

In Memoriam

William P. "Bill" Wood
Carrollton
Died Sept. 7, 2008

Memorial Gift

In Memory Of
William P. "Bill" Wood
Carrollton
To The Education Foundation
By
Taylor, Powell, Wilson
& Hartford, P.A.
Greenwood

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2009 MSCPA Annual Convention

June 25-28, 2009

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MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

VOLUME XLVIII

OCTOBER 2008



President Visits Delta Chapter in Greenwood

President Jan Lewis visited with Delta Chapter members in Greenwood on Sept. 23 at the Crystal Grill and provided an update on MSCPA activities. The Chapter presented a \$1,000 contribution to benefit the MSCPA Education Foundation. From left are Delta Chapter President Nick Joseph; MSCPA President Jan Lewis; Chapter Vice President Chris O'Neal; and Chapter Treasurer Lisa Sandifer.

35th Annual Mississippi Tax Institute

★ Wednesday & Thursday, Nov. 5-6, 2008 ★

The 35th Annual Mississippi Tax Institute will be held Nov. 5-6, 2008 at the Hilton Hotel in Jackson.

Wednesday morning speakers include **Randy Ladner** of the Mississippi State Tax Commission with a *Legislative and Administrative Update* followed by an *IRS Update* from **Aaron Steele** of the Internal Revenue Service. Lunch speaker will be State Representative **Steven Palazzo, CPA** of Biloxi. Rep. Palazzo will discuss the *Mississippi Tax Study Commission Report – A Legislator's Perspective*.

Afternoon speakers are **David Bridgforth, CPA**, of Ramsay,

Bridgforth, Harrelson and Starling, LLP, in Pine Bluff, Ark., discussing *The Food, Conservation, and Energy Act of 2008: Significant Issues for Accountants and their Farm Clients*; **Robert Perez, CPA**, New Orleans, with a *Circular 230 Update*; and *Current Developments in Federal Income Taxation*, presented by **John R. Murphy, III, CPA**, of Jackson.

David Aughtry, Esq., of Chamberlain, Hrdlicka, White, Williams & Martin of Atlanta, is first speaker on Thursday morning presenting on *Forever Ought to be Worth a Lot: Defending Perpetual Conservation Easements*.

Continued on page 2



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

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

MS TAX INSTITUTE

CONTINUED FROM PAGE 1

Tony Turner, Esq. of Cohen, Pollock, Melin & Small, PC, of Atlanta follows with *Recent Developments in Deferred Compensation, Split Dollar and Corporate Owned Life Insurance*.

Carolyn Turnbull, CPA, MST, of Grant Thornton LLP in Atlanta will provide an *S Corporation Tax Update*.

Luncheon speaker will be **Susan Harris, CPA**, Executive Director of the Mississippi State Board of Public Accountancy discussing *Statutory and Regulatory Update from the Mississippi State Board of Public Accountancy*.

Closing speaker will be **Nancy Hughes, CPA**, Hughes & Scalise, PC, Birmingham, presenting *A Fiduciary Income Tax Workshop*.

Exhibitor's and cash prize drawings will be held Thursday afternoon as well as presentation of awards and scholarships.

Complete registration information is contained in this Newsletter as well as online at www.ms-cpa.org.

Practitioner Liaison Meeting Set Nov. 4

MSCPA members are invited to attend the Mississippi Practitioner Liaison Meeting scheduled for Tuesday, Nov. 4 from 1-4 p.m. at the MSCPA office in Ridgeland.

IRS Tax Specialists, along with representatives from Examination, Collection, Taxpayer Advocate, Walk In, Criminal Investigation Division, Stakeholder Liaison-Field and Mississippi State Tax Commission, will either conduct a presentation or will be present to respond to questions.



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AICPA AND AD COUNCIL LAUNCH FEED THE PIG FOR TWEENS

Financial Literacy Curriculum Created for Grade Schools; In Good Times and Bad, Financial Education Should Start Early

The American Institute of Certified Public Accountants and The Advertising Council are seeking to create a nation of young savers with Feed the Pig for Tweens™, a new financial literacy curriculum for fourth to sixth graders.

"It's vital that we instill the importance of smart money habits in our children," said Carl George, chairman of the AICPA's National CPA Financial Literacy Commission. "At a time when Americans routinely spend more than they earn, educating our nation's youngsters on how to save will have positive long-term effects not only on their individual financial futures, but on the economy as a whole."

