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# CPA TODAY

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- 2007 Government Auditing Standards
- The Virtual Office



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# PRESIDENT'S MESSAGE



**Definition:** Mobility is the ability of a licensee to gain a practice privilege outside of his or her principal place of business without a license if the state or individual is considered to be "Substantially Equivalent."

The issue of mobility has been around for the past couple of decades, but recently, it has surfaced nationally as a serious issue – one that must be addressed. As the CPA profession has evolved and changed over the past 20 years, so has the way CPAs practice. More and more CPAs, in firms of all sizes, serve clients in multiple locations. Audit, tax and advisory clients need services that extend beyond their state lines. However, the ability to practice across state lines has not kept pace with the change in our lives and the lives of our clients. In fact, the requirements for CPAs to practice have become more burdensome.

In 2006, the mobility issue hit crisis proportions when several other states took positions that increased the number of instances requiring temporary licensure. This placed the burden of additional costs to file tax returns in other states. It also inadvertently caused CPAs to potentially violate laws in other states where their clients had economic or business interests – even if the CPA never physically entered the state.

That set off a firestorm in the profession. The American Institute of Certified Public Accountants (AICPA) worked with regulators, practitioners and others in the industry to determine the scope of the problem. It did so by surveying the membership. The AICPA concluded that the current mobility system is a barrier to CPAs' practice and that CPAs have spent "significant time in the last year complying with out-of-state requirements for temporary licensure."

After the survey, the AICPA created a Special Committee on Mobility to further analyze the barriers to mobility and contemplate solutions. The committee agreed that any new solution should satisfy six principles. The new solution would have to:

- Be in the public interest;
- Ensure uniform practice privilege in all jurisdictions;

- Maintain the credibility and value of the CPA certificate;
- Enable a credible enforcement process;
- Be administratively efficient and
- Be responsive to the changing business environment.

The AICPA Special Committee on Mobility worked with the National Association of State Boards of Accountancy (NASBA), state societies and other parties to draft new language from the Uniform Accountancy Act (UAA) to standardize and improve the mobility provisions in Sections 7 (Firm Permits), 14 (Unlawful Acts) and 23 (Substantial Equivalency).

At this writing, 10 states have adopted the new provisions of the UAA on mobility, with more states poised to adopt these standards. In January 2007, Tennessee was the first state to sign the new mobility legislation into law. Illinois, Indiana, Louisiana, Maine, Missouri, Ohio, Rhode Island, Texas, Virginia and Wisconsin all have adopted the new mobility provisions of the UAA. As the new legislation has made its way through state legislatures, the legislation has received near unanimous approval. NASBA has reported that only two negative votes have been cast in all the legislatures that have considered it, and both "nay" votes were prefaced with the statement that the "nay" votes did not represent opposition to the language. Florida is the fourth largest state in the country, and the AICPA is looking to us to help lead the way. The AICPA goals are to secure 30 states to pass mobility by the end of 2008.

The FICPA created a Mobility Task Force in July. Past President Tommye Barie agreed to serve as the chair, and her Task Force has recommended

that Florida support this important change. Jim Thielen, immediate past chair of the Florida State Board of Accountancy (BOA), appointed a long-range planning committee to study this type of issue, along with other issues facing the profession. Both the FICPA and the BOA are working hard to find solutions that both serve the public interest and remove unnecessary burdens for CPAs to practice.

In September, the FICPA Board of Governors met at the 22<sup>nd</sup> Annual Accounting Show to discuss the mobility issue. We support working with the BOA on the issue. Our goal is to have our membership organization and our regulatory body work cooperatively to address this important issue. Members across the country will be watching to see what Florida does. I hope that, as members of the FICPA, you will join us in taking a leadership role on improving mobility for our profession.

David L. Dennis

*The views and opinions expressed in this column are those of the author and do not necessarily represent the views of KPMG LLP.*



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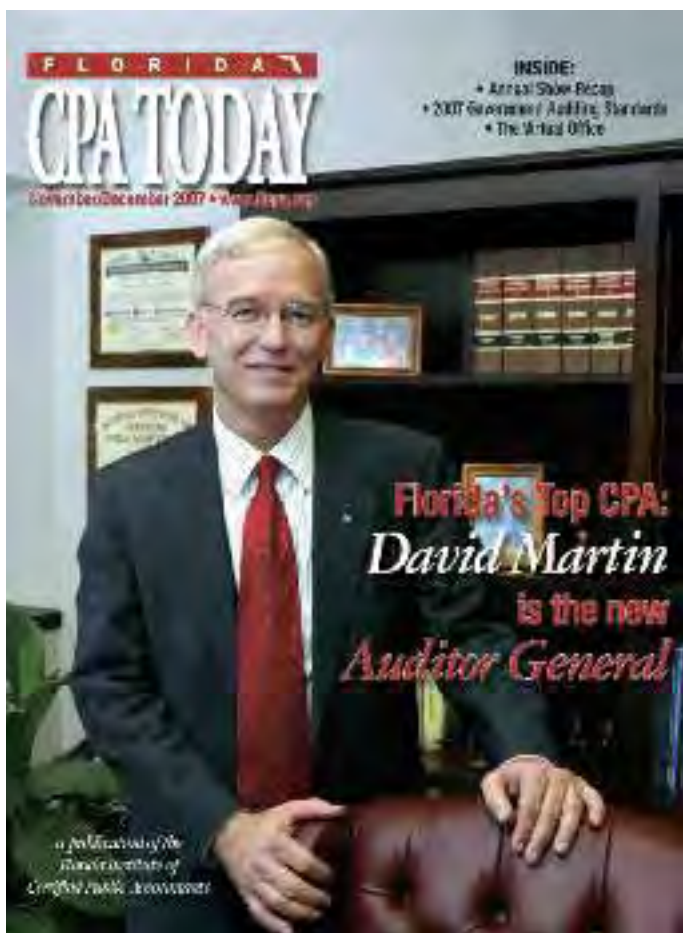
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**ON THE COVER:** David W. Martin is the new Auditor General. See his story on page 4.

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# Florida's Top CPA:

## David Martin is the new Auditor General

By Erika D. Peterman, Editor

When David W. Martin left Lake City to attend the University of Florida, he assumed that he would return and put his accounting degree to use at his father's RV dealership. But after graduating in 1980, he discovered a different opportunity: an opening in the Florida Auditor General's Lake City office.

"At that time, there was a one-year experience requirement for CPAs, and it seemed like an excellent opportunity to get some professional experience while waiting to take the CPA exam," Martin said. "A few months later, the exam was behind me, and the rest is history."

In the years since, Martin's career journey has taken him from staff auditor to the office of Florida's top CPA. On Oct. 1, 2007, he was sworn in as Florida's newest Auditor General, succeeding "exceptional leaders" Bill Monroe and Charles Lester. On March 26, the Joint Legislative Auditing Committee (JLAC) selected Martin from a pool of three finalists, which had been culled from an original list of eight candidates.

Alternating JLAC Chairman Rep. Carl Domino, R-Juno Beach, said Martin's credentials made him stand out in an impressive field.

"Selecting Florida's new Auditor General is a huge responsibility for this committee," said Domino. "I am pleased that a candidate as experienced as David Martin has accepted this responsibility and we look forward to working with him in the future."

Martin sees the Auditor General's role as vital to good government, and he is committed to maintaining the office's high standards of accountability, transparency and operation. The office operates from an



David Martin is sworn in on October 1.

Photo by Timothy Scott/FICPA

objective, nonpartisan perspective, and he said preserving the staff's independence allows lawmakers and taxpayers to have confidence in the work it produces.

"In light of our assigned responsibilities and the high performance expectations for our

office, it is important that we be transparent about our performance," Martin said. "Just a few weeks ago, our office went through a peer review. In an effort to be transparent, we have posted the peer review opinion on our Web site for the public to view."



Photo by Mark Foley for CPA Today

## Maintaining Excellence

Martin brings a wealth of knowledge to his new job, including more than 20 years of managerial and supervisory experience within the Auditor General's office. After spending a year and a half in private practice, Martin returned to state government in 1983 with the Auditor General, performing audits of school districts and community colleges. Less than three years later, he became an assistant audit supervisor, planning and supervising a variety of audits for school districts, colleges and universities and some state agencies. Martin became an audit manager in 1991, and before assuming the top job had successfully managed more than 900 audit reports for the Auditor General.

Modest about his accomplishments, Martin gives his colleagues a large share of the credit for his professional success and that of the office overall. In fact, he said the quality of the staff was one of the things that attracted him to the job. All financial auditors in the Auditor General's office are required to be eligible to sit for the CPA exam, and they must obtain certification to advance beyond certain position levels. He said that part of his reward is watching young professionals excel and achieve new levels of responsibility.

"As I told the Joint Legislative Auditing Committee, the professionals that work in the Auditor General's office are an exceptional group of people," Martin said. "They are the reason that the Auditor General's office has been successful over many years, and they are the reason the office has maintained an impeccable reputation and the high level of confidence from the Legislature."

After so many years in the Auditor General's office, Martin said that he encounters few surprises on the job. However, he said the auditing arena is evolving rapidly, and one of his goals is to make sure his office remains current. He said it is critical that the office stay on the auditing profession's cutting edge and remain relevant in the modern business environment.

"There is no standing still in this business. You are either making progress by embracing the changing environment, or you are falling behind," Martin said. "So I go back to our people. We have excellent people, and we want to attract other professionals who love the challenge and are committed to staying on top of their game

in the auditing profession. I enjoy being a part of that quest."

## A History of Integrity

The theme of integrity surfaces often in Martin's comments, and it reflects the lessons he learned while working for his father as early as middle school.

"I loved working in that business and was involved until graduating from college. Some of the most valuable principles that I have learned about life and business, I learned in those early years. My dad held to high ethical principles in his business, whether profitable or not," he said. "Holding to those high ethical principles served him well over many years. He is an excellent example. Today, it is no different. Our office, and our profession, remain strong through supporting and promoting those same ethical principles."

Outside of the office, Martin and his wife of 21 years, Emily, keep busy with their four children: Will, 19; Caleb, 17; Katie, 13; and Rob, 8. Also, they enjoy various activities with their church and related mission organizations. While his brood has grown up in Tallahassee, Martin jokes, "I've done my best to make them Gator fans."

## Moving Forward

After being sworn in, Martin addressed his staff and described three major components of the effort to maintain the high standards of the Auditor General's office.

"First, we must continue to embrace those core values of integrity, accountability, and objectivity that allow for a high level of confidence in our work," Martin said.

"Second, we must do the hard work that

is necessary to maintain the high level of proficiency that our office is known for and that will keep us on the cutting edge of the auditing profession.

And third, we must continue to produce valuable and relevant work products which are useful to our Legislature, the entities we audit and the taxpayers for promoting and improving accountability for the resources entrusted to our governments."

Martin also pledged to involve his staff in an ongoing re-evaluation of the office's work processes in the coming months. That includes examining the allocation of resources to various work product groups and other aspects of how the Auditor General's office conducts business.

Said Martin: "It is important that our staff have a strong ownership stake in this process, because they continue to be the key to the Auditor General's success."

Photo by Mark Foley for CPA Today





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# The 2007 Government Auditing Standards: An Overview

By Lynda M. Dennis, CPA\*, Ph.D., CGFO

In July 2007, the Government Accountability Office (GAO) issued its *2007 Government Auditing Standards* in final and complete form. These revised generally accepted government auditing standards (GAGAS) update the January 2007 revision, which supersedes the *2003 Government Auditing Standards* (2003 Standards). Government auditors<sup>1</sup> are required to use the new standards for financial audit and attestation engagements, and for performance audits for periods beginning on or after Jan. 1, 2008. The Standards include, by reference, all statements on auditing standards (SASs) issued by the Auditing Standards Board (ASB) of the American Institute of Certified Public Accountants (AICPA) including the “audit risk standards”<sup>2</sup>. Because the “audit risk standards” have an effective date that is prior to these standards, the GAO is not only permitting, but also encouraging, early implementation.

Unlike the 2003 Standards that made sweeping changes to GAGAS (most notably the independence and competence general standards), these standards may, at first glance, appear relatively innocuous. However, the Standards reflect fundamental changes for all GAGAS engagements as well as in the fieldwork and reporting standards related to performance audits. The Standards reinforce that government auditing is a vital component in public accountability and, the government auditor, by accepting a GAGAS engagement, places the interest of the public

above all else<sup>3</sup>. To this end, the Standards provide a framework that, when properly applied, will result in high-quality government audit and attestation engagements.

These standards comprehensively use unconditional (“must”) and presumptively mandatory (“should”) professional requirements to assign levels of responsibility to the government auditor consistent with the requirements of SAS No. 102 (*Defining Professional Requirements in Statements on Auditing Standards*). The Standards also specifically state that auditing standards issued by the ASB, Public Company Accounting Oversight Board (PCAOB), International Auditing and Assurance Standards Board (IAASB), and Institute of Internal Auditors (IIA) may be used in conjunction with GAGAS. However, auditing and attestation standards issued by the AICPA are specifically incorporated into the Standards by reference (unless specifically excluded or modified by GAGAS).

The remainder of this article describes the major changes made to GAGAS with the 2007 Standards. An electronic copy of the 2007 Standards is available at <http://www.gao.gov>.

## All Types of GAGAS Audit and Attestation Engagements

All-encompassing changes made in the Standards generally relate to clarifying and streamlining certain sections of the 2003

Standards. The major areas affected by these changes relate to (a) the auditor’s responsibilities with respect to violations (i.e. legal and regulatory requirements and/or contract/grant provisions) and fraud; (b) developing elements of a finding; (c) reporting views of responsible officials; (d) report issuance and distribution and, (e) reporting confidential or sensitive information.

A requirement for audit organizations to establish information systems controls allowing access to, and updating of, electronically maintained audit documentation is incorporated in the Standards. The revised standards define those charged with governance consistent with the guidance of SAS No. 114 (*The Auditor’s Communication With Those Charged With Governance*). In addition, the definition of abuse has been expanded to include the misuse of authority or position for personal gain as has the auditor’s responsibility when abuse that could be qualitatively or quantitatively material is detected.

