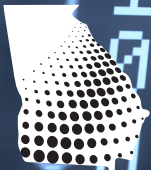


SECURITY

Cybersecurity: The Biggest Threat Comes from Within

PAGE 8



The Georgia Society
of CPAs

January/February 2017 | Volume VI, Issue 1



Every year, numerous pieces of legislation are introduced in the Georgia General Assembly that can potentially impact you, your profession or your clients.

CPA Day at the Gold Dome is your chance to develop key relationships within the state general assembly by sharing your thoughts and perspectives on important issues facing the accounting profession.

Help your state legislators understand the issues facing CPAs in the state of Georgia!

The time has come to advocate for your profession by meeting your elected representatives and informing them of the valuable role CPAs play in their local communities as well as within the business community of Georgia.

“The Georgia Society of CPAs launched CPA Day at the Gold Dome because CPAs offer a unique and intelligent perspective, and events like this make a very real connection between the profession and Georgia’s legislators. GSCPA members take seriously the issues that impact the CPA profession, the clients and employers they serve and the state of Georgia at large.”

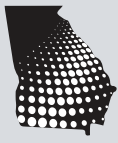
— Boyd Search, CEO of The Georgia Society of CPAs

Location: The Freight Room, 65 Martin Luther King, Jr. Drive SE, Atlanta, Georgia 30334

To Register: Visit www.gscpa.org, select the Event Catalog under the Continuing Education tab. Search event code 01925.

- FOR MORE INFORMATION -

Please contact Don Cook at dcook@gscpa.org or 404-504-2935. | Event Code: 01925



**The Georgia Society
of CPAs**



GSCPA OFFICERS 2016-2017

CHAIR

Barbara J. Evans, CPA, CGMA

CHAIR-ELECT

Rodney L. Chandler, CPA

TREASURER

Brandon S. Verner, CPA

SECRETARY

Boyd E. Search, CAE

IMMEDIATE PAST CHAIR

J. Lowell Mooney, Ph.D., CPA

GSCPA DIRECTORS 2016-2017

FIRST OF A TWO-YEAR TERM

Kirk J. Jarrett, CPA

Donald R. Roland, CPA

Deborah T. Thaw, CPA

James K. Underwood, CPA, CFP

SECOND OF A TWO-YEAR TERM

K. Scott Collins, CPA

Karen C. Drescher, CPA

Lee Ellen Fields, CPA

James W. Freeman, CPA

G. Tom Harrison, CPA

EDITOR-IN-CHIEF

Jamie P. Etzbach

DESIGNER

Faith B. Ellis

CEO

Boyd E. Search

COO

Greg A. Wilder

VICE PRESIDENT, LEGISLATIVE AFFAIRS

Don P. Cook

Contents

FEATURES

8 | CYBERSECURITY: THE BIGGEST THREAT COMES FROM WITHIN

Natalie Rooney

COLUMNS

14 | TAXATION

What You Need to Know for
Tax Season

16 | A&A

It's Time to Apply FASB's Going
Concern Standard

Charles Hall, CPA, CFE, MAcc

18 | INDUSTRY

Why Business Leaders Need
to Look Beyond Their Own
Departments

Ash Noah, CPA, FCMA, CGMA

20 | TECHNOLOGY

Pre-Tax Season Checklist: How
to Select a Cloud Service and
Provider

Christopher Stark

22 | MAP

Making Your Retreat a
Game-Changer

Marc Rosenberg, CPA

24 | LEGISLATION

Legislative Update 2017

Don P. Cook



SOCIETY NEWS

5 | CEO MESSAGE

Boyd E. Search, CAE

7 | CHAIR MESSAGE

Barbara J. Evans, CPA, CGMA

26 | GSCPA RISING PROFESSIONALS

28 | MEMBER NEWS

29 | FINANCIAL LITERACY PROGRAM

30 | MEMBER VIEW

Value vs. Values

Albert Caproni, III, CPA

31 | CPE

32 | CLASSIFIEDS

34 | SELF-STUDY TEST

Current Accounts is published six times a year by The Georgia Society of Certified Public Accountants (GSCPA). Statements and opinions expressed are those of the authors and not necessarily those of GSCPA. Publication of an advertisement does not constitute an endorsement of the product or service by GSCPA. Articles may be reproduced with permission. Copyright 2017 *Current Accounts*.



PRITCHARD & JERDEN

Insurance and Risk Management Since 1960

Exclusive marketers and administrators for The Georgia Society of CPAs insurance products

The Georgia Society of CPAs provides an alternative to all employers offering group health insurance. Avoid a large part of the HCR law in Community Rating and potentially save thousands of dollars by signing up with GSCPA's Association Plan.



VOLUNTARY BENEFITS OPTIONS

Offering voluntary worksite products on a **GUARANTEE ISSUE** basis through payroll deduction or bank draft. **All GSCPA members, employees of member firms and industry companies with affiliated CPA members are eligible!**

Term Life with 75 Months of Long Term Care

Can help pay costs associated with long term care

Critical Illness Champion

Pays a lump sum benefit that can be used to help cover the cost of recovery from a major illness

Cancer Care Protector

Provides benefits that can be used to help relieve financial impact associated with cancer treatment and recovery

Disability Income Protector

Provides protection when sickness or injury stops paychecks

Accident Champion

Provides specified benefits for treatments and recovery associated with accidental injury

Gold Plan

Lifetime Benefit Term - \$50,000 with Long Term Care
Critical Illness Champion - \$10,000 benefit
Accident Champion

Diamond Plan

Lifetime Benefit Term - \$100,000 with Long Term Care
Critical Illness Champion - \$25,000 benefit
Accident Champion

PRITCHARD & JERDEN, INC.

950 East Paces Ferry Rd NE, Suite 2000

Atlanta, GA 30326

Phone: 404-238-9090 | Fax: 404-261-5440

www.pjins.com

IF YOU NEED HELP understanding the wide variety of sources from which you can purchase health insurance, please contact **Patrick Bell** at pbell@pjins.com or **404-949-1098**. **Voluntary Benefits Hotline:** 844-233-7742.

WWW.GSCPAVOLUNTARYBENEFITS.COM

Houston

Boyd E. Search, CAE



It's the first of December, and I'm on a Delta flight on approach to Houston, Texas. I've never been to Houston, so I'm taking more time and interest than I might normally to study the landscape from a few thousand feet in the air. I'll admit that I didn't know much about Houston,

and what I did know largely came from random interactions with the sports world, pop culture, or the occasional random encounter with someone from there.

Houston is, well, expansive. Outer-belts, inner-belts, an urban and suburban sprawl that goes farther than I could see even from over a mile in the air. I landed at Hobby Airport southeast of downtown, hopped in a cab, and headed west. Not far into the ride, rising from the ground was the eighth wonder of the world, the Houston Astrodome.

Honestly, it looked old and worn out, like an over-sized salt barn. As a kid, I can remember getting my first pair of "turf shoes," and I associated them entirely with the AstroTurf used in the Astrodome. In those days we were surrounded by soft green fields of natural grass, and all we wanted was to get to play on AstroTurf. Never mind that AstroTurf was a short-pile synthetic turf – I'd just assume call it cheap carpet – that was installed on concrete. The pain from just a simple fall to the ground was enough, let alone getting hit and driven with force into the ground while playing football. At the time it was spectacular and genius. Looking back now we can recognize some of the folly in playing football on thinly covered concrete,

but the advancements in design, construction, fan experience, and yes, even synthetic turf all led us to much better places in all of those areas.

