



MEMORIAL GIFT To the EDUCATION FOUNDATION

In memory of

DAN HOLLIDAY

Ridgeland

By

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Columbus

By

HUGH J. PARKER

Madison

MSCPA DAY OF SERVICE HELPS MISSISSIPPIANS IN NEED

MSCPA volunteers united for the Mississippi Society of CPAs statewide annual CPA Day(s) of Service on Friday, Nov. 5, teaming up around the state to lend a helping hand. This was the seventh year that MSCPA implemented a Day of Service for members and accounting students. Our volunteers completed service projects in 10 Mississippi towns and served 12 organizations across the state bringing together these 30 companies:

Alexander, Van Loon, Sloan, Levens & Favre, PLLC; Barlow & Company PLLC; BKD, LLP; Bolzoni Auramo; Byrne Zizzi CPA PLLC; Culpepper, Culpepper & Hurtt CPA; GranthamPoole PLLC; Great Southern Bank Mississippi; Gulfport-Biloxi International Airport; Harper, Rains, Knight & Company; HORNE LLP; Haddox Reid Eubanks Betts PLLC; Heafner Motors Inc.; Kemp Williams Steversson & Bernard, PA; Laura Brame Cerra, CPA; Matthews, Cutrer & Lindsay, P.A.; Medical Management Services; Mississippi Society of CPAs; MS Arts + Entertainment Experience; MS Office of the State Auditor; Municipal Energy Agency of MS; Postlethwaite & Netterville; PwC; Rea, Shaw, Giffin & Stuart, LLP; Reach CDC; Silas Simmons, LLP; Swain, Collins & Napp, PA; TMH; University of Southern Mississippi; University of Southern Mississippi Beta Alpha Psi.

In Gulfport, Alexander, Van Loon, Sloan, Levens & Favre PLLC and Gulfport-Biloxi International Airport served meals to the homebound, homeless and less fortunate with Feed My Sheep.

In Hattiesburg, Postlethwaite & Netterville, PwC, Reach CDC, and TMH collected items for the Edwards Street Fellowship Center food pantry. Together they collected 231.6 pounds of donations. Beta Alpha Psi at Southern Miss also volunteered with Edwards Street Fellowship Center. The team served on site and also helped prepare for Edwards Street Fellowship Center's event, Empty Bowls. Funds raised through Empty Bowls benefit the food pantry, which provides nonperishable food to 1,500 hungry and food-insecure Pine Belt households every month.

continued on page 7

HAVE YOU PAID YOUR DUES?

If you have not yet paid your MSCPA membership dues for the July 1, 2021 – June 30, 2022 dues year, please pay them by December 31, 2021 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, 2021. To confirm the status of your dues payment, visit the MSCPA website at 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.



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Welcome New Members

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HONOR AN MSCPA MEMBER for Public Service

The membership is invited to nominate a member for consideration for the MSCPA 2022 Public Service Award. The winner will be recognized during the 2022 Annual Convention awards presentation on Saturday, June 25, 2022 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, 2022. Submit a nominee's name by email to Karen Moody (kmoody@ms-cpa.org) for consideration by the MSCPA Public Service Award Committee. Members serving on the committee this year include Jackie Baily, Byram; Jonathan Hagood, Tupelo; and Vera Reed, Lucedale.



2022 Annual Registration for CPA Licenses and CPA Firms is due January 1, 2022. Visit the Mississippi State Board of Public Accountancy's website to register:

www.ms-bpa.ms.gov. Please contact the Board office if you have any questions. email@msbpa.ms.gov.

Member News

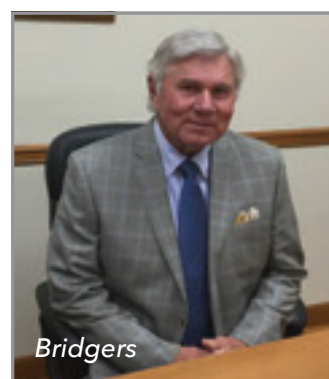
Governor Reeves makes State Board Appointments

Based on the MSCPA's recommendations, Governor Reeves has made the following appointments:



Governor Reeves has appointed **Dr. Annette K. Pridgen** of Pearl, representing the 3rd Congressional District, to the State Board of Public Accountancy. This appointment is for a five-year term beginning January 1, 2022 and ending December 31, 2027. Annette retired from Jackson State University having served in academia for 18 years and previously for the Mississippi