## Ethics and Independence

Chapter 2, *Ethical Principles in Government Auditing* is based on the premise that the public expects government auditors to follow ethical principles, and, as such, management of the audit organization is responsible for setting the ethical tone for the organization. The ethical principles that should guide the work of government auditors are public interest, integrity, objectivity, proper use of government information, resources and position, and professional behavior that avoids conduct that might bring discredit to auditors’ work.

Chapter 3 divides nonaudit services into the following three categories: (1) nonaudit services that do not impair independence and do not require compliance with the supplemental safeguards; (2) nonaudit services that would not impair independence if the supplemental safeguards are implemented and, (3) nonaudit services that do impair independence. The three types of impairments (personal, external and organizational) outlined in the 2003 Standards have not changed. However, potential impairments to independence

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resulting from nonaudit services are considered organizational impairments in the revised Standards<sup>4</sup>. Guidance is provided related to the effect of impairments to independence that are discovered after the audit report has been issued.

## Professional Judgment and Competence

A hallmark of the auditing profession is the exercise of professional judgment when conducting audit and attestation engagements. Revisions to the general standards stress the importance of professional judgment and link it to an expanded description of competence. The Standards incorporate the continuing professional education (CPE) requirements published by the GAO in April 2005<sup>5</sup>. No major changes were made to the technical knowledge and competence standards other than to indicate certain unconditional and presumptively mandatory requirements. The Standards clarify that internal specialists used in GAGAS engagements should comply with GAGAS including the CPE requirements.

## Quality Control and Assurance

Changes in the Standards that may have the most significant effect on government auditors and audit organizations are those relating to quality control and assurance. Several existing quality control and assurance standards are clarified and made consistent with the proposed ASB quality control standards. The Standards clarify that noncompliance with peer review requirements will require a modified GAGAS compliance statement in the audit report. Also clarified is that noncompliance with the requirement for an audit organization's system of quality control to be tested and reported on (as part of the peer review process) does not impact the GAGAS compliance statement. Further, the quality control system must provide reasonable

assurance that the audit organization and its personnel have complied with professional standards and legal and regulatory requirements.

In addition, the Standards require an audit organization to include a number of policies and procedures in its quality control system that relate to leadership, independence, engagement acceptance and continuance, human resources, engagement performance, and monitoring<sup>6</sup>. Another addition to these standards is that an audit organization *should*, at least annually, analyze and summarize the results of its quality control monitoring procedures. This process also should identify issues needing improvement and related recommendations for corrective action. The Standards also state external audit organizations should make their most recent peer review report (excluding the letter of comment)<sup>7</sup> publicly available. This may be accomplished by posting the report on the audit organization's Web site or to a publicly available transparency file that may be maintained<sup>8</sup>.

## Financial Audits

Specific changes in the Standards include updating the financial audit standards for the guidance provided in SAS No. 103 (*Audit Documentation*) and SAS No. 112 (*Communicating Internal Control Related Matters Identified in an Audit*). Guidance is also provided for those circumstances in which the government auditor is reporting on restatements of

<sup>1</sup> As noted in the Yellow Book, the term "auditor" refers to individuals conducting audits and attestation engagements under GAGAS. Such individuals may be termed auditors, inspectors, evaluators, analysts, etc. and they may or may not be a certified public accountant (CPA). In this article, "government auditor(s)" refers to such titled individuals which are presumed to include external independent CPAs.

<sup>2</sup> The "audit risk standards" encompass SAS No. 104 through SAS No. 111 and are effective for audits of financial statement periods beginning on/after December 15, 2006. See related article in the July/August 2007 (Volume 23, Number 4, page 14) issue of the *Florida CPA Today*.

<sup>3</sup> Paragraph 2.07 of the Standards clearly states the responsibility the government auditor has for preserving the public interest when auditing in the government environment.

<sup>4</sup> In the 2003 Standards, independence impairments related to nonaudit services were categorized as personal impairments. See paragraphs 3.20 through 3.24 in the Standards for a discussion of organizational independence when performing nonaudit services.

<sup>5</sup> An electronic copy of these requirements is available from the GAO at [www.gao.gov](http://www.gao.gov) (document number GAO-05-568G).

<sup>6</sup> Policies and procedures delineated in the Standards are consistent with the ASB's Proposed Statement on Quality Control Standards: A Firm's System of Quality Control.

<sup>7</sup> Internal audit organizations are to provide a copy of their external report to those charged with governance.

<sup>8</sup> When neither is possible, an audit organization is to use the same transparency mechanism it would normally use to make information public.



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previously issued financial statements. The Standards also encourage the government auditor to report certain matters that could have a significant impact on the government's financial condition or operations. Examples of such matters are identified in the Standards as significant concerns or uncertainties related to fiscal sustainability and unusual or catastrophic events likely to have significant ongoing or future impacts.

### Internal Auditors

Provisions of the Standards relating to internal auditors are more edifying rather than comprehensive in nature. Changes in this area relate to modernizing the criteria related to the internal audit function and organizational independence and encouraging internal auditors to use IIA standards in combination with GAGAS. The Standards also emphasize the importance of the internal audit function in governance and accountability and allow other auditors to use their work in assessing the effectiveness of the design and operations of internal controls.

### Attestation Engagements

Primary changes to attestation engagements in the Standards relate to conforming these standards and guidance with those related to financial audits. In addition, the description and examples of attestation engagements are clarified, revised, and expanded.

### Performance Audits

As with attestation engagements, the description and examples of performance audits are clarified, revised and expanded in the Standards. The majority of enhancements relate to performing high-quality

performance audits including providing reasonable assurance that sufficient and appropriate evidence was obtained to support the conclusions and findings. As such, the concept of significance and a specific requirement that risk be considered are now part of the performance audit standards. In addition, requirements and guidance to assist the government auditor in evaluating the sufficiency and appropriateness of evidence in a performance audit are provided in the Standards. Other changes clarify the government auditor's responsibility for internal controls and add presumptive requirements relating to information systems controls and the assessment of risk and planning the performance audit.

### Guidance Material

Lastly, the GAO-added Appendix 1 has many noteworthy items such as examples of control deficiencies, indicators of fraud risk, and abuse. There is additional information and illustrations related to the general and specific roles of those charged with governance and management's role in accountability. Examples of nonaudit services frequently performed by governmental auditors also are included in the appendix that could be useful in evaluating and determining independence with respect to GAGAS engagements.

**Lynda M. Dennis, CPA\*, Ph.D, CGFO, is a professor in the Dixon School of Accounting at the University of Central Florida. She is a CPE Chapter Liaison, a member of the Editorial Committee and a member of the State & Local Government Conference Planning Committee. She is a member of the AICPA and the Florida Government Officers Association.**

*\* Regulated by the State of Florida*

## In Memoriam: Rhett D. Harrell



CPA Rhett D. Harrell, onetime recipient of the FICPA's Outstanding Discussion Leader Award, died Sept. 18, 2007 in Kennesaw, Ga. He was 59 years old. A Miami native and Florida State University graduate, Harrell was a licensed CPA in Georgia and Florida. At the time of his death, he was in practice for himself, specializing in government and nonprofit sectors. Previously, he was a senior audit manager for Touche Ross in Atlanta and assistant director of the Government Finance Officers Association of the United States and Canada. Harrell also was a longtime adjunct professor of accounting at the University of North Alabama and the author of several AICPA courses. "He was always a gentleman and very, very capable. He was professional, a great man and a great leader," said FICPA member John Perry Thomas.



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# Electronic Audit and Tax Engagement Tools

By John Reed, CPA



Many CPA firms are implementing engagement software to automate their financial statement and tax preparation processes. With the recent SAS 103 audit pronouncement on audit documentation, auditors are especially looking for ways to more efficiently manage and control their audit files. SAS 103 puts time limits on additions and deletions to the workpapers in an audit file, and on the retention of audit documentation.

The products in the engagement software class are expansions of accounting trial balance programs with added features to incorporate and manage an engagement's workpapers.

Engagement software promotes firm standardization of binders (files) with standard workpaper numbering and indexing. Engagement templates can be set up for specific client industries to use the firm's standard workpapers, checklists and programs.

Copying from a template during the setup of an engagement binder can save time. Templates can include checklists and documents from sources like the AICPA, PPC and CCH Knowledge Tools.

The engagement binder can hold the production documents used to create the financial statements and tax returns. It also can hold electronic copies of the final financial statements and/or tax returns.

Workpaper security features control who is allowed to view, prepare or change the workpapers and engagement documents.

Most engagement software allows multiple preparers and reviewers to simultaneously view and change documents in the engagement binder. This is hard to accomplish with a paper engagement binder.

Depending on the software, the users could be either locally connected to the firm's network or be remote users. Remote users might work with the client data on their local computers or access the data using remote access technologies (such as Terminal Services or Citrix), or through a wide area virtual private network. The engagement software will limit editing access to one person at a time per workpaper, although multiple staff could simultaneously access a read-only copy. Usually, there are workpaper check-out and check-in processes to manage the editing rights to each workpaper. Usually, the software also will have synchronization processes to update everyone's copy of the engagement binder with the latest changes.

While there is security when a workpaper is in the engagement binder, there is not if it is saved outside the binder. If electronic copies of a tax return, financial statement or workpaper are e-mailed or saved outside the

binder, a best practice would be to password-protect the files.

This author suggests using a client-specific password, such as a client's EIN, to open the file. The author also suggests a second, global firm password be used to lock the file from being edited. This will allow firm personnel to open all files with the same editing password, and also will discourage end users from making changes to the file. Most programs that create PDF (portable document) files will allow the creator to set separate passwords for opening and editing a file.

Many engagement programs also allow staff working on the engagement to post notes, comments and to-do items. These notes can be followed up on or cleared as firm procedures dictate.

Engagement software creates a documented sign-off process for preparers, reviewers and staff. Different programs have differing levels of sign-offs. Most allow at least a preparer and reviewer to sign off, but some allow more levels than that. Most programs allow either workpapers to be locked to prevent changes, or warn when changes



could be made to the file. These features can be useful in planning a firm's strategy for SAS 103 compliance.

This author suggests that firms create a PDF copy of the engagement binder by printing PDF copies of all the files in the engagement binder, then combining the files into one tabbed file using a PDF editor's combine feature. The combined PDF file can be retained for the period specified by SAS 103 (if applicable) or the firm's retention policy. PDF files don't require any special software other than a PDF reader, and are generally hardware independent. An alternative would be to keep older versions of the engagement software and compatible hardware available for the required retention period that could be used to open the engagement binders. Some software programs have the ability to read binders created in prior software versions. Some do not.

One of the biggest efficiencies provided by engagement software is the ability to roll over an engagement the following year. A new set of engagement workpapers is created in a new binder that is indexed based on the prior year engagement. The workpapers and trial balance amounts can be rolled into the new binder as prior year balances. The links to financial statements, note disclosures, schedules, analytical procedures and tax returns are automatically updated.

During the initial binder setup, it is a good idea to identify which workpapers should be set to roll forward, and which ones should not. A scanned copy of a signed representation or engagement letter would be an example of something not normally rolled over.

Many engagement software programs can be set to automatically replace a prior year's workpaper with a more current version. An AICPA or PPC financial statement or tax checklist might be something a firm would want replaced automatically with the latest version.

There is a lot of setup work implementing a new engagement software program, so the best time to convert is before the busy season. Many engagement software vendors have programs to import the clients, trial balances, leads and tax lines from a variety of existing trial balance software. Once the files are imported, the financial statements, tax returns, checklists, programs and analytical procedures can be linked and added to the binder. Permanent file items also are good to bring into a client's engagement binder to be automatically rolled over each year.

It is a good idea to try to link as much as possible to get the maximum payoff in efficiency from the software. Conversion to a new system is an extensive project. Payback usually begins in the second year at binder roll over.

**John Reed, CPA, is a partner in Schultz, Chapel, Redovan, Baker & Co, LLP in Fort Myers, and a manager of Accounting Software Consultants, LLC, a subsidiary consulting company. John is chair of the FICPA Editorial Committee and the vice-chair of the Construction Industry Conference committee.**

have been made after a workpaper has been signed off (or both).

One of the efficiencies enabled by engagement software is the ability to link trial balance and workpaper data. An example of a common use of linked information would be a financial statement, disclosure or analytical procedure linked to a lead schedule or trial balance. Another would be a tax return automatically linked to the tax trial balance or tax line grouping.

When financial or tax journal entries are entered into the software's trial balance, the financial statements and tax returns are automatically updated.

Other integrations used within different engagement software include integrations to e-mail clients (to add e-mails and other correspondence to the engagement binder), time and billing system, and document imaging systems.

At the end of the engagement, normally the binder workpapers would be locked, all sign-offs completed and all notes and to-do items cleared. The report release date would be set. The binder then would be finalized so that no further additions or deletions

**The following is a list of information sources for some of the more popular engagement software. This list is not an endorsement of these products by the author or the FICPA.**

**Caseware International:** <http://www.caseware.com>

**CCH ProSystem fx Engagement:** <http://cchpaperless.com/engagement.html>  
<http://tax.cchgroup.com/Engagement/default.htm>

**Knowledge Tools:** <http://tax.cchgroup.com/knowledgetools>

**Thomson Tax & Accounting Engagement CS:** <http://cs.thomson.com/engagement/>

**PPC e-Tools Suite and PPC SMART e-practice aids:**  
<http://ppc.thomson.com/ftproot/MarketingFTP/etools/>

# The Virtual Office: One Firm's Experience

By Mark Brechbill, CPA

Recently, I was asked to make a presentation on the technological aspects of becoming a “virtual firm.” Our firm just celebrated its 13th year in existence, and with a staff of approximately 14 people, we have been operating in a virtual firm environment since shortly after inception.

Looking back on our history and development, I wanted to identify those key technological decisions that led to our success as a virtual firm. As all tech professionals know, it's the planning and foresight that makes technological implementation successful. But lo and behold, none of the decisions involved great insight into the technological future. In fact, I'm not sure any of them were even planned, but were more of a reaction to circumstances. And, of course, as with most of our management decisions, they were more about personnel and client service than technology.