Rising from behind the Astrodome like a 6 foot 5-inch eighth grader in a picture filled with other eighth graders, is NRG Stadium, the home of the Houston Texans. Which leads me down a slight tangent; the Oilers played in the Astrodome, but now play in Tennessee as the Titans, and then Houston got their new team, the Texans (the more things change, the more they stay the same). That aside, NRG Stadium dwarfs everything about the Astrodome. Which upon immediate reflection is why the eighth wonder of the world seemed relegated to an over-sized salt barn. NRG represents everything new and exceptional in design, construction, fan experience, and turf management, but we would not have gotten there without having first built the Astrodome.

I was in Houston to help facilitate a strategic planning meeting of the Houston CPA Society. Former GSCPA staffer, Jennifer Poff, is their new executive director, and I simply could not be more proud of her. As Jennifer and the member leaders of the Houston Society embark on charting a course to address the many challenges and opportunities they face, the Astrodome and NRG Stadium story provides an apt analogy. There are things that it's time for them to say goodbye to, but what lies ahead will be better in large part for what has been.

What I witnessed in Houston was a group of people fiercely proud of who they are and at the same time ready to find out who they can be. A heartfelt thank you to all of them for including me in their journey. Leadership can mean a great many things and be exercised in countless ways, and the CPA profession continues to provide countless examples.



HEALTH CARE CONFERENCE


February 17, 2017

Event Code: 13010,  LS13010

Cobb Galleria Centre | Atlanta, Georgia

With ongoing developments in health care, your organizations and clients are continually affected. Stay on top of the trends and changes to benefit your company and clients. The 2017 Health Care Conference presents industry leaders discussing a range of issues in the legal, regulatory, audit, valuation, and operational realms of financial health care. Glean new ideas and change the way you approach financial health care.

Who Should Attend: Administrators of hospitals, physician groups, managed care organizations, CPAs with health care clients, as well as CEOs, CFOs, CIOs, compliance officers, internal auditors, and financial managers.


**Live Stream
Available!**
LS13010

To register visit www.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3

How Could That Happen?

Barbara J. Evans, CPA, CGMA



A New Year's message recently came to me as I was driving down Big Top Mountain. I passed by something that I found to be unusual just before getting to the road's end. Something so peculiar that it caught my eye, so I stopped in the middle of the road. I put my car in reverse and backed up to more clearly see what I had just passed. When I

could get a clearer view of the fence that ran parallel to the road on which I was driving, I was taken aback because what I saw sitting on top of a fencepost was a pretty good sized turtle; one that had retreated into his shell. My initial thought was, "how could that happen?"

No traffic was coming so I parked, opened my door and got out of the car to take a closer look at this turtle sitting on a fence post. My first thought was that I should liberate the turtle from his dilemma, and place him on the ground. This would help him to slowly continue on his merry way. Then I thought maybe I should just leave him there, thinking that someone had other intentions; maybe planning to cook a pot of delicious turtle stew for a family meal. I stood there for a moment thinking, firstly, simple thoughts about this fence post, and secondly, I started entertaining other ideas only to wonder again, "how could that happen?"

Then my mind began to construct more complex considerations that crept into my thinking. I could not decide whether someone had intended something good for the turtle, or whether the turtle was on top of the post because someone was planning a unique dining experience. I left the turtle there, got back in my car, and though I was troubled the whole way home, I kept thinking "how could that happen?" Afterward, every fence post that I passed going down the highway gave me pause again and again. I kept considering what I had seen in

that idyllic setting in the serene tranquility of a rural country back road.

By the time I arrived home, I had done all the mulling over that turtle that I could do. At home I was through with it, and I decided whatever conclusions I might otherwise draw, one thing I knew for sure, was that the turtle did not get all the way up on that fence post by himself. What I knew for certain was the turtle represented a significant symbol of the challenges we are faced with in our work and everyday lives.

Throughout 2016, The Georgia Society of CPAs worked on initiatives outlined through Diversity and Inclusion, strengthened our relationship with many organizations, and stayed focused on the strategic objectives of our organization.

We've discussed the issues we are confronted with today and the challenges we expect in the future. The looming challenges we face in 2017 will encompass how to change the mindset of the people in this profession, how to get ahead of changes in the financial systems, and how we manage the needs of a CPA before they change.

As we move into 2017, what is your New Year "resolution?" Do you stand still and do nothing? Do you wobble on the past and let 2017 end with no challenge? Do you soar and become a greater influence or affluence to the platforms set in our mission, vision, and core purposes for GSCPA? I choose to be that turtle and leave the mind wondering "how did that happen?" It happened because we have an extraordinary group of members who volunteer their time, talent, expertise, and finances to achieve our goals. In closing, I urge all of us to work diligently on strengthening the sustainability of our organization by promoting those that will come after us and providing them with the tools to successfully compete in the accounting job market so we can wonder proudly saying, "how did that happen?"

CYBERSECURITY: THE BIGGEST THREAT COMES FROM WITHIN

It seems like articles about cybersecurity and hacking are constantly in our newsfeeds. Whether it's Home Depot, Target, hospital chains or government agencies, everyone is in the crosshairs. The keyword here is "everyone." Just because you're a small organization doesn't mean you're not at risk. And the scariest statistic of all demonstrates that the biggest risk is probably sitting under your own roof: your employees.

“You can implement all of the protections available, but you’re still at the mercy of the human factor...”

Craig Rhinehart, CIO at Robinson, Grimes & Company, PC

What Is Cybersecurity?

Cybersecurity or IT (information technology) security is defined as: “The protection of computer systems from the theft or damage to the hardware, software or the information on them, as well as from disruption or misdirection of the services they provide.”

While cybersecurity may seem like somewhat of a new threat, those in the IT field know that cybersecurity has been an important issue for decades. Data breaches are increasing, according to information from Statista, by 85 percent a year, and in 2016, half a billion personal records were stolen or lost. What can organizations do in the face of ever-increasing security issues?

Gaining Access

A common mistake companies often make is assuming that putting large, complex security systems in place is a cure all. In fact, one of the biggest gaps for organizations both small and large is training and awareness programs to educate employees about the risks from seemingly simple things such as opening a phishing email and clicking on a link. The statistics confirm most problems come from within. KPMG’s 2016 Consumer Loss Barometer shows that 70 percent of all breaches or stolen data are from an insider threat.

“You really have to stay on top of employee education,” says Craig Rhinehart, CIO at Robinson, Grimes & Company, PC in Columbus, Ga. “We’re constantly educating our folks and explaining best practices. You can implement all of the protections available, but you’re still at the mercy of the human factor when someone falls victim to a fraudulent email or phone call, and they divulge information.”

“Your end users are the front lines of your security,” Rhinehart emphasizes. “Even if they’re visiting a legitimate website, if an ad on the page is infected, there’s a problem. You need to teach them what and what not to do and how they should react when they see something suspicious. The average employee is less aware than they should be about these things.”

Barry C. Brown, CPA, CIO at Moore Stephens Tiller LLC in Atlanta, echoes those sentiments. “No doubt, 100 percent, our biggest security issues are with our end users,” he says. “Anyone who says differently doesn’t know what they’re talking about.”

