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Happy Hour and a Headshot

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the Connecticut Bar Association
Young Lawyers Section enjoy
happy hour with a twist.*

page 23

A publication of the Connecticut Society of Certified Public Accountants



Inside: Important DRS Developments Affecting You and Your Clients *page 5*

>> Update on Monthly Connecticut Sales Tax
Filing Acceleration

>> DRS Announces, Rescinds Mandatory
e-Filing for 1040ES

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Happy Hour and a Headshot page 23

On the cover: Connecticut CPA Managing Editor Kirsten Piechota photographs New and Young Professionals Cabinet member Kevin O'Keefe of Allied World Assurance Company in Farmington.

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Editor's Note

Business Continuity in the Face of a Disaster

I recently sat in on a disaster recovery planning workshop at the September Torrington CONNec-tion meeting. Just weeks before, we had gotten word that the Maine Society of CPAs' office, along with several other businesses, was destroyed by an electrical fire.

It also got me thinking about our friends over at Guilmartin, DiPiro & Sokolowski (GDS) in Middletown, who were struck by disaster during the harsh winter of 2011 when the firm's building on Main Street in Middletown collapsed under the weight of record-breaking snow and ice. Only two stories of the formerly three-story building remained.

Although CTCPA members **Mike DiPiro** and **Chris Conley** were working on the second floor of the building during the collapse, they were able to escape uninjured. The firm's servers were backed up off site and no data was lost.

I recently checked back in with DiPiro, who tells me that GDS is back on Main Street, having returned to its former location in the summer of 2012 after a one-year demolition and construction process.

The GDS disaster is one with a happy ending. Is your business ready to weather a major business disruption? Are your clients?

The CTCPA has partnered with 16 other organizations around the state to present a series of PrepareCT workshops. See page 12 to learn more about the upcoming "Preparing Your Business and Your Clients for a Disaster or Business Disruption" workshops being presented in Easton and Rocky Hill.

We wish our counterparts in Maine the best as they begin the long recovery process.



See you next issue,

Kirsten Piechota, Managing Editor



Guilmartin, DiPiro & Sokolowski's Middletown office following its collapse under the weight of ice and snow in 2011, and the rebuilt building as it appears today.



Update on the Acceleration of Sales Tax Filings

According to legislation passed in the waning days of the 2014 session, effective October 1, 2014, sales tax returns would have been due on the 20th day of the month following the end of the reporting period for both monthly and quarterly filers. However, implementation of this accelerated timetable for sales tax filings has been delayed until sometime in early 2015, so CPAs and their clients still have time to prepare for and adjust to a shortened reporting cycle. But it *is* coming!

CTCPA members **William Barron**, **Yvonne Bruno**, and **Camille Murphy**, along with Executive Director **Art Renner** and contract lobbyist **Craig Leroy**, met with Department of Revenue Services (DRS) Commissioner **Kevin Sullivan** and his senior staff on September 17, to discuss the new filing requirement and the expected hardship it would create for small business entities. DRS leadership was unwilling to reopen consideration of the accelerated timetable, noting that surrounding states had already moved to the 20-day filing requirement, but they did agree to consider potential approaches to mitigate the problems small business filers will face. The CTCPA members in attendance at this meeting developed a list of recommendations for the DRS; these were provided to the DRS at the end of September.

A listing of some of the more significant suggestions follows.

Phase-In Recommendations

(for the first year, the DRS is asked to consider):

- No less than 90 percent of the estimated sales tax liability is due on the 20th day of the following month; the balance of the total due will be paid with the filing of the return on the last day of the month.
- Penalties will be waived for errors, late payments, and amended returns.

Permanent Recommendations

(to ease the burden on small businesses):

- Set a threshold for compliance, such as the \$30,000 annual threshold adopted by New Jersey. Filers with an annual amount below \$30,000 would file on a quarterly basis.
- Provide a one-month exemption for the filings due in April due to the other tax filings due on April 15.
- Provide filers the ability to report on a cash basis to help small businesses match receipts with required payments to the state.

Alternate Solutions:

- Adopt the 20-day filing requirement for retail establishments only.
- Stay on the end-of-the-month filing and payment cycle but require all businesses to have a deposit with the DRS equal to 1/12 of the prior year's liability. (This would put Connecticut in the same cash position but avoid creating the extra compliance burden on the business community.)

What do you think?

Please take a few minutes to give us your assessment of the recommendations provided to the DRS by completing the survey at www.ctcpas.org/StateTax. This information may be useful as we continue our dialogue to alleviate the compliance complications of the shortened filing cycle.

We will continue to keep you apprised of further developments as this situation evolves.

DRS Announces, Rescinds Mandatory e-Filing for 1040ES

On September 22, the Connecticut Department of Revenue Services (DRS) informed the CTCPA via email that "Beginning with taxable year 2015, individual taxpayers who had a Connecticut income tax liability of \$4,000 or more for taxable year 2013, and who are required to, or voluntarily make estimated tax payments for taxable year 2015, must make such payments by electronic funds transfer (EFT)."

The DRS sent a statement and a set of FAQs explaining the details of the new requirement on October 2 that the CTCPA in turn disseminated to its membership.

Subsequently, on October 15, the DRS informed the CTCPA via email that it was rescinding the requirement.

On October 17, the DRS posted the following language on its website:

Recognizing the potential inconvenience for taxpayers at this time and limited benefit to the state, DRS has determined that (1) individuals will NOT be required to make estimated income tax payments electronically and (2) annual sales tax filers will NOT be required to file or make payments electronically. Taxpayers are still urged to take advantage of the ease, speed and certainty of filing and paying taxes through the DRS on-line Taxpayer Service Center (TSC) or by phone through Telefile.

Upon receiving initial notification of the change, a number of individual Society members contacted both the DRS and members of the General Assembly to express their concern over the possible hardships this could create for taxpayers. The CTCPA believes the decision reached by the DRS in rescinding the electronic payment requirement was most appropriate.



CBIA/BlumShapiro Release 2014 Survey of Connecticut Businesses

BlumShapiro and the Connecticut Business and Industry Association (CBIA) recently released their 13th annual survey of Connecticut's businesses. The *2014 Survey of Connecticut Businesses* shows optimism that Connecticut's business landscape continues to improve, although it also indicates concerns about the economy, the ability to cre-

ate jobs in Connecticut, and signs that the state's workforce continues to get older.

Officials from BlumShapiro and CBIA agreed that they are cautiously optimistic about the results of this year's survey, noting that three times as many businesses say they are growing rather than contracting, innovation and investment in technology is strong, and three-quarters of manufacturers surveyed say they are exporting.

Among the challenges outlined in this year's survey are concerns for the state and national economy, state and federal tax burdens, and regulatory costs. What's more, one in four respondents are facing a wave of retirements over the next decade, with at least 40 percent of their workforce aged 55 or older. The survey shows slightly greater forecasted demand for mid-level employees than entry-level or line workers.

