPA, PLLC collected and donated to Glory House Global Outreach's holiday food drive.

In Meridian, Kemp Williams Stevenson & Bernard, PA and Rea, Shaw, Giffin & Stuart, LLP CPA served Care Lodge Domestic Violence Shelter.

In Natchez, Silas Simmons, LLP and Ryan Wingfield of Jordan Carriers served and donated to Stewpot.

In Oxford, Byrne Zizzi CPA PLLC, DeVoe Carr PLLC, and Upstream Life Insurance Company made donations to The Pantry including canned goods and a \$200 monetary gift.

In Philadelphia, our East Central Chapter collected and donated to Open Arms, a community meal ministry.

In Tupelo, Nail McKinney Professional Association painted a hallway and a classroom and cleaned a computer room in partnership with Boys and Girls Club of North Mississippi.

In Metro Jackson, The Burgess Group, GranthamPoole, Haddox Reid Eubank Betts PLLC, Matthews, Cutrer & Lindsay, P.A., Metro Mechanical, Inc., MS Office

of the State Auditor, Annette Pridgen and the Mississippi Society of CPAs staff served and donated to MS Food Network. Together they collected and donated 1,084 pounds of food and \$275 to the MS Food Network to provide 2,553 meals for Mississippians this holiday season.

MSCPA would like to thank our Young CPA Network for organizing the statewide event, especially in the current environment. Those in the Metro Jackson area were treated with a special lunch to thank them for their time. MSCPA would also like to extend a big thank you to our members who willingly gave of their time and resources to make an impact in our communities across the state.



Hattiesburg



Hattiesburg



Hattiesburg



Laurel



Hattiesburg





Oxford



Oxford



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Meridian



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# AICPA 2020 FALL COUNCIL REPORT

By Cheryl Lee Sykes, *MSCPA AICPA Elected Council Member*

The AICPA 2020 Fall Council meeting was held virtually on October 20-21, 2020. The theme of the meeting was Reimagine. Joining the meeting virtually on behalf of MSCPA were Annette Pridgen (Chairman), Ricky Bullock (Chairman-elect), Karen Moody (President) and Cheryl Lee Sykes (Council Member). The meeting was extensive, focusing on not only the pandemic and related issues, but the political environment as well.



Sykes

Tracey Golden, Chairman of the Board of the AICPA, opened the meeting with remarks centered around involvement needed by CPAs during these changing times to stay connected with one another, to create opportunities for ourselves by partnering with IT and HR, and to excel through diversity and inclusion. She also addressed that the new CPA exam format should help build resiliency and to support the economy.

Barry Melancon, President and CEO

of the AICPA, addressed Council regarding resilience beyond disruption and building relationships through technology. He reminded members that our profession must adapt, innovate, evolve and go beyond the ordinary in these extraordinary times... again to reimagine our profession. We must continue to deepen the core but must be ready to conquer the extraordinary. Some of the areas he discussed as extraordinary were auditing remotely, our expectations of talent and technology, tax and financial planning during a rapidly changing environment, supply chain issues for our clients and cybersecurity. Barry also reminded Council of the areas that the AICPA was quick to help members during the early part of the pandemic crisis, such as resource centers, Town Halls, advocacy with PPP loan filings, tax filings and student support. During his time, Barry had an open forum for several topics and was joined by Andrew Harding and Sue Coffey to speak on accelerating the transformation of the profession through firms, corporate finance and the skills of the people involved. They also discussed the new .cpa domain offered through the AICPA. The purpose of this new endeavor is for security, trust in the profession and branding. As Barry finished speaking, he

reminded Council the path forward for the CPA profession will include new ways of working and new opportunities for everyone.

Laurie Tish (Chairman of NASBA) presented an update from NASBA. She praised the working relationship between AICPA and NASBA and was very positive on the work done regarding CPA Evolution. Laurie discussed a goal of NASBA in working with the Alliance for Responsible Professional Licensing (ARPL) to educate policy makers and the public on what the licensing standards are for CPAs.

The last topic of the first day was Advancing Diversity and Inclusion in the Profession and was presented by Richard Caturano, Kimberly Ellison-Taylor and Crystal Cooke. The AICPA has put much effort into this area for several years and continues to update the focus areas as the profession evolves. The focus areas currently in place are Ethnic Minorities (National Commission on Diversity and Inclusion), Women (Women's Initiative Executive Committee), Generational (Young Member Leadership Committee) and LGBTQ (LGBTQ Initiative Committee). The primary goal in these areas begins with the pipeline of students and follows

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them through a successful transition into the profession, by equipping educators, supporting professionals and assisting firms.