And if you still don’t believe your end users are your biggest problems, Roy H. Hall, CISSP, CISA, CISM, CRISC, chief information security officer for the National Association of State Boards of Accountancy (NASBA), makes it three for three. “In the last five or six years, the major threat has

Cybersecurity continued on page 10

totally pivoted from attacks on web servers and application vulnerabilities to the end user on a work station,” he says. “The payload threat on email phishing and ransomware are much bigger than they were.”

How It Happens

Phishing works similarly to the email messages you’ve likely received at home claiming you’ve won something or have a solution to lost 10 pounds in 24 hours – just click here to see the solution. Spear phishing messages appear to come from a trusted source and likely from someone within the recipient’s own company and in a position of authority. Even though there have been countless warnings on the news, from the IRS, and from the IT department, you’d be surprised at how often these phishing expeditions work.

The 2016 Data Breach Investigations Report by Verizon shows almost a third (30 percent) of phishing messages were opened—up from 23 percent in 2014. And 12 percent of targets went on to open the malicious attachment or click the link—about the same as 2014 (11 percent).

High profile cases of crypto ransomware shut down businesses and hospitals in 2016. This type of ransomware leaves a system intact, but encrypts critical data. The hackers ask for tens or hundreds of thousands of dollars ransom for your data which is being held hostage behind 2048-bit encryption.

Hall says threats are designed to infiltrate and do things like disable all units on a system, change registry settings, acquire passwords, and encrypt hard drives. “Yes, they’re still attacking servers, but the threat starts at the end point where the user is,” he says.

Educate, Train, Test. Then Lather, Rinse, Repeat.

Rhinehart says that while his firm runs formal in-house lunch and learn sessions annually, much of employee education and training is immediate and on the spot when an attempted breach happens. He says at least once a week the technology team sends out an example of a current infiltration attempt. “Sometimes it’s as recent as 15 minutes ago,” he says. “An employee received it, thought it looked bad and sent it to us. We’ll screen shot it, remove the name so the person isn’t embarrassed, and send out a Tech Tip email to show everyone else what to look out for and what to do.

To keep things secure at Moore Stephens Tiller, Brown has implemented penetration testing, hiring third parties to hack from the outside in. These “ethical hackers” also come on site to test the firm’s systems from the inside, including who comes through the front door.

Brown recounts the tale of a law firm who outsources all of their IT. One day, an individual entered the building claiming to work for the IT company, and he was here to work on the firm’s laptops. Instead of working on them, the guy grabbed the laptops and ran. “It underscores the importance of knowing who is in your office, why they’re there, and what they’re doing,” Brown says.

Or maybe someone calls purporting to be on your IT team and asking for your password. Criminals will do anything to try and get your data.

What is the number one problem for firms and business in terms of cybersecurity? “Thinking it’s not going to happen to them,” Brown says.

Hall says he watches outsiders try to gain access to NASBA's system on a daily basis. He describes a scenario where he monitored someone who was trying to guess passwords to get into NASBA's system. "They had researched our website and were using employees' first and last names," he says. "We contacted our firewall to block the IP address, and they simply moved on to another organization."

But once a criminal does get info, they'll see what they can get for it. "They take any data from a hack and see if they can sell it on the open market," Hall says.

Security Breach Notification Laws

Georgia is among the 47 states, the District of Columbia, Guam, Puerto Rico and the Virgin Islands that have enacted legislation requiring private, governmental or educational entities to notify individuals of security breaches of information involving personally identifiable information.

Security breach laws typically have provisions regarding who must comply with the law (businesses, data/information brokers, government entities, etc.); definitions of "personal information" (name combined with SSN, driver's license or state ID, account numbers, etc.); what constitutes a breach (e.g., unauthorized acquisition of data); requirements for notice (timing or method of notice, who must be notified); and exemptions (for encrypted information).

The financial industry may be the first to find itself subject to federal cybersecurity regulations. In October, U.S. regulators unveiled an initial plan designed to bolster the ability of the country's largest banks to withstand a major

cyberattack. The move is designed to protect the U.S. financial system in the event of a technology failure.

AICPA Cybersecurity Initiative

Currently, CPAs provide cybersecurity examination services under a variety of generally accepted professional standards and approaches. However, the AICPA believes adoption of a more consistent profession and market-wide approach for CPAs to examine and report on an entity's cybersecurity measures would address the informational needs of a broad range of users. Further, it would introduce a level of consistency that does not exist at present in the context of cybersecurity reporting and related assurance.

The AICPA is in the process of developing criteria that will give management the ability to consistently describe its cyber risk management program, and related guidance to enable the CPA professional to provide independent assurance on the effectiveness of the program's design via a report designed to meet the needs of a variety of potential users.

You can read more about the AICPA's cybersecurity initiative at: <http://www.aicpa.org/interestareas/frc/assuranceadvisoryservices/pages/aicpacybersecurityinitiative.aspx>.

Cyber Insurance

Is cyber insurance a necessity in this day and age? In a word: yes. "We got our first policy several years ago," Brown says. "I don't know how you can conduct business these days without it. It's an absolute requirement."

Cybersecurity continued on page 12

Top Tips

1. Communicate with employees. Stay in touch frequently about new threats.

2. Have a firewall and turn on optional features which may not be active by default. These include filtering for web browsing and intrusion protection which offer an added layer above basic firewall security. Rhinehart says geofiltering, blocking a handful of high fraud countries, is another useful option. “Unless you’re specifically doing business in those countries, there’s no reason to accept traffic from them,” he says.

3. Have written policies for acceptable use. Outline what is allowed, and what isn’t. “Things will be different for different firms depending on culture and need for security,” Rhinehart says. “But if it isn’t written, it doesn’t exist. If it’s not tested, it doesn’t have value.”

4. Don’t allow end users to run their computers in the “administrator” role. “If you’re running as the admin, any virus or malware has the same authority the end user does,” Hall says. “That malware can write to the registry, make changes to the machine, and install ransomware. Make sure users are using standard Windows permission accounts.”

5. Whitelist services on corporate networks. Whitelisting is a computer administration practice used to prevent unauthorized programs from running.

6. Use advanced malware detection systems. Before email arrives on a private network, it is scanned for suspicious activity and blocked if necessary.

The only reason Rhinehart says you could do without it is if you’re not using a computer. “I can’t imagine a firm not being well served by having it,” he says. “It provides good protection and a good resource for policy and contract decisions. Cyber insurance companies provide information regarding electronic activities within your firm.”

Hall adds, “It really is the standard. We have a lot of sensitive data that we take great pride in protecting.”

So much goes into factoring in the cost of a breach beyond the data itself: forensics, credit monitoring, public relations, outside counsel, and mediation of the breach itself are just a few. “When you put all of that together, you’re talking about a large amount of money,” Hall says. “That should help a CFO get their head around the situation. Make sure your cyber coverage meets your need and level of risk.”

No Guarantees

Nothing, says Brown is going to protect you 100 percent. “Except maybe unplugging completely, keeping your computer in a locked room with one key and never connecting it to the internet,” he laughs. “Obviously, that’s not at all practical. No one wants to go backward. We have ten employees, but I know people who work at companies with thousands of people. We’re all still concerned about the same things.”

“Cybersecurity is such an important topic for all of us,” Rhinehart says. “It’s a timely issue, and it needs to be talked about. We all ought to be paying attention to it. If not, shame on us.”