"This survey spotlights the state's need to continue to invest in training and development programs while creating an environment that retains and attracts new talent to our state. This is the best way to find qualified workers

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that Connecticut clearly needs,” said **Joseph Kask**, office managing partner of BlumShapiro’s West Hartford office. “Connecticut’s workforce is aging, with 53 percent of our respondents reporting that 20 percent or more of their workforce is 55 or older. There is much to be optimistic about in this survey, but the aging workforce is certainly a challenge we continue to face.”

Officials from BlumShapiro and CBIA agreed that they are cautiously optimistic about the results of this year’s survey, noting that three times as many businesses say they are growing rather than contracting, innovation and investment in technology is strong, and three-quarters of manufacturers surveyed say they are exporting.

“Economic competitiveness is not just a business issue but one that touches every community, every neighborhood, and every family in Connecticut,” noted **John Rathgeber**, CBIA’s president and CEO. “A competitive economic climate means more jobs, more opportunity and a brighter future for everyone in the state. We have tremendous assets and must continue to leverage them. At the same time, it’s critical we address those areas hampering economic growth, particularly the high cost of doing business, taxes, state budget deficits and long-term debt, red tape and our aging transportation structure.”

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Highlights of this year’s survey include:

- 35 percent of businesses surveyed indicate they are growing; 11 percent indicate they are contracting.
- 46 percent of businesses surveyed introduced new products or services in the past 12 months; 47 percent of them plan on introducing new products or services in the next 12 months.
- 52 percent of businesses surveyed say the most important step policymakers can take to enhance business in Connecticut is lowering taxes; 24 percent say it is reducing regulations, and 11 percent say it is cutting government regulations.
- When asked about how Connecticut should address the shortage of skilled workers, 32 percent of businesses surveyed say the state should reduce the cost of living, 28 percent say the state should support trade schools, 20 percent say the state should support education overall, and 20 percent say there should be incentive for training programs.
- 27 percent of businesses surveyed say technology is the greatest single investment, 23 percent say it is employee training, and 23 percent say it is property and facilities.

Employee Benefit Plans Advisory

DOL Begins Review of Plan Sponsors Claiming the Small Plan Audit Waiver (SPAW)

By David M. Beck, CPA, QPA, ERPA, Member, CTCPA Employee Benefit Plans Interest Group

In 2001, a revised set of Small Plan Audit Waiver (SPAW) rules became effective. These rules revised the conditions that must be satisfied by a “Small Plan” (i.e., a Plan covering less than 100 Participants) in order to be exempt from the requirement to obtain a financial statement audit from an Independent Qualified Public Accountant (IQPA).

According to the American Society of Pension Professionals & Actuaries (ASPPA), the Department of Labor’s (DOL) Inspector General recently began a review of how the DOL monitors those plans claiming the waiver. In

fact, they have already sent requests to Plan sponsors claiming the exemption requesting information related thereto.

The term “retirement plan” as used in this article refers to those plans covered by the Employee Retirement Income Security Act (ERISA); generally, this would include any defined contribution or defined benefit retirement plan sponsored by an employer that covers at least one non-owner employee. Plans funded through Individual Retirement Accounts (such as SEPs and SIMPLE IRAs) are not affected by these rules.

But First, Some Background

The Audit Requirement

Retirement plans with more than 100 Participants as of the first day of the Plan Year (“Large Plans”) must engage an IQPA to perform a financial statement audit of the Plan. When determining the Participant count, all of the following individuals are included:

- Employees who are *eligible* to receive and/or make any contributions to the Plan, regardless of whether or not they have received and/or made any such contributions; and
- Terminated Participants who have a vested benefit in the Plan.

If a Plan filed as a Small Plan in the previous year, the Plan is eligible to file as a Small Plan again (and can therefore claim the SPAW) provided there are no more than 120 Participants. This exception is known as the “80-120 rule.”

Fidelity Bond Requirements

All retirement plans must obtain a fidelity bond with coverage equal to *at least* the lesser of a) 10 percent of Plan Assets or b) \$500,000. The \$500,000 limit increases to \$1,000,000 for Plans holding employer securities. Plans seeking to rely on the SPAW might be required to obtain coverage in excess of these amounts as described more fully below. When reviewing fidelity bonds on behalf of your Plan(s) and/or those of your clients, note the following:

- A fidelity bond *protects the Plan* from theft of Plan Assets, while fiduciary insurance *protects fiduciaries* from claims brought by

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Plan Participants. The former is mandated by ERISA.

- All individuals “who handle funds or other property” of a retirement plan must be bonded. Plan sponsors should consider obtaining a bond which automatically covers all required individuals by definition (instead of by name).
- Make sure the bond either *precisely* names the Plan, or covers by definition all Plans of the Plan sponsor.
- Make sure the bond qualifies as an “ERISA fidelity bond;” among other requirements, there cannot be a deductible on an ERISA fidelity bond.

- Investments in mutual funds and insurance contracts;
- Qualifying Employer securities;
- Participant Loans and contributions receivable.

Fortunately, this enumeration covers the vast majority of investments held in retirement plans. These investments receive special treatment in the SPAW rules described below. Examples of investments that would not be considered Qualifying Plan Assets are real estate, mortgages, and collectibles.

As these non-Qualifying Plan Assets cause the DOL the most concern, the SPAW rules impose substantial requirements on such investments.



Second, Some Definitions

Qualifying Plan Assets

Qualifying Plan Assets include:

- Any investment *held by* a “Regulated Financial Institution” (e.g., banks, insurance companies);

Custodian vs. Recordkeeper

When determining compliance with the SPAW, it is critical to ascertain whether or not the recordkeeping and custodial functions are performed by the same entity. The custodian is the entity that is holding the investments and accounting for the Plan’s holdings at the Plan level. The recordkeeper performs the participant level account- ▶

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ing, including generating and mailing statements to Participants. Both functions are often times performed by either the same entity or by entities that are closely related. However, there are several large, nationally recognized recordkeepers (and a plethora of smaller ones) who work with unrelated banks and trust companies to perform the custodial function.

Safe Harbor Individual Accounts

Safe Harbor Individual Accounts (which is NOT a term used in the regulations) have the following characteristics:

- Participants are permitted to direct the investment of these accounts; and
- All investments are held by a custodian that is a Regulated Financial Institution *and that institution* sends

to the Participant, at least annually, a statement of their account.

Note that this definition is much more restrictive than that of Qualifying Plan Assets. If the recordkeeping function is fulfilled by an organization other than the Regulated Financial Institution with custody of the assets, the accounts will not be considered Safe Harbor Individual Accounts. Pooled accounts invested at the direction of the Trustee(s) will also never be considered Safe Harbor Individual Accounts.

Small Plan Audit Waiver Requirements

First and foremost, Small Plans invested exclusively in Safe Harbor Individual Accounts are deemed to satisfy the SPAW rules and do not need to comply with any of the following requirements (hence the “safe harbor” terminology).