Day 2 began with a political update from Amy Holmes, who is an American journalist and a political commentator. She made several predictions, including the win of the Presidential race by Joe Biden. She also indicated that we probably would not have an answer on the race on November 3. Mark Peterson (EVP Advocacy) immediately followed Amy with a Washington Update. He emphasized how important the senate race would be during this political election. He also discussed how many areas will be negatively affected by any delay in announcing a Presidential winner and Congressional control, especially in the area of 2021 funding and the new stimulus package. Mark touched on areas that will need to be addressed by Congress that are of interest to the profession, including PPP expense deductibility fix, mobile workforce and COVID 19, 501(c)(6) includability in PPP, PPP loan forgiveness and COVID liability protections. He also reminded Council that the AICPA pushed hard to be sure the profession was considered an essential service, which he thinks this will be even more helpful in the future. Mark talked briefly on future projects of the Advocacy division, including STEM, apprenticeships, occupational licensing and state taxation of professional services (already in effect in Montana and Wyoming).

Lexy Kessler (Chair of PCPS Executive Committee) and Erik Asgeirsson (President and CEO - CPA.com) next discussed supporting small firms and businesses in uncertain times. They reminded Council of the benefits of the PCPS section of the AICPA, specifically to provide practice management resources for firms. There is a new practice area of the AICPA, the Business Relief & Advisory Services areas. This area was created in March of 2020 to help firms in the area of operating restrictions, business relief areas (such as PPP guidance) and a business model review. There was extensive discussion at this time of PPP forgiveness and future PPP2 applications. There is a new tool that has been developed to help CPA's navigate the complexity and volume of clients receiving and needing help in the PPP loan area. This is located at [www.CPALoanPortal.com](http://www.CPALoanPortal.com). This was developed to shave hours off the process of managing multiple clients in the program. This tool can be used to send an electronic file directly to the lender.

The AICPA Finance and Operations Report was presented by Doug Roosa (Chair of the Audit and Finance Committee) and Scott Spiegel (CFO). They were both very positive about the AICPA's financial position during the pandemic and were encouraged that the loss during this year was not going to be as large as projected (5 million as compared to 9 million). They were able to lower this by utilizing some of their deposits and payments made for 2020 venue meetings for the 2021 meetings. They did indicate their investments are strong and they have not had to borrow any money during this time.

The last topic discussed was a panel discussion on Driving Business Resiliency in a COVID World. The panel consisted of Brian Dumbill with Volvo Financial Services in North Carolina, Sheila Enriquez with Briggs & Vesleka in Houston, Angela Ho with OceanFirst Bank in New Jersey and Matt Snow with Dixon Hughes and Goodman. This was a very informative discussion on how businesses and firms were handling business operations amid shut downs, quarantine issues and general fear of the virus. Each were at different stages of being prepared to have a remote workforce during the beginning of the pandemic, so the early success of operations remotely varied based on their preparedness. However, they all agreed the issues, whether negative or positive, of working remotely will remain long after the pandemic eases. Any return to "normal" will be different and business development, training, travel, staffing engagements and communications will change. They all agreed that the pandemic just accelerated changes that were coming in the business environment eventually. Their top areas of concern with remote workforce is determining how to offer work arrangements that can include all three types (remote, in office or hybrid), the mental health of the staff as they are remote working, and how to recruit in a virtual environment.

Obviously, the COVID 19 pandemic not only overshadowed our every day life, but it was a main topic at this Council meeting. The original location of the meeting was to be in Austin, TX. The meetings in person are an elaborate production and it is a shame on many levels that we are having to meet in the virtual arena! We do miss getting to network with our peers from other states and to feel connected with our profession in person! Thank you for letting me serve in this capacity. We have a great profession in an awesome country!

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# MSCPA Advocates for COVID-19 Targeted Penalty Relief and PPP Loan Deductibility

## Targeted Penalty Relief

The MSCPA sent letters to each Mississippi Senator and House Member asking them to contact the Treasury Department to reinforce the profession's concerns and proposed solutions regarding targeted penalty relief for COVID-19 related tax filings and payments. This issue is critically important to CPAs and taxpayers, especially those affected by COVID-related illness and delays in processing.

The letters asked that they urge the IRS to implement the following measures in response to the pandemic:

- Provide targeted penalty waiver through the creation of an expedited and streamlined reasonable cause penalty abatement process to taxpayers affected by the COVID-19 pandemic that eliminates the need for written requests;
- Develop specific coronavirus examples that qualify for reasonable cause abatement and share these examples with all telephone assistants through interim guidance; and
- Develop a dedicated telephone number, or dedicated prompt, for taxpayers or their advisors to call to request coronavirus-related penalty relief.