Natalie Rooney, a freelance writer from Colorado, has been writing for state CPA societies for 15 years. She can be reached at nrooney@centurytel.net.

YELLOW BOOK CONFERENCE

Studies on Single Audit and Yellow Book Deficiencies

March 10, 2017

Event Code: 13055,  LS13055

GSCPA Learning Center | Atlanta, Georgia

The AICPA Professional Ethics Division, Most Frequent Violations of Professional Standards Government and Not-for-Profit Investigation, reveals significant issues in single audits and Yellow Book engagements, including deficiencies in audit procedures performed, auditor's reporting, and financial statement deficiencies.

Learn how to avoid common deficiencies found in single audits and Yellow Book engagements using simulated case studies and practice exercises with lessons for today's issues. These case studies and practice exercises are based on the Yellow Book and the Uniform Guidance for Federal Awards. They will assist you in avoiding common mistakes and recognizing deficiencies before it's too late.

Who Should Attend: CPAs and auditors performing single audits and internal financial staff of governmental and not-for-profit entities.



**Live Stream
Available!**
LS13055

To register visit www.gscpa.org or call 404-504-2985 or 800-330-8889, Opt. 3

What You Need to Know for the 2017 Tax Filing Season

These highlights are from a more in-depth IRS article, which you can access on their website, <http://bit.ly/2017TaxSeasonTips>.

The nation's tax season will begin Monday, January 23, 2017, and run through the filing deadline of Tuesday, April 18, 2017. The IRS again expects more than four out of five tax returns will be prepared electronically using tax return preparation software.

A new law requires the IRS to hold refunds claiming the Earned Income Tax Credit (EITC) and the Additional Child Tax Credit (ACTC) until February 15. In addition, the IRS wants taxpayers to be aware it will take several days for these refunds to be released and processed through financial institutions. Factoring in weekends and the President's Day holiday, the IRS cautions that many affected taxpayers may not have actual access to their refunds until the week of February 27.

April 18 Filing Deadline

The filing deadline to submit 2016 tax returns is Tuesday, April 18, 2017, rather than the traditional April 15 date. In 2017, April 15 falls on a Saturday, and this would usually move the filing deadline to the following Monday — April 17. However, Emancipation Day — a legal holiday in the District of Columbia — will be observed on that Monday, which pushes the nation's filing deadline to Tuesday, April 18, 2017. Under the tax law, legal holidays in the District of Columbia affect the filing deadline across the nation.

"The opening of filing season reflects months and months of work by IRS employees," Koskinen said. "This year, we had a number of important legislative changes to program into our systems, including the EITC refund date, as well as dealing with resource limitations. Our systems require extensive programming and testing beforehand to ensure we're ready to accept and process more than 150 million returns."

The IRS also has been working with the tax industry and state revenue departments as part of the Security Summit initiative to continue strengthening processing systems to protect taxpayers from identity theft and refund fraud. Several new provisions are being added in 2017 to expand progress made during the past year.

Refunds in 2017

Choosing e-file and direct deposit for refunds remains the fastest and safest way to file an accurate income tax return and receive a refund.

The IRS still anticipates issuing more than nine out of 10 refunds in less than 21 days, but there are some important factors to keep in mind for taxpayers.

Beginning in 2017, a new law requires the IRS to hold refunds on tax returns claiming the Earned Income Tax Credit or the Additional Child Tax Credit until mid-February. Under the change required by Congress in the Protecting Americans from Tax Hikes (PATH) Act, the IRS must hold the entire refund — even the portion not associated with the EITC and ACTC — until at least February 15. This change helps ensure that taxpayers get the refund they are owed by giving the IRS more time to help detect and prevent fraud.

Where's My Refund? on IRS.gov and the IRS2Go phone app will be updated with projected deposit dates for early EITC and ACTC refund filers a few days after February 15. Taxpayers will not see a refund date on Where's My Refund? or through their software packages until then. The IRS, tax preparers and tax software will not have additional



information on refund dates, so Where's My Refund? remains the best way to check the status of a refund.

Help for Taxpayers

Taxpayers have a variety of options to get help filing and preparing their tax return on IRS.gov. Taxpayers can also, if eligible, locate help from a community volunteer. Go to IRS.gov and click on the Filing tab for more information.

Seventy percent of the nation's taxpayers are eligible for IRS Free File. Commercial partners of the IRS offer free brand-name software to about 100 million individuals and families with incomes of \$64,000 or less.

Online fillable forms provide electronic versions of IRS paper forms to all taxpayers regardless of income that can be prepared and filed by people comfortable with completing their own returns.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) offer free tax help to people who qualify. Go to irs.gov and enter "free tax prep" in the search box to learn more and find a nearby VITA or TCE site, or download the IRS2Go smartphone app to find a free tax prep provider.

Renewal Reminder for Individual Taxpayer Identification Numbers (ITINs)

ITINs are used by people who have tax-filing or payment obligations under U.S. law but are not eligible for a Social Security number. Under a recent change in law, any ITIN not used on a tax return at least once in the past three years will expire on January 1, 2017. In addition, any ITIN with middle digits of either 78 or 79 (9NN-78-NNNN or 9NN-79-NNNN) will also expire on that date.

Several common errors are currently slowing down or holding up ITIN renewal applications. The mistakes generally center on missing information, and/or insufficient supporting documentation. ITIN renewal applicants should be sure to use the latest version of Form W-7, revised September 2016. The most current version of the form, along with its instructions, are posted on IRS.gov.

Georgia Changes for Individuals

- DOR will begin processing 2016 individual income tax returns on February 1, 2017.
- It may take more than 90 days from the date of receipt by DOR to process a return and issue a refund.
- All first-time Georgia income tax filers, or taxpayers who have not filed in GA for at least five years, will receive their refund in the form of a paper check.

Georgia Changes for Businesses:

- Businesses must now file employee W-2 information with DOR by January 31, instead of prior years' filing due date of February 28.
- Employers who file late may face penalties, and will slow the processing of their employees' tax returns.

It's Time to Apply FASB's Going Concern Standard

Charles Hall, CPA, CFE, MAcc

It's time to apply FASB's *Going Concern* standard. In August 2014, the Financial Accounting Standards Board (FASB) issued *Presentation of Financial Statements—Going Concern (Subtopic 205-40): Disclosure of Uncertainties about an Entity's Ability to Continue as a Going Concern*. The standard is effective for annual periods ending after December 15, 2016, and for annual periods and interim periods thereafter.

So what does the *Going Concern* standard require?

Management needs to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the reporting entity's ability to continue as a going concern. If substantial doubt exists, disclosures are required.

Applicable to What Entities?

All entities should follow the *Going Concern* standard.

Key Points of the Going Concern Standard

Management is to evaluate whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern. That evaluation should include the period *one year after the date that the financial statements are available to be issued* (or within one year after the date that the financial statements are issued when applicable).

Management's evaluation should include conditions and events that are known and reasonably knowable *at the date that the financial statements are available to be issued* (or at the date that the financial statements are issued when applicable).

If substantial doubt exists, disclosures are required.

What Is Substantial Doubt?

Substantial doubt about an entity's ability to continue as a going concern exists when relevant conditions and events, considered in the aggregate, indicate that it is probable that the entity will be *unable to meet its obligations as they become due* within one year after the date that the financial statements are available to be issued (or issued when applicable).