Be diligent about determining whether or not the entity mailing statements to participants is the same regulated financial institution that is holding Plan Assets. This represents the single most substantial source of non-compliance.

All other Small Plans must satisfy a) the “Investment/Bonding Requirements” and b) the “Summary Annual Report Disclosure” requirements.

Investment/Bonding Requirements

One of the following requirements must be met to satisfy the Investment/Bonding Requirements:

- At least 95 percent of Plan Assets must be invested in Qualifying Plan Assets or Safe Harbor Individual Accounts; **or**
- A fidelity bond must be obtained with coverage equal to at least the amount of those assets that are neither Qualifying Plan Assets nor Safe Harbor Individual Accounts. This can be the same fidelity bond generally required by ERISA – it is only the amount of coverage required that is altered.

Summary Annual Report Disclosures

The following disclosures must be included in the Summary Annual Report distributed to Participants. [The Summary Annual Report summarizes the contents of the Form 5500]:

- The name of the regulated financial institution holding *Qualifying Plan Assets* (except for Safe Harbor Individual Accounts) and the amounts held by each institution;

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- The name of the insurance company issuing the fidelity bond, *but only if* the Plan is subject to the special SPAW bonding requirements described above (i.e., if < 95 percent of assets are Qualifying Plan Assets);
- A disclosure that Participants can request copies of the documentation supporting the foregoing disclosures;
- A disclosure that Participants should contact the DOL if they are unable to obtain this supporting documentation.

Important Take-Aways

- Small Plans that are completely invested in Safe Harbor Individual Accounts have no additional requirements under the revised SPAW regulations.
- All other plans at a minimum are required to include additional disclosures in the Summary Annual Report, even if they are invested entirely in Qualifying Plan Assets.
- Be diligent about determining whether or not the entity mailing

statements to Participants is the same regulated financial institution that is holding Plan Assets. This represents the single most substantial source of non-compliance.

David M. Beck, CPA, QPA, ERPA is Director – Administration Services at PASI, LLC (Pension Administrative Services Inc.) in Farmington, where he specializes in plan design and implementation as well as advanced compliance testing. He can be reached at 860-284-6880 or dbeck@pasiusa.com.

Small Plans that are completely invested in Safe Harbor Individual Accounts have no additional requirements under the revised SPAW regulations.


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Are You and Your Clients Prepared for a Disaster?

PrepareCT Collaborative Helps Connecticut Businesses Develop a Plan



Fires, prolonged power outages, blizzards, floods – incidents and natural forces like these can strike with little or no warning, threatening a company's existence. The Connecticut Small Business Development Center (CTSBDC) has established the PrepareCT Collaborative, funded by the Small Business Administration (SBA), to help Connecticut's small business community prepare for and minimize the impact of disruptions and disasters and take steps to ensure continued business survival and well-being.

CTCPA is one of 16 organizations that has partnered with the CTSBDC to present a series of disaster-planning workshops across Connecticut. **Joseph M. Ercolano**,

associate director of the CTSBDC, visited the Torrington CONNECTION in September to present the first in the CTCPA series, "Preparing Your Business and Your Clients for a Disaster or Business Disruption."

Participants learned the six key actions every small business should include in their disaster and disruption continuity plan and reviewed planning worksheets. (Business owners can download the worksheets at www.PrepareCT.com.)

The workshop will also be presented at the Thursday, November 20 Personal Financial Planning Group of Fairfield in Easton and again at the Friday, December 19 Friday Focus for Members in Industry in Rocky Hill.



Joseph M. Ercolano, associate director of the Connecticut Small Business Development Center, visits the Torrington CONNECTION in September to present the first in the CTCPA series, "Preparing Your Business and Your Clients for a Disaster or Business Disruption."

Six Key Disaster Preparedness Actions

Every small business should include these actions in their continuity plan:

1. Identifying and assessing risks.
2. Ensuring continuity of critical business functions.
3. Emergency communications with key stakeholders.
4. Vendor and supplier contingency planning.
5. Safeguarding IT and data.
6. Testing and maintaining a preparedness plan.

Visit www.PrepareCT.com to complete an action plan with user-friendly worksheets.

Upcoming Workshops

Hear more about PrepareCT at the following workshops:

Thursday, November 20
PFP Group of Fairfield
Easton Public Library, Easton

Friday, December 19
Friday Focus for Members in Industry
CTCPA Education Center, Rocky Hill

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55 Accounting Students
170 Job and Internship Interviews

CTCPA INTERVIEW DAY 2014

By all accounts, the second CTCPA Interview Day was an even bigger success than the first! The popular event grew this year to include 18 CPA firms and companies who interviewed 55 students from 13 colleges around the state.

The event was the result of a strategic planning session of the CTCPA Advisory Council two years ago.

“Interview Day is a real win-win for everyone involved,” explained CTCPA Academic and Career Coordinator **Alicia Strong**. “It provides companies with an opportunity to reach out to quality students at schools they might not ordinarily be able to visit, exposes students to a wide variety of companies in just one day, and gives professors some help in providing career placement assistance for their students.”

“I’ve already been in touch with at least a dozen students who have been offered positions or are going back for second interviews as a result of this year’s Interview Day,” Strong continued. “It’s clear this event is a success on all fronts, and that couldn’t be more exciting!”

How Does Interview Day Work?

The participating companies reviewed resumes and essays from professor-selected “best-of-the-best” students. Each firm was able to select up to 10 candidates for the day’s 10 interview slots, resulting in 170 interviews scheduled throughout the day.

Interviews were conducted in special 10-foot-tall cubicles set up in the three classrooms at the CTCPA Education Center. While candidates met with one or two firm representatives during their formal interviews, students on breaks had the opportunity to meet with firm greeters, professors, and each other in a casual lounge, replete with couches and high-top tables and stools.

Beautiful weather allowed for a networking lunch both at outdoor picnic tables and in the student lounge. In fact, a couple impromptu interviews took place at the picnic tables, allowing some companies to exceed their 10 officially scheduled interview slots!

“We hire three or four interns during tax season, so this was useful in identifying

a few candidates from schools that we normally do not look at,” said first-time participant **Scott Therrien** of Therrien & Associates in Wilton. “We have extended internship offers to two students, and one has accepted so far.”

“We hired three people from last year,” said **Brett Settles**, human resources manager at O’Connor Davies. “We’ve been talking to other state CPA societies where we have offices and suggesting they do something similar,” he added.

Students and professors found the day equally helpful.

“This event was a good way for students to see an array of firms in a condensed time frame, making their interview process more efficient,” said **James Bannister**, associate professor and department of accounting and taxation chair at the University of Hartford

“It was very well done and I wish they had something like this when I was in school,” agreed **Michael Roller**, associate professor of accounting at the University of New Haven.