Office of the State Auditor and the Mississippi Department of Human Services collectively for 15 years. She has demonstrated exemplary leadership skills and knowledge in service to the State of Mississippi and on the national level for the accounting profession. She has served in various leadership positions in the MSCPA, including Chair of the Awards, Education and Scholarships Committee, Secretary, and is the Immediate Past-Chairman of the Board. During her term, she voluntarily attended every meeting of the MSBPA. She is highly respected by the State Board members and is knowledgeable of their procedures and focus on audit quality, a subject she has taught, researched, and practiced at length. Nationally she serves on the Government Accountability Office (GAO) Yellow Book Advisory Council which is responsible for setting standards for governmental audits. She is also co-author of the MSCPA Centennial history book. Annette is highly respected in the accounting profession and her community for her character, work ethic, fairness, and professional and personal values.



David I. Bridgers, Jr., representing the 2nd Congressional District, has been reappointed to the State Board of Public Accountancy for another five-year term beginning January 1, 2022 and ending December 31, 2027. David has served on the MSBPA since 2016. He is a partner at Bridgers, Goodman, Baird &

Clarke, PLLC and resides in Vicksburg. David currently serves as Chairman of the State Board. During his tenure, he has also served the State Board as Vice-Chair, Secretary, and on the Administration; Continuing Professional Education; National

Regulatory Concerns; and CPA Examination, Licensing and Firms Committees. On a national level, he has served on the Compliance Assurance Committee and currently serves on the Ethics Committee of the National Association of State Boards of Accountancy (NASBA) where his voice is prominent. David brings extensive knowledge of peer review to the State Board having served on the MSCPA Peer Review Committee previously and through his private practice. He is highly respected for his leadership and knowledge for the betterment of the profession.



Pannell was awarded a plaque by MSBPA Executive Director Andy Wright

Annette Pridgen replaces **Angela Pannell** of Starkville. MSCPA would like to thank Angela for her nearly 17 years of very dedicated service to the State Board. Angela was appointed to the State Board by Governor Ronnie Musgrove in 2003 and served until 2008. Angela was again appointed to the Board by Governor Haley Barbour in June 2011 through 2016 and was reappointed by Governor Phil Bryant in 2017. Her term ends December 31, 2021. She is truly an advocate for the accountancy profession. Angela has been an Instructor/Lecturer in the Adkerson School of Accountancy at Mississippi State University for the past ten years. She holds the Steve and Sherri Sanders Faculty Fellowship. This fellowship awards excellence in teaching, advising and mentoring. Angela was also named the 2020 MSCPA Outstanding Educator. Her accomplishments are many and she represents the best of an accounting professor.



MEET OUR MEMBERS

Legacy Spotlights

Wallace B. Collins, CPA

Wallace received a Bachelor degree in accounting from Mississippi College in 1970 where he graduated with distinction. He received the MSCPA Scholastic Award which opened the door for his career in public accounting. Wallace credits Professor Martin Davis, head of the accounting department, for making phone calls to set up several interviews. That extra effort by Professor Davis to help a nontraditional student land a good job is still greatly appreciated.



Wallace began his career in public accounting with the Jackson office of Ernst & Young in 1970 after graduating from Mississippi College. After earning his CPA certificate in 1972, he began to dream of owning his own CPA firm. In 1976, Wallace co-founded Jones & Collins, Ltd. and set up a small CPA office in Jackson. Starting a CPA firm at age 27 with a few clients was definitely a challenging time in his family's life. It took a lot of hard work and a little luck to make it through those first few years. Wallace credits his wife, Margaret, as being his biggest encourager and supporter. They were high school sweethearts and married right after graduation. Margaret worked an 8-5 job, helped put Wallace through college, and then raised 3 kids while he worked to build the CPA practice. She was always by his

side working to build a successful life for the family. That firm grew and later became Collins & Corbin, Ltd., which operated successfully in Jackson for many years. In 2009, the Firm moved to Madison and has continued to operate as Collins, Barr & Hembree, Ltd. where he currently serves as managing partner.

Wallace has over 50 years of public accounting experience. He is involved in all aspects of public accounting including auditing, tax and management advisory services for a wide variety of clients. He also has significant experience in county and municipal finances. Wallace has always enjoyed working with clients and helping them achieve their goals. He likes meeting with clients and that is the primary reason he continues to practice. One of his guiding principles is "no one cares what you know until they know that you care." That principle, along with integrity, has helped Wallace have a rewarding career as a CPA.