## It's Always About Personnel

For us, the one decision that drove the virtual firm concept was that the firm needed to reach a certain size in gross billings and type of clients served for it to be successful. To create value, we needed to serve clients in multiple areas (tax, auditing, consulting, etc.) and of multiple sizes. These services and clients demand experienced personnel, and since resources were limited, we had to find a way to attract professionals that competing firms could not accommodate. At a School Advisory Committee meeting, I met a CPA who wanted to keep her skills up without taking away from her school volunteer activities. Working primarily from home on a part-time basis was the only solution. Yet, having her as a subcontractor did not seem to make sense, as we were not building a firm at that point, only getting the work done. Making her an employee who worked exclusively for our firm, even though not in our offices, made sense.

She was uncomfortable with an hourly rate or salary as she felt it would be difficult for her to monitor her productivity because of the interruptions at home. She wanted to make sure she created value for the firm and client. Additionally, it would be impossible for *us* to monitor her productivity. It was easy enough to determine approximately how much time she had in an engagement, though (or what that service's value was in the eyes of the client), so paying her a percentage of the gross appeared logical. Furthermore, as the firm did not have any of the traditional overhead costs (offices, computers, phones, printers, “water cooler time”, etc.), our labor costs could be a larger portion of our total costs than in the traditional firm, as long as the employee was responsible for those “at-home” costs.

We would provide infrastructure such as servers, voicemail, accounting programs, tax programs, audit programs, marketing, billing, etc., while the staff provided the work environment. One important caveat: If you're going to compete with the bigger firms for the bigger and more profitable clients, you have to have an office location outside of your home offices. Clients do not like the idea that you could pick up and be gone tomorrow. They like the permanence of staff (that's why they should be employees, not subcontractors) and the permanence of an office location. Most clients are uncomfortable meeting at your home or your staff members' homes. They will probably put up with it for a price, which is usually a lower fee than traditional firms charge.

## Managing Change

If you are a control freak, a virtual firm probably will not be your cup of tea. Our firm is anything but under control. Shortly after we got our first “virtual employee” on board, the local CPA who had helped me start the audit practice — and with whom I

had worked since the beginning of the firm — decided to move to North Carolina. That created all new issues. We were not yet large enough to afford a sophisticated server system. We had just mastered the peer-to-peer setup in our office and we were swapping files for the home office personnel. Telecommunication costs were still high, as were T-1 and DSL lines. Even cell costs were expensive. We knew where we thought technology was going and that costs would be coming down, so the question was how we handled it in the interim.

The answer was voicemail. We were able to use an external voicemail system that answered our calls and transferred them directly to an extension. That extension could be in our offices or in the home offices, including the office in North Carolina. For our clients, it was seamless and more efficient than a traditional phone system. We issued new business cards to our clients with each person's extension on them. All the client had to do was enter the extension when the voicemail system answered, and the call was immediately transferred to that person's phone. If they were unavailable, the call was returned to the voicemail and the client could leave a message. The voicemail system would instantly page the staff person on their cell phone or pager (you remember those), to let them know they had a message. The staff person could listen to the message at their convenience and determine the most cost-effective way and time to respond. The only requirement was that all calls were to be returned within 24 hours, even if it was to tell the client that we received the message but had not been able to act on it yet. The North Carolina CPA was working on a project basis, so he would travel to Stuart about four to five times a year to exchange files and pick up new work. Small files were e-mailed.

Next, the CPA we hired through the School Advisory Committee put us in touch with someone from the Parent Teacher



Association who had worked in the audit department of KPMG Peat Marwick. That CPA wanted to work but had a disabled husband and was home-schooling her son. Our setup was perfect. Then, a retiring IRS agent wanted to make some money after he retired, and our operation worked for him, too. Another CPA in his late 50s had taken early retirement, but his wife was still working and he wanted to stay busy. Our work environment was his only legitimate alternative, as we offered professional work, at professional pay, while giving him the flexibility he wanted in retirement. Which brings me back to my opening statement: If you are a control freak, you may have problems with this much flexibility. There are days when we are not sure exactly how many people are working for the firm. I used to worry that one day I would show up for work and no one else would. The sad thing is I probably wouldn't know for a week or so.

## Under Control, But Out of Your Control

You have to hire the right people. They must have integrity, and previous experience helps. The good thing about CPAs is that we are truthful and trustworthy by nature and professional. Although you will have the normal quality control and review procedures in place, you have to trust your people. You can't worry about whether the person really did review the file or if they were at the client's office for three hours or only two. Furthermore, not everyone is suited for this type of environment. If you aren't self-motivated, organized and able to work alone, a virtual firm is not for you. In fact, as out of control as the environment is, the more under control the people need to be to be successful.

Finally, the person you hire needs to value the freedom and flexibility of a virtual office. It is very difficult to be productive enough at home to generate the billings necessary to make the same money you would in a traditional firm. There is some trade off, and if you can't accept that, you may be unhappy. Our firm does not have timesheets or productivity reports; it's all about serving the client and getting the work done. How well our people accomplish that determines their income, and our success. How's that for "out of your hands"?

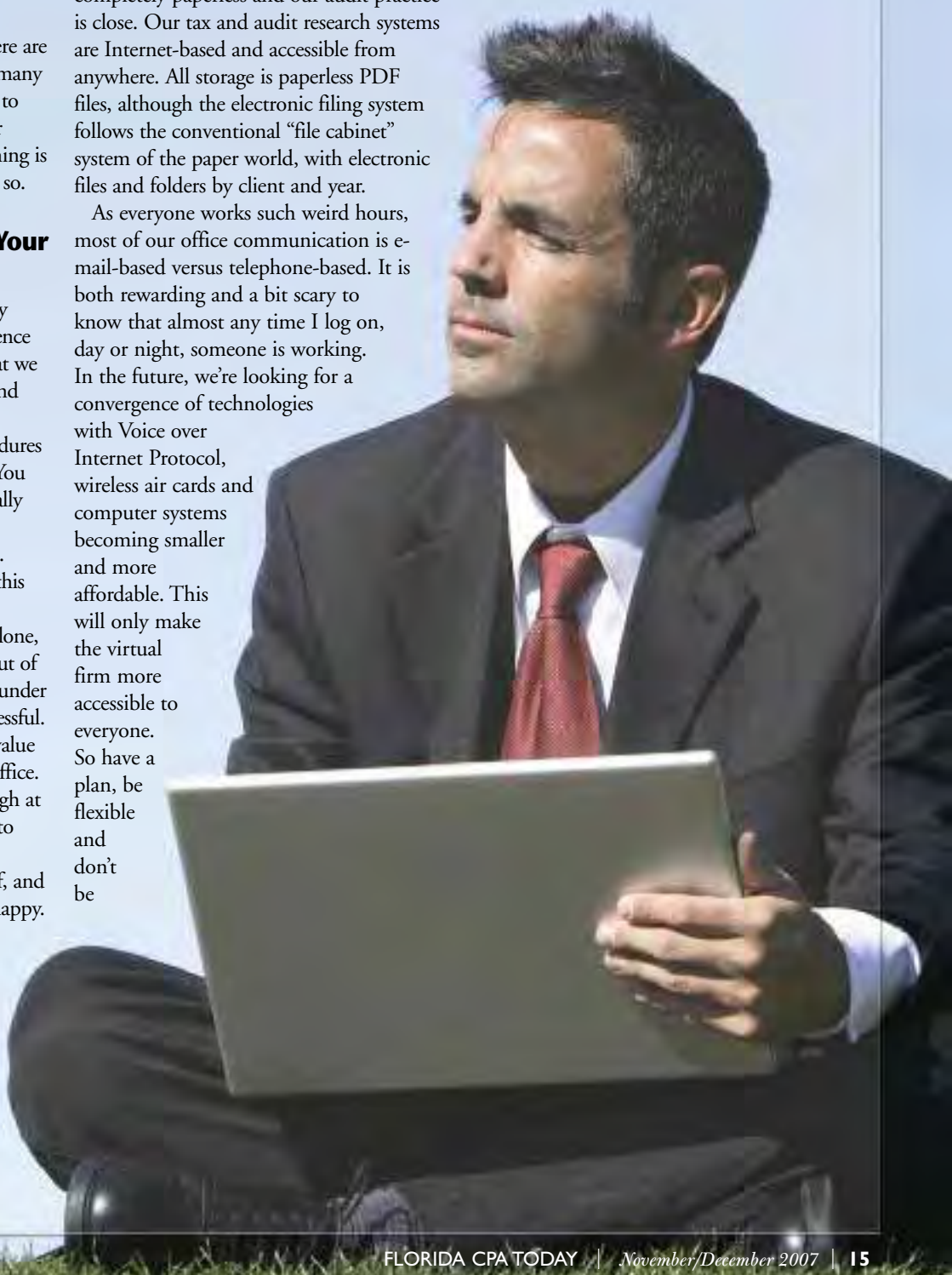
## Now for the Tech Stuff

Thirteen years later, things have changed. We still use the external voicemail system, although now cell phones serve as most of our staff's extensions. Wireless laptops at home and for temporary work in the conventional office are pretty much the norm. We now have two servers: one to manage communications and one to handle data. Terminal services, both at home and to connect in the office, are standard. Wireless access points in the office and in most home offices are common, as are home office networks. Our tax practice is almost completely paperless and our audit practice is close. Our tax and audit research systems are Internet-based and accessible from anywhere. All storage is paperless PDF files, although the electronic filing system follows the conventional "file cabinet" system of the paper world, with electronic files and folders by client and year.

As everyone works such weird hours, most of our office communication is e-mail-based versus telephone-based. It is both rewarding and a bit scary to know that almost any time I log on, day or night, someone is working. In the future, we're looking for a convergence of technologies with Voice over Internet Protocol, wireless air cards and computer systems becoming smaller and more affordable. This will only make the virtual firm more accessible to everyone. So have a plan, be flexible and don't be

afraid to take small steps along the way, even if you have to occasionally change directions.

**Mark Brechbill, CPA, is founder of Mark Brechbill, Certified Public Accountants, in Stuart. Brechbill sponsors and hosts a series of call-in radio programs, "Treasure Coast Solutions," which answers listeners' questions about business, financial planning, real estate, construction and community activities. He is a member of the FICPA's Management of an Accounting Practice Section.**





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For more information about this event, visit the FICPA Web site at [www.ficpa.org/cpe](http://www.ficpa.org/cpe) or call the FICPA Member Service Center at 800-342-3197 (within Florida only) or 850-224-2727.



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## CPA firm settles employment practices charge for \$30,000

A former manager, demoted by his CPA firm employer, filed a charge with the U.S. Equal Employment Opportunity Commission alleging that he had been discriminated against because of his age, that he had been subjected to a hostile work environment, and that he was terminated in retaliation for reporting his complaints to the firm's Human Resources Department. The Claimant was terminated shortly after lodging his complaints. Despite reasonable efforts to secure alternate employment with a salary commensurate with his previous position, the Claimant was unemployed for one year.

The CPA firm denied the allegations and contended that the Claimant was terminated due to a need to reduce staff at the firm. Although the firm contemplated the termination prior to the Claimant's complaints, the firm's plan to terminate the Claimant was not clearly documented in the Claimant's personnel file. Further, the timing of the termination — weeks after the Claimant's complaints to the Human Resources Department — enhanced the Claimant's argument that he was terminated solely because he lodged his complaints.

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# The 22nd Annual Show

The 22nd Annual Accounting Show delivered great returns and more September 19-21 at the Broward County Convention Center in Fort Lauderdale. With more than 50 sessions delivered by expert speakers, the Accounting Show offered attendees a wide variety of topics and the opportunity to expand their knowledge on the key issues facing today's CPA. And with more than 1,100 participants, the show provided an excellent venue for knowledge and networking.

"As a newly licensed CPA and FICPA member, I found the conference to be a great resource of doing business in Florida," said Robert J. Brown, partner with Mironov, Sload and Parziale, LLC, in Stuart. "The conference offered seminars on subject matters that I deal with on a daily basis in my firm's practice. I have attended state society conferences in New York and New Jersey. The FICPA 22nd Annual Accounting Show was one of the best."

Sessions focused on fraud, employment law, construction and financial planning. Four-hour seminars on ethics and risk management were some of the hottest course offerings. Popular speakers included: F. Gordon Spoor, CPA\*/PFS, managing shareholder/Spoor & Associates, PA; Dan Levine, CPA, president/RL Homes; Cecil "Pat" Patterson, Jr., CPA\*, MBA, president/Patterson & Associates, PA; Katherine Schipper, Ph.D, Thomas F. Keller, professor of Business Administration/Duke University Fuqua School of Business; Steve Platau, CPA, professor of accounting/University of Tampa; Carol Eskew, CPA, partner/Goldman, Juda, Martin & Eskew, PA and Chad K. Lang, Esq./Ford & Harrison, LLP.

## New for 2007

As an added benefit for registered attendees, all presentation materials received by the FICPA for the 22nd Annual Accounting Show have been made available for download from the FICPA Web site at [www.ficpa.org](http://www.ficpa.org). This offers attendees the ability to access materials for sessions they were unable to attend – providing even more value and great return on their CPE investment!



*FICPA Educational Foundation President Maria A. "Mia" Thomas and Foundation Development Manager Jason Zaborske participate in the blue hat raffle.*

*Members took advantage of a wide range of continuing professional education tracks.*



*Denise Stubbs, Scott Price, Doug Day and Prochi Sheth attend the Board of Governors meeting.*

*Barry Melancon, president and CEO of the AICPA, left, shares a laugh with FICPA President Dave Dennis.*



*Barry Melancon, president and CEO of the AICPA, center front, delivered the keynote address. He poses with members of the Executive Committee (clockwise from his left) FICPA President Dave Dennis, Jose Valiente, Scott Price, Michael Pender, Ben A. "Steve" Stevens III, Maria A. "Mia" Thomas and FICPA CEO-Executive Director Kathryn B. Anderson.*

# Provides Great Returns and More

By Lisa Esmond, CPE Conference Manager

*The Annual Show Exhibit Hall featured more than 150 vendors, as well as the FICPA's Membership Services booth.*



## Keynote Address

Barry Melancon, AICPA President/CEO, delivered the keynote address, "Forces Changing the Profession." He provided an overview of how new standards, laws and regulations are affecting the profession. Melancon's presentation touched upon key issues, including recruitment and retention, young CPAs, diversity, professional legislation and regulation, mobility and public/ professional accountability. Members left the keynote session with confidence that Melancon "has a great, big-picture view of the profession" and that "the AICPA is working effectively for our profession for the long term."

