

May/June 2017

Connecticut CPA

Advocacy. Community. Education.

Introducing ...

CTCPA 

Regional Meetings

*We're coming to your backyard
so we can hear from **you!***

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Making Work **Work** for the 21st Century Workplace

Workflex offers an opportunity for companies to distinguish themselves as employers of choice in the war for talent. Learn how to lead the change – and not follow in its wake. *page 8*



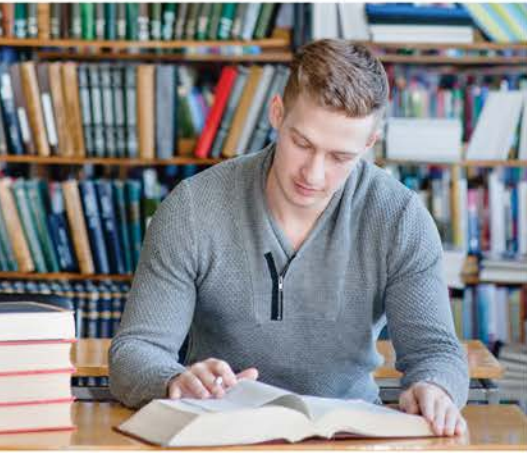
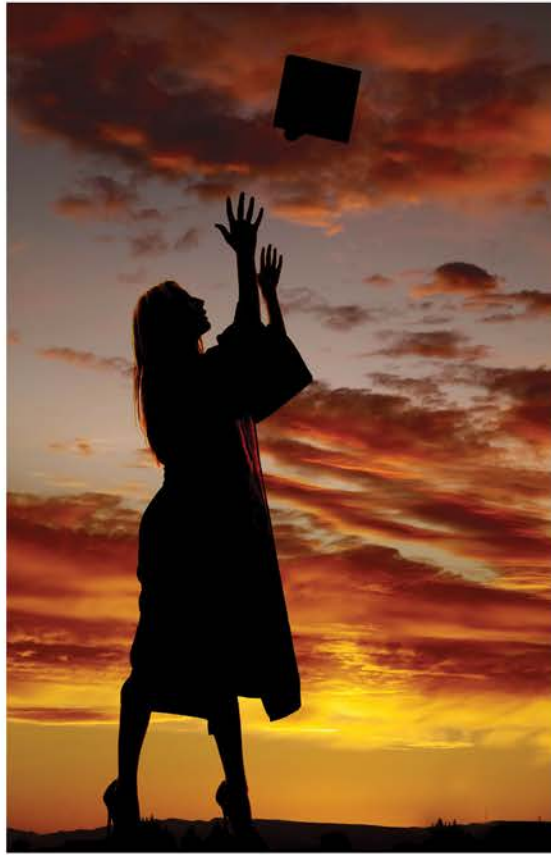
A publication of the Connecticut Society of Certified Public Accountants

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How the Baby Boomer Retirement Wave
is Creating Opportunities and Challenges
for Everyone in the Accounting World



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Official Notice of the 2017 CTCPA Annual Meeting

In accordance with the bylaws, notice is hereby given that the annual meeting of the Connecticut Society of Certified Public Accountants will be held on Thursday, June 15, 2017 at Hawk's Landing Country Club in Southington. The election and installation of the 2017-2018 Board of Directors will take place at that time.

The report of the Nominating Committee is as follows:

Bradley D. Kronstat, President-elect for 2016-2017, will assume the presidency,
Susan A. Martinelli for President-elect,
Dennis W. Cole for Treasurer,
Edwin R. Muenzner for Secretary,
Marie L. Benedetto for Member-at-Large,
Mitchell R. Insero for Member-at-Large.

Other nominations may be made in accordance with Section 6.4 of the bylaws.

The 2017-2018 Advisory Council, as appointed by the Nominating Committee, will also be installed at that time. **Michael P. Jordan**, incoming chair of the Advisory Council, will serve as the seventh member of the Board of Directors.

The full proposed leadership slate is available on the CTCPA website at www.ctcpas.org/nominees.

Sincerely,
 Brenden M. Healy, Secretary

The Connecticut Society of CPAs
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Editor's Note



The CPA Silver Tsunami

The CPA Silver Tsunami is a term you'll be hearing frequently from the CTCPA in the coming months and years. There is a perfect storm brewing in the CPA profession.

Baby boomers are reaching retirement age at a rate of 10,000 people per day, according to the Social Security Administration. There simply aren't enough new professionals becoming CPAs to offset this wave of retirees. In fact, while a record number of students have enrolled in college accounting programs in the past several years (more than 250,000, according to the AICPA's most recent survey), the percentage of accounting graduates sitting for the CPA Exam has actually decreased. Only 1 in 3 is going on to sit for the Exam and become certified (see more statistics on page 7 of this issue).

The CTCPA is tackling this issue from many sides – from student recruitment at the high school and college level to helping firms and companies create a “CPA culture” to help support and encourage future CPAs.

We're also focused on bringing you a series of “workplace of the future” articles with concrete facts, research, and advice from experts on recruitment, retention, succession planning, and more to help keep the pipeline full.

This series kicks off with a piece from workplace flexibility specialist **Cassidy Solis** of the Society for Human Resource Management, who brings you tips on how to retain the employees you have by making them happier, healthier, and more productive through the use of a flex work environment.

I know many of our members have workplaces that offer a multitude of flexible arrangements. In fact, I'm typing this message in the waiting room at my daughter's gymnastics studio on a Saturday afternoon as part of my own flexible arrangement.

In her article, Cassidy says workflex isn't a perk – it's a business strategy to help maintain productivity in a way that works best for employees and employers. Read her advice and find links to resources starting on page 8.

On page 16 you'll hear from past CTCPA Board Member **Carl Johnson**, who offers up advice from his many years of successful firm management in an article on dealing with the challenges and opportunities caused by the baby boomer retirement wave, no matter where you are in your career.

If you have an idea for an article that would be helpful to the membership as we head toward the workplace of the future, or if you have advice to share, please reach out to me at kirstenp@ctcpas.org or 860-258-0231.

See you next issue,



Kirsten Piechota, Managing Editor

Thursday, June 15 at the elegant
Hawk's Landing Country Club in Southington

Learn How to Lead Change, Embrace Change, and Capitalize on the Opportunities Change Creates!

Change is constant. At this year's CTCPA Annual Meeting, you'll learn how to capitalize on change to improve and empower your team, your firm, and your life. Renowned change agent **V. Vanessa Williams** will inspire and instruct you with practical tools and take-home strategies to use in creating a culture that thrives on change and its endless possibilities!

After, you'll reconnect with old friends and make new ones over wine, beer, and hot hors d'oeuvres at the networking hour.

Event Sponsor



Keynote Speaker: V. Vanessa Williams



Keynote speaker V. Vanessa Williams is the founder and CEO of Leading Edge Consulting, a global executive coaching firm with offices in Connecticut and Florida. Vanessa identifies herself as a "change agent and a facilitator of change."

Vanessa uses a holistic approach to assist clients in dealing with change, from identifying success roadblocks and creating metric-driven action plans and goal setting to effective change management.

Vanessa, a frequent contributor to *The CEO Magazine*, held senior level and C-suite positions leading high-powered executive global teams overseeing major change initiatives for Sun Life, Prudential, Mass Mutual, Aetna, and UConn Health.

Thursday, June 15, 2017

Hawk's Landing Country Club, Southington

Members: \$35, Nonmembers: \$60 • CPE credit: 1 hour

5:00 p.m. – Check-in and light refreshments

5:30 p.m. – Business meeting and program

7:00 p.m. – Networking hour with hot hors d'oeuvres, wine, and beer (cash bar available)

Show Your Support – Sponsor the Annual Meeting!

A \$500 firm/company sponsorship includes five seats and your company's name on all event publicity and materials (the CTCPA website, follow-up coverage in *Connecticut CPA* magazine, and recognition in the evening's agenda and opening slideshow loop).

Learn more and register at
www.ctcpas.org/annualmeeting.



From the Executive Director

From the membership to the state Capitol, outreach is the name of the game.

To those of you who've just come out of busy season, welcome back!

We are eager to kick off our new membership year with the installation of our new Board of Directors and Advisory Council members at the CTCPA Annual Meeting on Thursday, June 15 at Hawk's Landing Country Club in Southington. Please see page 5 for more on this event, which, in light of all the changes happening in the society, the workforce, and the profession, will be themed "Trust in Change." Our keynote speaker is the dynamic **V. Vanessa Williams**, a "change agent and facilitator of change," who will help us learn how to set goals and develop action plans to effectively deal with change.

Regional Meetings

Much of our time in May and June will be spent reaching out to members. We're starting off with our new Regional Meetings, and I hope you'll be able to join us for the one most convenient to you. I wanted to start these meetings as a way to have a meaningful dialogue with the membership about the issues relevant to you and your business. I know you may already be doing a lot of professional travel, so we selected a number of locations across the state so you won't have to travel far to meet with your statewide professional organization.