Wallace is a Lifetime Member of the MSCPA. He has served on the MSCPA Peer Review Committee and the MSCPA Accounting and Auditing Committee having served as A&A Committee Chair. He also served on the first Mississippi Board Oversight Committee for Peer Review Program.

Wallace is actively involved in community and civic organizations. He presently serves as Treasurer of the Home Place, a non-profit assisted living facility in Madison, and was selected as their 2017 Board Member of the Year. He is a Trustee of the Madison County Library Commission and has been a member

of the MC School of Business Advisory Board for the past 20 years where he is proud to give back to the school that helped launch a successful career. In 2002, Wallace was selected as Mississippi College's 2002 Distinguished Alumnus for the School of Business. Wallace is also a past-president of Caring Hands Ministries and a past-treasurer of United Way of the Capital Area.

Wallace is proud of his Firm's involvement in the City of Madison community. CBH received the Lifetime Partnership Award in 2007 from the City of Madison Chamber of Commerce in recognition of their work with the Chamber over the past 20 years. The Firm was again recognized in 2017 as the Chamber's Outstanding Small Business of the Year from among 600+ members.

Wallace and Margaret are members of First Baptist Church, Madison. Wallace has served as a Deacon, Church Moderator and on various other committees. Margaret works with Caring Hands Ministry's free medical clinic, a ministry of FBC Madison and Pinelake Church.

Wallace and Margaret are very proud of their 3 children- Mitch, Tony and Jill. They encouraged their kids to get a good education and work hard to accomplish their goals. The kids did not disappoint- they all have master's degrees and are doing very well. Mitch & family live in Franklin, TN; Tony & family live in Mesa, AZ; and Jill & family live in Madison, MS. Spending time with their 3 kids, 9 grandkids and 4 great grandkids is what the Collins family enjoys most. Annual trips to Florida and other destination points, along with holiday



The Collins Family



Wallace and Margaret Collins at the 1985 MSCPA Convention

celebrations are fun times for all the family. Wallace also enjoys riding his Harley motorcycle with family and friends and has traveled over 44,000 miles attending various rallies all over the US.

J. Mitchell Collins, CPA, MBA

Mitch is President and Partner of Denton Floyd Real Estate Group, an apartment and assisted living developer and operator based out of Louisville, Kentucky. Denton Floyd owns and operates over 5,000 apartment units in Kentucky, Indiana, Florida and Tennessee, representing more than \$400 million in real estate value. Denton Floyd currently has nearly \$200 million in new developments underway, with another \$400 million in the planning stages. Mitch's company has over 170 employees and will achieve nearly \$100 million in total revenue in 2021.



Mitch's background boasts decades working in the capital markets, including unsecured and secured debt, CMBS debt, convertible debt, and preferred and common equity. He also has experience in private equity investments, including joint ventures, separate accounts, and full discretionary funds, as well as the IPO market and private transactions of public companies. Mitch has participated in projects throughout the U.S., including New York, Atlanta, Boston, Chicago, Houston, San Francisco, and Los Angeles, as well as international projects in Canada, England, France, Germany, Belgium and Singapore. He has worked on acquisition, divestiture, feasibility, compliance and valuation projects of more than \$10 billion combined, including single assets, portfolio assets and enterprise-wide assets.

Mitch received his Bachelor of Science in Accounting from Ole Miss and his Masters in Business Administration from Vanderbilt University, graduating with honors from both schools. He is also a member of the AICPA. Over the years, Mitch has served in various Board capacities, including the Memphis Zoo,

the Orpheum (Memphis), the Dixon Gallery and Gardens (Memphis), Junior Achievement of Memphis and the Mid-South, Inc., the Mississippi Art Museum and the Mississippi Symphony Orchestra. Mitch was also selected in 2005 as a Top 40 under 40 for Memphis, Tennessee. Mitch and his family have also created The Collins Accountancy Scholarships at Ole Miss for minority students in need of financial assistance.

Growing up in Madison, Mississippi, Mitch attended Madison-Ridgeland Academy and First Baptist Church. Mitch graduated from MRA in 1986, where he was All-Conference in both football and baseball. Mitch was selected as Captain, MVP and All-Star of MRA's 1985 football team.

Mitch is married to Melissa Collins and today resides out of Franklin (Nashville), Tennessee. He has four grown children, Ana, Taylor, Mitchell and Clint, and a 15-year old daughter named Abby. Mitch is an avid boater and skier, both on water and in snow, and he loves traveling and being around his family as much as possible.