>> View more photos at www.ctcpas.org/photos.

"I've already been in touch with at least a dozen students who have been offered positions or are going back for second interviews as a result of this year's Interview Day."

CTCPA Academic and Career Coordinator Alicia Strong



2014 CPE Calendar

Date	Title	Express Code	Location	CPE	Member Standard/Early	Early Bird Good Through
Seminars						
November						
11/17	Fiduciary Income Tax Returns: Form 1041 Workshop	1041-A	Rocky Hill	8	\$295/\$260	11/2/2014
11/18	How to Settle an Estate for a Client: From A to Z	SEAZ	Rocky Hill	8	\$295/\$260	11/3/2014
11/20	Advanced Tax Structures: Using Tiered Partnerships, Multiple Corporations, Series LLCs, and Disregarded Entities	ADTS	Rocky Hill	8	\$295/\$260	11/5/2014
11/21	Hot IRS Tax Examination Issues for Individuals and Businesses	EXIB	Rocky Hill	8	\$295/\$260	11/6/2014
11/24	Loscalzo's Improve Your Accounting and Finance Teams' Effectiveness	AFT	Rocky Hill	8	\$295/\$260	11/9/2014
11/25	Loscalzo's Analyzing Financial Statements, Including Techniques for Cash Flow Analysis	AFS	Rocky Hill	8	\$295/\$260	11/10/2014
December						
12/1	Loscalzo's 2014 FASB and AICPA Update	ARU-B	Norwalk	8	\$320/\$285	11/16/2014
12/2	Loscalzo's GAAP Refresher	GAAP-B	Norwalk	8	\$320/\$285	11/17/2014
12/2	Tax Exempt Organizations: Advanced Planning and Compliance for Tax Matters	TEOA	Rocky Hill	8	\$285/\$250	11/17/2014
12/3	Internal Control Best Practices for Small- and Medium-Sized Entities	ICSM	Rocky Hill	8	\$285/\$250	11/18/2014
12/3	New "Repair Regs" – Sec. 263 (a)	NRR-B	Rocky Hill	8	\$285/\$250	11/18/2014
12/4	Digging Deeper with Data Analysis	DDDA	Rocky Hill	8	\$285/\$250	11/19/2014
12/8	Internal Control Essentials for Accountants and Auditors	ICDAD-B	Rocky Hill	8	\$285/\$250	11/23/2014
12/8	Loscalzo's Accounting in Transition	AIT-B	Rocky Hill	8	\$295/\$260	11/23/2014
12/8	Surgent's Federal Tax Camp	SATC	Plantsville	8	\$295/\$260	11/23/2014
12/9	Common Frauds and Internal Controls for Revenue, Purchasing, and Cash Receipts	CFIC-B	Rocky Hill	8	\$285/\$250	11/24/2014
12/9	Loscalzo's Disclosure: The Key to Financial Statements	DKFS-B	Rocky Hill	8	\$295/\$260	11/24/2014
12/10	Fair Value Accounting: Making the Complex Issues Understandable	FAIR	Rocky Hill	8	\$295/\$260	11/25/2014
12/10	Transform Your Busy Season with the Technology Tools You Already Use!	CXTYBS	Rocky Hill	8	\$295/\$260	11/25/2014
12/11	The New Reporting Option: A Financial Reporting Framework for Small- and Medium-Sized Entities	SMES	Rocky Hill	8	\$295/\$260	11/26/2014
12/12	Latest Developments in Government and Nonprofit Accounting and Auditing 2014	GNAA	Rocky Hill	8	\$295/\$260	11/27/2014
12/15	Professional Staff Growth: Level 2	PSG2	Rocky Hill	24	\$595/\$560	11/30/2014
12/15	The Best Federal Tax Update Course by Surgent	BFTU	Rocky Hill	8	\$295/\$260	11/30/2014
12/16	Surgent's Advanced Individual Income Tax Return Issues	STRI	Rocky Hill	8	\$295/\$260	12/1/2014
12/17	Loscalzo's Tax Practitioner's Guide to Accounting and Reporting Issues	TPAR	Rocky Hill	8	\$295/\$260	12/2/2014
12/17	The Complete Guide to Payroll Taxes and 1099 Issues	CGPT	Rocky Hill	8	\$295/\$260	12/2/2014
12/18	Ethics and Our Profession: Our Role as Stewards (<i>Morning Session</i>)	EOP	Rocky Hill	4	\$175/\$155	12/3/2014
12/18	Financial Analysis in a Metrics-Driven World: How to "Run the Numbers" Effectively (<i>Afternoon Session</i>)	FAMD	Rocky Hill	4	\$175/\$155	12/3/2014
12/18	Loscalzo's Professional Ethics for CPAs (<i>Morning Session</i>)	ETH1218	Norwalk	4	\$190/\$170	12/3/2014
12/22	Getting Ready for Busy Season: A Guide to New Forms, Filing Issues, and Other Critical Developments	NFFI	Norwalk	8	\$320/\$285	12/7/2014
12/ 22	Loscalzo's Compilation and Review Practice Guide	CARPG-C	Rocky Hill	8	\$295/\$260	12/7/2014
12/29	The Complete Guide to the Preparation of Form 1041	1041-B	Norwalk	8	\$310/\$275	12/14/2014

WEBINARS Can't leave the office for a seminar? Try a webinar.