The program is an extension of the Feed the Pig™ (www.feedthepig.org) campaign, which helps 25-to-34 year olds take control of their finances by saving. Benjamin Bankes, an adult-sized pig who evokes memories of the piggy bank, is the icon of the original Feed the Pig campaign.

Feed the Pig for Tweens (www.feedthepig.org/tweens) was developed by JMH Education with input from its Teacher Advisory Board and in cooperation with the National Council of Teachers of Mathematics. The curriculum introduces nine to 11 year old students to responsible financial decision making. Teachers may order printed copies or download the curriculum free of charge at the Feed the Pig for Tweens website (www.feedthepig.org/tweens).

The coursework reinforces math skills with real-life applications, like tracking expenses and balancing a checkbook. Students will be joined by the Bankes Piglets, 12 dynamic and diverse "savers and spenders," who help them analyze financial

habits and create responsible financial plans. Feed the Pig for Tweens includes *The Great Piglet Challenge* online interactive game and a take-home activity, *Feed the Pig Family Goal*, for the students to work through with family members.

"Feed the Pig has been very successful at changing people's financial behavior," stated Peggy Conlon, president and CEO of the Ad Council. "I am confident that Feed the Pig

for Tweens will encourage students to take the first steps to be on the right financial track at an early age."

At its initial launch, the program will reach one hundred twenty thousand students in 5,000 classrooms across the U.S. By this time next year, Feed the Pig for Tweens is expected to be taught to over 1 million students in 35,000 classrooms nationwide.



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¹ According to Inside Public Accounting (IPA) and Public Accounting Report (PAR) 2007 Top 100 Accounting Firms

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Welcome New Members

New MSCPA members include:
Martha Boswell Brock, Brandy Leigh Hales, Pamela Dianne Jones, Rebecca L. Kapinski-Dietz, Melanie Dawn Morrow, Sharyl Chenault Newman, and Steven Wayne Stall.

Now completing the membership process are:

Kathryn Goldsmith Burkhalter was born in Augusta, Georgia and received her Bachelor of Business Administration from Auburn University with a major in Accounting and Master of Accountancy from the University of Georgia. She is Assistant Controller with EastGroup Properties, Inc. in Jackson.

Justice O'Keefe Duhon was born in Atlanta and received her BSBA from the University of Southern Mississippi with a major in Accounting and a Masters of Accountancy from the University of Mississippi. She is an Account Executive/Producer with Stewart Sneed Hewes in Hattiesburg.

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CONTINUING PROFESSIONAL EDUCATION

NOVEMBER - DECEMBER 2008

November 5 & 6

Wednesday-Thursday
Jackson
Hilton

MISSISSIPPI TAX INSTITUTE

Discussion Leader: Panel

Cost: Advanced: \$275 Late (after October 28): \$290

Course Hours: 8-5 (see brochure for details)

COURSE LEVEL: All

CPE Credit: 16 Tax

ACRONYM: MTI

NOTE DATE CHANGE

COURSE OBJECTIVES AND DESCRIPTION: See Page 3 in this newsletter for further details.

November 10

Monday
Tupelo
Bancorp So. Conf Cntr.

Construction Contractors: Advanced Issues

Discussion Leader: Andy Copeland, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Advanced

CPE Credit: 8 A&A

VENDOR: AICPA

VENDOR'S ACRONYM: CCAI

COURSE OBJECTIVES AND DESCRIPTION: Many contractors have fallen victim to the rough construction economy. Along with the contractors, sureties are seeing record claims being filed on projects. Where does the surety get their information to make the risky decisions for contractors? The CPA. In this magnified environment, the CPA should have a thorough understanding of the construction industry and the professional standards that impact construction contractor engagement. Get hands-on advice on the accounting, audit and tax issues that make the construction industry a high risk client. Be prepared to address difficult issues such as look back calculations, measuring progress of construction contracts and overhead allocations. Highlights: Proper election of change of accounting methods; Contract issues; avoiding common audit deficiencies; Accounting for materials joint ventures and overhead allocations; Internal controls for contractors; Alternative minimum tax adjustments; Tax planning strategies.

November 10

Monday
Tupelo
Bancorp So. Conf Cntr.

Ethics, Rules & Regulations

Discussion Leader: Stan Clark, CPA, Ph.D.