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MSCPA DAY OF SERVICE CONTINUED FROM PAGE 1



Ridgeland

In Jackson, BKD CPAs & Advisors helped with the MS Food Network's Backpack Program that aids Jackson Public School children who may go hungry over the weekend. The BKD team helped fill Ziplock bags and prepared them to be sent out to schools. Haddox Reid Eubanks Betts PLLC volunteered at We Will Go Ministries.

In Laurel, Laura Brame Cerra CPA, PLLC volunteered with Glory House Global Outreach.

In Meridian, Bolzoni Auramo, Great Southern Bank Mississippi, Kemp Williams Stevenson & Bernard, PA, and Rea, Shaw, Giffin & Stuart, LLP CPA, and Swain, Collins & Napp, PA, served Care Lodge Domestic Violence Shelter, Inc. and Hope Village for Children. These teams started the day with a group breakfast hosted by Great Southern Bank Mississippi. Culpepper, Culpepper & Hurtt, CPA's, P.A. also collected donations and supplies for East Mississippi Animal Rescue.

In Natchez, Silas Simmons, LLP collected canned goods and cleaning supplies for Natchez Stewpot.

In Oxford, Byrne Zizzi CPA PLLC volunteered with LOU Reads Coalition and put together reading kits with books and crafts for children in the Lafayette-Oxford-University community. These kits will be distributed through the library, pre-K schools and other public areas close to Christmas break to provide kids in need with something fun and educational. Heafner Motors volunteered with The Pantry.

In Philadelphia, MS Arts + Entertainment Experience collected and donated to Open Arms, a community meal ministry.

In Metro Jackson, Barlow & Company PLLC, GranthamPoole PLLC, Haddox Reid Eubank Betts PLLC, Harper, Rains, Knight & Company, HORNE LLP, Matthews, Cutrer & Lindsay, P.A., Medical Management Services, Mississippi Society of CPAs staff, Phillip Chu of the MS Office of the State Auditor, and Municipal Energy Agency of MS donated shelf stable items to the MS Food Network to help feed hungry Mississippians. Together they collected 1,724 pounds of food and \$550 for the MS Food Network to provide 4,737 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.



Gulfport



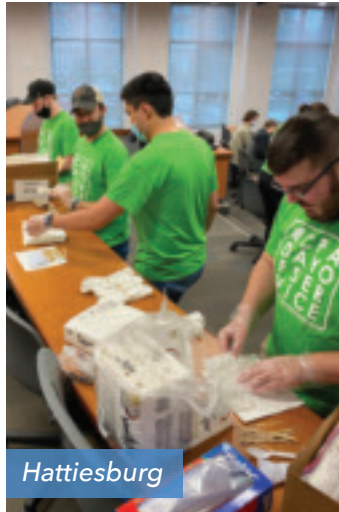
Ridgeland



Jackson



Oxford



Hattiesburg



Brandon



Jackson



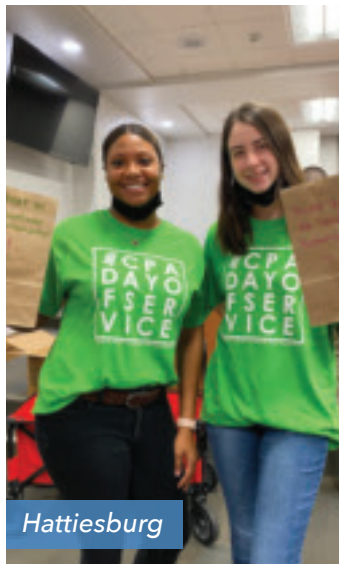
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Gulfport



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Hattiesburg



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Meridian



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Laurel



Meridian



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Hattiesburg



Natchez



Hattiesburg



Ridgeland



Hattiesburg



Gulfport

AICPA 2021 FALL COUNCIL REPORT

By Cheryl Lee Sykes, MSCPA AICPA, Elected Council Member



Sykes

The AICPA 2021 Fall Council Meeting was held virtually on Tuesday and Wednesday, October 19 and 20. There was also a pre-Council meeting held virtually on Friday, October 8. This meeting originally had been scheduled to be in person, but due to communication by the delegations, it was decided to return to virtual.

Because this was the rescheduled timing to have the Hill visits by each state, a visit will have to be concluded virtually.