Focus Groups and Strategic Planning

In addition to the feedback gathered at our Regional Meetings, we are planning to conduct several formal focus groups to collect data and help guide us as we develop our new strategic plan. We will follow up on ideas and themes from these focus groups with larger-scale surveys. I invite you to share any thoughts you may have through these vehicles, or you can email me directly at bonnies@ctcpas.org.

Advocacy at the State Capitol

At press time, it appears as though neither the Appropriations Committee nor the Finance, Revenue and Bonding Committee will send out a budget or tax package. If this is the case, the legislature and the administration will continue to work together to come up with a package that is acceptable.

There will be a lot more to share with you when the session ends (or is extended) in June. Please check your email and visit our Capitol Corner feature at www.ctcpas.org/capitolcorner for the latest. I will also provide updates at each of our Regional Meetings.

Bonnie Stewart, Executive Director

Introducing ...

CTCPA Regional Meetings

*We're coming to your backyard so we can hear from **you!***

This spring, our new Executive Director **Bonnie Stewart** and CTCPA staff members are visiting cities across the state. Each meeting will kick off with an update on current activity at the state Capitol, the State Board of Accountancy, and, of course, the CTCPA. Then we'll open the floor to discussion and feedback.

We look forward to sitting down with you, our members, to hear your thoughts, concerns, and ideas. Help us better serve you and all CTCPA members by joining us for this dialogue right in your own backyard.

Waterbury

Wednesday, May 10 • 8:00 - 9:00 a.m.

New Haven

Thursday, May 11 • 8:00 - 9:00 a.m.

Torrington

Wednesday, May 17 • 8:30 - 10:30 a.m.

This extended meeting will be presented as part of the Torrington CONNexion series.

Easton

May 18 • 8:30 - 10:30 a.m.

This extended meeting will be presented as part of the Easton CONNexion series.

Rocky Hill

May 31 • 8:00 - 9:00 a.m.

Stamford

Tuesday, June 6 • 8:00 - 9:00 a.m.

Norwich

Thursday, June 8 • 8:00 - 9:00 a.m.

Hartford

Date TBD • 8:00 - 9:00 a.m.

Space is limited at all locations and **pre-registration is required.**

Reserve your space at www.ctcpas.org/regionalmeetings.



The Nationwide CPA Shortage: A Perfect Storm

There is an oncoming CPA silver tsunami of retiring baby boomers (75 percent of CPAs are expected to retire in the next 15 years). Further complicating the issue is the fact that, although there have never been more students studying accounting, many of those students are not sitting for or passing the CPA Exam.

This perfect storm is forecasting a major CPA shortage in the near future.

The pressure is on to attract and retain professionals to the accounting field and the CTCPA. We are actively engaged in addressing this vital issue, ensuring we fill the talent pipeline for years to come.

This issue of *Connecticut CPA* features an article on how the retirement wave will create challenges and opportunities for everyone in the accounting world, (page 16) and tips on creating a flexible workplace to help attract and retain top talent (page 8).



Only
1 in 3
accounting
graduates
becomes a CPA.

Many new professionals who choose to work outside of traditional tax and auditing roles are not getting certified.



60%
of CTCPA
members are
aged 50
and older.

More than half of today's CTCPA members will reach retirement age in the next 15 years.



Baby boomers
make up
33.7%
of Connecticut's
adult population.

While "brain drain" from baby boomer retirements is an issue across the country, Connecticut is one of the top 10 impacted states.

It's Dues Renewal Time! The world is changing. Lead the change with us.



PDF dues invoices were sent via email in May.

You can easily print or forward this PDF. If you don't have an email address with us on file, we sent your invoice via mail.



As always, you can quickly and easily renew online.

Simply log in to our secure website at www.ctcpas.org/dues. If you haven't yet created an account, you'll need your last name and member ID number to get started.



Are there multiple members at your firm or business? Request a company invoice.

We'll send you an invoice listing all the members at a single location and give you the opportunity to indicate any members who have joined or left your company. Contact Membership Coordinator **Liz Frazza** at lizf@ctcpas.org or 860-258-0220.



Didn't receive your emailed invoice or need to update your email address?

Please contact CTCPA Membership Coordinator **Liz Frazza** at lizf@ctcpas.org or 860-258-0220. She'd be happy to help.



Making Work Work

for the 21st Century Workplace

Exploring the Benefits of Workflex

By Cassidy J. Solis, Workplace Flexibility Program Specialist, Society for Human Resource Management

The 21st century workplace requires policies and practices that are responsive to employee needs and enable them to have more control over how they accomplish their work and responsibilities. That's why top employers are making effective and flexible work – or “workflex” – a fundamental part of their strategy to attract and retain the best talent.

What do top employees want? Telework, more control over schedules, robust leave policies, and to be evaluated based on results, not face-time, to name a few. Smart employers are listening and responding. For this reason, workflex is gaining increased attention as a key recruitment and retention tool.

What is Workflex?

Workflex defines how, when, and where work gets done in ways that work for everyone (including families, clients, coworkers, and communities).

Workflex is a dynamic process by which employers and employees collectively create work strategies to help employees simultaneously achieve personal and professional goals. Workflex is not a reward or perk; it's a business strategy that research demonstrates produces positive results for employers and employees alike. Employees benefit from more sup-

portive workplaces that are less likely to negatively affect their personal and family lives, while employers benefit from having employees with higher engagement, job satisfaction, and a desire to stay.

How Does Workflex Benefit Employers and Employees?

Workflex is a powerful, in-demand tool in today's workplace. This broad desire for workflex is not surprising given that workflex helps with:

Improved work-life fit: According to the *National Study of the Changing Workforce*, 43 percent of employees experience work-life conflict. Workflex can be an effective way to help employees better manage their time to accomplish goals at work and in their personal lives.

Keeping employees engaged and healthy. The Society for Human Resource Management (SHRM) *2016 National Study of Employers* reports that employees in more effective and flexible workplaces are more likely than other employees to have:

- Greater engagement in their jobs.
- Higher levels of job satisfaction.
- Stronger intentions to remain with their employers.

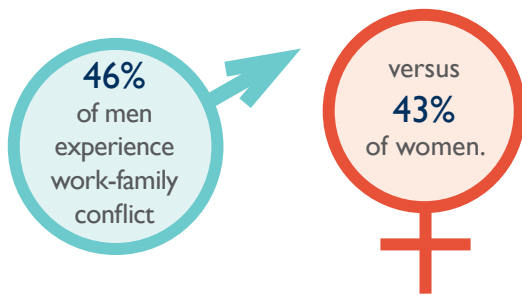
- Less negative and stressful spillover from job to home.
- Less negative spillover from home to job.
- Better mental health.
- A low frequency of minor health problems and sleep problems.
- A low general stress level.

Healthier employees are more likely to show up for work and take fewer sick and personal stress management days, thereby reducing interruptions or delays in work flow.

Reducing turnover. Flexibility is a key driver of retention and, conversely, lack of flexibility can impact turnover. According to SHRM, 91 percent of human resources professionals agree that flexible work arrangements positively influence important outcomes such as employee engagement, job satisfaction, and retention.

Retention is key, as turnover can be costly. It's estimated that replacing someone who left voluntarily costs 150 percent of that person's salary, which includes the time and effort it takes to recruit a replacement and the time it takes to bring the new person up to speed and to develop new internal and external relationships.

Flex isn't just a women's issue:



What Types of Workflex Would Work for My Organization?

It's important to start with your context. What is happening outside of your organization that affects your business direction, your staffing strategies, and the environment you create for your employees? At the same time, take a look at your own organization. Where are you going as a business, and what kind of people do you need?

Ask the following type of questions:

- Who are your employees, and what drives them?
- What distinguishes your best employees from the rest?
- How can you better align your employees with your organizational goals?
- What are the most pressing strategic and employee-related challenges your organization is facing?

Workflex Options

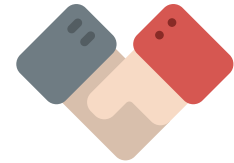
Next you'll need to evaluate what types of workflex options could work for your organization. It's important to remember that workflex is about more than just telecommuting and should strive to be as inclusive as possible. There are many options:

- **Flex time and place** includes various forms of flexibility that affect when and/or where employees do their job, such as flex time, telecommuting, and compressed workweeks.
- **Choices in managing time** reflects the degree to which employees can

And it's not just an issue for working parents:

3 in 10 employees expect to provide elder care in the next five years.

Nearly 1 in 10 currently do.



exercise some choice about when they work, from scheduling hours and overtime to deciding when they take breaks, and about how their time at work is spent. This category also looks at differences that may exist between different employee groups (e.g. hourly and salaried employees or office and production line employees).

- **Reduced time** includes options for working fewer hours while staying in the same position. It includes such things as access to part-time or part-year schedules. Reduced time is often used in order to retain talented, experienced, and otherwise valued employees through periods of high

home and personal life demands or through transitions into or out of full-time work (e.g., phased retirement, or return to work programs for veterans).