Date	Starts	Ends	Title	Express Code	Member/ Nonmember	CPE Hours
November						
11/10	9:00 a.m.	5:00 p.m.	Surgent's SOX 404 Internal Controls: Best Practices	SOXB1110	\$195/\$295	8
11/11	9:00 a.m.	5:00 p.m.	Accounting and Reporting for Not-For-Profits: Issues and Answers	ARNP1111	\$195/\$295	8
11/11	1:00 p.m.	3:00 p.m.	Excel Budgeting Ideas	EXBI1111	\$79/\$104	2
11/11	10:00 a.m.	12:00 p.m.	Excel PivotTables: What You Need to Know	EXPV1111	\$79/\$104	2
11/11	9:00 a.m.	5:00 p.m.	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns	PLPS1111	\$195/\$295	8
11/11	1:00 p.m.	4:30 p.m.	What You Need to Know About the New Repair Regulations: A Case Study Approach	RREG1111	\$129/\$179	4
11/12	10:00 a.m.	12:00 p.m.	Doing Business in Canada: A Practical Approach	CTAX1112	\$79/\$104	2
11/12	1:00 p.m.	3:00 p.m.	Fraud: A Fresh Perspective on its Impact	FRAU1112	\$79/\$104	2
11/12	9:00 a.m.	5:00 p.m.	Surgent's Comprehensive Guide to Tax Depreciation, Amortization, and Property Transactions from Acquisition to Exchange or Disposition	TDAP1112	\$195/\$295	8
11/12	1:00 p.m.	3:00 p.m.	Surgent's Guide to Revisiting the Section 199 Manufacturer's Deduction – How Big It Is!	R1991112	\$79/\$104	2
11/12	1:30 p.m.	5:00 p.m.	Surgent's Ethical Considerations for the CPA	ETHC1112	\$129/\$179	4
11/13	1:00 p.m.	3:00 p.m.	Analyzing IFRS Financial Statements – What's the Difference?	IFFS1113	\$79/\$104	2
11/13	1:00 p.m.	3:00 p.m.	The Most Tax-Advantaged Ways of Getting Money Out of Your IRA or Pension Plan	GMOI1113	\$79/\$104	2
11/13	9:00 a.m.	5:00 p.m.	The Complete Guide to Payroll Taxes and 1099 Issues	CGPT1113	\$195/\$295	8
11/14	1:00 p.m.	3:00 p.m.	Controllership Skills Update: Survival Skills	CON21114	\$79/\$104	2
11/14	1:00 p.m.	3:00 p.m.	Surgent's ABCs of LLCs	ABCS1114	\$79/\$104	2
11/15	9:00 a.m.	5:00 p.m.	The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them	BTBB1115	\$195/\$295	8
11/17	9:00 a.m.	5:00 p.m.	IFRS and U.S. GAAP: Examining Major Differences	IFRI1117	\$195/\$295	8
11/17	9:00 a.m.	5:00 p.m.	OMB A-133 from A to Z	A1331117	\$195/\$295	8
11/18	10:00 a.m.	12:00 p.m.	Excel Lookups: Moving Beyond VLOOKUP Limitations	EXLU1118	\$79/\$104	2
11/18	1:00 p.m.	3:00 p.m.	Excel Tables and Conditional Summing	EXTB1118	\$79/\$104	2
11/18	1:00 p.m.	3:00 p.m.	Surgent's Year-End Tax Planning Ideas for the Closely Held Business	TPIB1118	\$79/\$104	2
11/19	9:00 a.m.	5:00 p.m.	A Complete Guide to the Yellow Book	YBYB1119	\$195/\$295	8
11/19	1:00 p.m.	3:00 p.m.	Surgent's Guide to Understanding the At-Risk Basis Rules and Form 6198	UARB1119	\$79/\$104	2
11/19	9:00 a.m.	5:00 p.m.	Preparing C Corporation Tax Returns for New Staff and Paraprofessionals	PCTR1119	\$195/\$295	8
11/20	1:00 p.m.	3:00 p.m.	Individual Tax Planning for Trusts in Light of the 3.8 Percent Tax on Net Investment Income	ITPT1120	\$79/\$104	2
11/20	9:00 a.m.	5:00 p.m.	Preparing Individual Tax Returns for New Staff and Paraprofessionals	PITR1120	\$195/\$295	8
11/20	9:00 a.m.	5:00 p.m.	Surgent's Business Law Essentials for Practitioners and Controllers	BLAW1120	\$195/\$295	8
11/21	11:00 a.m.	12:00 p.m.	Ask the Expert: What Office 365 is All About	CPAX0436	Free	1
11/21	1:00 p.m.	3:00 p.m.	Surgent McCoy's Monthly Tax Update	TUJM1121	\$79/\$104	2
11/21	1:00 p.m.	3:00 p.m.	Surgent's Guide to Understanding the Requirements for Business Combinations and Consolidations: What's the Relationship and What Are the Key Issues?	BCAC1121	\$79/\$104	2
11/21	1:00 p.m.	3:00 p.m.	Understanding the Yellow Book: Independence, CPE, and Peer Review	YBID1121	\$79/\$104	2
11/21	1:00 p.m.	3:00 p.m.	Surgent's Year-End Payroll Tax Adjustments and 1099 Issues for Businesses	YEPA1121	\$79/\$104	2
11/24	1:00 p.m.	3:00 p.m.	Surgent's Age-Weighted Profit Sharing Plans: Big Benefits for Your Clients	AWPS1124	\$79/\$104	2
11/24	9:00 a.m.	5:00 p.m.	Federal Estate and Gift Tax Returns: Forms 706 and 709 Workshop	GIFT1124	\$195/\$295	8
11/24	9:00 a.m.	5:00 p.m.	The Top 50 Business Tax Mistakes Practitioners Make and How to Fix Them	BTBB1124	\$195/\$295	8

► Ready to register?

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



>> Members-Only Meetings

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

Questions?

Contact Membership Activities Coordinator Phyllis Roche at phyllisr@ctcpas.org or 860-258-0216.



Easton CONNexion

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



Rocky Hill CONNexion

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

Cloud: What They Are Not Telling You Thursday, December 18, 2014

Speaker: **Mark R. Torello**, CPA, CFE, CISA, CRISC, CEO and Shareholder, The Technology Group

Sales and Use Taxes in Connecticut (Especially Exemptions) Thursday, November 20, 2014

Speaker: **Brenden M. Healy**, CPA, Director, Whittlesey & Hadley

Taxation of Life Insurance Thursday, January 22, 2015

Speaker: **Michael Lynch**, CFP, ChFC, CLTC, Senior Financial Planner, Barnum Financial Group, An Office of MetLife

Fiduciary Best Practices for Trusts Thursday, December 18, 2014

Speaker: **Richard B. Freeman**, Partner, Round Table Services; **Heather J. Lange**, Esq., Brody Wilkinson; and **Todd N. Robison**, CLU, President, Cedar Point Financial Services



Torrington CONNexion

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



The Friday Focus for Members in Industry

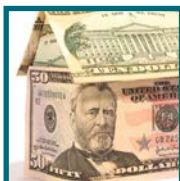
CTCPA Education Center, Rocky Hill
8:30 - 10:30 a.m. • CPE Credits: 2

Accountant Liability, Changes, Lessons, and Defense Wednesday, November 12, 2014

Speaker: **Kerry R. Callahan**, Principal, Litigation Department Chair, Updike, Kelly & Spellacy

Qualified Retirement Plans: Maximizing Owners' Benefits Friday, November 21, 2014

Speaker: **Andrew E. Roth**, Esq., Partner and **William Miller**, Enrolled Actuary, Danziger & Markhoff



Personal Financial Planning Group of Fairfield

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

Preparing Your Business and Your Clients for a Disaster or Business Disruption Friday, December 19, 2014

Speaker: **Joseph M. Ercolano**, Associate Director, Connecticut Small Business Development Center

Preparing Your Business and Your Clients for a Disaster or Business Disruption Thursday, November 20, 2014

Speaker: **Joseph M. Ercolano**, Associate Director, Connecticut Small Business Development Center

Individual Income Tax Update Friday, January 16, 2015

Speaker: **John L. Evanich**, CPA, Professor/Educator

Attend a
committee
meeting.

Join the
conversation.