Cost: Members: \$105 Non-Members: \$145

Course Hours: 8:30-12:05

COURSE LEVEL: All

CPE Credit: 4 Ethics

ACRONYM: ERR

COURSE OBJECTIVES AND DESCRIPTION: This seminar is designed specifically for CPAs licensed in Mississippi who are subject to the amended Rules and Regulations effective July 1, 2007, as adopted by the Mississippi State Board of Public Accountancy. Completion of this course will meet the State Board's requirement for three hours of "ethics" and one hour of "Mississippi Rules and Regulations".

November 11

Tuesday
Tupelo
Bancorp So. Conf Cntr.

AICPA'S Federal Tax Update

Discussion Leader: John Murphy, III, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Update

CPE Credit: 8 TAX **VENDOR:** AICPA

VENDOR'S ACRONYM: PTU

COURSE OBJECTIVES AND DESCRIPTION: Based on the popular "Key Issue" approach designed by national experts, this comprehensive course covers all legislative, judicial and IRS developments of the past year (including recent "bailout" legislation). Discover how to effectively and confidently complete tax planning and compliance engagements. Cover current developments affecting individuals 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.

November 11

Tuesday
Tupelo
Bancorp So. Conf Cntr.

Auditor Communications: Critical New Requirements

Discussion Leader: Charles Lindsay, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Intermediate

CPE Credit: 8

VENDOR: AICPA

VENDOR'S ACRONYM: ACCNR

COURSE OBJECTIVES AND DESCRIPTION: Feeling a bit confused about what the recently released SAS Nos. 112 and 114 might mean to your engagements? This course will provide you the opportunity to understand how to implement these standards as well as other forms of auditor communications. Course coverage includes: SAS No. 112 has two unconditional requirements: the auditor must (1) evaluate identified control deficiencies and determine whether those deficiencies are significant deficiencies or material weaknesses and (2) communicate, in writing, significant deficiencies and material weaknesses to management and those charged with governance. SAS No. 114 – Identifies specific matters to be communicated and provides guidance on the communication process, in particular, the principal purposes of communication and the importance of effective two-way communication. This course also includes an overview of management letters, electronic confirmations, representation letters and other types of auditor communications.



November 11

Tuesday
Ridgeland
MSCPA Center

BUSINESS VALUATION AND LITIGATION SUPPORT SERVICES

Discussion Leader: Panel

Cost: Members: \$105 Non-Members: \$155

Course Hours: 8:15 **COURSE LEVEL:** All

CPE Credit: 8 TBD

COURSE OBJECTIVES AND DESCRIPTION: Tentative topics include "FLP Valuation Update", "New AICPA Business Valuation Standards", "Computer Forensics and Electronic Discovery", "Defeating the Nefarious Business Owner Spouse", Getting Ready for SFAS 141R: Business Combinations", Mock Deposition", and "Valuation of Intangible Assets". Tentative speakers include Jody Varner, Brian Schmittling, Andrew Mazingo, Miles Mason, and Matthew Crow.

November 12

Wednesday
Ridgeland
MSCPA Center

Tax Update for Pass-Through Entities: S Corporations, Partnerships and LLCs

Discussion Leader: Harris H. (Trip) Barnes

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Update

CPE Credit: 8 Tax

VENDOR: AICPA

VENDOR'S ACRONYM: TUPTE



COURSE OBJECTIVES AND DESCRIPTION: Be prepared for the issues affecting S corporations, partnerships and LLC's. Learn about the latest law changes, rulings and pronouncements affecting these pass-through entities. Flow-through taxation is one of the most challenging areas of practice and our discussion leader will help you navigate this complexity. Highlights: Passive loss, At-Risk and basis developments for flow-through entities; Compensation and self-employment tax developments for flow-through owners; Highlights of the differences in treatment between the various pass-through entities: formation, operations and distributions; Review troublesome areas of S corporation conversion compliance including: built-in gains, excess passive income and LIFO recapture.