- **Caregiving leaves** looks at whether the organization offers its employees leaves for birth, adoption, and caregiving of ill family members, and whether any of this leave is paid. It also considers how the organization will continue operating during the leave and how the employee will be reintegrated after the leave.

- **Time off** includes policies and practices that apply when employees ►

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Retention is key:

It's estimated that replacing someone who left voluntarily costs 150 percent of that person's salary.

take time away from work, including scheduled absences (such as vacations and time for training), as well as formal policies for taking sick days and planned sabbaticals. It also includes informal access to time off for unanticipated or unplanned events. Time off discussions also consider how the organization will continue operating while an employee is off.

• **Flex careers** refers to flexibility over the course of an employee's career or working life, including provisions that enable employees to enter, exit, and

re-enter the workforce and to increase and decrease their workload or pace.

• **Task flexibility** includes efforts to create reasonable work demands by adjusting job descriptions to leverage employee strengths, distribute job tasks more equitably, and focus employee efforts and evaluations on high-value activities.

• **Culture of flexibility** reflects whether supervisors are knowledgeable about flexible practices and promote and communicate them effectively.



Work/Life Fit Resources

When Work Works is a national initiative led by Society for Human Resource Management (SHRM) to help businesses of all sizes and types become more successful by reinventing their workplaces.

The initiative administers the annual *When Work Works Award*, which recognizes exemplary employers for creating effective and flexible workplaces to increase business and employee success.

Find downloadable resources at www.whenworkworks.org:

• The **National Study of Employers** is a free report that provides more than a decade of information about the policies employers throughout the U.S. use to support and develop employees.

• The **Workflex Guide Series** is a collection of free, downloadable guides to providing workplace flexibility in a range of settings such as manufacturing, retail, hospitality, healthcare, and small businesses. Portions in this article are excerpted from the *Workflex and Managers Guide: Starting the Conversation about Workflex for You and Your Team*

• The **Workflex Assessment** is a free online questionnaire that will let you know how your organization's employee policies compare to the nation and your industry. It takes about 15 minutes to do and you get your score immediately upon completion.

• The **Human Resource Association of Central Connecticut** (HRACC) in Hartford is a When Work Works Community Partner. Visit www.hracc.org to learn more about programs in Connecticut.

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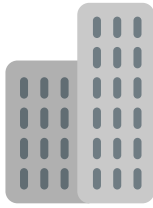
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78 percent of employers report having difficulty recruiting employees for highly skilled jobs.

Implementation: Moving to Action

Once you've identified which forms of workflex may work for your organization, the next step is implementation. Here are five strategies to implement workflex:

1. Position workflex as a business strategy and build the business case.

Identify your organization's strategic priorities and business goals and design workflex initiatives to meet those goals. Focus on how business, and not just employees, will benefit from workflex.

2. Customize your program.

Talk with your employees about what workflex initiatives might work best. Use their feedback to design a program that will produce desired business results and satisfy the needs of employees.

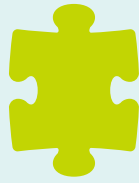
3. Incorporate change management strategies.

Workflex is a different way of working and requires changes in individual mindsets and in the culture of your organization. Involve key stakeholders, offer manager and employee training, and build communication strategies to facilitate a smooth implementation process.

4. Track metrics.

Establish metrics you will use to evaluate your workflex initiatives. Tracking metrics will help you understand ►

Workflex Success Stories from When Work Works Award-Winning Organizations



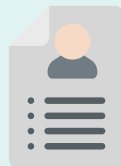
BDO USA encourages employees to think of both day-to-day and formal flexibility, and every office has a volunteer "Flex Lead" to serve as a local resource. The focus is on "fit" rather than "balance" to customize flexibility for each employee, and leadership views flexibility as a lever for managing business cycles in order to creatively structure teams and work days.

Stamford – 16 worksite employees and 5,440 employees in the U.S.



BlumShapiro offers unlimited sick and personal leave time and encourages its employees to take their yearly vacation time. Staff members are empowered with laptops and IT support so they can easily work from home and also create flexible schedules. The company credits a flexible work environment for their higher-than-average retention — with turnover less than the public accounting industry average.

West Hartford – 400 employees throughout New England



PwC utilizes cross training and rewards to bolster flexibility. A national contest encourages work teams to plan for flexibility, including rewarding those who embrace the plan. Firm leaders promote flexibility even in jobs that don't traditionally lend themselves to it, such as receptionist positions. Cross training ensures that there is always someone who can cover a position so that flexibility can be extended to all employees.

Charlotte, NC – 560 worksite employees and 30,000 employees in the U.S.



Technology has given CPA firm **Mahoney Ulbrich Christiansen & Russ** the ability to offer flexibility options to employees, but the firm leaders realize how work can infringe on family/personal time. So, employees are encouraged to use "out-of-office" responders and to set boundaries around work and personal hours. Managers try to avoid sending emails at night and on weekends to prevent the impression that a response is expected.

St. Paul, MN – 46 employees



Nonprofit social service agency **Catholic Charities** has found that flexible work can help increase job satisfaction when offering big paychecks isn't an option. Technology has helped facilitate greater flexibility through increased access to files and email, which also helps to better serve clients. Leaders have seen workplace flexibility increase engagement and retention without sacrificing productivity.

Winona, MN – 16 employees

Tips from the Trenches



The following quotes are from managers at financial services organizations that have participated in the When Work Works award process. They represent a small selection of the many ways in which organizations are using workflex to improve business and employee outcomes.

“Flexible hours has allowed me to maintain consistent coverage during work hours even when an employee is not able to come to work either due to family issues or other circumstances. This also has allowed us to keep a healthier workplace because staff that feel ‘under the weather’ do not feel obligated to come into the office to make others sick. They can work through a mild illness at home and still be productive without risking others’ health.”

– Manager, BlumShapiro, West Hartford

“My general rule: Set expectations early. Guide work productivity based on output and outcomes, and leave management of input (time spent) and process (how to produce) to my team.”

– Manager, HawaiiUSA Federal Credit Union, Honolulu, HI

“During the busy season we are required to work at least 55 hours a week. My team and I decided to work 11 hours each day in order to have weekends off.”

– Manager, BDO USA, Miami, FL

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the effectiveness of your initiative, help you make course corrections if needed, and help build support among management and employees.

5. Continue to innovate.

Ensure that workflex contributes to your organization's success year after year by continuing to innovate new ways that workflex can help achieve your organization's strategic priorities.

Implications for Organizational Leaders: What's Next?

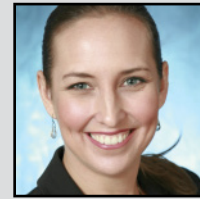
Workflex is part of the modern business strategy. As hiring activity continues to increase in the U.S. labor market, organizational leaders must continually craft competitive pay and benefit packages in order to recruit and retain top talent, and workflex is an important component.

Given the fact that 78 percent of employers report difficulty recruiting employees for highly skilled jobs and 38 percent report difficulty recruiting for entry-level hourly jobs, increasing workflex offerings is an opportunity for employers to distinguish themselves as employers of choice in the war for talent.

Employers should develop or expand upon their workflex strategies now so they can lead that change rather than follow in its wake.



Employees who have a high degree of workplace effectiveness are more than twice as likely to want to stay in their current jobs.
(77% vs. 30%)



Cassidy Solis has served as the workplace flexibility program specialist for SHRM's Effective and Flexible Workplace Initiative since September 2012.

She is responsible for growing When Work Works, a nationwide initiative that brings research on workplace effectiveness and flexibility into community and business practice, and educates employers about effective and flexible workplace practices.

She can be reached via email at Cassidy.Solis@shrm.org.



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INTERVIEW DAY 2017

Friday, September 29

CTCPA Education Center, Rocky Hill
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Cost: \$500 per company

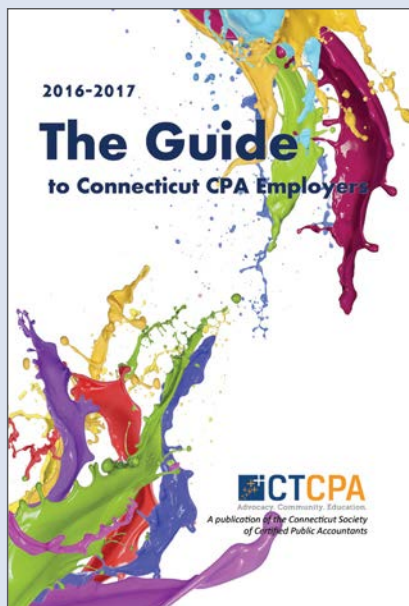
Our overwhelmingly successful event returns for the fifth year to help match accounting majors at Connecticut colleges and universities with employers in public accounting and private industry seeking interns or full-time hires.