How Is Probable Defined?

Probable is defined as "The future event or events are likely to occur."

What if Management's Plans Alleviate the Going Concern Issue?

If conditions or events raise substantial doubt about an entity's ability to continue as a going concern, but the substantial doubt is alleviated as a result of consideration of management's plans, the entity should disclose information that enables users of the financial statements to understand all of the following:

1. Principal conditions or events that raised substantial doubt about the entity's ability to continue as a going concern (before consideration of management's plans)
2. Management's evaluation of the significance of those conditions or events in relation to the entity's ability to meet its obligations
3. Management's plans that alleviated substantial doubt about the entity's ability to continue as a going concern

Examples of management plans to alleviate substantial doubt include:

- Plans to dispose of an asset or business
- Plans to borrow money or restructure debt
- Plans to reduce or delay expenditures
- Plans to increase ownership equity

What if Management's Plans Do Not Alleviate the Going Concern Issue?

If conditions or events raise substantial doubt about an entity's ability to continue as a going concern, and substantial *doubt* is not alleviated after consideration of management's plans, an entity should include a statement in the notes indicating that there is *substantial doubt about the entity's ability to continue as a going concern* within one year after the date that the financial statements are available to be issued (or issued when applicable). Additionally, the entity should disclose information that enables users of the financial statements to understand all of the following:

1. Principal conditions or events that raise substantial doubt about the entity's ability to continue as a going concern
2. Management's evaluation of the significance of those conditions or events in relation to the entity's ability to meet its obligations
3. Management's plans that are intended to mitigate the conditions or events that raise substantial doubt about the entity's ability to continue as a going concern

Thoughts About This Standard

Before this standard, no going concern guidance existed in GAAP. So where was the guidance? In the audit standards. FASB is correcting this long-standing deficiency in the Codification. Note disclosures should be driven by GAAP, not audit standards. Nevertheless, it raises interesting questions.

Is management willing to make the going concern judgment in an unbiased manner? Is management willing to say, "We don't think we'll meet our future obligations as they become due"?

The interplay between external auditors and management will continue to have a bearing upon whether going concern disclosures are included in the financial statements. Ultimately, the disclosures are up to management. The financial statements are theirs, not the auditors. But if auditors believe the company is unable to meet future obligations and management is not willing to make the appropriate disclosures, then the audit opinion should change.

Notice that the going concern decision is to be evaluated for the year following the date the financial statements are available to be issued (or when they are issued as applicable). For example, if you audit a nonpublic company with a December 31, 2016, year-end and the financial statements are available to be issued on April 10, 2017, the period of evaluation will be through April 10, 2018, not December 31, 2017.

Another interesting consideration arises for compilation engagements. What if the disclosures are omitted from financial statements created in accordance with GAAP? Could the omission of the *Going Concern* disclosures cause the financial statements to be misleading? That's possible.

Effective Date

The amendments in this standard are effective for the annual period ending after December 15, 2016, and for annual periods and interim periods thereafter. Early application is permitted.

Why Business Leaders Need to Look Beyond Their Own Departments

Ash Noah, CPA, FCMA, CGMA

Consider this: Your major competitor may not be another company. It may be your own organization. In today's business environment, C-level executives have to wear many hats and focus on the huge volume of external factors impacting their organizations. Due to these business complexities, many executives have lost sight of their own internal operations.

As a result, companies are finding that their internal bureaucracies — originally designed to streamline corporate operations — have actually become a major barrier to decision making.

Earlier this year, the American Institute of Certified Public Accountants (AICPA) and the Chartered Institute of Management Accountants (CIMA) conducted a survey of c-level executives and found that nearly a third of respondents think corporate bureaucracy and silos within their organization are leading to significant issues with coordinating corporate initiatives.

A whopping 72 percent stated that they've had at least one initiative fail completely due to barriers within the organization. When a company's infrastructure becomes an obstacle to its own success and starts leading to bad decision making, it's time to make a change.

Business silos, while intended to promote efficiency and effective decision-making, can unintentionally have the opposite effect. Leaders within these corporate structures are often focused solely on the goals of their own division, team or department. Survey respondents noted that their

companies have begun operating as individual departments competing for dominance, rather than working together for the benefit of the organization as a whole.

The result is a dysfunctional organization that is out of sync with the overall company strategy. This lack of connection and communication of goals often leads to missed market opportunities, inflated costs, and a less productive, demotivated staff.

Removing Bureaucratic Barriers

Recognizing this, some companies are seeking to remove bureaucratic roadblocks by turning to enterprise technology, such as internal communications platforms, to help clarify overall strategy and initiatives for employees. While technology is most certainly a means to create connections within and across an organization, the organizations seeing the most success are going beyond technology and addressing the issues by shifting the mindset of their corporate leadership and employee behavior.

The most successful companies are developing leaders with mindsets that go beyond individual departments. They are seeking and cultivating well-rounded leaders who can adjust their perspective to encompass the entire company, or even the entire industry.

To foster this sense of perspective, companies are encouraging their leaders to develop a more comprehensive skill set that crosses departments. With these skills, business leaders can create stronger internal lines of communication and break down barriers for the good of



©iStock.com/Rawpixel

the company. They can also work to instill collaborative principles across the organization, including:

- **Transparency:** Make sure that all employees, from the bottom of the organization to the top, understand the company's mission and the reasoning behind its business model and major decisions and initiatives. This creates a common goal for employees across departments to work towards.
- **Collaboration:** Ensure that all major decisions are fully informed by establishing a system in which knowledgeable employees from different departments are involved in the decision-making process — not to create more red tape, but to encourage inter-departmental communication.
- **Trust:** Share information to ensure that leaders and employees are not operating with drastically different levels of knowledge and understanding.
- **External engagement:** Encourage engagement with external stakeholders for leaders to maintain a finger on the pulse of the company's stakeholder value and long-term sustainability.

Organizations that reported in the survey that they were well equipped to make good decisions for company performance and bottom line results all follow integrated thinking principles, similar to those outlined in the Global Management Accounting Principles (GMAPs). The GMAPs were designed to create a principles-based framework to help organizations “join the dots” so to speak, so they can make better decisions and respond more effectively to the risks and opportunities they’re presented with.

Today's corporate environment is continuing to become more fast-paced, and for an organization to be successful, its decision-making needs to be just as agile. By fostering interdepartmental collaboration and communication, a company can break down barriers to decision making by bringing employees from across the company onto the same page, reducing internal competition and ensuring everyone is working toward a common goal.

Originally published by American City Business Journals.

Ash Noah, CPA, FCMA, CGMA is vice president, CGMA External Relations at the American Institute of CPAs (AICPA). In this role, he serves as a liaison to CFOs and CEOs to understand how finance teams are evolving and guides AICPA initiatives to help management accountants create more value for their organizations.

Pre-Tax Season Checklist: How to Select a Cloud Service and Provider

Christopher Stark

With 60-to-90-hour work weeks during tax season and pressing deadlines for filing or requesting extensions, there's no room for technology troubles. But, inevitably, they crop up—VPN access goes down, shared files don't sync properly or there's latency accessing your accounting software. And of course, this happens when you're working at a client site after already putting in more than 15 hours. What if you never had to worry about this again? It's possible...