The meeting was opened by Chairman Bill Pirolli and turned over to Barry Melancon and Sue Coffey. The focus certainly was on the changes that have been forced on the profession not only by the pandemic but the political climate. The economies across the globe are bouncing back from the pandemic, but at different rates. Also, according to a report from the IMF World Economic Outlook, consumers seem to think the economy will take much longer to recover from the pandemic. Barry continues to remind the AICPA that although the profession faces some challenges, there are many opportunities due to new businesses and the continuing business growth. The AICPA is focused on really communicating and pushing the influence of the profession in several areas, including SEC PCAOB changes, audit changes....specifically in the single audit area (which Sue continues to stress a huge concern that our profession is not ready for this), tax changes, and professional licensing changes.

I will note that not only in the pre-Council meeting, but in the Council meeting, both Barry and Sue seemed to want to spend some time talking about a concern they seem to have with

no detail....the table is set just waiting on one business failure to bring regulatory and standard setting out of the professions' hands and into potentially political hands. Per Sue, critics of the profession question peer review, the CPA exam, indicate that current regulators are too close to the profession, and there is a lack of investor voice at the public level. Per Barry, they are not aware of any business failure but we know it can happen at any time and whether it is tied to an audit or not, it will be blamed on that. Of course, anything negative in the profession certainly impacts the pipeline, which we are struggling with already. There is also a new EBP Audit Quality Study being conducted by the DOL. That area continues to be one of concern, which causes concerns for our profession.

In the pre-Council meeting, Mark Peterson did want us to be aware of several "environmental" factors in the DC climate regarding the profession as we were preparing to conduct the Hill visits:

1. There is a focus on the SEC- Office of Chief Accountant.
2. There is talk of combining the PCAOB with the SEC, being introduced in the House on Oct 5.
3. There are many seats on the FASB and FAS that are going to be available on these boards in 2021-2024. The AICPA is urging Congress to not interfere with the standard setting process or the boards.
4. Questions regarding occupational licensing and professional boards have been arising more in the Congressional circles. There is a continuing threat, especially at the state level, to tax professional services. It would be beneficial, also, to have some federal solution to limit liability on state boards of professional organizations.



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Currently Congress has several focuses that are considered must pass items: infrastructure bill, debt ceiling, the reconciliation bill, and the potential relief bill. These topics will certainly be on the forefront of their agendas but there are several items the AICPA has asked us to address with our legislators:

1. **STEM:** We have been discussing for several years pushing the addition of accounting into STEM. This will enable federal funds to be used to add accounting in K-12 so students are introduced early to accounting. There is no bill in the Senate currently regarding this. H.R. 3855 is in the House. We need an introduction and co-sponsor in the Senate.
2. **Fiscal State of the Nation:** This would require the Comptroller General to “present” the financial statements to a joint meeting of the House and Senate and would be open to all. There is a thought that this would assist the legislators to have a better understanding of the debt the US has currently (over \$1 trillion). There are resolutions in the House and the Senate, but there needs to be more support and sponsors to get the resolutions to the floor as bills. One of the sessions of the meeting was a discussion with Gene Dodaro, the Comptroller General of the GAO. He thinks the availability of discussion of this information will better inform our legislators. Under this bill, the Comptroller would also be required to provide Congress with an objective analysis of the nation’s financial position.
3. **Filing Relief for Natural Disasters Act:** We just went through a good example of the breakdown of the current situation here in our state.....the IRS can grant relief if the disaster area is federally declared. However, this takes more time for this to be implemented than it would if the IRS had the authority to issue filing relief when a state declares a disaster area. There is a House bill H.R. 3574 that gives the IRS authority to give relief from 60 to 120 days. This bill needs a co-sponsor. There is also a Senate bill S 2478 that also needs a co-sponsor.
4. **Taxpayer Protection & Penalty Act:** This essentially requires the IRS to use the authority they already have, which

is to give relief in the penalty area during times such as COVID, i.e. stop sending penalty notices especially when there is no service capability to address questions, errors, etc. There is H.R. 5155 which needs a co-sponsor. There is nothing in the Senate, so we need to try to increase awareness of the issues with our Senators.

There were several other areas that Barry and Sue covered that are potentially impactful to the profession. They spent quite some time talking about the rapid ESG integration into the profession. ESG stands for environmental, social and corporate governance as it pertains to the financial reporting and performance in an audit environment. Because of the disruption that COVID created in the business world, this intangible value has been accelerated. As Barry and Sue highlighted, the profession needs to be ready and prepared to help business comply.

Another area discussed is the pipeline. The US Bureau of Labor reported that 20 Million US workers have voluntarily left their jobs since April of 2020 and 32 Million have found new ones. There is huge competition for talent, and we must focus of attracting talent into the profession specifically in the areas of flexibility, well-being, sense of belonging, competition, culture, and opportunities for advancement in our business model and with rewards.