November 19

Wednesday
Jackson
Mississippi e-Center

NOT-FOR-PROFIT CONFERENCE

Discussion Leader: Panel: Terry Miller, Bob Mims and Mark McCrary

Cost: \$75 for all participants

Course Hours: 8:10 – 4:30

COURSE LEVEL: All

CPE Credit: 8 hours

COURSE OBJECTIVES AND DESCRIPTION: At this point, the agenda is being finalized, but plans are to have breakout sessions designed at the "introductory" level and at the "advanced" level. Topics will include: The New Form 990, Core Concepts of NPO Taxation, Answers to Tricky Questions on the New 990, SAS 117-A, Accounting for Contributions, and a panel Q & A session . . . Ask the Experts. Check our web site for details. www.ms-cpa.org

November 19

Wednesday
Ridgeland
MSCPA Center

Advanced Auditing of HUD-Assisted Projects

Discussion Leader: Peter Bell, CPA, CGFM

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Advanced

CPE Credit: 8 A&A/YB

VENDOR: AICPA

VENDOR'S ACRONYM: EO-AHUD

COURSE OBJECTIVES AND DESCRIPTION: New business opportunities await you, thanks to national housing legislation. Written by well-known CPAs Max Hunt and Peter Bell, this course offers insights into compliance pitfalls for HUD-assisted housing owners and managers and details how you can take advantage of new possibilities. Learn to recognize and apply the latest changes in the federally-assisted housing industry and efficiently plan, perform and report a HUD-assisted engagement. The course includes coverage of the Consolidated Audit Guide for Audits of HUD Programs. You will also uncover the effects of OMB Circular A-133 on HUD-assisted nonprofit entities.



November 20

Thursday
Ridgeland
MSCPA Center

AICPA's Annual Update for Controllers

Discussion Leader: Curtis Quickel

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Update

CPE Credit: 8 General

VENDOR: AICPA

VENDOR'S ACRONYM: SKSB

COURSE OBJECTIVES AND DESCRIPTION: Let us bring you up-to-date on the latest trends in accounting, corporate finance, treasury management, and business systems. Learn about leading-edge topics in managerial accounting and finance in a session that is packed with useful tips and how-to guidance that you can apply immediately. More than half of the material is new every year, and existing topics are updated for new approaches in implementation or application. Upon completion of this course, participants will be able to: Understand issues that impact of the financial stability of your firm or company; Deal with major trends in accounting, corporate finance, treasury management, and business systems; Utilize new tools for business planning, forecasting, budgeting, and reporting.

November 21

Friday
Ridgeland
MSCPA Center

Critical Skills for Creating Great Budgets: Maximizing Profits, People and Power

Discussion Leader: Curtis Quickel

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Update

CPE Credit: 8 General

VENDOR: AICPA

VENDOR'S ACRONYM: CSCB

COURSE OBJECTIVES AND DESCRIPTION: Budgeting is both an art and a science. In this advanced workshop that covers both sides, you will learn how to apply leading edge tools and methods to make your planning process more strategic and your budget process more flexible. Your budget should not lead to "turf" wars over precious and scarce resources. You will experience how to build a set of decision-making processes early on and how to use them to make smart allocation choices that benefit your entire organization. We will also explore ways to have your planning and budget processes work to increase the potential for higher earning potential. Upon completion of this course, participants will be able to: Describe their overall planning and budget processes; Move their current method of budgeting and planning to a higher level; Measure people's activities to build a performance-based budget; Establish priorities for spending on capital needs; Use budgeted action plans and costed initiatives; Develop a process for calculating the return on investment for expenditures and headcount increases; Justify the costs of a department, team, or job function; and Solve high level budget problems.



December 3

Wednesday
Ridgeland
MSCPA Center

AICPA'S Federal Tax Update

Discussion Leader: John Murphy, III, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Update

CPE Credit: 8 Tax

VENDOR: AICPA

VENDOR'S ACRONYM: PTU

COURSE OBJECTIVES AND DESCRIPTION: See Course Description for November 11.

December 4

Thursday
Hattiesburg
Holiday Inn

Innovative Tax Planning for Individuals and Sole Proprietors

Discussion Leader: Jan Lewis, CPA

Cost: Members: \$240 Non-Members: \$315

Course Hours: 9:00-5:00

COURSE LEVEL: Intermediate

CPE Credit: 8 Tax

VENDOR: AICPA

VENDOR'S ACRONYM: TPOI

COURSE OBJECTIVES AND DESCRIPTION: Get the latest techniques for building and conserving wealth through aggressive, yet legal, tax planning and investment strategies. AICPA's tax experts dissect the details of new developments to extract all possible tax benefits. Completely updated for tax law changes, this course will bring you up to date on ways to save taxes through strategies for real estate, family income-splitting opportunities in business, investments, and when financing college costs. Highlights: Planning to take advantage of lower capital gain rates; Tax planning for personal residence sales; Sec. 1031 exchange opportunities; Tax-smart strategies for developing real estate; Tax-saving ideas for self-employed clients; All about IRAs; Tax planning for vacation homes and timeshares; Tax planning for marital separations and divorces; Tax-wise college financing ideas for clients; New health savings account rules.