"We were very pleased to have Barry as this year's keynote speaker and also appreciated the extra time he spent to meet with the FICPA's Board of Governors," said FICPA CEO-Executive Director Kathy Anderson. "Barry has the unique ability to clearly communicate both the substance of the complex issues facing the profession as well as the steps the AICPA is taking to address these issues."

*George Baccash, Beryl H. "Berri" Davis (Past President) and Brandon Perry attend the Board of Governors meeting.*



*Michael Stone, Sheri Schultz and Pat Patterson attend the Board of Governors meeting.*



## Key Meetings

A number of committees, including the FICPA Board of Governors, took the opportunity to meet while attending the 22nd Annual Accounting Show.

The September meeting of the Board included presentations from AICPA President and CEO Barry Melancon and

*"As a newly licensed CPA and FICPA member, I found the conference to be a great resource of doing business in Florida," said Robert J. Brown, partner with Mironov, Sload and Parziale, LLC, in Stuart. "The conference offered seminars on subject matters that I deal with on a daily basis in my firm's practice. I have attended state society conferences in New York and New Jersey. The FICPA 22nd Annual Accounting Show was one of the best."*

Florida Department of Business and Professional Regulation (DBPR) Secretary Holly Benson. Melancon continued his town hall meeting and answered questions from the Board. DBPR Secretary Holly Benson addressed the Board for the first time since her appointment by Gov. Charlie Crist in January 2007. Benson addressed a number of subjects, including enhancements to the DBPR call center, encouraging CPAs to renew their licenses online and the upcoming document imaging system. Benson also took time to answer direct questions from the Board on a variety of topics.

The Board continued its discussions regarding the licensure issues of substantial equivalency, mobility, and mandatory peer review.

### Vendor Showcase

Always a popular gathering place, the 22nd Annual Accounting Show Vendor Showcase hosted more than 150 companies featuring the latest products and services for accounting and business professionals. Conveniently scheduled breaks offered ample opportunity to explore the show floor and learn about the latest tools and technology.

The Thursday cocktail reception was a huge hit, offering food and fun for participants. In addition, those individuals returning a completed membership survey were included in a drawing for a variety of prizes, including more than \$1,500 in free CPE, numerous hotel packages, American Express gift cards and a \$300 Best Buy gift card.

### Sponsors

The FICPA Accounting Shows would not be possible without the generous support of our program sponsors. The sponsors for the 22nd Annual Accounting Show include: ADP Small Business Services; AIM Solutions LLC; Blue Cross Blue Shield, The CSI Companies, The International Bank of Miami, Rogers, Gunter, Vaughn Insurance, Inc., Sage Software and Thomson Tax & Accounting.

### Committee

It is through the continued dedication of the Accounting Show's Committee that the FICPA can provide the best topics and speakers. Many thanks to this dedicated group of individuals who contribute their

time and energy to bring members this great event:

Donna C. Zeitler - Chair  
 Sharon S. Lassar - Vice Chair  
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 Alan D. Campbell  
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 Cecil "Pat" Patterson, Jr.  
 Martin M. Prague  
 Robert M. Rankin  
 Denise M. Stubbs  
 Frank P. Ward

### Join Us Next Year!

Mark your calendar now for the 23rd Annual Accounting Show, Sept. 24-26, 2008, at the Broward County Convention Center in Fort Lauderdale. We hope to see you there.

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# Application of Property Valuation Factors

By Edward M. Hanna, CPA

Many landlords, tenants and homeowners who do not qualify for homestead exemption have sticker shock from the increase in Florida real property valuations over the past three years. What actions can these taxpayers take to ascertain that the valuations are accurate, and how can you assist them?

All references to property appraisers mean county property appraisers, unless otherwise noted. Also, my source for common practices is derived from the Hillsborough County Property Appraiser's office. There may be slight variances with the procedures in other counties. Tim Wilmath, MAI, Hillsborough County Director of Valuation Process, provided valuable insight and explanations as to the applications of the eight factors in deriving just valuations. The key to most valuations is market value, as determined by average recent sales prices of similar properties in the same area.

Let's review the eight factors, keeping the forgoing determinant in mind. There are three basic methods of valuation: market value based on recent sales, reproductive cost less appropriate depreciation plus land value and capitalization of income. There are substantial court cases stating that county property appraisers have the discretion to select the proper method so long as they consider each statutory factor. Florida is a disclosure state that allows property appraisers to obtain the sales of all properties from clerks of the circuit court with prices determined from documentary stamps affixed to deeds.

*§193.011 Factors to consider in deriving just valuation. In arriving at just valuation as required under s. 4, Art. VII of the State Constitution, the property appraiser shall take into consideration the following factors:*

*(1) The present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase, in cash or the immediate equivalent thereof in a transaction at arm's length;*

*(2) The highest and best use to which the property can be expected to be put in the immediate future and the present use of the property, taking into consideration any applicable judicial limitation, local or state land use regulation, or historic preservation ordinance, and considering any moratorium imposed by executive order, law, ordinance, regulation, resolution, or proclamation adopted by any governmental body or agency or the Governor when the moratorium or judicial limitation prohibits or restricts the development or improvement of property as otherwise authorized by applicable law. The applicable governmental body or agency or the Governor shall notify the property appraiser in writing of any executive order, ordinance, regulation, resolution, or proclamation it adopts imposing such limitation, regulation, or moratorium;*

*(3) The location of said property;*

*(4) The quantity or size of said property;*

*(5) The cost of said property and the present replacement value or any improvements thereon;*

*(6) The condition of said property;*

*(7) The income from said property; and*

*(8) The net proceeds of the sale of the property, as received by the seller, after deduction of all the usual and reasonable fees and costs of the sale, including the costs and expenses of financing, and allowance for unconventional or atypical terms of financing arrangements. When the net proceeds of the sale of any property are utilized, directly or*

*indirectly, in the determination of just valuation of realty of the sold parcel or any other parcel under the provisions of this section, the property appraiser, for the purposes of such determination, shall exclude any portion of such net proceeds attributable to payments for household furnishings or other items of personal property.*

Factors (1) and (8) share a common deduction in the "exclusion of reasonable fees and cost of purchase" in (1) and "after deduction of all the usual and reasonable fees and costs of the sale" in (8). Apparently, 15 percent is the accepted discount allowed for these fees and costs. This provides two opportunities for you to assist taxpayers. First, has the property appraiser deducted the 15 percent in arriving at the valuation? Hillsborough County uses the same 15 percent to include proceeds attributable to household furnishings and other items of personal property as specified in subsection (8). Therefore, do the tallied fees, costs, household furnishings and other personal property exceed 15 percent? Household furnishings include built-in items such as ovens, drapes, carpeting and fans, so long as their removal does not result in damage to the facility. Inquiries about any of these factors could result in an immediate adjustment for the taxpayer.

Factor (2) notes the highest and best use. But this is limited to the property's zoning as well as the other items listed in the subsection. The taxpayer and you should be aware of limitations that may apply to the property and then inquire as to how this was taken into account in the valuation process.

In Hillsborough County, the property appraiser substantially has reduced



valuations for taxpayers who had environmental issues and showed proof from reports, tests and procedures.

Factor (2) specifies, "... immediate future and the present use of the property," should a discount apply for which there may not be an immediate use. For example, let's say a taxpayer owns a successful waterfront restaurant. The zoning allows for a multi-family dwelling, which would result in the highest and best use. However, market conditions show that it might be three years before a condominium or other multi-family dwelling is completed. Therefore, should a discount apply from highest and best use? The property appraiser ignores any discount in Hillsborough County but uses the square foot land value from recent sales in the immediate area with little value given to the restaurant's improvements. Court cases have defined "immediate" as within one year and stated that an allowance must be made for longer periods. You may be able to assist taxpayers by determining what method and allowance is made for anticipated delays for highest and best use.

Factors (3), (4) and (6) seem rather obvious, but the property appraiser uses an average of recent sales prices in the immediate area. It is worth an inquiry to determine if the taxpayer's property possesses substantial limitations that make it less desirable than the average properties in the area. For example, the property may be landlocked or contain a large non-usable wet area.

Factor (5) is one of the three traditional methods of valuation noted above in the third paragraph. "The cost of said property" is misleading as it does not relate to historical cost but to current land cost with improvements valued at estimated replacement cost less depreciation. For instance, a concrete block building that is 15 years old may cost \$125 a square foot to replace, but 15 years of depreciation must be subtracted to arrive at a fair replacement cost.

Factor (7) denotes income from the property. But this has limitations. Is there a current fair market lease? The property appraiser has the right to ignore the net lease income if the lease is an old one and, as a result, is not generating the current fair value. The property appraiser will use current market rents in making the valuation. Taxpayers are not required to submit rental income and expense reports to property appraisers, but if they ignore or refuse requests by the property appraiser to supply the information, judges may refuse their attempt to present reports in court.

Which properties lend themselves to income valuation? Obviously office buildings, shopping centers and strip malls justify income valuations. But what if a taxpayer has a single-family, non-homestead waterfront residence valued at \$4 million based on recent sales, but is able to lease the facility for \$14,000 a month during a four-month season and \$7,000 during the rest of the year? Can the taxpayer get the property appraised based on net rental income? Probably not, but it's worth an inquiry. Remember, property appraisers have the right to select the method of valuation so long as they consider all the factors and it is not arbitrary. Valuations based on highest and best use are forcing the sale of many sought-after properties.

§193.023 of the Florida statutes specifies, "duties of the property appraiser in making assessments." Subsection (2) requires the property appraiser to physically inspect the property at least once every five years. This subsection also requires the property appraiser to physically inspect any parcel upon the request of the taxpayer or owner. County appraisers have image technology that portrays the property size, location and improvements. However, the images do not show current condition of the improvements.

The property appraiser is not going to see a problem with a roof, slab, sinkhole or mold without a current inspection.

Compiled statistics reveal that taxpayers win approximately 30 percent of the cases with the valuation adjustment board. The property's condition was the major element in taxpayers' success. You can advise the taxpayer to consider condition and then have him request an inspection if there is a physical or environmental problem.

Your relationship with the taxpayer may be the initial avenue to determining if an independent appraiser or real estate attorney is needed to ascertain whether there is a strong basis for having the property appraiser's valuation reduced.

**Edward M. Hanna, CPA, is of counsel and the founder of Hanna, Lemare & Morris, CPAs, P.A., with offices in Temple Terrace and Brandon. He serves on the FICPA's Florida State Tax Conference Planning Committee. This is his eighth article for Florida CPA Today.**

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# Meet DBPR Secretary Holly Benson

By Laura Fenstermaker, Director of Communications



Photo by Mark Foley

Holly Benson is shown in 2006.

When Holly Benson was appointed secretary of the Department of Business and Professional Regulation (DBPR) nine months ago, she immediately focused on process improvement and efficiency. With four terms in the House of Representatives under her belt, Benson approached the job with the idea that licensees — including CPAs — deserved good customer service. And by several accounts, the former municipal bond attorney has delivered.

“Gov. (Charlie) Crist made the correct choice when he appointed Holly Benson secretary of DBPR,” said FICPA President-Elect Ben A. “Steve” Stevens III. “Her strengths are evaluating processes, streamlining them and making things more effective and efficient for the taxpayers and users. I think she is a perfect fit. She is one of the smartest people I know.”

Benson, a graduate of Dartmouth College and the University of Florida College of Law, recently reflected on the challenges and opportunities that lie ahead for DBPR.

**Q:** What have been your biggest challenges and accomplishments so far?

**A:** The governor outlined several big challenges for our department from the first day he took office: Improve customer service and communicate in plain language. Our agency licenses nearly one million Floridians, and as a result, we took the governor’s mandate to heart.

When we arrived, we faced a call center with hold times averaging around 20 minutes. Our e-mail response time was hovering around 40 days. This summer, our hold times have averaged around 1.5 minutes, and our e-mail response time is below 48 hours. We also are in the test phase for new technology that will reduce the initial stage of our mail processing time from 20 days to a maximum of four. Because we receive nearly 11 million documents per year, changes like that can make an incredible difference in how we serve our customers.

We also have been working diligently to improve the way we communicate with our customers. That means we’re reviewing every form letter we generate, but even more important, we are committed to reviewing every form and every rule to make sure that at every level we are creating a licensing process that makes sense. Our customers’ interaction with us should be as limited as possible so that they can get to work as soon as possible.

**Q:** What specific plans or goals do you have for the Division of Certified Public Accounting?

**A:** Veloria Kelly and her team in Gainesville are working diligently with the Board of Accountancy Long Range Planning Committee and FICPA to improve the way we serve you. They are looking not only at their processes, but they also are analyzing some of the larger looming concerns of the

accounting profession, such as the issue of fewer students entering the profession, and implementing long-range goals and strategies to meet these challenges.

**Q:** The state is facing a significant budget shortfall, and Gov. Crist has asked that all agencies make cuts. How do you see this affecting DBPR and, specifically, the Board of Accountancy?

**A:** The state’s budget shortfall is in general revenue, and because DBPR is entirely funded by trust funds, we are not experiencing the same shortfalls. Despite that, we are reviewing our budget and looking for ways to economize. More importantly, we are looking for ways to pass along those savings to our customers. If your members have ideas on regulation that could be reduced or processes that could be streamlined, we are happy to consider those, and if you can encourage members to renew online, it will save us all time, trees and stamps.