There was a quick call for a vote in Tuesday regarding the combination of the boards of the AICPA and the AICPA (CIMA) boards. We had been told when we formed the joint organization that we would always be separate as far as the boards’ operations. I am not sure that I caught the exact benefits of combining the boards. They did indicate that the board members would still vote separately. They were also going to reduce the size of the boards from 36 to 32 to allow for more meaningful discussions. In the voting process, a quorum will be 75% of the board. There will be some joint committees. I am sure that we will understand the need for this at some time in the future.

The next Council meeting is to be in Austin, TX on May 17-19 with regional meetings on March 22, 23 or 24.

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2 Your social security number <i>354-79</i>	State <i>MS</i> ZIP code <i>39056</i>	7 Amount you're paying (see instructions) . . . ▶	
3 Your spouse's social security number		8 Check here if you're "out of the country" and a U.S. citizen or resident (see instructions) <input type="checkbox"/>	
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9 IDEAS ON HOW SMALL FIRMS CAN IMPROVE DIVERSITY

BY ANITA DENNIS

In response to the renewed focus on racial equity, many organizations — including accounting firms — have pledged to make change.

But there's much work to be done.

According to the AICPA's 2019 Trends report, 29% of professional staff in accounting firms were non-white, and only 9% of partners were non-white. Those numbers are even lower for Black accountants and staff, with only 4% of CPA firm professional staff and 1% of partners identified as Black.

Progress toward racial diversity has been slow in the past, but at a time when many organizations are embracing change and looking for ways to bring it about, several leaders of ethnic minority-owned firms offered tips for what small CPA firms can do to promote greater diversity.

Make diversity a priority. Firms of all sizes need to make a strong commitment to incorporating diversity goals into their practice, according to Jessica Velazquez, CPA, managing partner at Indiva Advisors LLP in Las Vegas and a member of the AICPA's National Commission on Diversity and Inclusion. Nearly all the employees of her nine-person firm are women, and more than half are considered ethnic minorities.

"It starts with evaluating your perspective as a leader and as an organization on the topic, then examining your true feelings and motivations for wanting a diverse team. Lean into and explore that," she said. "Are you approaching this like a check-the-box quota? Or have you researched enough to know diversity and inclusion is good business?"

One way to make diversity a priority is to incorporate diversity and inclusion discussions into strategic planning, with goals for new hires at various levels or a plan for adding diversity at leadership levels. Firm leaders should communicate their commitment to greater diversity to staff and explain how they plan to achieve it to all team members, she said. If the firm has an HR department, it should be challenged to expand the firm's hiring of diverse professionals, with specific goals in place.

"Owners should actively seek to hire people of color, women, veterans, or members of other underrepresented groups who can bring in the skills the firm needs to serve clients," Velazquez said.

Start early. Create your own pipeline of talented professionals by introducing students in your area to the profession while they're still in high school, before they've settled on a career. "When I interview young people for jobs and ask how they got into the profession, most have been exposed to it through family or friends or through a summer job that introduced them to the accounting and finance function," said Tim Watson, CPA, partner at the 15-person firm Benford Brown & Associates LLC in Chicago, where all of the staff is Black and 80% are women.

Since there are fewer accountants who identify as minorities in the profession, young accountants of color may not be exposed to the profession by growing up with CPAs in their families or communities. As a result, young people of color have less opportunity to learn what accountants do and aspire to become one. Watson recommended reaching out to schools that have high minority populations and offering to make presentations on financial literacy topics, teach accounting classes, or mentor students.

Being exposed to someone in the profession can truly make a difference. "I decided to become a CPA because my high school teacher was a former CPA and mentored me, telling me about all of the opportunities the profession offered," said Robert Allen, CPA, president of the five-employee The Allen CPA Firm in Houston, whose staff are 60% ethnic minority and 40% female.

Expand your recruiting base. Allen noted that many accounting firms recruit new hires from the alma maters of the firm partners. "However, if their alma mater has an underrepresentation of minorities, the incoming new hires may not be as diverse," he said. To solve the problem, firms can get involved with minority accounting clubs at these schools or turn to organizations such as the National Association of Black Accountants, the Association of Latino

Professionals For America, and Ascend for advice on recruiting minorities. Those organizations can also be good places to recruit more experienced professionals. Another solution is to recruit at schools beyond the ones that firm leaders are familiar with, especially historically Black colleges and universities (HBCUs) and schools with high Latino populations.