December 5
 Friday
 Hattiesburg
 Holiday Inn

Accounting Services, Compilations and Review: Effective Risk Management

Discussion Leader: Jim Crockett, DBA, CPA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9:00-5:00
COURSE LEVEL: Intermediate **CPE Credit:** 8 A&A
VENDOR: AICPA **VENDOR'S ACRONYM:** ASCR

COURSE OBJECTIVES AND DESCRIPTION: Most sole practitioners and local CPA firms routinely provide write-up and other accounting services to their clients, as well as compilations and reviews of financial statements. Since these engagements do not involve technical audit standards and issues, many CPAs view them as low risk. They are not. These services can generate a surprising number of significant malpractice claims: one case resulted in a judgment of one million dollars! **Objectives:** Identify the risks inherent in write-up and other accounting services; Identify the risks inherent in compilation and review engagements; Identify the risk management practices available to mitigate the identified risks. **Highlights:** Having critical conversations regarding engagement scope, firm responsibilities, client responsibilities; Supervision of client employees; Preventing engagement creep; Maintaining quality control over accounting services; Consideration of fraud and illegal acts; Withdrawing from an engagement; and more.

December 8 & 9
 Monday-Tuesday
 Ridgeland
 MSCPA Center

AICPA's Individual Income Tax Returns Workshop by Sid Kess

Discussion Leader: Gordon Meicher, CPA
Cost: Members: \$350 Non-Members: \$500
Course Hours: 8:30-4:30
COURSE LEVEL: Update **CPE Credit:** 16 Tax
VENDOR: AICPA **VENDOR'S ACRONYM:** IITW

COURSE OBJECTIVES AND DESCRIPTION: Get your tax return training from the industry's best! Originally written by Sid Kess and now led by AICPA's top tax instructors, AICPA's individual tax workshop provides the latest practical insights from nationally recognized tax experts. Reinforce your understanding of frequently used principles and receive a wealth of tax planning tips and strategies. Learn how to apply the latest changes when preparing federal income tax returns and advise clients on new developments and tax-saving ideas for individuals. All key tax return issues are covered during this fast paced, real-world session. **Highlights:** Practical return preparation ideas and tax saving strategies; Filing requirements, withholding, and extensions; Exemptions and dependents; Gross income: inclusions, distributions and exclusions; Deductions, business expenses and auto rules; Depreciation and cost recovery; Passive activity losses; Residence sales regulations; Carryovers; Alternative minimum tax; Estimated tax and tax penalties; and more.

December 10
 Wednesday
 Ridgeland
 MSCPA Center

Forensics and Financial Fraud: Real-World Issues and Answers

Discussion Leader: Jerry Spratt, CPA, CFE, CGFM, CFSA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9:00-5:00
COURSE LEVEL: Intermediate **CPE Credit:** 8 A&A
VENDOR: AICPA **VENDOR'S ACRONYM:** FFF

COURSE OBJECTIVES AND DESCRIPTION: SAS 99 and the Sarbanes-Oxley Act are now part of everyday life for both financial managers and auditors in small and large companies alike. Efforts to grasp and manage the risks of financial reporting fraud and misappropriation continue to evolve, but much uncertainty remains about what works best. This dynamic program provides specific steps to help auditors and accountants fully meet fraud-handling expectations. The "how to" approach helps participants identify fraud exposures and risks and provides practical ideas on how to handle those exposures. Course materials, developed by a nationally known fraud expert, include examples of what can go wrong and how fraud is reflected in the records. Also included are planning ideas as well as practical suggestions for responding to wrongdoing when it is discovered. **Highlights** include: Fraud risk management; Role of the forensic accountant; Fraud deterrence and prevention programs; Fraud detection strategy; Fraud schemes; Fraud incident response; Issues for the CPA in industry or practice.