**Q:** The relationship between the DBPR and the Board of Accountancy is strategically important to the FICPA. Do you have suggestions on how to strengthen that relationship?

**A:** We really enjoy working with your leadership team and have been working to have more regular feedback from them. Veloria, our Division Director over at the Board of Accountancy, and her team have been attending your events and actively

# Interesting Facts

soliciting feedback, and your team continues to attend our Board meetings. Beyond identifying ways we can improve our services and processes, we hope to partner on efforts to improve financial literacy. We serve many small businesses that could use your tools, and we hope to find ways to make that information more available to them. Your 360 Degrees of Financial Literacy campaign, and particularly the Feed the Pig campaign, may help. And if all of that isn't enough, I always enjoy working with my old friend Steve Stevens.

**Q:** In looking ahead to your next nine months in office, what goals and objectives would you like to see come to fruition?

**A:** Our mission is: License efficiently. Regulate fairly. Most of our major goals relate to streamlining our processes and eliminating unnecessary regulation. We are now embarking on efforts to review our forms and rules to make sure we only require what is necessary to protect the public and that we ask for it clearly so that our customers know how to fill the forms out correctly the first time. We are answering calls in our call center in a timely manner, but we need to enhance that by providing our agents and our customers with a better list of frequently asked questions — and even improve upon that by eliminating problems that occur repeatedly. We are working on our complaint and investigation process so that we can protect consumers from unlicensed activity but also from unscrupulous licensees. Beyond that, we are working to encourage more people to renew their licenses online. Veloria and her team have conducted focus groups and are making improvements on our Web page based on that feedback. Check it out at [www.myfloridalicense.com](http://www.myfloridalicense.com).

And, as I mentioned previously, we are in the pilot phase of our new document imaging technology that will dramatically reduce our processing time, and that will make a tremendous difference for our customers. Every day we strive to improve the ways we serve our licensees and the public they serve.

*Secretary Benson recently spoke to the FICPA Board of Governors at the Annual Accounting Show. Next, she will appear as a guest presenter at the 22nd FICPA CIRA conference in Fort Lauderdale on Nov. 8, 2007. For more information, visit <http://www.ficpa.org/ficpa/CPE/Courses/Conferences>.*



Benson was a White House intern for George Bush senior in 1991.



Benson is an honorary "tailhooker." A Navy admiral serving at NAS Pensacola near Holly's district invited her to land on the USS Theodore Roosevelt and spend the night onboard to observe practice landing exercises before the second Gulf War.



Benson brought boxer Roy Jones Jr. to Tallahassee after he won the World Boxing Association heavyweight championship and recognized him on the floor of the Florida House of Representatives.



Benson met Prince Charles, The Prince of Wales, in England when she traveled there with the Seaside Pienza Institute and learned about New Urbanism and city planning.

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# CPA Firm Reaches Out to the World



*Alan Lips, CPA, partner with Gerson, Preston, Robinson & Co., P.A., left, poses with Jonathan Liberman, an ORT student from Uruguay, during the 2006 ORT America Tribute Gala.*

ORT America is part of a global education network, but it took a Florida CPA to bring it to the Sunshine State.

CPA Alan Lips, partner with Gerson, Preston, Robinson & Co., P.A. in Miami Beach, established the Florida chapter of the nonprofit organization, which supports a network of schools and training programs in 58 countries. Central to ORT's mission is strengthening Jewish communities worldwide and providing immigrants with vital training and skills. The ORT name is derived from the original Russian term *Obschestvo Remeslenovo i. Zemledelcheskovo Trouda*, which means Society for Trades and Agricultural Labor. That organization began in St. Petersburg, Russia, to train Jewish people for jobs in urban cities. The acronym stuck.

Four years ago, Lips started the Florida chapter from the ground up, served as president and was instrumental in helping the organization raise some \$200,000 last year. His firm has since become a major sponsor of the ORT America Tribute gala, an annual fundraising dinner, which was held Oct. 13, 2007. More than 40,000 students have been trained by the network of ORT programs in the United States alone.

"(ORT) is the largest nonprofit educational system in the world," Lips said. "It supports students who don't have access to free education and would not be able to get it otherwise."

Supporting ORT is just one example of Gerson, Preston and Robinson's community and philanthropic spirit. The firm has pledged donations and service to a host of organizations in South Florida, including Mount Sinai Medical Center, the Diabetes Research Institute, the Concert Association of Florida and Douglas Gardens Jewish Home for the Aged. In fact, *Miami Today* named Partners Lips and Gary Gerson, CPA, as "The Best of Miami: 2006 Community Fundraisers."

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 N. Orlando area: Grossing \$210,000.  
 Ft. Myers - Cape Coral area: Grossing \$315,000.  
 Ocala Florida area: Grossing \$210,000.  
 Treasure Coast area: Grossing \$700,000.  
 Orlando Kissimmee area: Grossing \$210,000.  
 Orlando Altamonte Springs area: Grossing \$80,630.  
 Orlando area: (Spanish) Grossing \$350,000.  
 St. Petersburg: Grossing \$400,000.  
 West Palm Beach area: Grossing \$700,000.  
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# The Sky is the Limit

Fall has brought cooler weather, but this year's Financial Literacy Committee is anything but cold! Doubling in size this year, this group of warm-hearted professionals is burning with energy, enthusiasm and exceptional ideas!

In the past two months alone, new Committee members have sparked over a dozen innovative collaborations. The examples cited below show just how unique and varied financial literacy initiatives can be.

## Videos Promote Financial Literacy

Kevin Cross, CPA\*, EA, MST, founded and ran a successful tax practice in Hollywood, Fla., for almost 17 years. He was committed to advancing in his profession, earning a master's degree in taxation and garnering several small business awards, but he was unsatisfied. Every Thursday though, the business would close and offer free counseling to those in need in the community. In this, Kevin discovered his true calling.

Selling the practice and his house, Kevin poured himself into a life of volunteerism and now devotes all his time into writing and speaking around the globe about the ethical use of money, producing margin in life and finding meaning apart from money. Kevin has developed a series of videos to promote financial literacy, which he has distributed via youtube.com.

To view these clever outreach tools, visit the links appearing at right.

## Impacting Lives of Mother and Baby

Coman C. Leonard III, CPA, is pursuing a partnership with The Brehon Institute, a not-for-profit agency that helps young mothers through pregnancy and the first postpartum months, until they learn to manage life with young children. The



*"Drinking the American Dream"*  
<http://www.youtube.com/watch?v=iqOdrmsfLTY>



*"Let the Joneses Win"*  
<http://www.youtube.com/watch?v=9f2Fbuc1n3I>



*"The Executions"*  
<http://www.youtube.com/watch?v=F8GIOY5Mmv0>

To see more on Kevin's efforts, visit [www.thejoneseswin.com](http://www.thejoneseswin.com)

mothers range in age from 17 to 25, and are currently enrolled in high school or college. The FICPA is also pursuing a partnership with Healthy Families Florida, a similar not-for-profit, to work one-on-one in assisting young mothers in developing financial plans.

## Young Adults Create Financial Plans

Linda S. Howard, CPA\*, CFP, Director of Fiscal Services at OUC, and A. David Bergstein, CPA, Business Development Manager for CCH, a Wolters Kluwer Business, spoke at the Career Fair held during the U.S. Business Leadership Network (USBLN) Annual Conference in Orlando on Sept. 24. The USBLN promotes best employment disability practices and serves to raise awareness and remove the attitude barriers to isolate people with disabilities.

Dave and Linda spoke to college-aged students and recent graduates on issues including risk management, spending and debt, the danger of credit cards, getting married and buying a first home. The feedback received from the students was great, and they especially enjoyed discussions of how to create a personalized financial plan.

## Pigs Present at Community Pep Rally

The Orlando Regional Chamber of Commerce hosted its annual University of Central Florida Community Kickoff Luncheon, the community's largest pep rally. LarsonAllen was a sponsor of the event and hosted a "Feed The Pig" table staffed by CPA Maria A. "Mia" Thomas. Mia distributed "Top Ten Quick Tips on Painless Saving!" handouts and other promotional items to raise awareness of the campaign.

## College Outreach

Leonard delivered presentations to two freshman classes at Tallahassee Community College on Oct. 10. Coman has been partnering with the College Success program at TCC to offer these presentations over the past several years. He distributes handouts to students and shares the importance of being financially fit and starting to save while young. The FICPA has presentation



By Mary Lee Cunill, Communications Manager

material and handouts available if you are interested in partnering to promote financial education through your local university or community college.

### High School Students Play the Stock Market

Terry Seaton, CPA, gave an "Introduction to Investing" presentation to four Bartram Trail high school classes on Sept. 19. Terry has delivered several presentations to support the school's The Stock Market Game program. This online game allowed students a simulation experience of investing in the stock market. Each student was given \$100,000 in "play money" to invest. Terry educated them on assessing their level of risk, how to invest in stocks, bonds and mutual funds, and how to measure the return on their investment. For more information on this program, which can be purchased by local schools, visit [www.stockmarketgame.org](http://www.stockmarketgame.org).

### Partnering for Children

This year, the FICPA again will participate in Children's Week, which collaborates and takes the lead in organizing local advocacy events in each of Florida's 67 counties during February, March and April. Children's Week is designed to promote the health, safety, and well-being of Florida's children and families.

As part of this collaborative process between local and statewide organizations, we have packets of resource materials and information including sample letters, press releases, proclamations, PSA guidelines, event ideas and contacts for organizations and volunteers in your area to assist with the planning and coordination process. If you would like to help coordinate an event or activity in your area, don't do it on your own — collaborate! To find out which local groups and organizations are working together on events and activities in your area, please contact Mary Lee Cunill.

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*The FICPA's 19,000-plus membership is creative and diverse. Your challenge: Help develop ways to reach out to our communities. No idea is too big or too small. Even if you are unable to commit to implementing the idea, please share it. Your innovation could inspire another! Collaboration is key, and together, we go farther. Please send your proposals to Mary Lee Cunill at [cunillm@ficpa.org](mailto:cunillm@ficpa.org).*

*Remember, the sky is the limit!*

### Financial Literacy Best Practice:

#### *"Fellowship and Financial Literacy Luncheons"*

Once a month, associates at LarsonAllen are invited to bring one guest to a "Feed The Pig" luncheon. These luncheons are hosted in the firm's conference room, which holds 20 people.

The firm welcomes 10 employees to invite a guest of honor for lunch and dialoging on financial literacy. Guests might include: clients, potential clients, bankers, attorneys or referral sources. Through these dialogues, creative and beneficial financial literacy partnerships are formed.

If you or your firm has an innovative idea you are using to promote financial literacy, please e-mail it to Mary Lee Cunill at [cunillm@ficpa.org](mailto:cunillm@ficpa.org). These ideas will be shared and listed on the FICPA Web site so people statewide can benefit from your creativity!



*Mia A. Thomas, CPA and principal at LarsonAllen, right, distributes flyers promoting financial literacy at the UCF Community Kickoff Luncheon.*

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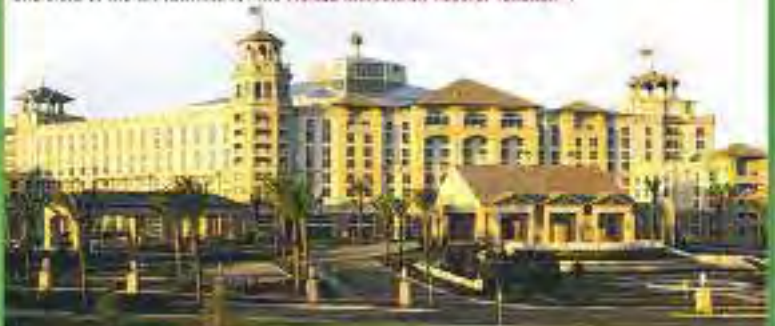
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Whether published in *Florida CPA Today* or on *Florida CPA Netlink*, articles written by FICPA members are full of information about timely accounting issues. At <http://www.ficpa.org/ficpal/Members/FCT/Technical>, you will find new and archived articles on a variety of topics. Following is an excerpt of an article by William L. “Bill” Maloney. Maloney is a partner of Tatum LLC in St. Petersburg and a past member of the FICPA Board of Governors. He serves on the University of South Florida Accounting Conference Committee and the CPAs in Industry Conference Committee.

## Credit Collections: A Strategy that Works

By William L. “Bill” Maloney, CPA

### EXCERPT:

“In God we trust; all others pay cash.” Prophetic words, indeed. This sign used to be on gas station walls across the country. How the world has changed. Today the science of cash management and the complexity of business finance require businesses to be world-class players at the credit and collections game.

### The Overall Strategy

A company’s investment in accounts receivable is part of its working capital. When one calculates the amount invested on a permanent basis multiplied by the company’s borrowing rate, carrying

receivables for customers can be an expensive proposition. The goal is to minimize the amount extended to a customer and avoid any losses or write-offs. Sounds simple, right?

### DSO, The Name Of The Game

Whatever your company offers as credit terms to customers in the aggregate determines your target DSO (Days Sales Outstanding). This is the target the company manages and others use to judge the effectiveness of the function. Overdue accounts represent poor performance and are not an industry metric.

### Meet Your Customer

Most customers have a finance chief who understands all too well how valuable your receivable is to him or her. It’s free money. Customers borrow as much as you will allow and pay as slowly as possible — an interesting collision of goals. But isn’t the customer always right? This is the first rub most companies need to deal with. How do you scrutinize the credit application, hold their feet to the fire to pay on time, not lose the sale, threaten to cut off shipments without alienating the customer and avoid a call from your CEO wanting your head? Your customer’s finance chief thinks he or she works for Wal-Mart and wants 90-day terms and a liberal return policy.

## FICPA Member Gets the ‘Last Word’

The October issue of the *Journal of Accountancy* put the spotlight on FICPA Board of Governors member Denise Stubbs, CPA, in its regular feature “The Last Word.” The column gave Stubbs a chance to talk about her work as a forensic accountant as well as her passion for autocross racecar driving and instructing. Stubbs, who works for Morrison, Brown, Argiz & Farra, LLP in Fort Lauderdale, also talked about serving her first term on the Board of Governors. “I feel by giving back to the profession, especially through my involvement with the FICPA and as a Young CPA, I’ve gotten more back in return,” she told the *Journal*. To read the column online, go to <http://www.aicpa.org/pubs/jofa/oct2007/last.htm>.