In addition, Watson said, "the acceleration to a remote workforce allows firms to recruit students and experienced professionals from any location," another step that can help firms expand their horizons.

Identify local opportunities. Consider as well looking in your geographic area when it comes to making hires. "Look in your community to identify talent from diverse backgrounds," Velazquez said. You can do that by reaching out to minority cultural and community organizations — which often mentor or give scholarships to talented young people before or during the college careers — or to community colleges, which may have many promising students from less privileged backgrounds. CPA firms can offer to do presentations on the many advantages of a career in accounting.

In addition, understand that for some students or young professionals working toward certification, the cost of CPA Exam preparation and materials may be a factor, Watson noted.

An informal study that was part of field work that the AICPA Private Companies Practice Section (PCPS) did to develop the CPA Culture of Support toolkit found that smaller firms that aren't able to afford to cover all the costs of the CPA Exam may allow paid time off for study, according to Kari Hipsak, CPA, CGMA, senior manager—Firm Services. Another option is to create a study-friendly work environment by letting staff dedicate some working hours or slow periods to studying.

Reach out to experienced professionals. Allen recommended that firms use social media platforms such as LinkedIn to connect with more experienced ethnic minorities. "They have a multitude of diverse industry and affinity groups — such as the Black Women in Accounting & Finance Network group — that firms can use to directly communicate and build robust relationships with qualified and

continued on page 14

talented minority individuals,” he said. It’s possible to see the candidate’s profile and experience and make connections instantly.

Understand the benefits. To set the right tone at the top within the firm, “leadership must speak out and have an open dialogue about how diversity and inclusion can create competitive advantages,” Allen said.

The value is especially clear during challenging times. “There is ample evidence that diverse and inclusive companies are more likely to make better, bolder decisions — a critical capability in the crisis,” according to a 2020 McKinsey report. Diverse teams also tend to be more innovative, the report said.

There are also recruiting advantages that will always matter. “Having a diverse leadership empowers and shows other diverse individuals that they can make it to the top as well,” Allen said, adding that it gives a firm a competitive advantage in recruiting and retaining underrepresented professionals in the future. Allen noted that diverse organizations also enjoy broader perspectives and the chance to serve a wider range of clients.

Develop a clear career path. Even in the smallest firms, it will be easier for a talented professional to advance if leadership spells out what is necessary to move forward.

“Newer CPAs should be mentored not only on how to do the job but also on what’s involved in running a firm, including managing clients who may not look like them,” Watson said. “You need someone who knows how to do it to show you.”

Allen recommended that firms ensure that all professionals are being offered leadership training and stretch assignments that expand their skills and visibility, and be sure that minorities aren’t excluded, even unconsciously. Firms can also provide training for all team members on issues such as unconscious bias and stereotyping. Showing staff that their ideas and experiences matter is key as well. “Smaller firms can easily evaluate and incorporate the ideas and perspectives of staff, which shows the staff they are valuable and that they have a direct impact on the firm’s success,” Allen said.

Make connections. Many CPAs relish the opportunity to network with other

practitioners who may be valuable sources of referrals or expertise. Watson advised practitioners to make an intentional effort to network with minority-owned firms and develop friendships with their leaders to better understand commonalities and differences. In cases where the minority-owned firm is smaller or newer, a white-owned firm’s offer to act as a mentor to firm leaders can give the minority-owned firm a sounding board and help strengthen understanding of their experiences, he said.

Learn more. AICPA diversity and inclusion resources — such as the Business Case for Diversity and Inclusion, the Accounting Inclusion Maturity Model, and the Inclusions Solutions newsletter — offer information and resources firms can use to launch their own successful efforts. Firms may also be able to turn to state CPA societies for training on equity, diversity, and inclusion.

Smaller firms can follow these steps to enhance their own diversity and achieve positive transformations. “It doesn’t take that many people to make a difference in a small firm,” Watson said.



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CHAPTERS

Central Chapter

The MSCPA Central Chapter hosted a Lunch & Learn November 9 for all MSCPA Chapters. Registration revenue benefited each respective chapter. Members joined via livestream and in person at the MSCPA Training Center in Ridgeland. CPE speakers were Wil Crawford and Dirk Cockrum of BKD CPAs & Advisors.



Gulf Coast Lunch and Learn November 9

The MSCPA Gulf Coast Chapter hosted a Lunch & Learn November 9 at the Knight Nonprofit Center in Gulfport with Meade Tyler of Regions Bank presenting.