December 11
 Thursday
 Ridgeland
 MSCPA Center

Auditing for Internal Fraud

Discussion Leader: Jerry Spratt, CPA, CFE, CGFM, CFSA
Cost: Members: \$240 Non-Members: \$315
Course Hours: 9:00-5:00
COURSE LEVEL: Intermediate **CPE Credit:** 8 General
VENDOR: AICPA **VENDOR'S ACRONYM:** FE-AIF

COURSE OBJECTIVES AND DESCRIPTION: Do you ever wonder why auditors can't detect more fraud or try to figure out the motives and opportunities of management or employees to perpetrate fraud? This course provides auditors with tools to identify fraud schemes and trains CPAs to focus analytical and substantive tests on the "fraud triangle" when evaluating internal controls. You will also discover the latest prevention and detection programs implemented by industry leaders. Upon completion of this course, participants will be able to: Develop fraud audit program; Design fraud prevention and detection programs; Identify critical indicators of fraud schemes; Evaluate gaps in internal controls; Understand the auditor's professional responsibilities. **Highlights** include SAS 99 recommendations for the auditor, the fraud triangle, interviewing techniques, and more.

December 15
 Monday
 Ridgeland
 MSCPA Center

Conducting Government Audits Under GAAS, GAGAS and the Single Audit – A Risk-Based Approach

Discussion Leader: Mike Inzina, CPA, CGFM
Cost: Members: \$240 Non-Members: \$290
Course Hours: 9:00-5:00
COURSE LEVEL: **CPE Credit:** 8 A&A/YB
VENDOR: Altec **VENDOR'S ACRONYM:** CGAU

COURSE OBJECTIVES AND DESCRIPTION: A broad overview of the audit of local governments, including the unique nature of government auditing, with emphasis on using risk assessment to achieve efficiency. Topics include: A&A standards applicable to government engagements; independence considerations; engagement planning with emphasis on risk assessment, materiality and analytical procedures; internal control; audit program design and modification, audit sampling; unique aspects of A&A for cash, investments, revenues and receivables, expenditures and payables, payroll, property and equipment, long-term debt, and fund equity; conclusion of field work; communication of control related matters; single audit requirements. **Revised for 2008!**

December 16
 Tuesday
 Ridgeland
 MSCPA Center

Fourteen Habits of Highly Efficient Auditors and Conducting Efficient Single Audits

Discussion Leader: Mike Inzina, CPA, CGFM
Cost: Members: \$240 Non-Members: \$290
Course Hours: 9:00-5:00
COURSE LEVEL: Basic **CPE Credit:** 8 A&A
VENDOR: Altec **VENDOR'S ACRONYM:** FHAB

COURSE OBJECTIVES AND DESCRIPTION: "Fourteen Habits", Mike's most requested, presents his best efficiency recommendations, based on years of auditing and consulting experience with firms and with state audit organizations. A light and often entertaining look at what auditors do (and why), focusing on the importance and mechanics of planning

and risk assessment. Topics include: It's time to ditch that columnar pad; plan like a leader – not a manager; don't reinvent the wheel; avoid the "dilly" method; give up on being perfect; the job ain't over 'til the paperwork's done; I'm having a breakdown; and more. "Conducting Efficient Single Audits", another highly requested seminar, addresses the planning and execution of the Single Audit in the context of the risk-based approach. It includes a review of the major program determination requirements, the audit risk model, and minimizing the required substantive testing of federal program transactions. Persons responsible for planning, conducting, and reviewing audits performed under OMB standard should attend.

Due to space constraints, the previous course descriptions have been condensed. The full descriptions – as provided by the CPE vendors – are available through our web site: www.ms-cpa.org under EDUCATION. You may register through the members' portion of the web site or by mailing or faxing the registration portion below with your check or credit card number to: Mississippi Society of CPAs, 306 Southampton Row, Ridgeland, MS 39157. Fax: (601) 856-8255. Please check each course you wish to attend and encircle each amount included to ensure we enter your payment correctly.