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# Federal Report on *Single Audit Quality Study* Released

A federal study on the quality of audits performed under Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations <http://www.whitehouse.gov/omb/circulars/a133/a133.pdf>, was issued June 22, 2007. The report, titled "Report on National Single Audit Sampling Project (the PCIE report)," was issued by the President's Council on Integrity and Efficiency (PCIE) and addressed to the OMB. It can be accessed in its entirety by going to <http://www.ignet.gov/pandel/audit/NatSamProjRptFINAL2.pdf>.

Overall, the study undertaken by a group of federal agency Offices of Inspector General and three state auditor's offices in 2002 had two goals:

1. Determine the quality of single audits and establish a statistically based measure of audit quality; and
2. Recommend changes in single audit requirements, standards and procedures to improve the quality of single audits.

The scope of the study did not include a review of the content or the audit work

performed, related to the general-purpose financial statements, the auditor's opinion on those statements or the auditors' review of internal control over financial reporting.

The 208 audits reviewed were selected randomly from approximately 38,000 audits that generally were conducted during the 2002-2003 timeframe. The report on the review of the 208 audits shows that improvements are needed in many areas.

The FICPA and the American Institute of Certified Public Accountants (AICPA) take the results and the recommendations of the PCIE report very seriously and share the commitment of the federal

agencies involved in the project to improve the quality of single audits. Because many of the audits that were reviewed were performed four to five years ago, the AICPA is confident that many of its endeavors over the last several years (for example, the launch of the Governmental Audit Quality Center (GAQC) in 2004) already have begun to address some of the issues raised in the PCIE report.

The GAQC will form a special task force to study in detail the PCIE report findings and recommendations, and to work with the OMB, the Inspector Generals and other interested parties in order to provide additional guidance to help members achieve the highest standards in performing quality governmental audits.

*Courtesy of the AICPA*





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**Date & Time:** Afternoon Session  
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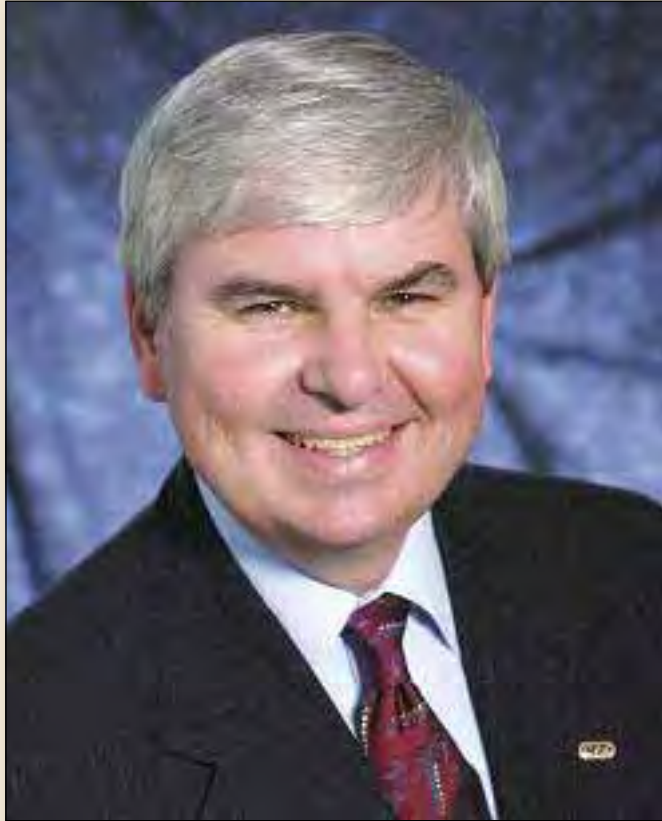


Donald T. Cohen



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# Melancon Appointed to Auditing Advisory Committee



AICPA President and CEO Barry Melancon was appointed to the U.S. Treasury Department's new Advisory Committee on the Auditing Profession on Oct. 2. Treasury Secretary Henry M. Paulson Jr. created the committee after convening U.S. business leaders, including Melancon, in March to address issues facing U.S. financial markets. The committee will focus on human capital challenges, competition and concentration in audit services, regulations and the profession's business model.

"The largest accounting firms are already serving the needs of investors in global capital markets, but this is a very diverse profession with broad capacity and talent that is open to opportunities," Melancon said. "Clearly the capital markets of the world are moving toward harmonized international standards, and it's important that our regulatory process matches that evolution.

The committee will be co-chaired by former Securities and Exchange Commission Chairman Arthur Levitt Jr. and former SEC Chief Accountant Donald T. Nicolaisen. The meetings will be public and is to make recommendations within one year.

# Johnson returns to FICPA

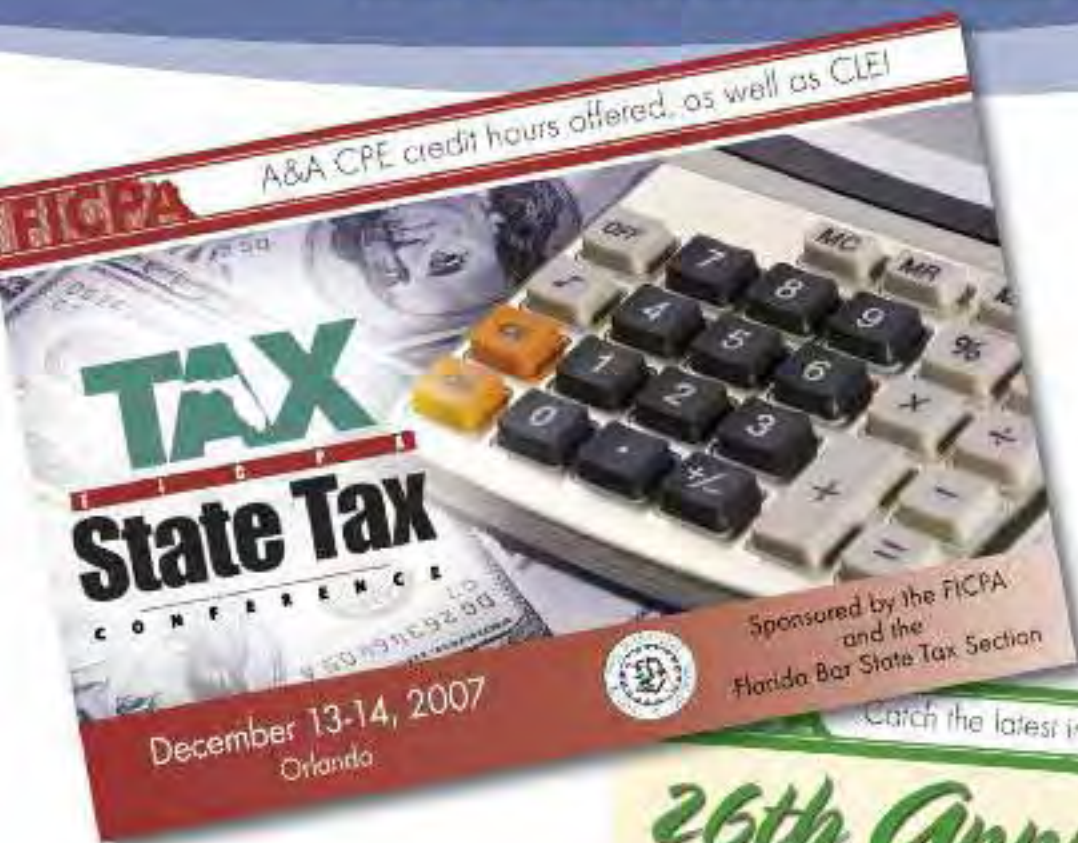
Brent C. Johnson returned to the FICPA on Aug. 27, 2007 as Deputy Executive Director. Johnson previously served as Director of CPE/Special Projects and as Senior Director of Member Services from 1993 to 2000. From 2000 to 2006, he was the Chief Operating Officer of Shared Services, LLC, a joint venture between state CPA societies and the AICPA. Shared Services LLC was founded to develop innovative programs and services to lower operating costs of its shareholder organizations. Before returning to the Institute, Johnson worked with the Business Learning Institute, a strategic partner of the FICPA, developing products and services for CPA firms and the corporate market. Johnson earned his bachelor's degree in accounting from Florida State University.

To contact him, call (850) 224-2727 ext. 310, or e-mail [johnsonb@ficpa.org](mailto:johnsonb@ficpa.org).





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To register or for additional information, visit the FICPA Web site at [www1.ficpa.org/ficpa/CPE/Courses/Conferences](http://www1.ficpa.org/ficpa/CPE/Courses/Conferences) or call the FICPA Member Service Center at (800) 342-3197 (within Florida only) or (850) 224-2727.

# Members Add Up to Grand Prize

By Heather R. Fuselier, Director of Membership



*FICPA  
President Dave  
Dennis  
congratulates  
member  
Martha  
Garcia-Baker  
for winning  
the “Members  
Add Up”  
Grand Prize.*

How would you like to earn \$2,500 for a few minutes' work? To find out how, ask FICPA member Martha Garcia-Baker, a partner with the Gainesville-based CPA firm of Davis Monk & Company. She recently won the “Members Add Up” Grand Prize, thanks to a conversation she had with a colleague about joining the FICPA. When that new member named Garcia-Baker as their referring member, her name was entered for a chance to win a large-screen television, courtesy of the FICPA.

A few months later, at the September meeting of the North Central Florida Chapter, FICPA President David L. Dennis presented Garcia-Baker with the grand prize – a \$2,500 Best Buy gift certificate!

Garcia-Baker said she was “incredulous,” adding, “I have never won a prize so I wanted to make sure the Institute had not made a mistake. After the initial reaction, I was happy and excited!”

Garcia-Baker is one of over 350 members who reached out and encouraged a colleague, new CPA or accounting student to get involved in the FICPA through the “Members Add Up” campaign. Participants earned prizes for their efforts along the way, as well as confidence that their actions helped make the FICPA a stronger organization.

When asked why she felt it was important to share the value of FICPA membership

with others, Garcia-Baker said that at Davis Monk & Company, there is a strong example of involvement and support.

“All the partners in our firm have always been committed to giving back to the profession,” says Garcia-Baker. “This has been evidenced by leadership roles in the AICPA and the FICPA. Because of their leadership, it is part of our firm culture to encourage all our team members to become members of the FICPA and participate actively and take advantage of all the benefits membership has to offer.”

Now, it's your turn for a chance at the grand prize. Everyone has a friend or colleague who is a CPA but has not joined the FICPA, whether it is the new CPA down the hall from your office or an old friend sitting next to you at the Annual Accounting Show. Now is the perfect time to reach out to that person and encourage them to join you as a FICPA member!

It's easy to get involved in this fun program that spreads the word to CPAs across Florida that the FICPA is here for you! And after all, the more people who join the FICPA, the more we can do to protect and promote the designation you worked so hard to earn.

For more information about Members Add Up, visit <http://www.ficpa.org> and click on “Members Add Up” or contact the Member Service Center at (800) 342-3197 (within Florida) or (850) 224-2727.

# Professor Committed to Member Recruitment

By Heather R. Fuselier,  
Director of Membership

In the summer of 2006, the FICPA issued a challenge to CPAs across Florida: Refer a friend for membership and help us increase the impact of our organization. More than a year later, we are pleased to announce that FICPA members have risen to that challenge and contributed to an almost 500-member increase! More than 350 members shared the benefits of FICPA membership with a friend or colleague and recruited at least one new member. Thanks to all of you who helped us meet this goal!

A few members went above and beyond the call of duty, spreading the word about the FICPA far and wide. One of those individuals is William Quilliam, Ph.D., a professor at the University of South Florida and the recruiter of a whopping 18 new student members.

Quilliam is not new to the FICPA. He first joined in 1985 after being encouraged by his colleagues at Ernst and Young, and he immediately realized that his membership would be the perfect avenue for the peer-to-peer networking that he was looking for. Now, he says, networking is still a valuable benefit of membership, and that thanks to the multitude of resources available to him through the FICPA, he has continued to rely on the Institute, as his networking needs have changed over time.

Another FICPA benefit Quilliam relies on is staying current in the accounting profession. As a professor, he has a commitment to the students of the University of South Florida – Sarasota, and being in touch with the accounting world is just one part of how he prepares his students for their careers. He also is very active in the Suncoast chapter, serving as President in 2003-04. He



*Quilliam*

frequently invites students to chapter meetings, which are held on the USF-Sarasota campus and offer a reduced \$10 student fee as extra incentive for students to attend.

“I feel like I am creating a tightly-knit bond between the school and the FICPA,” Quilliam said. “When I see a former student as a chapter president, and see so many faces that I used to have in class, I see a bond. It is very rewarding to see the cycle of students to practicing CPAs, and this is my motivation to stay involved.”

Quilliam’s commitment to the FICPA does not end with his chapter, however. He also is a member of the USF Conference Committee and the Accounting Careers Committee, where he is proud to be part of several “day camps” throughout Florida next July for high school students interested in accounting. He will host one of these programs at the USF-Sarasota campus. He’s already begun working with the Gulf Coast Chapter to gain support for the program and has received several offers of funding as well as volunteer speakers.

FICPA Vice President Jose Valiente said, “Will is very passionate about student recruitment to the profession and is a pleasure to work with. He cares very much for his students and goes out of his way to support and encourage them in their professional and academic endeavors.”

Quilliam’s passion for the FICPA and Florida’s accounting students is evident in his continual search for opportunities to help the Institute grow and create value for Florida’s future CPAs. You can join his effort by encouraging just one CPA to become a member of the FICPA. Every member counts, and it just takes one to make a difference. Thank you, Dr. Quilliam!