CONFERENCES

Not-for-Profit Conference

MSCPA hosted our annual Not-for-Profit Conference November 16 with 66 attending virtually and 22 attending in person at the MSCPA Training Center in Ridgeland. We heard from Brian Yacker, Amie Dean, Chrissy Leggett, Stephanie Palmertree, Tanya Webber and Walker Roberts. MSCPA would like to thank the Not-for-Profit Committee, presenters, sponsors and attendees for making the conference a success.

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Business Valuation and Litigation Services Conference

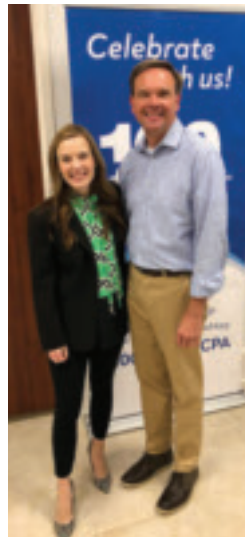
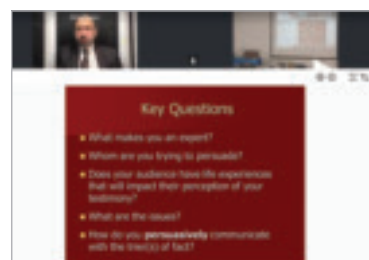
MSCPA hosted our annual Business Valuation and Litigation Services Conference November 18 with 39 attending virtually and in person at the MSCPA Training Center in Ridgeland. We heard from Susan Steffey, Jim Koerber, Samantha Moore, Sean Sarsfield, Gabriel Chatelain, AJ Lowring, Donna Barnes and Michael Kaplan. MSCPA would like to thank the BVLS Committee, presenters, sponsors and attendees for making the conference a success.

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Annual Mississippi Tax Institute Conference

MSCPA hosted our annual two-day Mississippi Tax Institute Dec 1-2 with 108 attending virtually and 37 attending in person at the MSCPA Training Center in Ridgeland. We heard from Gray Edmondson, Damien Martin, Steve Baxley, David Aughtry, Kim Arndt, Speaker Phillip Gunn, Senator Josh Harkins, Paul Lee, Ed Karl, John Linstead, Jan Craig, John Fletcher, Commissioner Chris Graham, and Bridgette Thomas. MSCPA would like to thank the Taxation Committee, presenters, sponsors and attendees for making the conference a success.

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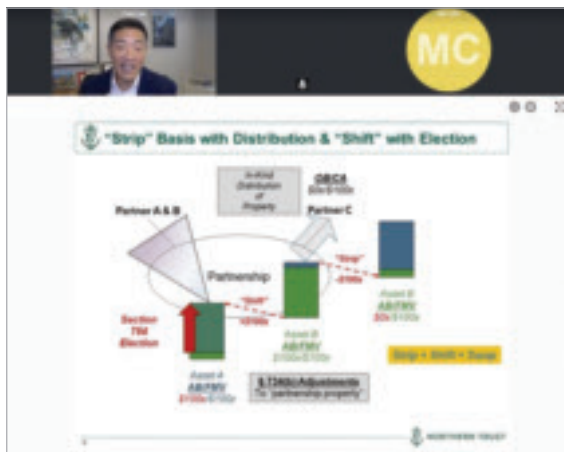
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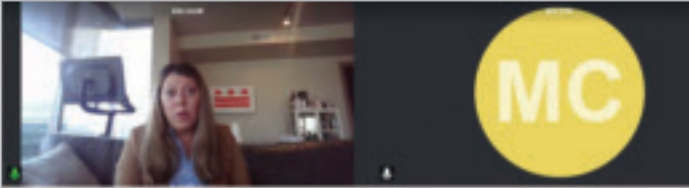
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- When property is acquired with multiple purposes in mind, dealer property held "primarily for sale" means "principally" or "of first importance."
 - *Mohr v. J.M.B. Co., 914 F.2d 1001 (CA-11, 1991)*
- Determination made on a property-by-property basis.
 - A taxpayer can be a dealer with regard to one property even if it is not with respect to other properties.



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- Delay of more than 30 days past normal processing time
- No response by promised date
- Systemic or procedural failure



Penalty Relief: Reducing the Need to Contact IRS

- HR 5155
 - Underpayment and late payment penalty relief for 2020
- Reasonable cause and First Time Abate adjustments
- Delay compliance actions
- Align account holds with mail delays




Federal Tax Update

December 2, 2021 | 1:05 – 3:45 PM

S. Gray Edmondson, J.D., LL.M.
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