This is the time of the year to sit down with the rest of your CPA firm to review the good, bad and ugly of the past year with special attention on your technology. While there are many things that can go wrong, addressing your technology needs and finding a provider that can support you can drastically alter your technology experience prior to the 2017 tax season.

To help, we've put together a cloud service and provider checklist:

Technology: You should seek a cloud vendor that can develop a customized IT infrastructure that best fits your firm's needs and future growth goals. Any cloud service provider you're speaking with should have experience working with other CPA firms and should be able to recommend what types of applications, hardware and software pieces you'll need to be successful.

For example, if your staff is still using stationary desktop setups, your IT vendor should recommend the use of dual monitors. Spending the additional \$300-\$400 for an extra monitor can increase productivity by 20-30 percent. In the long run, the increased productivity will pay for itself by creating a greater

use of staff members and allowing them to be less frustrated. The technology they're recommending should be able to help you and not just drain money from your pockets.

On the application side, make sure the cloud vendor has experience hosting the specific accounting and/or generalized business applications your staff needs to perform daily tasks. This can include, but not limited to CCH, Thomson Reuters, Lacerte Tax, Intuit, QuickBooks, ProSystem Fx Tax, ProSystem Fx Scan, Practice CS, Microsoft Office Suite, web browsers and Adobe Pro.

Security: Did your CPA firm lose data or suffer a malware attack this year? Sadly, these scenarios are more common than you would think. In the last year there have been a number of ransomware attacks, lockdowns of individuals' computers and mobile devices, accompanied by demands for a few hundred dollars, on large institutions. That's why it's important to review your security measures regularly.

Data and applications, like your accounting software, should be protected by industry best practices. To enhance this approach—and alleviate the burden on any in-house IT teams—consider cloud computing if you aren't already hosting your data and applications. Cloud providers employ security plans with multiple layers of redundancy, built-in backup and recovery plans, a strong infrastructure and secure data centers. These precautions significantly reduce, if not eliminate, downtime and the risk of lost or compromised data.

Downtime and Support: Accounting Web notes that in the last year, approximately 10 percent of accounting

firms experienced a network failure that resulted in major downtime. *CPA Practice Advisor* estimates the hourly cost of downtime is approximately \$500 per hour for every 10 employees.

With accountants typically working beyond the normal nine-to-five business hours, it's important to have round-the-clock support to minimize downtime. In fact, support is a big reason why many businesses and organizations make the switch to the cloud in the first place. Having support provided by knowledgeable people, who know the latest security risk and technology trends, helps take the burden off of your internal team.

Be sure to ask and understand the type of support you'll receive from your prospect provider. You'll want to know if you have support via phone or by email not only during business hours, but afterhours, weekends and even holidays. Also, find out what type of engineers they have on staff. Working with a cloud service vendor that has tier-three engineers ensures that you'll have the most qualified support to solve your IT problems quickly. Further, if you find a vendor that eliminates the tiered support system, you can also reduce the time spent on the phone fixing an issue and focus more time on client work.

- ☐ **Data Capacity:** Did your system lag during the 2016 tax season? Increased latency can occur when an organization approaches its data capacity on the servers or bandwidth of its internet service. To ensure better performance in 2017, take a look at how much data you store in-house and the bandwidth of your internet provider.

Obtaining additional servers or bumping up a bracket with the ISP may solve your problems. A third-party IT provider can help you determine exactly how much storage and bandwidth is necessary for your firm. This can

prevent system hiccups that negatively impact day-to-day operations during the peak season.

- ☐ **Mobility:** According to Accounting Web, 51 percent of accountants do not have the ability to view, edit or update client accounting information remotely. This limits the flexibility of working at home after hours, requiring staff to spend long days at the office. However, hosting accounting software and client information in the cloud allows access to all data and applications from any device, safely and securely, regardless of location.
- ☐ **Cost:** This one can be tricky. Companies tend to make the mistake of not budgeting or allocating enough money for IT. IT should be thought of as an investment. With that being said, by moving from a traditional IT set-up to a cloud service plan, you can move away from large hardware and equipment costs.

However, there are still different levels of pricing for cloud services. If you decide to go with the low cost option for your cloud service, you can run into issues of the technology not working properly or becoming outdated quickly. Ask vendors about their pricing structures. Most likely you'll come across vendors that have a subscription-based pricing model that can fit within your budgetary requirements.

Completing this cloud computing checklist should be a priority pre-tax season. The checklist will enable you to address any IT issues that occurred last tax season and help you improve your firm's system going forward, which will lead to an increase in your staff's productivity. It will also help you qualify the type of cloud vendor that will provide the best customer support and service no matter what season.

Christopher Stark is the founder, president and CEO of Cetrom (www.cetrom.net), an industry-leading and K2 Enterprises' Top Hosting Provider of custom cloud solutions that transform the way CPA firms succeed. With nearly 30 years of experience in all facets of the IT industry, and some of the industry's most prestigious technical certifications, Stark employs unmatched insight on the future of IT to serve clients across many markets, including the CPA and accounting industry.



Making Your Retreat a Game-Changer

Marc Rosenberg, CPA

Overarching Approaches

1. There are two kinds of retreats. Both are worthwhile, but one is much better than the other:
 - At one kind of retreat, fruitful, meaningful discussions are held. Participants feel good about the retreat after it is over. But when everyone returns to the office, its business as usual. None of the retreat goals and action items get implemented. However, at least the attendees had a chance to get to know each other better, speak their minds and perhaps walk away with new ideas.
 - The better retreat is everything above AND retreat goals are implemented.
2. I have shared facilitation duties with the managing partner (MP) at several retreats. The MP starts by citing a list of accomplishments that originated from prior retreats. The MP then challenges the partners to make the current retreat as effective as those in the past.

Best Practices

1. **Retreats are not the same as partner meetings.** Retreats primarily address strategic issues and provide a forum for addressing huge issues such as mergers, succession planning, partner compensation, etc. They are forward thinking events. Partner meetings focus on routine matters, updates to the partners, administrative decisions and financial/operating matters.
2. **Who facilitates the retreat?** The MP or an outside consultant? Let's first review traits of a great facilitator:

- Someone with strong leadership skills, does not intimidate or get intimidated, does not dominate, gets participation from everyone and domination from none, is organized, keeps the meeting on task and concludes each agenda item with goals and action steps.
- Someone who facilitates instead of lectures and entertains. The worst facilitators are outside consultants who see retreats as their personal forums to advance their pet themes, without regard to the needs of the firm.
- Someone who follows the 80-20 rule: 20 percent of the air time for the facilitator and 80 percent for the retreat attendees.

I've seen both MPs and outside facilitators be effective, and I've seen both be disastrous. Just make sure they have the above traits. For firms that choose to have an outside consultant, call references and make sure your facilitator exhibited the above traits.

3. Retreat decorum.

a. Valuing differences. Dr. Stephen Covey in his 7 *Habits of Highly Effective People* said: "If two people have the same opinion, one is unnecessary." People should have the mindset of "I want to communicate with you because you see it differently. I value that difference."

b. Arguments. Jim Collins, author of *Good To Great*, said: "You need executives who argue and debate – sometimes violently – in pursuit of the best answers. But, in the end, these people need to unify fully behind a decision, regardless of personal interests."

c. Minimize negativity. Negative Nellies should be told to stop being negative and instead, suggest better ways. If they can't do this, they need to shut up.