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This collection of employer resume pages, higher education opportunities, and practical “how-to” information is designed to spotlight accounting career opportunities in Connecticut.

The Guide is provided to two- and four-year college and university accounting departments and career service offices around the state, appears on the CTCPA website, is distributed to CTCPA student members, and is displayed year-round in the CTCPA Education Center.

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or contact Jill Brightman at jillb@ctcpas.org
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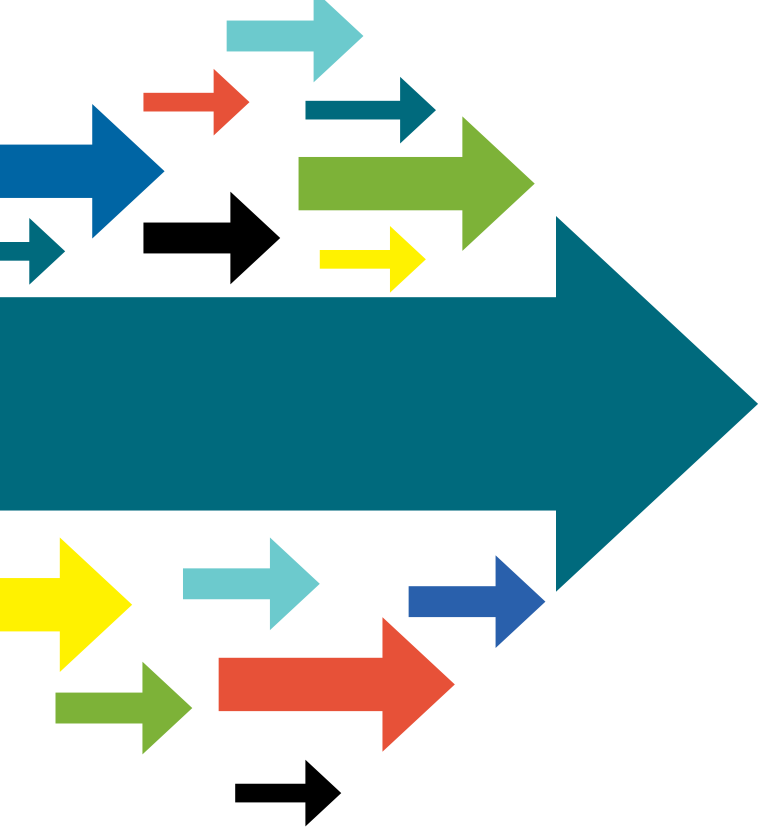
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How the **Baby Boomer Retirement Wave**

is Creating Opportunities and
Challenges for Everyone in the
Accounting World

By Carl R. Johnson, CPA, President, CRJ Consulting

On average, close to four million potential CPAs were born each year during the baby boomer years of 1946 to 1964. Fortunately, not all of these roughly 75 million baby boomers were driven to become CPAs (just a little accounting humor early in the article!).

Baby boomers have been turning 65 years old in record numbers since 2011, and this will continue until the year 2029. The largest generation in U.S. history makes up 31 percent of the country's overall workforce; some experts estimate that \$10 trillion worth of businesses are expected to change hands by 2025 as part of a mass baby boomer retirement wave.

This aging of the baby boomers is creating a unique period of time for CPA firms in the United States, New England, and right here in Connecticut.

For the next decade or so, there will be excellent opportunities for future employees, present employees, and firm owners – but those opportunities also come with major challenges for those same three groups.

Opportunities and Challenges for **Future Firm Employees**

There will be a talent drain at CPA firms as current partners and other employees continue to retire. CPA firm workloads and revenues continue to grow, so firms will need to keep bringing in college students and other new employees to keep up with that growth and offset future retirements.

Encouraging the Accounting Career Path

Given the many benefits of earning an accounting degree and becoming a CPA professional – job security, a challenging and rewarding career, and solid earning potential – colleges should be encouraging more students to try an accounting course or two.

The accounting profession is not always an easy road, but it is an outstanding profession. If you are presently residing in the “younger generation,” I encourage you to consider a career as a CPA!

CPA firms need to aggressively pursue this younger generation at the college level. They should also find ways to reach candidates outside of accounting who are still in the early stages of their careers. Firms could take action steps, such as being more visible on campuses, considering hiring professional recruiters, reaching out to referral sources, and offering referral fees to current employees.

Talent Retention

Once the firms have recruited this new talent, they need to train them, motivate them, evaluate them fairly, reward them properly, and retain them. A firm's responsibility is to drive continual improvement by creating a positive work environment so that talented employees are free to use their individual strengths to make the team and the firm better, each and every year. The employee's responsibility is to take ownership of his or her own career and to grow as a person and a professional, each and every year.

Drive continual improvement by creating a positive work environment so that talented employees are free to use their individual strengths.



Opportunities and Challenges for Present Firm Employees

The coming years will offer exciting and challenging times as today's employees look for ways to advance their careers within their firms.

As experienced baby boomers continue to retire or wind down their workloads, there will be "big league" leadership opportunities throughout most firms. There will be voids to be filled in management areas, technical areas, niche specialties, recruitment and retention, business development, mentoring, you name it.

Firm Employees – Don't Be Afraid to Step Up Your Leadership

If you are in a position in your career to take on new leadership opportunities within your firm, you should do it! Have the courage to raise your hand and make a difference for your coworkers, your clients, your firm, and yourself. There is only one way to truly learn the rewards, the professional and personal growth, the challenges, and the satisfaction of leading a team to a stretch goal – and that is to step up and lead!

So, take the initiative to lead a project – streamline the efficiency of your audits, improve the way your firm recruits or goes after new business, expand client service, or lead a department, an office, an industry group, or a special service. Just lead something. You are ready, and you will be helping yourself and your firm at the same time.

Firm Owners – Groom and Retain Future Owners

The challenge for firm owners is that you need to focus on showing your future leaders the career path that is available to them. Offer them training programs and talk to them about the personal and financial rewards that can be attained through taking on new leadership roles.

Even excellent employees can feel that they are not ready to lead, so it is up to the present-day leaders to encourage these future leaders to step up to the plate and take on the challenge. Help them understand that leadership is a responsibility and an obligation to help others.

Developing more women leaders in the future will be critical for the accounting profession. In fact, there are more female accounting majors than male in many college programs. However, as the baby boomers (mostly men) retire, companies and firms need to

do a better job of retaining talented women. Firm leaders and employees need to work together to change and adapt firm culture in ways that will encourage women to stay with the firm and move through the leadership ranks to partnership.

Current firm leaders and owners who truly look for ways to build the next generation of firm leaders will create new succession planning options with the potential to transition the firm to up-and-coming employees as opposed to merging into a larger firm. ▶

Have the courage to raise your hand and make a difference for your coworkers, your clients, your firm, and yourself.



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Opportunities and Challenges for Firm Owners

The major challenge for retirement baby boomer firm owners is the proper transition of the firm. Less than one-half (44 percent) of multi-owner firms report having a written and approved succession plan in place, according to the most recent AICPA Private Companies Practice Section survey.

Options for Firm Owners

If you are an equity partner, you need to think about the best way to get your ownership buyout from the firm you helped to build. Your options are:

- Stay independent.

Develop future partners to buy the present equity partners out through internal promotions, recruiting top talent, or merging in smaller firms. This option, when handled correctly,

can create a better opportunity to find those needed future equity partners.

- Merge with a similarly sized or larger firm.

Merging into a larger firm can be very positive and usually cures any buyout issues, but the firm's current partners give up a fair amount of control. Firms can also merge with similar-size firms, which can be very effective in the long term if the combined firm can survive the early years of trying to sort out the management/control issues.

- Don't think about the future. (Hint: Don't use this option.)

Just keep running your firm day to day and don't try to develop

future leaders or look at merger opportunities. This option can work for years ... but it usually doesn't end well, and it's not fair to your employees, fellow partners, or the firm's clients.

Preparing Your Firm for the Future

Keep in mind, as equity partners continue the march toward retirement, the mergers and acquisitions world will continue to become more and more of a buyer's market. Therefore, during this period of huge transition of leadership, firms need to increase their market value by looking for ways to continually improve all areas of their firm on an annual basis.

If your firm starts to improve your operations, your human resources programs, your technology infrastructure, your key financial metrics, your marketing outreach, and your firm culture, your firm will be worth more to larger firms looking for an acquisition. Additionally, as you work to improve all of these areas, you may attract new leaders within the firm who are willing and able to take on the obligations of ownership and keep the firm independent.

Firm leaders who choose to positively attack their business issues during these challenging times will ultimately create a better outcome.