Federal Income Taxation Committee

Thursday, December 4
CTCPA Education Center, Rocky Hill

Dealing with the IRS Collection Division

Speaker: **Eric L. Green**, Partner, Green & Sklarz LLC



Technology Breakfast Roundtables

Get some expert advice from members of the Technology Committee in a fun, relaxed atmosphere. No registration necessary. Members purchase their own breakfasts.

CPE credit not available.

Thursday, November 20, 2014

Cristy's Luncheonette
1261 Boston Post Rd., Westbrook • 8:00 a.m.

Wednesday, December 17, 2014

Riverdale Diner, Shelton • 8:00 a.m.

Thursday, January 15, 2015

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



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.

A Bank's Perspective on Fraud and Other Illicit Acts That Creditors Commit

Tuesday, December 9, 2014

Speaker: **Walter Schuppe**, CPA, Managing Director,
Special Assets Group, CapitalSource Bank

Coming up:

February 10, 2015

A built-in network.

It's Just LIFE

A program for professional women.



Join us for the It's Just LIFE Holiday Party!

Tuesday, November 18

CTCPA Education Center, Rocky Hill
6:00 - 8:00 p.m.

Gear up for the holiday season with your fellow CTCPA ladies over a wine and beer tasting and CPA Pictionary!

Cost: \$30 members, \$35 nonmembers
(Bring a friend!)

Register at www.ctcpas.org/LIFE.






Save the date
for next year!
September 21, 2015
The Farms
Country Club,
Wallingford

2014 ETF Golf Tournament

It was a crisp, sunny day for the 20th Annual Educational Trust Fund Golf Tournament, sponsored by Robert Half International, held on Monday, September 22 at The Farms Country Club in Wallingford. Participants enjoyed the last day of summer on the links in addition to a delicious buffet luncheon, on-course refreshments, cocktails and hors d'oeuvres, dinner stations, raffle prizes and awards, and dessert. All players received Bluetooth speakers for their participation.

All proceeds from the tournament fund Educational Trust Fund scholarships.

The tournament was coordinated by the 2014 Golf Tournament Committee: **Christopher G. Aroh, Curtis J. Audibert, Marie L. Benedetto, Beth A. Berry, Dawn W. Brolin, Bernhard F. Bruder, Kevin Donovan, David Dudas, Charles J. Frago, Matt Gaieski, Joseph P. Germain Jr., Richard H. Gesseck, Thomas Goldfuss III (Chair), Gregory A. Lainas, Steven P. LeFebvre, John A. MacLean, Thomas O. Marien, Stephen T. Newman, Michael L. Notarangelo, Ralph J. Takala, Thomas M. Wood,** and Staff Liaison **Bonnie Olivieri.**

 View more photos at www.ctcpas.org/photos.

Tournament Results

First Place Gross (143)

Brent Biernat, Dave Christie,
Luke Ebersold, John Thomas

First Place Net (119)

Shawn Anderson, Dean Dagnoli,
Andy Fulmer, Bill Harju

Second Place Net (122)

Mike Brogan, Matt Gaieski,
Andrew Lattimer, Mike Notarangelo

Third Place Net (126 Matching Cards)

David Flint, Jason Flint, Rob Moquin

Fourth Place Net (126 Matching Cards)

Jim Carroll, Frank McKee,
Dan McMahon, Matt Tierinni

Closest to the Line

Men: Dave Fonda, Women: Jenna Augusti

Closest to the Pin

Men: Jason Flint, Women: Kaitlyn Victory





Tournament Sponsor



On-Course Beverage Sponsor



Cart Sponsor



Lunch Sponsor



Cocktail Hour Sponsor



Tee/Green Sponsors

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Special Thanks

ESPN
 Integrated Growth Advisors
 Park City Ford
 Intuit
 Perricone MD
 Sean McLaughlin

StanleyBlack&Decker
 Thulé

With sincere appreciation to Steve Weissman of ESPN for his wit and humor as the evening's emcee.

Special thanks to CTCPA Past President **Phil DeCaprio** (at left in blue) and **Bob Olivieri** for their sales efforts in remembrance of Past President **Frank Frago** at the 50/50 raffle hole (the winnings were shared by the foursome of Greg Germain, Joe Germain, Pierre Dziubina, and Jim White).

While on the course, DeCaprio shared why the ETF is so special to him. "When I was an accounting major at Quinnipiac, the CTCPA President, **Marino Possidente**, came to campus and presented me with the ETF Accounting Major Scholarship," remembered DeCaprio. "When I met him I thanked him and told him that one day I would be president of the organization as well. That became a fact as I was honored to become president in 1996. I was thankful for an ETF scholarship then, and continue to support the good work of the ETF in honoring and rewarding the CPAs of tomorrow."



New and Young Professionals

>> Upcoming Events

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



Stamford-Area Happy Hour
Thursday, November 6, 2014
6:00 - 8:00 p.m.

McFadden's Restaurant and Saloon,
Stamford

Join fellow Stamford-area new and young professionals for a fun evening of drinks, appetizers, and good conversation!

Attendance is free and includes appetizers.
Cash bar with featured drink specials.



St. Jude Give thanks. Walk.
Saturday, November 22, 2014

Two locations:
Evergreen Walk, South Windsor
Beardsley Zoo, Bridgeport

Choose your location and lace up your sneakers for the St. Jude Children's Research Hospital walk to raise money to help kids battling cancer and other diseases.

Join one of our teams online now - it's free!



Trivia Night
Thursday, November 13, 2014
6:30 - 9:30 p.m.

Black Bear Saloon, Hartford

Gather your friends and coworkers and come play! Test your knowledge from sports to science and everything in between while you enjoy drinks and appetizers.

Cost: \$15 members, \$20 nonmembers



**Mingling & Merriment
NYP Holiday Party**
Thursday, December 11, 2014
6:30 - 10:00 p.m.

The Society Room of Hartford

Mingle with other new and young professionals over drinks and hors d'oeuvres while celebrating the holidays in the stunning grandeur of The Society Room of Hartford.

Cost: \$30 members, \$35 nonmembers

>> Participate in the CTCPA Winter Coat Drive!

Our most popular charity drive returns – start collecting coats now!

We're collecting new and gently used coats in all sizes (for children and adults). Coats will be distributed to shelters throughout Connecticut.



Start collecting now!

Collect coats in a central location at your office.
Encourage staff and clients to join in!
You can download and print a participation poster at www.ctcpas.org/nyp.

Schedule your pick-up

CTCPA will pick up the items from November 17 to December 19, 2014.
To schedule your pick-up, contact Alicia Strong at 860-258-0217 or alicias@ctcpas.org.


In the neighborhood?

You can also drop off donations at the CTCPA office from 8:30 a.m. to 4:30 p.m. Monday-Friday.



>> Paint Nite

Twenty-five NYPs channeled their inner Picassos with a Paint Nite event at Mezzo Grille in Middletown on September 11.

 View more photos at www.ctcpas.org/photos.