4. Everyone should participate. Not equally because that is unrealistic. All partners should be told: "The only reason you were invited to the retreat is because you promised to contribute."

5. Closure to agenda items. After each topic is concluded, the facilitator should summarize goals and action steps, with people assigned and deadlines agreed upon.

6. Accountability and follow-up. The last part of the retreat, which usually takes about an hour, is to review the goals and action steps, prioritize them, and then discuss: What do we need to do to make sure we implement our retreat goals? How will progress be monitored? MPs usually do the monitoring – Do they have the time to do this? If no, how will they find the time? What accountability for implementing retreat goals will be established?

7. Final retreat report and to-do list. The first step towards implementation is to have a report summarizing the to-do items, including who is assigned to the goals and by what deadline.

Preparing an effective report starts with someone taking good notes at the retreat. Unfortunately, the facilitator often ends up taking the notes because the partners, quite rightly, focus on the retreat discussions instead of taking copious notes. Many firms ask admin

assistants to take the notes. In my experience, this is worthless because these people (a) are poor writers, (b) lack familiarity with the issues at hand and (c) are intimidated from being bold enough to capture contentious and sensitive conversations. Strong COOs or firm administrators have the potential to take good notes.

Logistics

1. Location. The location must be outside the office, free of interruptions and disruptions. Conference rooms in town with no overnight stays work fine.

2. Time. It should be convened during the week during normal business hours. No long days, nights or weekends. If the retreat is worth having, it should be at a time when the partners are at their sharpest and don't see the retreat as an intrusion on their personal lives.

3. No cellphones. No phones on the table, even if on silent.

4. Who attends? Primarily partners. Many firms invite their managers to parts of the retreat that are relevant to them and where confidential matters are not on the table. If you don't feel it necessary to have your COO/firm administrator at the retreat, then you have the wrong person for the job.

5. Timing. Convene the retreat early enough in the year to provide plenty of time for implementing retreat goals.



Marc Rosenberg, CPA is a nationally known consultant, author and speaker on CPA firm management, strategy and partner issues. President of his Chicago-based consulting firm, The Rosenberg Associates, Rosenberg has consulted with more than 1,000 firms over the past 20+ years. He is perennially acknowledged by Accounting Today as one of the Top 100 Most Influential People in Accounting. Rosenberg is the author of 13 books on CPA firm practice management, including *CPA Firm Retreats: The Do-It-Yourself Guide*. To learn more of this publication, visit rosenbergassoc.com/shop/guide-to-planning-the-firm-retreat/ Rosenberg can be reached at 847-251-7100 or marc@rosenbergassoc.com.

Legislative Update 2017

Don P. Cook

Georgia

The 2017 legislative session begins on January 9, 2017, the second Monday in January as mandated by the Constitution of the State of Georgia. There is always a lot of discussion on what the next legislative session has in store for us, and conversations on the 2017 legislative session are no different. Prior to the elections, discussions were held on the Opportunity School Districts/Education Reform, Health Care related bills around the topic of Medicaid Expansion, medicinal marijuana, rural hospital tax credits, and tax reform. Now that we're on the other side of the elections we know the legislative direction on the above points has either solidified or have dissipated completely. All this to say that the 2017 legislative session still has some ambiguity at the moment in terms of the overall agenda. Here are some things to look for:

Education Reform – In the general election in November, voters disagreed with Gov. Nathan Deal on his idea of creating “opportunity school districts.” However, Deal has maintained since he took office in 2010 that improving education in Georgia is of the utmost importance. He has said that a “strong education system leads to a strong economy.” Look for legislation that could transform public education in Georgia to be front and center in 2017 — bills growing out of the recommendations of an education task force Governor Deal appointed in 2015. Legislation affecting how teachers are evaluated and paid, how school systems are funded, school choice and more are likely to be introduced this session.

Health Care (Medicaid Expansion) – Prior to the election results it was looking like the legislature was set to discuss Medicaid expansion in Georgia. Since the results rolled in on November 8, the state (and country) are now facing a very different conversation, including the likely rollback of Obamacare (Affordable Care Act) in some shape or fashion and how this will affect people in the years to come. While Medicaid expansion is off the table, we are now looking at switching the focus to moving federal funding to Medicaid to a block grant system. Some are saying the block grant system would impose harsh budget caps to states who depend on federal funding for their Medicaid dollars. States need to be prepared for these conversations and need to be thinking through their reactions to action at the Federal level. Look for some serious discussions on health care during 2017, however, much will depend on how quickly action comes from the feds.

Medicinal Marijuana – Georgia passed medicinal marijuana legislation back in the 2015 legislative session and allows possession of some kinds of liquids made from cannabis, but the roughly 1,058 registered patients have no legal way to get the product because it can't be grown or made here. Companies or people bringing the product into Georgia are breaking federal and state laws to do so. The passage of legislation allowing for the growth and distribution of marijuana in Georgia was attempted in 2016; this legislation would also have increased the scope of allowed medical conditions. Look for legislation to be filed in 2017 similar to the legislation that was filed in 2016.



Rural Hospital Tax Credits – While this legislation was passed and signed in 2016, the credit will be available in 2017 and is worthy of a mention. This tax credit is being called a potential lifeline for struggling rural hospitals. The program allows for tax credits to individuals and corporations who donate to any of the 49 hospital organizations determined eligible. Since 2013, five rural hospitals have closed while many others are struggling financially. This program will hopefully serve as a lift to these hospitals in need. Under this program, donations of up to \$4 million will be eligible. The statewide cap in 2016 will be set at \$50 million (\$60 million in 2017 and \$70 million in 2018).

Tax Reform – Discussions are being held in Georgia around tax reform. Most have a similar course of action – broaden the sales tax base, lower income taxes, lower corporate taxes, raise the sales tax. While some conversations are focused on tax reform, many more need to be involved before this will be tackled on a broad scale. Tactically, 2017/18 are likely bad years for wholesale tax reform at the state level. With reform likely by the Federal

government, states should take a wait and see approach to decide what to do next. Base broadening at the Federal level could be a windfall from a revenue standpoint at the state level. With states potentially looking at a sharp increase in revenues, there could be some forecasting on how to leverage credits and exemptions to boost economic development initiatives. Georgia is in good shape to consider these types of moves.

The 2017 legislative session should end around March 24 this year. GSCPA will continue to monitor future legislation and keep the momentum moving in the right direction. With many changes and challenges ahead, GSCPA continues to participate actively in the legislative process.

Stay Informed

Lastly, for more information on legislation and representation or to locate your local representatives, visit www.gscpa.org. If there are any questions on the above bills, contact Don Cook, vice president, legislative affairs at 404-504-2935 or dcook@gscpa.org.



Don P. Cook is the vice president of legislative affairs at The Georgia Society of CPAs. He is responsible for legislative advocacy on behalf of the CPA profession in Georgia. Don is a registered lobbyist in the state and works on the grassroots training of GSCPA members while providing education on why members should strongly consider supporting the GSCPA-PAC.

Atlanta Public School Juniors and Seniors Attend GSCPA Rising Professionals Program

On November 7, 2016, The Georgia Society of CPAs (GSCPA) hosted the second annual Rising Professionals Program. The goal of the program is to inspire high school students to become certified public accountants (CPAs) and to expand each student's knowledge of the accounting profession. The program was first organized by Smith & Howard and was known as SHARP (Smith & Howard Advancement for Rising Professionals).