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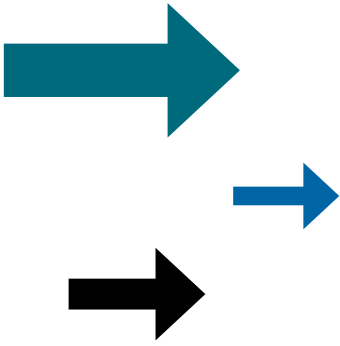
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At the end of the day, if equity partners invest in the continual improvements of the firm, they will have put the firm in the best position to deal with the oncoming retirement wave. Firm leaders who choose to positively attack their business issues during these challenging times will ultimately create a better outcome for their employees, partners, and clients, regardless of whether the firm merges upstream or stays independent.

Summary

The retirement of the baby boomer generation will create many opportunities for all members of CPA firms throughout Connecticut. However, only those employees, partners, and firms that accept the challenge to continually improve will be able to capitalize on these opportunities!



Carl Johnson started CRJ Consulting in 2016 to help CPA and other professional service and privately held businesses with insights, strategy, and leadership guidance for company growth and profitability.

Carl spent most of his accounting career at BlumShapiro and served as its managing partner for 14 years, during which the firm grew to be the largest regional firm based in New England.

He can be reached via email at carl@crjconsults.com.

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2017 CPE Calendar

| Date | Title | Express Code | Location | CPE | Member Standard/Early | Early Bird Good Through |
|---------------------|---|--------------|------------|-----|-----------------------|-------------------------|
| May Seminars | | | | | | |
| 5/17 | Governmental Accounting and Auditing Conference | GAA | Rocky Hill | 8 | \$295/\$260 | 5/2/2017 |
| 5/18 | Ethics and Professional Conduct: Updates and Practical Applications (Morning Session) | CL4GRE | Rocky Hill | 4 | \$160/\$140 | 5/3/2017 |
| 5/18 | Fraud: Recent Findings, Red Flags, and Corruption Schemes (Morning Session) | CL4FRAU | Rocky Hill | 4 | \$160/\$140 | 5/3/2017 |
| 5/18 | Internal Control: How Does it Impact an Audit? (Afternoon Session) | CL4AUC | Rocky Hill | 4 | \$160/\$140 | 5/3/2017 |
| 5/18 | Preparation, Compilation, and Review Engagements: Update and Review (Afternoon Session) | CL4COMP1 | Rocky Hill | 4 | \$160/\$140 | 5/3/2017 |
| 5/19 | Documenting Your EBP Audit: What You Need to Know | EBPD | Rocky Hill | 8 | \$295/\$260 | 5/4/2017 |
| 5/19 | Engagement Essentials: Preparation, Compilation, and Review of Financial Statements | FCRE | Rocky Hill | 8 | \$295/\$260 | 5/4/2017 |
| 5/22 | Data Breaches and Other Cyber Frauds: A 21st Century Risk to Your Organization (Morning Session) | CL4DATA | Rocky Hill | 4 | \$160/\$140 | 5/7/2017 |
| 5/22 | Forensic Investigations: Key Tools to Success (Afternoon Session) | CL4FAIP | Rocky Hill | 4 | \$160/\$140 | 5/7/2017 |
| 5/22 | Frequent Frauds Found in Governments (Afternoon Session) | CL4FGOV | Rocky Hill | 4 | \$160/\$140 | 5/7/2017 |
| 5/22 | Frequent Frauds Found in Not-for-Profits (Morning Session) | CL4FNFP | Rocky Hill | 4 | \$160/\$140 | 5/7/2017 |
| 5/22 | Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them | BTBB | Rocky Hill | 8 | \$295/\$260 | 5/7/2017 |
| 5/23 | Governmental and Not-for-Profit Annual Update | GNAU | Rocky Hill | 8 | \$295/\$260 | 5/8/2017 |
| 5/23 | Identity Theft: Preventing, Detecting, and Investigating Identity Theft | IDENT | Rocky Hill | 8 | \$295/\$260 | 5/8/2017 |
| 5/23 | Top 50 Mistakes Practitioners Make and How to Fix Them: Individual Tax and Financial Planning | INBB | Cromwell | 8 | \$295/\$260 | 5/8/2017 |
| 5/24 | Construction Contractors: Accounting, Auditing, and Tax | CAAT | Rocky Hill | 8 | \$295/\$260 | 5/9/2017 |
| 5/24 | Nonprofit, Government, and Compliance Update | NGCU | Rocky Hill | 8 | \$295/\$260 | 5/9/2017 |
| 5/25 | Deceptive Revenue Recognition and Other Accounting Techniques – Recognizing the Warning Signs | DRR | Rocky Hill | 8 | \$295/\$260 | 5/10/2017 |
| 5/26 | Tax Practitioner Responsibilities and Ethics (Morning Session) | TAXE4 | Rocky Hill | 4 | \$180/\$160 | 5/11/2017 |
| 5/30 | LLC Operating Agreements Workshop | LLCW | Rocky Hill | 8 | \$295/\$260 | 5/15/2017 |
| 5/30 | Recognizing and Responding to Fraud Risk in Governmental and Not-for-Profit Organizations | FRGNP | Rocky Hill | 8 | \$295/\$260 | 5/15/2017 |
| 5/31 | Governmental Accounting and Reporting Advisor | GARU | Rocky Hill | 8 | \$295/\$260 | 5/16/2017 |
| 6/1 | Fraud Update: Detecting and Preventing the Top Ten Fraud Schemes | TTFS | Rocky Hill | 8 | \$295/\$260 | 5/17/2017 |
| 6/1 | Hot IRS Tax Examination Issues for Individuals and Businesses | EXIB | Rocky Hill | 8 | \$295/\$260 | 5/17/2017 |
| 6/2 | Employee Benefit Plans Conference | EBP | Rocky Hill | 8 | \$295/\$260 | 5/18/2017 |
| 6/2 | Internal Controls and Risk Assessment: Key Factors in a Successful Audit | ICRA | Cromwell | 8 | \$295/\$260 | 5/18/2017 |
| 6/2 | Nonprofit Industry Update and GAAP Refresher | NIU | Cromwell | 8 | \$295/\$260 | 5/18/2017 |
| 6/2 | Surgent's Advanced Individual Income Tax Return Issues | STRI | Cromwell | 8 | \$295/\$260 | 5/18/2017 |
| 6/5 | A+ College Savings Planning: Maximizing Resources and Tax Benefits (Morning Session) | CSP4 | Rocky Hill | 4 | \$160/\$140 | 5/21/2017 |
| 6/5 | Applying the Uniform Guidance in Your Single Audits | INUG | Rocky Hill | 8 | \$295/\$260 | 5/21/2017 |
| 6/5 | Disclosure: The Key to Financial Statements | DKFS-A | Shelton | 8 | \$320/\$285 | 5/21/2017 |
| 6/5 | Meet Your Next Migraine: Five Critical Issues that Will Confront Tax Public Accountants in 2017 (Afternoon Session) | CIT4 | Rocky Hill | 4 | \$160/\$140 | 5/21/2017 |
| 6/5 | Understanding and Creating an Internal Control Structure | UCIC | Rocky Hill | 8 | \$295/\$260 | 5/21/2017 |
| 6/6 | Audits of Defined Contribution Pension Plans (Emphasizing 401k Plans) | ADC | Cromwell | 8 | \$295/\$260 | 5/22/2017 |
| 6/6 | Getting the Tax Aspects of Business Planning Right, from Formation to Termination | TABP | Rocky Hill | 8 | \$295/\$260 | 5/22/2017 |
| 6/6 | Not-for-Profit Financial Reporting: Mastering the Unique Requirements | NFPF | Cromwell | 8 | \$295/\$260 | 5/22/2017 |
| 6/6 | Understanding the Complexities of Fraud in Order to Develop Ways to Mitigate Risk | UCFR | Rocky Hill | 8 | \$295/\$260 | 5/22/2017 |