>> Happy Hour and a Headshot

The CTCPA New and Young Professionals Group and the Connecticut Bar Association Young Lawyers Section recently met up for happy hour with a twist at the Tavern Downtown in Hartford. Participants enjoyed networking, heavy hors d'oeuvres, and half price drinks for the first hour.

As a special bonus, CTCPA staffers provided a mobile portrait studio so participants could pose for a digital photo for use with LinkedIn, company websites, etc. CTCPA plans to expand this portrait service to events like the New CPA Certificate Ceremony. If you're interested in learning more, contact *Connecticut CPA* Managing Editor **Kirsten Piechota** at kirstenp@ctcpas.org.





Member News

Send your news to Assistant Editor **Caitlin Bailey O'Neill** at caitlinb@ctcpas.org. Headshot photographs will also be published as space allows.

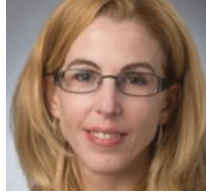
Honors and Awards



BlumShapiro partner **Dennis Regan** has been named the 2014 Volunteer of the Year by the Greater New Haven Chamber of Commerce (GNHCC).

Regan has served in various capacities with the GNHCC for more than 25 years.

BlumShapiro and CohnReznick were named to INSIDE Public Accounting's 2014 Best of the Best Firms. The annual list recognizes 50 CPA firms across the country for their overall financial and operational performance on more than 70 criteria.



Carolyn Kurth, senior manager at CohnReznick, was honored by the Professional Women in Construction (PWC) at their Salute to Women of Achievement Luncheon on October 15 in New York.

Kurth, who is president of Connecticut's 300-member PWC chapter, was honored along with seven other women who have made significant contributions to the construction industry.

Carol A. Fitzgerald, controller for the Metropolitan District (MDC), was presented with a certificate of achievement for Excellence in Financial Reporting by the Government Finance Officers Association of the United

States and Canada for her work in preparing the MDC's 2012 comprehensive annual financial report. The certificate of achievement is the highest form of recognition in the area of governmental accounting and financial reporting.



Vincenzo Fini, a partner at Weinstein & Anastasio in Hamden, was recognized as Person of the Year by the Town of Trumbull's Business Education Initiative, in recognition of more than a decade of service to the organization and the community.

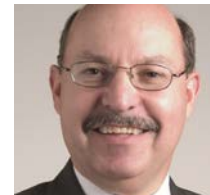
Public Service



Kevin LaChapelle, a partner at Weinstein & Anastasio, was recently elected to the Greater New Haven Chamber of Commerce

Board of Directors. He has been an active member of the chamber since his start at the firm in 1999.

Professional Activities



Alan Clavette, a partner with Clavette & Company in Newtown, was named to the Finance, Revenue, and Bonding Com-

mittee's State Tax Panel.

Gregory R. Stelmak, a senior staff accountant at Harvey & Horowitz in Rocky Hill, has been re-elected to a 24th one-year term as treasurer of the Kiwanis Club of Newington.

CohnReznick partner **Joseph Spagnoletti** was elected treasurer of the Connecticut Building Congress.

Walter Nunnallee Presents Don Farmer's Advanced Tax Workshops

Monday, January 5, 2015 • Trumbull
Advanced Individual Income Tax Workshop
Express Code: AIITW-A

Tuesday, January 6, 2015 • Plantsville
Advanced Individual Income Tax Workshop
Express Code: AIITW-B

Thursday, January 8, 2015 • Plantsville
Advanced Corporate/Business Income Tax Workshop
Express Code: ACITW



Reserve your seat today!

Go to www.ctcpas.org/cpe and use the express codes above.

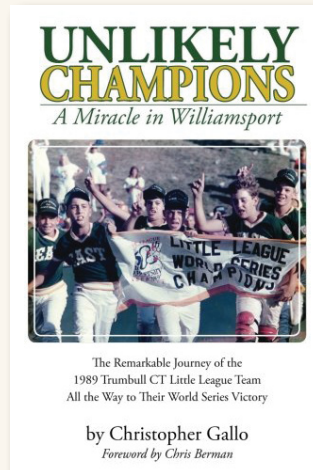
Walter Nunnallee.
He's here to help.

Educational Trust Fund Receives \$5,000 Donation from Powell Trust

The CTCPA Educational Trust Fund (ETF) recently received a \$5,000 donation from the **W. Thomas Powell Trust**. Powell was a partner in the Waterbury firm of Powell, Dibble & Rossi and a CTCPA member for almost 65 years. The ETF trustees are grateful for Powell's generous support of accounting's next generation.

To learn more about making a tax-deductible donation or naming the ETF as one of your beneficiaries in your will, visit www.ctcpas.org/ETF or contact **Jill Brightman** at jillb@ctcpas.org or 860-258-0239.

Gallo Launches Trumbull Little League Retrospective



Shelton CPA **Chris Gallo** has released his new book, *Unlikely Champions: A Miracle in Williamsport*, just in time to celebrate the 25th anniversary of Trumbull Little League's unlikely 5-2 victory over Taiwan in the 1989 Little League World Series. The book chronicles "the most stunning upset in the history of the Little League World Series, following the players, now successful adults, leaders, and family men, as they tell their inspirational stories and relate the life lessons they learned."

One Amazon reviewer raved "Thank you, Chris Gallo, for writing this story and putting together the thoughts, emotions, and memories of some very normal kids who lived an extraordinary experience."

The book is available on Amazon.com in a paperback or Kindle version.

UConn's Dr. Karla H. Fox Joins Connecticut State Board of Accountancy



Newly appointed Connecticut State Board of Accountancy (SBOA) public member **Dr. Karla H. Fox** was sworn in by Deputy Secretary of the State **James F. Spallone** on October 7. Fox is a professor of business law and executive director of MBA programs at the University of Connecticut. She is also a member of the Connecticut and North Carolina Bar Associations.

Pictured following Dr. Karla Fox's swearing in are SBOA members (from left) Timothy Egan of KPMG; Dannell Lyne of Dylewsky, Goldberg & Brenner; SBOA Chair John H. Schuyler of Marcum; Fox; Deputy Secretary of the State James Spallone; Peter J. Niedermeyer of BlumShapiro; and public member Mark Aronowitz, who is self-employed. Marcia L. Marien of O'Connor Davies and public member Martha S. Triplett were unable to attend.



Firm Moves and Promotions

Send your news of firm moves and promotions to Assistant Editor **Caitlin Bailey O'Neill** at caitlinb@ctcpas.org. Headshot photographs will also be published as space allows.

David B. Reynolds Jr. joined United Northeast Financial Advisors, a division of United Bank, as a financial advisor and assistant vice president.

Whittlesey & Hadley, P.C. announced the following employee promotions: **Patrick Devine** and **Tiffani Jambard** to audit supervisor, **Kathryn Bailey** and **Christopher Camasso** to senior audit associate, and **Melissa Braun** and **Justin Martin** to senior tax associate.