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Florida residents may be eligible for tornado relief from the 2007 Legislature if they were affected by the tornadoes of Dec. 25, 2006 and Feb. 2, 2007. The Legislature provided that disaster relief is possible for residents who experienced residential mobile home damage on either date and for residents whose homestead property was damaged due to the tornado on Feb. 2, 2007. Residents who are affected must apply with their local property appraiser to be eligible for this relief.

Residents may qualify if they purchased a mobile home to replace a mobile home that was damaged or destroyed by a tornado on the previously mentioned dates, and if the mobile home was their permanent residence on the date the damage occurred. Homestead property qualifies if the property was granted a homestead exemption for 2007 and a house or other residential building on the property was uninhabitable in 2007 for 60 days or more due to damage from a tornado that occurred on Feb. 2, 2007. Counties where damage occurred were: Columbia, Lake, Pasco, Seminole, Sumter and Volusia.



The law (SB 2482) provides two forms of relief: One is for residents who bought replacement mobile homes and the other is for residents with homestead property tax exemptions:

- Floridians may apply to their county property appraiser for up to \$1,500 in tornado relief payments if they purchased a mobile home to replace a mobile home that suffered major damage from tornadoes that occurred on Dec. 25, 2006 and Feb. 2, 2007, and the mobile home was their permanent residence. Applications for relief for residents who bought replacement mobile homes were due to the property appraiser by Oct. 1, 2007. The relief is calculated based on the state sales tax paid on the replacement mobile home.

Applicants are eligible for either relief related to mobile home replacement or property tax, but not both. Approved applicants can expect to receive payments sometime in December 2007.

- Florida residents may apply to their local property appraiser for up to \$1,500 in tornado relief if their home was uninhabitable for 60 days or more as a result of damage from a tornado that occurred on

Feb. 2, 2007. The relief payment will be based on the number of days that the home was uninhabitable multiplied by a daily proportion of the 2007 property tax levied on the home. The home must have a valid Florida homestead exemption for 2007. Applications are due to the property appraiser by Feb. 1, 2008. Approved applicants can expect to receive payments in April 2008.

Property appraisers will review applications and determine if applicants are eligible for relief payments.

The Department of Revenue has posted frequently asked questions (FAQs) and answers about this relief on its Web site at [http://dor.myflorida.com/dor/disasters/tornado\\_relief.html](http://dor.myflorida.com/dor/disasters/tornado_relief.html).

## Business Owner's Guide

In early September 2007, the DOR published a Business Owner's Guide that includes information about:

- Business responsibilities related to Florida sales tax;
- How to accurately complete a Florida Sales and Use Tax Return;
- Filing and paying taxes online;
- When a business should accept or use an Annual Resale Certificate and
- Additional important information.

The guide can be found on the department's Web site on the General Tax Administration page ([www.myflorida.com/dor/taxes](http://www.myflorida.com/dor/taxes)) at the bottom of the page under "businesses".

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# New Title, Same Mission

Maria A. "Mia"  
Thomas is  
the FICPA  
Educational  
Foundation's  
new president.

By Erika D. Peterman, Editor

When Maria A. "Mia" Thomas, CPA, joined the FICPA in the early '90s, she made it her mission to educate students about the opportunities in her chosen profession. As the new president of the FICPA Educational Foundation, Thomas sees her role as an extension of the volunteer work she's been doing for 15 years.

"I'm a strong supporter of giving back to the community, be it our time or our finances," said Thomas, who is a principal of LarsonAllen, LLC. "That was just instilled in me when I was young. The profession has been a passion of mine, as well as spreading the word about being a CPA."

The Educational Foundation provides \$200,000 in scholarships to fourth- and fifth-year accounting students annually, and Thomas sees private funding as key to its

growth and development. In addition to building on successful fundraising programs such as the 1040K Run and Fitness Walk and the Annual Golf Classic, she hopes to increase support for the foundation at the grassroots, chapter level.

For example, the foundation has launched the Chapter Champions program, which recognizes FICPA chapters that support the foundation through fundraising and outreach activities.

"The funding doesn't have to come from the CPAs themselves, but from people who want to have better CPAs out there," Thomas said. "We can look at private foundations that want to have better CPAs and other organizations that are saying, 'We want to help your profession become better.'"

Those funds also play a part in keeping the pipeline of future CPAs full. For a college senior, a scholarship can make the difference

## Maria A. "Mia" Thomas

- Member, FICPA Board of Governors
- Vice President, FICPA Executive Committee
- Member, AICPA Council and Minority Initiatives Committee

between stopping at a four-year accounting degree or completing the fifth-year requirement in pursuit of a CPA license. Thomas said she runs into many fourth-year accounting students who are tempted to stop short.

"I graduated (from the University of Central Florida) the year that you had to do the fifth year," Thomas said. "I know it can be a difficult decision to say, 'Do I go to work, or do I go to school?' I personally struggled with that decision. Our scholarships make it more possible for students to focus on the education. We need to help them choose that."

Beyond providing need-based scholarships, Thomas also would like to provide mini-grants for accounting educators and incentives for accounting students to act as ambassadors to high schools and community colleges. She noted that the Ohio Society of CPAs, through its foundation, selects an accounting student at each college and pays him or her a scholarship to promote the profession to their younger peers.

*"I'm a strong supporter of giving back to the community, be it our time or our finances."*

For her part, Thomas knew by the eighth grade that she wanted to be a CPA – even though her father and two siblings were engineers. At age 13, she job-shadowed a neighbor at his CPA firm and soon set her sights on an accounting career.

"I remember when I job-shadowed that day that there were not many females in the office," said Thomas, who, incidentally, is the foundation's first female president in 48 years. "I wanted to be one of those women who could go into that profession."

Thomas brings that kind of can-do spirit to just about everything she does, whether it's her long list of civic commitments or service on various FICPA committees and task forces, including the Executive Committee, Board of Governors, the Membership Task Force and the High School Outreach Committee.

"I'm just a very goal-oriented person," Thomas said. "I'm always looking for the next thing I can do."

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## TRANSITIONS

**Alachua:** CPAmerica International announces that Anglin, Reichmann, Snellgrove & Armstrong, PC; Packer Thomas, Donaldson, Holman & West, PC; and Harper & Pearson Company, PC; have joined its membership.

**Boca Raton:** Argy, Wiltse & Robinson, PC, announces the addition of **Jesus Lago** as its Partner-In-Charge of Florida Attest Services.

**Boca Raton:** Goldstein Lewin & Co., announces the following promotions: **Jeremy Ahwee** to Audit Sr. Manager, **Sal Catanese** and **Adam Segal** to Audit Manager, and **Henry Gomez** and **Paul Tertan** to Audit Supervisor.

**Fort Lauderdale:** Berenfeld, Spritzer, Shechter & Sheer announces that **Madeline Elias** has been promoted to Partner and **Richard A. Cahlin** has joined the firm's Coral Gables office as a Partner in Financial Advisory Services. Also, **Louis Feldman** has joined the firm's Coral Gables office as a Principal in the Business Management & Advisory Services Practice.

**Fort Lauderdale:** McGladrey & Pullen, LLP, announces that **Philip G. Newman** has been named Partner and also announces the promotions of **Dalia Miodowski-Pearson** to Manager and **Khira Marquez** to Senior Associate in the Florida Audit Practice.

**Fort Myers:** Hill, Barth & King, LLC, announces the admittance of **Alan (Al) L. Abraham** and **Elizabeth (Libby) M. Slater** to Principals.

**Fort Myers:** Stroemer & Company, PA, announces that **Scott Braido** will go through the Audit Manager in Training Program and that **Keith Wheeler** has joined the firm.

**Miami:** Berkowitz Dick Pollack & Brant, LLP, announces the following promotions: **Hector E. Aguililla** and **Melissa Fleitas** to Supervisors in the Audit Department; **Sharon Foote** to Supervisor in the Forensic and Business Valuation Services Department; **Jessica Fernandez** to Senior in the Audit Department; **Rhiannon Bebout**, **Kathryn Gargula**, **Melissa Hernandez**, **Jennyfer Urbina** and **John Vides** to Seniors in the Tax Department; and **Diana Rodriguez** and **Michelle Elsner** to Managers in the Tax Department all of the Miami office and **Cherry Chiu** to Supervisor in the Tax Department; **Dianne Bonfiglio** to Senior in the Forensic and Business Valuation Services Department; and **Anne Faryniarz**, **Joao Gomes**, and **Joshua Maya** to Seniors in the Tax Department all of the Fort Lauderdale office.

**Oak Brook, Ill.:** Crowe Chizek and Company LLC has signed an agreement to combine practices with Florida-based Carter, Belcourt & Atkinson, PA, with a planned closing date of Dec. 1, 2007.

**Sarasota:** Kerkering, Barberio & Co., PA, announces that **Peter F. Ceccacci** has been admitted as a shareholder and that **Carla Plush Smith** has joined the firm as Vice President – Wealth Management.

**St. Petersburg:** Gregory, Sharer & Stuart announces that **Dennis Milam** has been hired as Senior Tax Services Manager and **Estela Wells** as a Staff Auditor.

**Winter Haven:** Adamson + Co., PA, announces the opening of their new office located downtown at 252 Magnolia Avenue SW (33880-2901).

## WHO'S NEWS

**Pedro De Armas**, of Verdeja & De Armas, LLP, in Coral Gables; **Chris Fraser**, of Sunera LLC, in Tampa; **Scott G. Price**, of SAS 70 Solutions, Inc., in Tampa; and **Denise Stubbs**, of Morrison Brown Argiz & Farra, LLP, in Fort Lauderdale, have been recognized as future leaders in public accounting by *The CPA Technology Advisor*, which recently announced its 2007 "40 under 40" Honorees.

**Aubrey J. Harris**, of Christopher, Smith, Leonard, Bristow & Stanell, PA, in Bradenton, has been appointed to the Manatee County Gator Club Board of Directors as the vice president of academics.

**George R. Levie**, of George R. Levie, PA, in Miami, has recently become a certified family and county court mediator by the Supreme Court of the state of Florida.

**Bonnie Mackey**, of Levin, Silvey, Zelko & Mackey, PA, in Hollywood, and **Nicole Mannarino** of Rachlin, Cohn & Holtz, in Fort Lauderdale, have both been selected as finalists in the 2007 Key Partners Awards presented by the *South Florida Business Journal* and Citibank.

**Barry A. Nelson**, of Nelson & Nelson, PA, in North Miami Beach, was recently a speaker at the 2007 Attorney/Trust Liaison Conference held by the Florida Bar in Palm Beach.

**Michael Rosenberg**, of Packman, Neuwahl & Rosenberg, in Coral Gables, recently served as Discussion Leader in Atlanta, Ga., for two programs sponsored by the Georgia Society of CPAs.

The space for "Who's News," "Transitions" and other announcements published on this page is limited to news focusing on promotions and new hires for members of the FICPA, speeches by members at professional conferences, and other firm news such as recognition of business achievements. We do not publish FICPA committee appointments as a part of this feature because of space limitations.



Al Abraham



Jeremy Ahwee



Richard Cahlin



Peter F. Ceccacci



Madeline Elias



Louis Feldman



Bonnie Mackey



Philip Newman



Libby Slater



Keith Wheeler



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Wellington:  
*Kimberley James*

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*Heather A. Hoyman*

Titusville:  
*Angela M. Krieger*

W. Melbourne:  
*Janet D. Bruneske*

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*Brenda L. Jackson, Dean H. Woodson*

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Davie:  
*Sharon M. Apisdorf, Charlotte A. Bouchard*

Fort Lauderdale:  
*Nicholas G. Cifra, Tracey L. Dexter, Elena Sosnovskaya, Phaedra Xanthos*

Hollywood:  
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Margate:  
*Richard E. Campbell*

Miramar:  
*Ronald G. Mihaley, Karen Scott*

N. Miami Beach:  
*Stephen H. Nesi*

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*David A. Perrin, Rachel S. Rivers*

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Tamarac:  
*Erica Simmons*

Wellington:  
*Tatiana Mora*

Weston:  
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Sanford:  
*Joy Yeates*

St. Cloud:  
*Jackie Devilbliss*

Winter Garden:  
*LaDonna C. Watson*

Winter Park:  
*Alex Brinister, Andrew Hunsaker, Eric B. Kibiger*

Winter Springs:  
*Laura K. Damon, Terri S. Hoenstine*

### FLORIDA KEYS

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*Joe A. Catarineau*

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*Nina R. Birnbach, Krystal M. Dobbins*

Miami Lakes:  
*Astrid M. Batista*

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Clewiston:  
*William C. Kisker*

Sarasota:  
*Emily Campbell*

Venice:  
*Brett W. Nesbit*

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Orange Park:  
*Dominic Raices*

St. Augustine:  
*John J. Evans*

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*Michael M. Mackes, David W. Southwell*

Miami Shores:  
*Mandy Bass*

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*Carl Fedde*

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*Andres A. Garcia*

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Eustis:  
*Allan S. Boress*

Gainesville:  
*Julie A. Nelson*

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Clearwater:  
*Yaser N. Al-Dahoud*

Land O' Lakes:  
*Jennifer A. Parrilla*

Wesley Chapel:  
*Jaclyn M. Leslie, David J. Slocum*

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Boynton Beach:  
*Morley K. Barnett*

Deerfield Beach:  
*Martin S. Lefevre*

Jupiter:  
*Nicole M. Abbott*

Lake Worth:  
*Barbara A. Dittmer, Shirley A. King, Linda J. Posso*

N. Palm Beach:  
*Dale M. Buschmann*

# *new members* during July and August 2007

## Palm Beach Gardens:

*John P. Competello, Hollis R. Davis, Kevin R. McDonald, Theodore M. Roets*

## Royal Palm Beach:

*Carlos Ysaguirre*

## Tequesta:

*Laura A. Spalding, John N. Spencer*

## W. Palm Beach:

*David M. Schwartz*

## POLK COUNTY

### Haines City:

*Jordan Ortiz*

### Lakeland:

*Charles Cox, Ryan Scully*

### Plant City:

*Ruth K. McDonald*

### Winter Haven:

*Thomas M. Shepard*

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### Ft. Pierce:

*Thomas N. Jefferson*

### Stuart:

*Amber J. Resetar*

### Vero Beach:

*William G. Barhorst*

## SANDSPUR

### Brandon:

*Amy W. Edwards*

### Riverview:

*Daniel Miller*

### Tampa:

*Emad Alnajjar*

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### Hollywood:

*David G. Fung-On*

### Miami:

*Archana V. Hiranandani, Jose I. Rojas*

## SOUTHWEST FLORIDA

### Bonita Springs:

*Thomas G. Napurano*

## Fort Myers:

*Karen Atkinson, Chad W. Criswell*

## Fort Lauderdale:

*Charles W. Spamer*

## Fort Myers:

*Jennifer Avram, Michael T. Briers, Howard W. Cecil, Huiqiu Li, Craig D. Whitaker*

## Lehigh Acres:

*Lisa M. Kiesel*

## Naples:

*Robert W. Allan, Jenifer Brown, Denise N. Ellis, Anna L. Focht, Anthony Scrocco*

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### Jacksonville:

*Brenda R. Wegrzyn*

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### Dunedin:

*Greg Vannette*

### Oldsmar:

*Grant T. Walker*

### Palm Harbor:

*Dean McSpadden*

### Seminole:

*Daniel E. Brown, Anthony B. LoSchiavo*

### Spring Hill:

*Michael D. Sapp*

### St. Petersburg:

*Jeremy C. Hill, Joseph M. Kaiser, Melanie Neumann*

### Tampa:

*Kristy R. Colmenares, Ronald D. Richmond*

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### Tallahassee:

*Genevieve H. Errahali, Elizabeth A. Frisbie, Daniel D. Selby, Jonathan M. Spires, Anne Townsend*

## VOLUSIA COUNTY

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*Danielle M. Cinicolo*

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### Indian Rocks Beach:

*Kathy Brady*

### Plant City:

*Annie Herndon*

### St. Petersburg:

*Dennis E. Mitchell, Melanie W. Toppe, John P. Tredo*

### Tallahassee:

*Angela Sanders*

### Tampa:

*Marguerite B. Andrews, Robert J. Brown, Monica O. Cammarata, John C. Connery, Sylvie Cote-Hasegawa, Susan J. Cox, Heather R. Ford, Melissa L. Fox, Clinton G. Freeman, Jessica M. Huebner, Jennifer L. Matlock, Steven W. Pralle, Justin S. Rowlson, Lisa Saxton, Tonya Seay, Tiffany A. Titus, Donna Washington*

### Temple Terrace:

*Antonio D. Pimenta*

### Venice:

*Kimberly A. Szuhany*

### Wellington:

*Douglas J. Browning*

## WEST FLORIDA

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*Vicki D. Chupas*

### Milton:

*Jason R. Loeffler*

### Pace:

*Craig M. Perrin*

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### Halethorpe, Md.:

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## FICPA *Audit* Announcement

Carr, Riggs & Ingram, LLP, an independent public accounting firm, has completed its audit of the Florida Institute of Certified Public Accountants, Inc. and Subsidiary as of June 30, 2007 and 2006, and the related consolidated statements of activities and cash flows for the years then ended.

The FICPA Audit Committee met with the auditors to review the scope of the work and to evaluate and confirm the independent auditor's independence, qualifications and performance. The audit was conducted in accordance with auditing standards generally accepted in the United States of America, which include examination, on a test basis, of evidence supporting the amounts and disclosures in the financial statements. The audit also included assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The FICPA Audit Committee reviewed and discussed the integrity of the annual audited financial statements with management and the independent auditors prior to issuance of the Institute's audited financial statements. Discussion points included major issues regarding accounting principles and financial statement presentations, including any significant changes in the Institute's selection or application of accounting principles, and adequacy of the Institute's internal controls. In addition, the Audit Committee recommended the Board of Governors accept the audit report, which it did on Sept. 20, 2007.

It is the opinion of Carr, Riggs and Ingram that the financial statements present fairly, in all material respects, the financial position of the Florida Institute of Certified Public Accountants, Inc. and Subsidiary as of June 30, 2007 and 2006, and the changes in its net assets and its cash flows for the years then ended in conformity with the accounting principles generally accepted in the United States of America.

The FICPA would like to thank the Audit Committee for its service. A link to the complete audit report is available on the FICPA's Web site, [www.ficpa.org](http://www.ficpa.org), under "What's New."



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**Director of Internal Audit** - Jackson is the premier S. Fla. integrated health system consistently named among America's top 25 hospitals. Jackson is a 2100-bed tertiary care system consisting of 35 locations & is affiliated w/ the University of Miami, Miller School of Medicine. We are currently recruiting for a Director of Internal Audit to join our organization.

In this role you will report to the Vice President of Integrity Division & will be an integral part of our Sr mgmt team. You will provide oversight of JHS' internal audit activities including annual audit work plan, coordination of audits conducted by external auditors, development of reports for presentation to executive staff & Board of Trustees & mgmt of staff including continual oversight of their audit work.

The ideal candidate will have a BS/BA (graduate degree preferred). CIA or CPA required. Min of 10 yrs of mid-level to Sr leadership exp related to organization-wide auditing activities, preferably in healthcare. Superior interpersonal, analytical & computer skills, & the ability to work & communicate effectively w/ all levels of mgmt in our diverse organization are a must.

For consideration please submit your resume & salary history to **John Petrov, PHR; Talent Acquisition Manager; Jackson Health System;** [Jpetrov@jhsmiami.org](mailto:Jpetrov@jhsmiami.org).

The applicant selected for this position will be required to submit to an extensive background screening, health office/drug screening & a credit check. EOE.

Staff tax preparer needed for Boca Raton Law/CPA firm. Accounting degree required w/ one yr exp in personal & corporate tax returns. Reliable, organized, take charge, computers. E-mail resume to [sue@howardschwartzpa.com](mailto:sue@howardschwartzpa.com).

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Carr, Riggs & Ingram, LLC, a regional CPA firm has opportunities in Panama City, Fla. for Tax & Audit CPAs w/ 2-3 yrs exp. For complete job descriptions visit our Web site [www.cricpa.com](http://www.cricpa.com). Fax resume to (850) 785-7188.

Palm Beach Gardens CPA firm seeking CPA w/ 5-10 yrs exp w/ a CPA firm in tax preparation, financial statements & interested in ownership opportunity in the near future. E-mail resume & salary requirements to [PGACPA@gmail.com](mailto:PGACPA@gmail.com).

Local Clearwater CPA Firm is seeking a CPA w/ at least 5 yrs exp in areas of taxation & compilations. Partnership opportunity. Fax resume to (727) 726-8393.

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## OFFICE SPACE

N. Tampa CPA firm seeks to share ofc w/ another firm. Multiple ofcs available. Other services include receptionist, internet access, conference room, phone system/services & utilities. Reply to Suzanne@CJBFIRM.com or (813) 514-1729.

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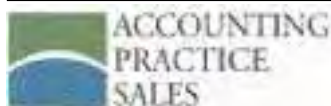
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Established & peer-reviewed Tampa CPA firm seeks to purchase small Tampa practice (A&A or tax). Will also consider a merger or cost sharing arrangement. Please call (813) 220-1730 or e-mail [gnakamura@tampabay.rr.com](mailto:gnakamura@tampabay.rr.com).

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# High School Outreach Committee Honors Speakers of the Year

By Teresa Licamara, CPA

Three FICPA member volunteers have exceeded the High School Outreach Committee's expectations in their role as speakers. As a result of their hard work and dedication, Norma Berrios, Raphael Agyemang and Denise Postlethweight have been named Speakers of the Year by the High School Outreach Committee (HSOC) for the 2006/2007 academic year. These professionals have devoted countless hours at various high schools throughout Florida to share their experiences and knowledge about the accounting profession.

The purpose of the HSOC is to promote the Accounting for Success program that was launched several years ago. This program was developed in reaction to the decline in the number of students enrolled in college and university accounting programs. The Accounting for Success program is designed to increase awareness among educators and students of the endless opportunities available in the field of accounting.

The HSOC would not be able to fulfill its mission without the support and volunteer efforts of all its speakers, especially those who go above and beyond like Norma, Raphael and Denise.

Norma is an auditor with the firm Valiente Hernandez, P.A., in Tampa. She was born and raised in San Juan, Puerto Rico, and moved to Tampa in 1990. Norma received the University of South Florida's Latino Scholarship and has a bachelor's degree and a master's degree in accounting. Norma is studying for the CPA exam.

Norma's passion for the profession stems from the support she received during college from her father, who also is an accountant, and from her employer, FICPA Executive Committee and Board of Governors member Jose Valiente. They encouraged Norma to pursue a career in accounting and mentored her throughout her studies. Norma now enjoys mentoring others by going into high schools in her community and speaking about higher education and advocating the accounting profession.



*Berrios*



*Agyemang*



*Postlethweight*

Raphael is currently the Finance and Accounting Director for Habitat for Humanity of Hillsborough County. Born and raised in Ghana, Africa, Raphael overcame many significant struggles after migrating from his native country.

Despite his challenges, Raphael graduated from USF with a Bachelor of Science degree in accounting in 2005. Raphael passed all sections of the CPA exam in March of 2006, and he is the recipient of the USF Beta Alpha Psi Scholarship and the Phi Sigma Theta National Honor Society Award. He volunteers as a delivery driver for Meals on Wheels and counsels youth groups, couples and individuals in his church on financial issues. Raphael also supports the education of underprivileged children in his native country.

Denise is a CPA who has been employed by Brevard County Sheriff's Department since 1997. She graduated from USF with a Bachelors of Art degree in Liberal Studies. Denise continued her education at the University of Central Florida, where she completed her requirements to sit for the CPA exam in 2005.

Denise serves as the treasurer for the Florida Government Finance Officers Association Space Coast Chapter. Denise also is an active member of the FICPA State and Local Government section, the Compliance Auditing Guide subcommittee and a speaker for the HSOC. In addition to speaking at career day and to accounting classes in high schools, Denise also has had students job shadow her at work.

The HSOC thanks Norma, Raphael and Denise for their hard work, dedication and continued support, which allow this vital program to succeed and continue to fulfill its mission.

*Teresa Licamara, CPA, of Barbee & Associates, Inc., in Coconut Creek, is Vice Chair of the FICPA's High School Outreach Committee.*





*Keen*

**Kevin Keen**, who attended the 2006 Minority Summer Residency Program, won a \$5,000 college scholarship in the Excellence through Ethics essay contest sponsored by Deloitte and Junior Achievement Worldwide. Keen, who is majoring in accounting at the University of Central Florida, said, "Attending the FICPA Minority Summer Residency Program helped me adjust to college life and opened my eyes to accounting as a profession with multiple career opportunities."

Special thanks to the following members who volunteered as a Speaker or assigned High School Speaker to assist in the "Accounting for Success" initiative:

**Sabina Alexandria**

Christopher, Smith, Leonard, Bristow & Stanell, PA  
Bradenton

**Marcy Day**

Brown & Brown Insurance  
Sarasota

**Corey DeHays**

Costopoulos & Helton, PA  
Okeechobee

**Tracy Diraimo**

O'Sullivan Creel, LLP  
Pensacola

**Julian Dozier**

Thomas Howell Ferguson, PA  
Tallahassee

# 2006 MSRP Alum Wins Essay Contest

**Jeffrey Fleurinor**

Deloitte & Touche LLP  
Miami

**David Goddu**

Cherry, Bekaert & Holland, LLP  
Tampa

**John Hamilton**

Chipola Land Development Co  
Marianna

**Stephen Kalifeh II**

Thomas Howell Ferguson, PA  
Tallahassee

**Zenora Kerr-Ward**

Ward & Co. PA  
West Palm Beach

**Kimberley Martin**

Christopher, Smith, Leonard, Bristow & Stanell, PA  
Bradenton

**Benjamin Mathews**

University of Phoenix  
Jacksonville

**Paul Nick**

Davidson & Nick, CPAs  
Naples

**Kimberly Roberts**

LBA Certified Public Accountants, PA  
Jacksonville

**J Woodward (Woody) Roe Jr.**

The Roe Group, LLC  
Juno Beach

**Lindsey Schuster**

Christopher, Smith, Leonard, Bristow & Stanell, PA  
Bradenton

**Ransome Smith**

Ransom Smith, CPA  
Longwood

The FICPA's "Accounting for Success" program reached more than 5,000 K-12 students across Florida last school year. Volunteers made 70 presentations through classroom visits, career day events, career fairs, clubs and organizations, and hosted in-firm student visits. The program's purpose is to educate students and their teachers about the opportunities in the CPA profession and to provide valuable financial literacy information. If you are interested in joining the Speaker's Bank or being assigned to a specific high school, please contact Brenda Hubbard at (800) 342-3197, Ext. 419 or at [hubbardb@ficpa.org](mailto:hubbardb@ficpa.org).

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To submit photos of FICPA chapter or member-related events, please e-mail [communications@ficpa.org](mailto:communications@ficpa.org).



FICPA Board of Governors member-at-large Darryl Ott was "jailed" to help raise funds for the Muscular Dystrophy Association in Jacksonville on Aug. 23, 2007.

Miracle Strip Chapter President Tyson Elmore, Secretary Kristen Hathaway, Rep. Jimmy Patronis, R-Panama City, and Treasurer Mindy Rankin pose at an October chapter meeting.



With St. Petersburg's Tropicana Field in the background, Mercantile Bank President Doug Tuttle, right, addresses the Suncoast/West Coast Chapter during an Aug. 23, 2007 CPE Event. Suncoast Chapter President Shan Shikapuri is seated at left.

At the The

North Central Florida Chapter won the 2006-07 Chapter Challenge Award for having the highest percentage of members contributing to the PAC in Region II. From left to right are FICPA Director of Governmental Affairs John Johnson, North Central Florida President Lon Stafford, Treasurer Carlos Segura Jr., Secretary April Shuping, President-Elect Kathleen Hendrickson, Region II Representative Rhonda Mowry and FICPA President Dave Dennis.



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