| Date | Title | Express Code | Location | CPE | Member Standard/Early | Early Bird Good Through |
|-------|--|--------------|-------------|-----|-----------------------|-------------------------|
| 6/7 | Accounting Methods and Periods: Including Form 3115 (Afternoon Session) | CL4AMP | Rocky Hill | 4 | \$160/\$140 | 5/23/2017 |
| 6/7 | Annual Update for Accountants and Auditors | AUAA | Cromwell | 8 | \$295/\$260 | 5/23/2017 |
| 6/7 | Excel PivotTables: Powerful and Not Hard to Use ... Really! | XLPT | Rocky Hill | 8 | \$295/\$260 | 5/23/2017 |
| 6/7 | Partnership and LLC Core Tax Issues from Formation Through Liquidation | PLTI | Rocky Hill | 8 | \$295/\$260 | 5/23/2017 |
| 6/7 | Protecting Your Client from Tax Return Identity Theft (Morning Session) | CL4TRF | Rocky Hill | 4 | \$160/\$140 | 5/23/2017 |
| 6/8 | Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements | CORU | Cromwell | 8 | \$295/\$260 | 5/24/2017 |
| 6/8 | How to Settle a Client's Estate in 2017 | SEAZ | Shelton | 8 | \$320/\$285 | 5/24/2017 |
| 6/8 | Income and Expense Recognition Strategies to Minimize Income Taxes | INCT | Cromwell | 8 | \$295/\$260 | 5/24/2017 |
| 6/8-9 | Technology Conference (Both Days) | TEC | Rocky Hill | 16 | \$510/\$475 | 5/24/2017 |
| 6/8 | Technology Conference (Day 1) | TEC1 | Rocky Hill | 8 | \$295/\$260 | 5/24/2017 |
| 6/9 | Advanced 1041 Boot Camp | AP41 | Shelton | 8 | \$320/\$285 | 5/25/2017 |
| 6/9 | Internal Control Best Practices for Small- and Medium-Sized Entities | ICSM | Cromwell | 8 | \$295/\$260 | 5/25/2017 |
| 6/9 | Nexus Update: Latest Developments in State Income, Franchise, and Sales Taxes | NXUP | Cromwell | 8 | \$295/\$260 | 5/25/2017 |
| 6/9 | Technology Conference (Day 2) | TEC2 | Rocky Hill | 8 | \$295/\$260 | 5/25/2017 |
| 6/12 | A Practical Guide to Trusts | PGTT-A | Rocky Hill | 8 | \$295/\$260 | 5/28/2017 |
| 6/12 | Compilation and Review Practice Guide | CRP-A | Groton | 8 | \$320/\$285 | 5/28/2017 |
| 6/12 | Healthcare Reform Act: Critical Tax and Insurance Ramifications (Morning Session) | CL4HCRA | Shelton | 4 | \$160/\$140 | 5/28/2017 |
| 6/12 | Preparation, Compilation, and Review Engagements: Update and Review (Morning Session) | CL4COMP2 | Rocky Hill | 4 | \$160/\$140 | 5/28/2017 |
| 6/12 | Social Security and Medicare: Maximizing Retirement Benefits (Afternoon Session) | CL4SSM | Shelton | 4 | \$160/\$140 | 5/28/2017 |
| 6/12 | The New Clarified Attestation Standards: What You Need to Know (Afternoon Session) | CL4CAS | Rocky Hill | 4 | \$160/\$140 | 5/28/2017 |
| 6/13 | A Practical Guide to Trusts | PGTT-B | Norwalk | 8 | \$320/\$285 | 5/29/2017 |
| 6/13 | Accounting and Auditing Conference | AAC | Plantsville | 8 | \$295/\$260 | 5/29/2017 |
| 6/13 | Slashing Taxes for Your Small Business Clients: Corporations, Partnerships, and LLCs | STSB | Shelton | 8 | \$320/\$285 | 5/29/2017 |
| 6/14 | Comprehensive Guide to Tax Depreciation, Expensing, and Property Transactions | TDAP | Rocky Hill | 8 | \$295/\$260 | 5/30/2017 |
| 6/14 | Financial Planning Concepts and Techniques: Beyond the Basics | FPCT | Norwalk | 8 | \$320/\$285 | 5/30/2017 |
| 6/14 | Forensic Accounting: Fraudulent Reporting and Concealed Assets | FAFR | Rocky Hill | 8 | \$295/\$260 | 5/30/2017 |
| 6/14 | Navigating the PFIC Maze | NPFICM | Shelton | 8 | \$320/\$285 | 5/30/2017 |
| 6/15 | Annual Update for Governments and Not-for-Profits (Morning Session) | CL4GNAU | Rocky Hill | 4 | \$160/\$140 | 5/31/2017 |
| 6/15 | Audit Workpapers: Documenting and Reviewing Field Work | AUDW | Rocky Hill | 8 | \$295/\$260 | 5/31/2017 |
| 6/15 | Best Income Tax, Estate Tax, and Financial Planning Ideas of 2017 | IEFP | Rocky Hill | 8 | \$295/\$260 | 5/31/2017 |
| 6/15 | Governmental Pensions: Prepare for a Changing Landscape (Afternoon Session) | CL4PENS | Rocky Hill | 4 | \$160/\$140 | 5/31/2017 |
| 6/16 | AICPA's Annual Update: Top 12 Governmental and Not-for-Profit Accounting and Auditing Issues Facing CPAs | TGNP | Rocky Hill | 8 | \$295/\$260 | 6/1/2017 |
| 6/16 | Construction Contractors Advanced Issues | CCAI | Rocky Hill | 8 | \$295/\$260 | 6/1/2017 |
| 6/16 | IRA Boot Camp | IRAB | Rocky Hill | 8 | \$295/\$260 | 6/1/2017 |
| 6/19 | 2017 FASB and AICPA Update | FAU-A | Norwalk | 8 | \$320/\$285 | 6/4/2017 |
| 6/19 | Complete Guide to the Yellow Book | YBYB | Rocky Hill | 8 | \$295/\$260 | 6/4/2017 |
| 6/19 | Surgent's 2017 Annual Tax Planning Guide for S Corporations, Partnerships, and LLCs | TPGS | Rocky Hill | 8 | \$295/\$260 | 6/4/2017 |
| 6/20 | Auditing Not-for-Profit Entities: Superior Skills for an Effective and Efficient Audit | ANFP | Rocky Hill | 8 | \$295/\$260 | 6/5/2017 |
| 6/20 | Compilation and Review Practice Guide | CRP-B | Norwalk | 8 | \$320/\$285 | 6/5/2017 |
| 6/20 | Surgent's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships | HMBI | Rocky Hill | 8 | \$295/\$260 | 6/5/2017 |
| 6/20 | Upcoming Peer Review: Is Your Firm Ready? | SNPR | Rocky Hill | 8 | \$295/\$260 | 6/5/2017 |
| 6/21 | AICPA Peer Review Program Advanced Course | ADPRT | Rocky Hill | 8 | \$295/\$260 | 6/6/2017 |
| 6/21 | Government Entities: 2017 A&A Risks and Fraud Cases | GOV17 | Rocky Hill | 8 | \$295/\$260 | 6/6/2017 |



Go to www.ctcpas.org/register, enter the express code to find your course, and register!





MEMBERS-ONLY Meetings



The Friday Focus for Members in Industry

CTCPA Education Center, Rocky Hill
8:30 - 10:30 a.m. • CPE Credits: 2 • Free

These educational sessions are specifically designed to meet the needs of members working in business and industry as well as provide an informal networking opportunity.

Audits in Industry: What to Expect, How to Prepare, and Solutions to Issues Friday, August 18

Presented by: **Paul Greenfield**, Principal, Connecticut Sales Tax Solutions

Employee Benefits Update Friday, September 15

Presented by: **Sharon Freilich**, Esq., Pullman & Comley

Coming up:

October 20
November 17

December 22



Easton CONNecTion

Easton Public Library, Easton
8:30 - 10:30 a.m. • CPE Credits: 2 • Free

This Fairfield County educational series brings you a variety of relevant professional, regulatory, and economic topics and an opportunity to network with regional practitioners.

CTCPA Regional Meeting Thursday, May 18

Presented by: **Bonnie Stewart**, CTCPA Executive Director

This extended CTCPA Regional Meeting will be presented as part of the Easton CONNecTion series. See page 6 for more.

Connecticut State Tax Update Thursday, June 15

Presented by: **Felicia Hoeniger**, Esq.
Felicia S. Hoeniger, Attorney at Law

Coming up:

August 17
September 28
October 19

November 16
December 21



Technology Breakfast Roundtables

Locations rotate • CPE credit not available.
Members purchase their own breakfasts.
No registration necessary.

Get expert advice from members of the Technology Interest Group in a fun, relaxed atmosphere.

Thursday, May 18

Cristy's Luncheonette, Westbrook • 8:00 a.m.

Wednesday, June 21

Riverdale Diner, Shelton • 8:00 a.m.

Thursday, July 20

New York Pickle Deli, Rocky Hill • 8:00 a.m.



Torrington CONNecTion

Northwest Connecticut Chamber of Commerce, Torrington
8:30 - 10:30 a.m. • CPE Credits: 2 • Free

This Litchfield County educational series brings you a variety of relevant professional, regulatory, and economic topics and an opportunity to network with regional practitioners.

CTCPA Regional Meeting Wednesday, May 17

Presented by: **Bonnie Stewart**, CTCPA Executive Director

This extended CTCPA Regional Meeting will be presented as part of the Torrington CONNecTion series. See page 6 for more.

Coming up:

July 19
September 20
November 15

Reserve your place at
www.ctcpas.org/membermeetings.

Questions? Contact CPE Programming & Conference Coordinator
Phyllis Roche at phyllisr@ctcpas.org or 860-258-0216.



Valuation, Forensic, and Litigation Support Group Dinners

CTCPA Education Center, Rocky Hill
Wine and Mingling: 5:00 - 6:00 p.m.
Dinner and Program: 6:00 - 7:30 p.m.

Join us for a glass of wine and networking followed by dinner
and a presentation on a trending topic in the field.