(√) DATE	COURSE TITLE	CITY	LOCATION	AICPA*	MEM	NON-MEM	Rec'd Hours / Area
() Nov 5-6	MISSISSIPPI TAX INSTITUTE	Jackson	Hilton		\$275	\$290**	16 Tax
() Nov 10	Construction Contractors: Advanced Issues	Tupelo	Bancorp So. Conf Center	*	\$240	\$315	8 A&A
() Nov 10	Ethics, Rules & Regulations	Tupelo	Bancorp So. Conf Center		\$105	\$145	4 Ethics
() Nov 11	AICPA'S Federal Tax Update	Tupelo	Bancorp So. Conf Center	*	\$240	\$315	8 TAX
() Nov 11	Auditor Communications: Critical New Requirements	Tupelo	Bancorp So. Conf Center	*	\$240	\$315	8 A&A
() Nov 11	BUSINESS VALUATION AND LITIGATION CONFERENCE	Ridgeland	MSCPA Center		\$105	\$155	8 TBD
() Nov 12	Tax Update for Pass-Through Entities	Ridgeland	MSCPA Center	*	\$240	\$315	8 Tax
() Nov 19	NOT-FOR-PROFIT CONFERENCE	Jackson	JSU e-Center		\$ 75	\$ 75	8
() Nov 19	Advanced Auditing of Hud-Assisted Projects	Ridgeland	MSCPA Center	*	\$240	\$315	8 A&A/YB
() Nov 20	AICPA's Annual Update for Controllers	Ridgeland	MSCPA Center	*	\$240	\$315	8 General
() Nov 21	Critical Skills for Creating Great Budgets	Ridgeland	MSCPA Center	*	\$240	\$315	8 General
() Dec 3	AICPA'S Federal Tax Update	Ridgeland	MSCPA Center	*	\$240	\$315	8 Tax
() Dec 4	Innovative Tax Planning for Individuals and Sole Proprietors	Hattiesburg	Holiday Inn	*	\$240	\$315	8 Tax
() Dec 5	Accounting Services, Compilations & Review:	Hattiesburg	Holiday Inn	*	\$240	\$315	8 A&A
() Dec 8-9	AICPA's Individual Income Tax Returns Workshop	Ridgeland	MSCPA Center	*	\$350	\$500	16 Tax
() Dec 10	Forensics & Financial Fraud: Real-World Issues & Answers	Ridgeland	MSCPA Center	*	\$240	\$315	8 A&A
() Dec 11	Auditing for Internal Fraud	Ridgeland	MSCPA Center	*	\$240	\$315	8 General
() Dec 15	Conducting Government Audits Under GAAS, GAGAS, etc.	Ridgeland	MSCPA Center		\$240	\$290	8 A&A/YB
() Dec 16	14 Habits of Highly Efficient Auditors	Ridgeland	MSCPA Center		\$240	\$290	8 A&A

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

** Fee for Tax Institute registrations received after October 28.

The **member rate** for CPE programs is available to all members of the MSCPA. **Non-certified staff may also claim the member rate.** This rate must be applied at the time of registration.

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

Phone _____ Fax _____

Email Address (For Confirmations) _____

Amount Due \$ _____ (Did you remember to encircle each amount and to take qualified discounts?)

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<input type="checkbox"/> Amex	<input type="checkbox"/> Discover
YOUR CARD NUMBER	
(Have you filled your credit card number completely?)	
EXPIRATION DATE	
MONTH/YEAR	
SIGNATURE	

HOTEL ROOM RATES FOR OVERNIGHT STAYS

We have negotiated special guest room rates at several facilities in the Jackson area including The Hilton Jackson, The Cabot Lodge in Ridgeland (MS Society of CPA's), and Homewood Suites on Centre Street in Ridgeland (MISSISSIPPI SOCIETY OF C P A S - corporate ID number 0001365307). Others may be added. To receive the discounted rate, you will need to make your reservation EARLY.

THE POWER OF THE PYRAMID

By Troy Waugh, CPA, MBA, CEO of Five Star[®] LLC and
Angie Grissom, VP and Director of Consulting for The Rainmaker Consulting Group

Ancient pyramids are known as "the greatest engineering achievement in the history of the world." In this article, we will dissect the building blocks of the pyramid starting at the foundation and working up to the pinnacle, with emphasis placed on the importance of building a strong base and building up each level with the appropriate activities to support the growth and strength of your firm.

The foundation stones include Delivery, Technical Competence, Responsiveness, Communication and Effective Recovery. Managing client expectations is the key to establishing long term relationships and success. If these elements are missing or are a weak link in your practice, it is imperative to begin here. If these elements are strong, continue to keep your focus on maintaining that strength. These foundation stones are critical in the structure of your firm.