The accounting profession has shared its recommendations with the IRS, but unfortunately, the IRS has yet to step in to help remove the burden of requesting targeted relief.

The recommendations provided by the profession are fair, reasonable, and practical and address the issues that taxpayers and tax practitioners are currently struggling with daily. Additionally, these practical measures would help the IRS manage and reduce an already overwhelming backlog of mail that has slowed operations and led to unnecessary compliance actions against taxpayers.

## PPP Loan Deductibility

On December 3, the AICPA and a coalition of more than 560 organizations representing millions of employers and American workers sent Congressional leaders a letter urging passage of legislation making it clear that expenses related to a forgiven Paycheck Protection Program (PPP) loan are tax deductible. The letter states that without legislation, there is "... the specter of a surprise tax increase of up to 37 percent on small businesses when they file their taxes for 2020."

"At the onset of the COVID-19 pandemic, Congress responded with speed, cooperation and an eye to preventing the worst potential economic outcomes. We ask that you bring that same spirit of urgency and cooperation during this 'lame duck' session to prevent an avoidable catastrophe for millions of small businesses that, without Congressional action, will face a surprising and, in many cases, insurmountable tax bill next year," says the letter.

While the Coronavirus Aid, Relief and Economic Security (CARES) Act was designed to provide relief to businesses by allowing the deductibility of expenses

related to loan forgiveness, Notice 2020-32, issued by the Internal Revenue Service (IRS), directly contradicts this intent, instead transforming tax-free loan forgiveness into taxable income. AICPA has made repeated calls for Congress to fix this problem.

"Notice 2020-32 clearly circumvents the original intent of Congress with regard to the PPP program," said AICPA Vice President of Taxation, Edward Karl, CPA, CGMA. "The COVID-19 pandemic has had a severe economic impact on our country and now, more than ever, thousands of businesses need a little extra relief to help them survive. It's critical that Congress acts on this issue immediately and we strongly encourage them to do so."

Karl added, "We continue to hear from state CPA societies, our members and CPAs' clients that the PPP loan allowed them to pivot their business, stay open and keep employees hired during the pandemic. PPP loans have helped organizations manage issues such as supply chain interruptions, sick employees and customers' changing buying habits. To burden businesses with additional, potentially significant taxes at this time does not reflect Congressional intent."

A letter cosigned by State CPA Societies from all 50 states and four territories as well as the AICPA has also been sent to Congressional leadership urging immediate action on this issue. Members are encouraged to keep the pressure on our Congressional delegation as well.

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# Comfort with the Uncomfortable: CFO Leadership

Recently I had a conversation with a coworker about professional development to help them prepare to move beyond their current role. The exchange took me back to how unprepared I felt some 10 years ago when I stepped into the CFO role for the first time. There was no textbook I had read or class I had taken that prepared me for the pace and randomness of the CFO role. One can certainly learn from others if you have a good mentor or teacher, and reading articles and attending CPE do help take some of the mystery away over time. In the end, though, the best way to learn is through the experience of being in the role. This column has been prepared to help those who aspire to be CFOs someday understand some of the dynamics they may encounter when stepping into that role.

“How do you handle making a decision today only to get better information a few weeks later that would have led to a different decision?” was one of the questions my coworker asked as part of our conversation. My answer was that sometimes you need to take that leap and be comfortable doing it. It can be unnerving, but you pull from years of experience and couple that with the information you have on the current situation. You are not going to get it right all of the time, but the key is to be able to recognize this and not be afraid to change course based on having

better information a short while later.

Agile decision-making also plays into transition planning and talent development for key leadership roles. As a CFO, I understand that my responsibility is to develop my team, cover any skills gaps, and have a continuity plan for the finance function. This all helps to strengthen and protect the organization.

Getting comfortable with the unknown happens with time and experience in the CFO role. Twice I have had the privilege of following two long-term CFOs into that role. These individuals were pillars of their respective organizations, helping to lead them through tremendous growth periods.

When I left public accounting after 15 years to enter the private sector as a controller, my first CFO had occupied that role for 25 years and would be grooming me to be his successor over the next five to seven years. As it was intended to be a fairly long transition period, he started to pass the baton by involving me in as many things as possible from day one – both as an active participant and as an observer in meetings. There was a lot to absorb, but he was patient and did not overwhelm me since we had a longer-term plan. Eighteen months into my time at the company, the CFO unexpectedly passed away. The plan abruptly came to an end that day: the role that I was hired to fulfill eventually arrived much earlier than expected.

I had a great deal of uncertainty rattling around in my brain. How was I going to make the right decisions for the company? What if I gave bad advice that led to a worse decision?