Cyber Trends and the Importance of Information Sharing Thursday, May 25

Presented by: **Richard Colangelo Jr.**, State Attorney,
Judicial District of Stamford-Norwalk, **Chris Riley** and
Brian McCabe, Agents, U.S. Secret Service, and
Sergeant **Matthew Brodacki**, Weston Police Department

While there is still much work to be done to build efficient
partnerships between public and private sectors across the
country, law enforcement working groups and Connecticut
private sector companies are making great gains in their
cohesiveness around security incidents and information
sharing. Join our panelists as they discuss the ingredients
for a proactive approach to breach readiness and ways to
dispel stubborn myths about information sharing.

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Learn more and see the cities we'll be visiting on page 6.



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Whether you're just looking to explore a new
niche or you're an expert in your field, CTCPA
interest groups are a fantastic way to expand
your network, get answers ... and have a little
fun in the process.

Federal Income Taxation Interest Group

Thursday, May 11 • 8:30 a.m.

CTCPA Education Center, Rocky Hill

Solutions to Help Companies Execute Foreign Exchange

Presented by: **Thomas Stapleton**,
Senior Vice President, International Banking,
People's United Bank



Did you know?

- ✓ You can join most interest groups at any time.
- ✓ You can attend any open interest group meeting to try it for yourself.
- ✓ Visit www.ctcpas.org/interestgroups to view more about each of the open interest groups.



Special Olympics Volunteer Day

Saturday, June 10 • 9 a.m. to 3 p.m.
Southern Connecticut State University

*Feel free to sign up family (including children)
and friends to come along with you.*

Please pre-register at
www.ctcpas.org/specialolympics.



We're looking for members and their families to spend a Saturday volunteering at Connecticut's Special Olympics Games.

When the 2,300 athletes aren't competing, they will be enjoying Olympic Town. CTCPA volunteers will be helping staff the Pot-a-Plant and Arts and Crafts tents.

Olympics Town is a great venue for volunteers to get to see so many athletes come together and enjoy each other, their coaches and your volunteers.

**Special
Olympics
Connecticut**



All volunteers receive lunch, a t-shirt, and the opportunity to view some of the Olympic Games during breaks.

CTCPA conference season is here!



Employee Benefit Plans Conference

Friday, June 2
CTCPA Education Center, Rocky Hill
Express Code: EBP



Accounting and Auditing Conference

Tuesday, June 13
Aqua Turf Club, Plantsville
Express Code: AAC



Technology Conference

Thursday, June 8 and Friday, June 9
CTCPA Education Center, Rocky Hill
Express Codes: TEC, TEC1, TEC2



Not-for-Profit Organizations Conference

Tuesday, June 27
Aqua Turf Club, Plantsville
Express Code: NFP

▶ Ready to register?

Go to www.ctcpas.org/register, enter the express code, and register!

**Sign up
today!**



Join your peers and learn from the experts.

New & Young Professionals Events 2017

Learn more and register at www.ctcpas.org/nyp!

These programs are open to members aged 35 and younger.



Registration fee: \$20
Members only,
includes hot breakfast

Thursday, May 25 • 8:00 - 9:00 a.m.
Roundtable Breakfast Meeting
CTCPA Education Center, Rocky Hill

Speaker: Duane Sauer, CPA,
Division Director, Robert Half
Finance and Accounting, Hartford

Learn invaluable negotiation skills that
will easily translate into personal and
professional success.



\$10 per person
\$80 per team (8 per team)

Wednesday, June 7 • 6:30 - 8:30 p.m.
Dodgeball Tournament
Nomads Adventure Quest,
South Windsor

The elementary school classic is
back ... dodgeball! Get ready for
some fast-paced fun.



Saturday, June 10 • 9:00 a.m. - 3:00 p.m.
Special Olympics Volunteer Day
Southern Connecticut State University

Join fellow CTCPA volunteers in the
Pot-a-Plant and Arts and Crafts tents.



Thursday, August 3 • 5:00 p.m.
**Stamford's Alive at Five
Summer Concert Series**
Featuring Plain White T's
Columbus Park, Stamford



Saturday, August 12 • 10:00 a.m. - 2:00 p.m.
Charity Kickball Tournament
Norton Park, Plainville

This year's tournament will benefit
Operation Fuel.



September (Date TBD) • 8:00 - 9:00 a.m.
Roundtable Breakfast Meeting
CTCPA Education Center, Rocky Hill

Our new series will continue with a
brief presentation and group discussion
on a topic hand-selected by the New
& Young Professionals Cabinet.



October (Date TBD)
Halloween Zip Lining
Empower Leadership Sports and
Adventure Center, Middletown



Wednesday, November 15
8:30 a.m. - 4:30 p.m. • CPE credit: 7 hours
**New and Young Professionals
Leadership Conference**
CTCPA Education Center, Rocky Hill



November - December
Winter Charity Drive
Stay tuned for this year's charity!



Thursday, December 7 • 6:30 - 10:00 p.m.
**Mingling & Merriment
Holiday Party**
The Society Room of Hartford



Connecticut State Board of Accountancy Will Grant CPA Exam Extensions to Select Candidates Affected by Exam Revision Delays

Member News

Send your news to *Connecticut CPA* Managing Editor **Kirsten Piechota** at kirstenp@ctcpas.org.

Member in Action



Keith Hubert

Keith Hubert, managing partner of PwC's Hartford office, spoke about his background, experiences, and personal path to success as part of the Hartford

Young Professionals and Entrepreneurs (HYPE) Local Leaders series.

Member in Action



Joseph Natarelli

Marcum's article series in *Construction Accounting and Taxation* continued in the January/February issue with an outlook for construction spending under President Donald Trump, by Construction Group Leader and New Haven Office Partner-in-Charge **Joseph Natarelli** and Chief Construction Economist

Anirban Basu.

Member in Action



Paul Iannone

Paul N. Iannone, an attorney with Rogin Nassau in Hartford, is a founding member of the Collaborative Business Dispute Resolution (CBDR), a

group of 15 independent Connecticut attorneys who utilize a non-adversarial team approach to resolve business, probate, property or other civil disputes without court involvement. The collaborative method differs from mediation in that both parties have an attorney advocating on their behalf while working collaboratively toward a mutual resolution. The newly formed group is the first of its kind in the state and provides a less expensive and time-consuming alternative to litigation and arbitration. Learn more at www.collabbusinessdispute.com.



At its March 7 meeting, the Connecticut State Board of Accountancy addressed the concerns of CPA candidates who are facing test result delays caused by the launch of the revised CPA Exam.

The revised Exam launched on April 1 for the Quarter 2 (April 1 - May 31) testing window. Consistent with Exam launches in the past, there will be a delay in the release of scores following the close of the initial testing window. Scores will be released once, approximately 10 weeks after the close of the testing window.

Because of this delay, the State Board will, **upon request**, automatically approve an extension to December 31, 2017 for any candidates whose 18-month window expires during Quarter 2 of 2017. **Candidates must request the extension using the Exam Extension Request form. Find a link to the form on our website at www.ctcpas.org/examextension.**

All other extension requests, including those for candidates whose 18-month window expires during Quarter 3 or Quarter 4 of 2017, will be considered on a case-by-case basis.

Save on almost 40 national retailers through our new member perk!



Our new relationship with National Purchasing Partners gives our members the same bulk-buying power as large corporations through negotiated contract pricing. Save on wireless service, electronic devices, office and industrial supplies, backup and disaster recovery systems, and much more.

Discounts are provided by almost 40 major retailers including **Verizon, Sherwin Williams, Office Depot, Staples, Best Buy, DocuSign, LifeLock, Expedia,** and **1-800-Flowers.com**.

Have you checked out our complete listing of member perks?

Members can save big on everything from spa services and concerts to insurance and office needs! Go online for links and discount codes or to print your CTCPA membership ID card.

www.ctcpas.org/memberperks



Welcome, New Members!

We're pleased to welcome the following individuals to membership:

New Certified Members

Ephraim Asfaw, CPA
CRT, Inc

Nicholas Cerini, CPA
Whittlesey & Hadley, P.C.

Ruth L. Gretz, CPA
RDM Financial Group, Inc.

Sejla Halimanovic, CPA
Deloitte

Hasan Henry, CPA
PwC

Spencer D. Hole, CPA
ReneSola Power Holdings, LLC

Misal Panchal, CPA
Connecticut Department of Insurance

Christina Perricone, CPA
EY

Nicholas Valente, CPA
CohnReznick LLP

New Associate Members

Vijaya Adhikari
BlumShapiro

Kimberlee C. Baron
Town of Roxbury

Ivan Bojic
BlumShapiro

Kelli Callanan
CIGNA

Brandon M. Cathcart
BlumShapiro

Danielle Dacey
BlumShapiro

Guy D. Dolor
BlumShapiro

Conner R. Fallanca
BlumShapiro

Angelo F. Lombardo
BlumShapiro

Brandon W. O'Brien
PwC

Joseph A. Tarasco
Accountants Advisory Group, LLC

Firm Moves and Promotions

Send your news to *Connecticut CPA* Managing Editor **Kirsten Piechota** at kirstenp@ctcpas.org.