Andersen Tax LLC has named **Gerald DesRoches** managing partner of the Metro New York practice. Andersen Tax provides a wide range of tax, valuation, financial advisory, and related consulting services to individual and commercial clients.

CohnReznick LLP and Bethesda, Maryland-based accounting, tax, and consulting firm **Watkins Meegan LLC** signed a letter of intent to combine practices, expected to be effective on November 1, 2014. Watkins Meegan has 13 partners and 200 employees with revenues of \$40M and is ranked among the top 100 firms in the country. CohnReznick has 26 offices, including three in Maryland and Virginia, that house more than 600 employees.



Welcome, New Members!

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

New Certified Members

Penny Barton-Zuckerman, CPA

Willimantic Food Coop
91 Valley St., Willimantic

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Paul H. Mihalek,
a member since June 27, 2008,
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Western Connecticut State University

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Southern Connecticut State University

Monica S. Cecio of Monroe
University of New Haven

Daysy M. Chin of Danbury
Western Connecticut State University

John Damiano of Fairfield
Post University

Kristen V. Deming of Torrington
Central Connecticut State University

Celia DeVoe of Farmington
Western Connecticut State University

Niki L. Garceau of Wolcott
Post University

Xiuyan He of Cheshire

Ruifeng Kang of Newington
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Bryant University

Alexis M. Koukos of Danbury
Western Connecticut State University

Laura Lehane of Branford
Central Connecticut State University

Eileen Li of West Hartford
University of Connecticut

Elvis Methoxha of Plainville
Central Connecticut State University

Kaelynn E. Palmer of Torrington
Western Connecticut State University

Savan Patel of Glastonbury
University of Connecticut

Marc Pelletier of South Windsor
Central Connecticut State University

Rebecca Petrie of New Milford
Western New England University

Laura M. Salinas of Rocky Hill
University of Rhode Island

Neal P. Shah of Newington
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Sarah N. Smith of Ellington
Central Connecticut State University

Andrew H. Steinberg of West Hartford
University of Hartford

Alexander J. Styran of Vernon
University of Connecticut

Aleksander Szwakob of Greenwich
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Member Snapshots

We're looking for your snapshots of interest to the general Society membership. Items submitted should relate to Connecticut's professional accounting community and will be included as space allows and at the discretion of the editor. Please send your submissions to Managing Editor **Kirsten Piechota** at kirstenp@ctcpas.org.

Retired CEO James Agonis Supports Costa Rican Orphanage



James Agonis, a retired CEO and president of AirKaman Cecil of Jacksonville, Florida, has found a new focus in his retirement – making life better for children living in a Costa Rican orphanage. Some of the 18 children who live there have been attacked by their own family members, have lost both parents in car accidents, or were born addicted to heroin.

“Most of the times when I visit the orphanage, I go out in the backyard and cry like a baby because of the horrible things these children have experienced,” said Agonis, who is the principal supporter of the Hogar Cuna orphanage.



A University of Connecticut alumnus, Agonis and his wife, Glenna, presented a \$100,000 gift to the Accounting Endowment for Excellence in the School of Business in 2011 and also donated \$125,000 to establish a scholarship fund named in honor of UConn women's basketball Assistant Coach Chris Dailey.

Weinstein & Anastasio Supports Suited for Success



In a joint effort with the Greater New Haven United Way, Weinstein & Anastasio recently served as a collection site for gently worn men's and women's business attire. The donated clothing was distributed to individuals in the community who face barriers to employment. Having proper business attire relieves some of the stress of the interview process and helps those who want to work make a good impression.

Lisa Exance and Phil Pieper of Weinstein & Anastasio pack up donated business attire for Suited for Success.



Weinstein & Anastasio also shared this fun shot of the firm's recent staff outing at Anthony's Oceanview in East Haven. (Lookin' good, guys!)

Accounting Students Learn ‘Business Communications Do’s and Don’ts’



CTCPA Public Affairs Director Mark Zampino recently brought his business communications course to Sacred Heart University. Pictured are Sacred Heart graduate students along with Associate Professor Danny Pannese (center, blue shirt) and Zampino (center, pink shirt).



The packed room of graduate students at Sacred Heart University.



The crowd at Eastern Connecticut State University waits for the session to begin.

Students at colleges across the state have been learning some “Business Communications Do’s and Don’ts” from Public Affairs Director **Mark Zampino**, who has presented the popular soft skills course at 12 Connecticut universities this school year.

Sessions range from 45 minutes to three hours, depending on the school’s meeting format. Students garner advice on a wide variety of professional communication concerns including building and maintaining credibility, situational awareness, listening skills, barriers to communication, personal branding, handling criticism and complaints, and client confidentiality.

Reaction to the presentations has been overwhelmingly positive, and return visits are scheduled out as far as August 2015.

“Thank you for taking time off from your busy schedule to come and give us such a wonderful presentation on Saturday,” Sacred Heart University graduate student **Albert Radix** told Zampino. “I must say, you gave me some great insights and I think the entire class will say the same.”

Echoing his sentiment, Eastern Connecticut State University student **Benjamin Meadows** raved, “As always, your presentation was engaging and memorable.”

Zampino’s “Business Communications Do’s and Don’ts” (as well as his popular “Secrets of Effective Public Speaking”) are also available to firms and companies at the CTCPA Education Center or as in-firm CPE delivered right to your doorstep. For more information, contact CPE Director Lisa Bugryn at 860-258-0232 or lisab@ctcpas.org.



The Fairfield University visit included an added presentation on the role of the Connecticut State Board of Accountancy (SBOA). Pictured are (photos from left) SBOA Legal Counsel Sonia Worrell Asare, License and Applications Analyst Stephanie Sheff, Fairfield University Professor of Accounting Dr. Dawn Massey, and students enjoying the presentation.

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Accountant – Tax – Shelton, CT CPA firm seeks a CPA with a minimum of 3-5 years in public accounting tax experience. Salary negotiable. Please send resume to RayOppel@ConneryandOppelcpas.com.

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Numerous tax positions with leading Connecticut CPA firms (several locations within the state). Resumes to: taxstaffing@gmail.com.

Tax Manager – Venman & Co. LLC. Venman & Co. LLC, a mid-sized public accounting firm located in Shelton, is seeking a Tax Manager to join our team. Must be a CPA with a minimum of 10 years of experience preparing and reviewing complex tax returns for individuals, corporations, partnerships and non-profit entities; trust and estate experience is a plus. This position requires the ability to conduct complex tax research projects for clients in diverse industries. Excellent interpersonal, analytical, organizational and written/verbal communication skills are required. We offer competitive salary, full benefits, and high potential for advancement. Reply to recruiting@venmanllc.com, fax: 203-929-9095, mail: Venman & Co. LLC, 375 Bridgeport Avenue, Shelton, CT 06484, Attn: Janet Barillari.

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