The answer to these questions is having access to information. The CFO is privy to an enormous amount of information, and yet people may assume that we already know things that we do not. Access to information is the key to making better decisions and realizing that we may need to pivot on a prior decision. When the information stops flowing, that is when blind decision-making can lead to disastrous outcomes. CFOs must create channels that open information flow in all directions. When you do not have the information you require, actively seek input from those around you to be able to evaluate all angles of the decision.

I have watched managers in high-level positions stifle conversations so theirs was the only voice heard. This approach silences team members who are actively looking to contribute to the organization. CFOs should create a structure for information sharing and team input that contributes not only to professional growth but also to a more engaged and accountable organizational culture overall.

Michael F. De Stefano, CPA, is chief financial officer for RKL in Lancaster and a member of the Pennsylvania CPA Journal Editorial Board. He can be reached at [mdestefano@rklcpa.com](mailto:mdestefano@rklcpa.com).



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# CONFERENCES

## Industry Conference

More than 90 professionals gathered in person and via livestream for our annual Industry Conference on October 22. Industry thought leaders covered topics including PPP, strategic planning, remote work, legal pitfalls, cost segregation and more. MSCPA would like to thank the Industry Committee, presenters, and attendees for making the 2020 conference a success.

*Industry Committee Chair, Kimberly Williams; Millennial Chair, Allison Garner*



*Michael Carraway, conference speaker, Kimberly Williams, committee chair; and Katy Atkins, committee member*



*Stuart Yarbrough, committee member, and Bradley Leggett, conference speaker*



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## Not-for-Profit Conference

On October 29, more than 160 professionals gathered in person and via livestream for our annual Not-for-Profit Conference. The conference speakers covered topics including financial statements, ethics, fundraising, IT and security and more. MSCPA would like to thank our conference sponsors: First Commercial Bank, BKD CPAs & Advisors, Community Foundation for Mississippi, CPACHarge, Harper Rains Knight & Company, Matthews, Cutrer & Lindsay, P.A., Paychex, Tann, Brown and Russ Co., HUB International, and MMI Dining.

*Not-for-Profit Committee Chair, Julia Bradley; Millennial Chair, Cammy Nguyen*



*Patty Clark, committee member; Julia Bradley, committee chair; and Brent Wilson, committee member*



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## Accounting Education Conference

More than 80 educators from across the state gathered in person and via livestream for our annual Accounting Education Conference on October 30. The conference speakers covered topics including designing an online accounting course, student engagement, and CPA evolution, and State Board update and they each shared so many useful tips. MSCPA would like to thank our conference sponsors: Becker, Gleim Accounting, Pearson, and Piltz, Williams, LaRosa & Company.

*Awards, Education and Scholarships Committee Chair, Shawn Mauldin; Millennial Chair, Jessica Sumrall*



## Business Valuation and Litigation Service Conference

More than 40 professionals gathered in person and via livestream for our annual Business Valuation and Litigation Services Conference on November 19. The conference speakers covered topics including financial distress in the age of COVID-19, the future of tax laws, Mississippi divorce 101, research & analysis and more. MSCPA would like to thank the BVLS Committee, presenters, and attendees for making the 2020 conference a success.

*Business Valuation and Litigation Support Services Chair, Rob King; Millennial Chair, Kimberly Hardy*



*Ed Simmons, committee member; Rob King, committee chair; Lisa Bernard, committee member and speaker; and Joey Hines, committee member*



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## Mississippi Tax Institute

More than 130 professionals gathered in person and via livestream for our two-day Mississippi Tax Institute December 2-3. The conference speakers covered topics including the SECURE Act, bankruptcy, estate planning, multistate update, Mississippi tax credits and more. Attendees also heard from special guests including Lieutenant Governor Delbert Hosemann, MDOR Commissioner Chris Graham, and Mississippi House of Representatives/Ways and Means Committee Chair Trey Lamar. MSCPA would like to thank our sponsors: Edmondson Sage Allen PLLC, Jones Walker LLP, Baker Donelson, Barnes Law Firm, P.A., Biggs, Pettis, Ingram & Solop, PLLC, BKD CPAs & Advisors, Brown & Brown Insurance, Brunini, Butler Snow, CAMICO, CPACharge, GranthamPoole, Haddox Reid Eubank Betts PLLC, Harper Rains Knight & Co, The Lynch Law Firm, PLLC, Matthews, Cutrer & Lindsay, P.A., Paychex, Watkins Ward & Stafford CPas, Wells Marble & Hurst, PLLC, HORNE LLP, and McLeod & Rigel, P.A.

*Taxation Committee Chairperson David Lynch; Millennial Chair, Samantha Moore*



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## TAX INSTITUTE

continued from page 25



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