Joseph Centofanti

Joseph Centofanti joined PKF O'Connor Davies as a partner in the Government Services Division. With three decades

in public accounting, he has significant experience in performing audits and various types of consulting engagements for governments, not-for-profits, and commercial entities, including operational audits, internal control evaluations, fraud prevention, and fraud investigations. He is a key addition as the firm continues to help its government and nonprofit clients stay ahead of ongoing regulatory changes and increased regulatory scrutiny.



Lauren Shugrue

Lauren Shugrue joined The Innovative CPA Group in Trumbull as a partner. She specializes in serving family owned and privately held businesses by providing tax planning and preparation, compliance, and business consulting including financial statements, audits, 401k audits, reviews, and compila-



Stacy Konlian

tions. She has expertise in serving manufacturing companies and professional service firms along with real estate and construction developers. In addition, **Stacy Konlian** has joined the firm as a tax manager. She has extensive knowledge in multi-state and consolidated tax return preparation as well as providing tax planning and projection services for corporations, partnerships, and individuals.



Show your member pride with the 'Member of CTCPA' logo!

One of the many CTCPA member benefits is the right to display the "Member of CTCPA" logo on your website, stationery, social media profiles, and more.

Go to www.ctcpas.org/logo to download the logo.

As this is a members-only benefit, you'll need to login.





Member Snapshots

We're looking for **your** snapshots!

Does your firm volunteer in the community, enjoy fun tax season treats, or run races for charity? Show us what you're up to! Submit your photos to Managing Editor **Kirsten Piechota** at kirstenp@ctcpas.org.

Marcum Helps Local Students Get Excited About Reading



(from left) Marcum volunteers Bryan Salazar, Gail D'Addio, Carolline Consorte, Jenna Allegretto, Michele Solomon, and Jeffrey Solomon.

Jenna Allegretto reads aloud to a class.

Marcum supported the United Way of Greater New Haven on March 2, Dr. Seuss's birthday. The firm's volunteers spent the day reading aloud to students at Washington Elementary School in West Haven to help get them excited about books and reading.

The CTCPA Peer Review Committee is looking for members to take a seat at our table.



The CTCPA administers the AICPA Peer Review Program for firms with main offices in Connecticut.

This program is successful thanks to the dedicated CTCPA members who lend their time and expertise to maintain the profession's high standards.

We're looking for a few good CPAs to join our ranks.

To learn more, see the qualifications at www.ctcpas.org/peerreview or contact CTCPA Practice Programs Manager **Bonnie Olivieri** at bonnieo@ctcpas.org or 860-258-0213.



Why is Accounting a Great Major? CTCPA Invites 75 High Schoolers to Post University to Find Out



CTCPA Student Relations Specialist Jill Brightman (standing, right) moderates a panel of Post University representatives as they give advice on making the transition from high school to college and majoring in accounting.



CTCPA Career and Academics Development Coordinator Tyler Losure presents "CTCPA's Guide to Becoming a CPA."

CTCPA gave 75 high schoolers a peek into "a day in the life of an accounting major" at the half day "Accounting is My Major" program covering college requirements, internships, and first jobs.

The event was hosted by Post University in Waterbury and included a sample college accounting class led by member and Post University Director of Undergraduate Programs and Academic Program Manager – Accounting **Richard Dumont** and a CPA career path primer presented by CTCPA Career and Academics Development Coordinator

Tyler Losure. Students also had the opportunity to ask questions during interactive panel discussions on the college experience, accounting internships, and accounting careers.

Students enjoyed complimentary breakfast and lunch in the Post University dining hall. Special thanks to CTCPA Past President **Noelle Taddei**, associate professor of accounting, who coordinated the day's events on behalf of Post University.



CTCPA Issues 'Tax News You Can Use' Radio Public Service Announcements

As part of an ongoing campaign to position the CPA as the preeminent all-around financial expert, the CTCPA created and distributed radio public service announcements (PSAs) providing advice on preparing tax year 2016 individual returns.

Society members **Lawrence Bilansky** (T. M. Byxbee Company), **Girish Chokshi** (Chokshi, Mund, Raczkowski), and **Rosemary McGovern** (Beers, Hamerman, Cohen & Burger) wrote the 11 "spots" in 20- and 30-second versions, which CTCPA Public Affairs Director **Mark Zampino** then edited for broadcast.

The PSAs were distributed to each radio station in Connecticut.

Topics included identity theft, foreign accounts, SEP accounts, property tax credit, earned income tax credit, moving expenses, student loan interest, educator expenses, health savings accounts, Section 529, and the extended deadline for filing this year.

Sample Public Service Announcement

Property Tax Credit (20-second spot)

Here's some tax news you can use: Don't forget to claim the personal property tax credit on your Connecticut state income tax return. It is still available, but the amount has been reduced to \$200. A public service from the Connecticut Society of CPAs and this station.

>> Classified Advertisements >>

Help Wanted

Accountant – Tax – CPA firm seeking individual with 5+ years tax experience to supplement growth. Such person should have the required knowledge to complete the forms: 1120, 1120s, 1065, 1041, 1040, and related schedules. Salary negotiable, benefits included. Kindly forward your resume to: Thomas S. Monterosso, CPA, P.C., 65 Cherry St., Milford, CT 06460, email: thomas.monterosso@snet.net, or fax: 203-876-1690. Thank you.

Senior to Manager Level – Venman & Co. LLC. Venman & Co. LLC is a mid-sized public accounting firm in Shelton and has been offering quality service to our diverse client base for over 70 years. We are seeking to fill key positions on our team, senior to manager level. Experience with Pro-System Engagement and Tax and not-for-profit audit experience are a strong plus. Benefits include education reimbursement. Reply to recruiting@venmanllc.com, fax: (203) 929-9095, mail: Venman & Co. LLC, 375 Bridgeport Avenue, Shelton, CT 06484, Attn: Janet Barillari.

>> Place a Classified Ad

www.ctcpas.org/classifieds

Cost

Members: \$2 per word
Nonmembers: \$3 per word

Deadline

10th of the month prior to publication, e.g., December 10 for the January/February issue.

>> Other Career Services

Interview Day

www.ctcpas.org/interviewday

The Guide to Connecticut CPA Employers

www.ctcpas.org/guide

Online Resume Hub

www.ctcpas.org/resumes

Per Diem Directory

www.ctcpas.org/perdiem

Mergers/Acquisitions

CPA firm would like to buy all or part of your accounting, tax, or investment practice. Call Mark J. Mazzone of D'Agostino & Mazzone at 860-257-4005.

Merge into a larger firm – One of the major firms in Connecticut is interested in merging in another practice. We seek a firm that is interested in becoming an integral part of our long-term growth strategy. If you are concerned about obtaining quality staff or about having the resources to achieve maximum success, we could be the place for you. To discuss this, in complete confidence, please contact Drew Andrews, Managing Partner, Whittlesey & Hadley, P.C., 280 Trumbull St., 24th Fl., Hartford, CT 06103, phone: 860-524-4430, or email: aandrews@whcpa.com.

Merger Or Sale – Local Central Connecticut firm seeks sale or merger with area firm. Practice consists of tax and income tax basis financial statements services. Good client base. Respond to: r.c.central@hotmail.com.

Practices for Sale – Accounting Practice Sales. Hartford tax practice grossing \$120K *New*; Southern Hartford County CPA grossing \$300K *Sold*; Greater Waterbury CPA grossing \$35K *Sold*. For more info regarding these listings or to sell your practice, contact Lori Newcomer, CPA or Tim Price, CPA at 888-553-1040 or PNGroup@APS.net, or visit www.AccountingPracticeSales.com.

Reynolds & Rowella LLP, a leading Fairfield County CPA firm, and recently named to the IPA list of Top 300 Firms in 2016 and awarded a Top Regional Workplace in Fairfield County, is interested in potential acquisitions of area practices. Our areas of expertise include closely held businesses, high-net-worth individuals, litigation support, audits, and estates and trusts. We pride ourselves on providing quality, proactive solutions and services to our clients, and we are interested in discussing how we may provide solutions for your practice, too. Learn more about us at www.reynoldsrowella.com. Direct, confidential inquiries may be initiated via email to frankr@reynoldsrowella.com.

We are a growing firm in Fairfield County interested in building the major practice in our market. Accordingly, we are exploring merger of affiliation with another strong firm (or individual). For a confidential discussion, please contact Tony Cirone at CironeFriedberg, LLP by phone at 203-798-2721 or email tcirone@cironefriedberg.com.

Connecting members who have questions
with members who have the answers!



PATH

Member-to-Member Consulting Directory

www.ctcpas.org/PATH

CTCPA's PATH (Pathways to Accounting Technical Help) is designed to provide member-to-member consultation services on a wide range of technical issues and topics.



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