The next level consists of being Pro-Active, Creating Client and Employee Loyalty, Offering Five Star Client Service and Price Optimization for your services. The Supply & Demand Curve relates to the pricing of accounting services, and utilizing price optimization techniques can drastically reduce staffing shortage issues in your firm.

The third level represents Ongoing Client Communications, Creating a Compelling Mission and Vision and Effective Teamwork. These elements

will elevate your practice to the next level and set you apart from competitors.

Moving up the pyramid, you will find effective Pipeline Development and Targeting and the importance of filling your sales pipeline with prospects similar to your top clients, which leads

to the New Account Acquisition pinnacle.

Together these building blocks provide a strong foundation for your pyramid, which will position your firm as an industry leader and "Go-To" Firm. This structure will enable your firm to stand the test of time.

ACCOUNTING & AUDITING UPDATE

PRESENTED BY

**KIMBERLY G. BURKE, PhD
OF MILLSAPS COLLEGE**

NOVEMBER 7, 2008
FRIDAY

EIGHT (8) HOURS CPE

PLEASE TAKE NOTE OF CHANGE

\$100 by October 24, 2008, deadline

\$125 after deadline

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ANNUAL CPE SEMINAR
Ethics, Rules & Regulations and Accounting Fraud
Tuesday, December 9, 2008

Program

Dr. Quinton Booker, CPA, DBA - BankPlus professor and chairman of the department of accounting at Jackson State University will present a four hour program on **"Ethics, Rules and Regulations"**.

Trenton D. Watrous, CPA, CFE – Senior Manager in the Fraud, Forensic and Litigation Consulting Group of Horne, LLP will present **"Money Laundering: Cleaning the Dirty Books"**.

Gerald W. Kelly - Manager in the Fraud, Forensic and Litigation Consulting Group of Horne, LLP. Gerry is a retired special agent with the FBI and served as case agent for the HealthSouth Corporate Fraud investigation. Gerry will present **"The Story of HealthSouth"**.

Fee: \$ 85.00 Central Chapter Members (Lunch included)
 \$110.00 Non-Central Chapter Members (Lunch included)

A late fee of \$10 will be charged for all registration forms postmarked after November 21, 2008.

JACKSON HILTON * JACKSON, MISSISSIPPI
Tuesday, December 9, 2008
Registration will be from 8 a.m. to 8:30 a.m.
The day's program will be from 8:30 a.m. to 4:30 p.m.

4 HOURS ETHICS
4 HOURS GENERAL

REGISTER EARLY

REGISTRATION FORM

To register, detach and mail this registration form with your check to:
 CENTRAL CHAPTER OF MSCPA

Attn: Genevieve Eley, P.O. Box 2545, Jackson, MS 39207-2545

Questions? Please email Rob McElhaney at rmcelhaney@accounting.umsmed.edu

TUESDAY, DECEMBER 9, 2008 * JACKSON HILTON, JACKSON, MISSISSIPPI
 Registrations should be received by November 21, 2008, due to limited seating capacity.

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

FULL REFUNDS WILL BE MADE ONLY IF WRITTEN NOTICE OF CANCELLATION
 IS RECEIVED BY FRIDAY, NOVEMBER 21, 2008

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Matthews Cutrer & Lindsay, PA is seeking an experienced tax professional who is client service oriented to join our growing team on a per diem basis. Candidates should have excellent computer skills (Prosystem fx Tax and Adobe Acrobat 8 Standard a plus). Hourly rate based on level of experience. We invite you to visit our website to learn more about our firm. Mail resumes in confidence to 599 C Steed Rd, Ridgeland, MS 39157 or email to rcutrer@mclcpa.net.

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BKD, LLP, one of the 10 largest CPA and advisory firms in the U.S., is looking for experienced audit and tax professionals for its Mississippi offices. Candidates must have CPA or be CPA eligible. For a closer look at BKD, please visit www.bkd.com.

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The Koerber Company, PA, located in Hattiesburg, is hiring accountants to work only in the areas of business valuation and litigation services. Firm will provide training in these areas. Excellent quality of life, benefits, compensation & opportunity for advancement. For more information, visit www.koerbercompany.com. Send resume to jkoerber@koerbercompany.com.

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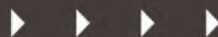
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