Nearly 20 juniors and seniors from 11 different high schools in the Atlanta Public School (APS) system attended. Teachers and counselors from each high school selected students to apply, and a group of volunteers evaluated each application to determine which students met the required criteria to participate in the event.

Throughout the day, students heard from accounting professionals in various industries and learned about the CPA profession. GSCPA Chair, Barbara Evans, welcomed students and Evelyn Rosier, CPA, CGMA, PMP, Top Solutions Group, LLC, kicked off the event with an icebreaker game. According to Ms. Rosier, "The life of a CPA can be as dynamic as you desire. We are an integral part of the business community. We are no longer the 'bean counters', we grow the beans."

Danielle Hile, Clausell & Associates, PC, presented an informative session on the importance of networking and proper handshakes. During this time, the students

practiced what they learned. Next, Jessica Mytrohovich, GSCPA director of finance, spoke about her experiences in a session called "A Day in the Life." Afterward, Abriel Davis, Caraustar Industries, Inc., led the group in a team-building exercise called "Pins and Straws." During this session, the students were assigned different roles to play. The leader was instructed to secretly use one of three management styles: dictator, laissez-faire or democratic. Each group worked together to build a structure using only newspaper, tape, drinking straws, and straight pins. After the students had finished, everyone reconvened to vote on the best structure.

After a networking lunch, a panel of accounting professionals enlightened the students with stories and words of advice. The group consisted of Barbara Evans, GSCPA chair; Jeff Morris, National Association of Black Accountants Atlanta Chapter president; and Charlie Merritt, manager, equipment and parts finance, The Coca-Cola Company. Tabitha Jones, CPA/PFS, CFP, tax partner, Henning, Dowdy & Jones, LLC, served as the moderator.

The final session of the day, titled "Spin for Success," was run by Liz Walsh, Smith & Howard Wealth Management, and Scott Collins, Collins/Moody & Company, PC. During this session, Mr. Collins and Ms. Walsh divided the students into two groups. Each student spun a wheel which randomly selected different cards. Each student was asked to read the card which fostered the discussion of different careers within accounting.



“The GSCPA Diversity and Inclusion Task Force is committed to generating awareness of the CPA profession among students. The GSCPA Rising Professional Program is a prime example of providing high school students with an opportunity to interact with CPAs, entrepreneurs and financial advisors. The day is full of activities, understanding, and realization of the importance and variety a CPA career offers. This program was a success thanks to all the participants and volunteers.”

Barbara Evans, CPA, GSCPA Chair



Danielle Hile, CPA, Partner at Clausell & Associates, CPAs, P.C., presented to 20 high school juniors and seniors on the importance of networking and proper handshakes.

Throughout each session, the students were scored by Lauren Starks and Stephanie Roberts of Smith & Howard Wealth Management. At the end of the day, all scores were tallied, and as a result, five students were awarded scholarships. Scholarship contributors included GSCPA (one \$1,000 scholarship to a senior and one \$500 scholarship to a junior), Smith & Howard (one \$1,000 scholarship to a senior and one \$500 scholarship to a junior), and Clausell & Associates, PC (one \$500 scholarship to a senior). All monies will be presented at each student's honors day in the spring.

For future events, GSCPA will be looking for volunteers as well as scholarship donations. If you or your firm would like to participate or donate, please contact Callie Hammond at chammond@gscpa.org or 404-504-2953.

Member News

PROMOTIONS AND NEW POSITIONS

Smith & Howard is proud to announce the promotion of **Joe Murray** to senior in the Assurance Services Group.

Duggan & Massey is pleased to announce the promotion of **Charles T. Lundquist, CPA, CGMA, CVA** to partnership.

Gruber Kingsley, PC is excited to announce that **Stephanie Franek** has joined their team as the new director of trust and estate tax services.

AGH, LLC, is pleased to announce **Kathie Gottlieb** as their new president. She is also the first female president to take the firm's helm.

Wesley P. Hudson and **Catherine L. Bazley** have joined the Real Estate & Construction Industry Group of **Cherry Bekaert** in Atlanta, as partners.

Paras Motiram has joined **Alvarez & Marsal LLC** as senior director.

Windham Brannon has named **Courtney Bazemore** and **Kerry Buchan** shareholders at the firm, effective January 1, 2017.

IN MEMORIAM

We sincerely regret the loss of the following members and extend deepest sympathy to their family and friends.

Ernest R. Barefield, Bluffton, SC

Martin E. Ouzts, III, Atlanta, GA

FIRM NEWS

Williams Benator & Libby recently volunteered at the Atlanta Community Food Bank, packing 630 boxes with 18,900 lbs of food to make 15,700 meals for seniors.

S.J. Gorowitz Accounting & Tax Services, PC (SJG), a boutique CPA firm supporting expanding and emerging businesses and their owners, is proud to announce that November 2016 marked their twenty-fifth year in business.

HA&W announces that its affiliate, **HA&W Benefit Advisors, LLC**, has acquired Retirement Plan Services Company (RPSC) effective Nov. 1, 2016.

Paychex, a Proud Partner of GSCPA

Paychex is proud to be an Annual Silver Partner of the Georgia Society of CPAs. GSCPA joins several state society organizations that trust Paychex to deliver unmatched value to their members and their clients. National partners include:



- American Institute of Certified Public Accountants (AICPA)
Preferred provider of payroll, HR, and retirement services.
- National Association of Enrolled Agents (NAEA)
Preferred provider of payroll services.
- National Society of Tax Professionals (NSTP)
Affinity partner of payroll services.
- National Society of Accountants (NSA)
Preferred partner of payroll services.

Contact your Paychex Atlanta representative, at 678-354-7776.





Alan Certain, CPA, Trudiann Duncan, CPA, Eileen Scherberger, CPA, and Gladys Wakefield, CPA presenting at Crabapple Middle School.

The Georgia Society of CPAs Teaches Financial Literacy to Middle School Students

GSCPA's Fourth Annual Financial Literacy Day Benefits Georgia Eighth-Graders

Eighth-grade students throughout the state learned about the importance of saving and budgeting during The Georgia Society of CPAs' (GSCPA) fourth annual financial literacy day. The program, Millennial Money, gave 100 certified public accountants (CPAs) the opportunity to visit middle school classrooms to teach basic financial concepts, such as saving, investing and budgeting to almost 4,000 eighth-graders.

"As trusted advisers, CPAs have the knowledge and expertise to educate the next generation about financial literacy and prepare them for a financially stable future," GSCPA CEO Boyd Search said.

The Millennial Money program includes an interactive game that lets students see how their future earnings will align with their expenses. A downloadable spreadsheet was also provided to help students visually track their spending and manage their budget.



Eileen Scherberger, CPA with a student at Crabapple Middle School.

"I think programs like Millennial Money are important for students, especially at this age, because one day they are going to be independent. A lot of them are starting to have jobs now, and it's important that they learn how to save, budget, and spend money," said Crabapple Middle School Counselor Hina Patel.

Value vs. Values

Albert Caproni, III, CPA



Please Note: The views and interpretations reflected below are those of the author and do not necessarily reflect an expression of opinion on the part of The Georgia Society of CPAs.

The estate planning process, as practiced by most attorneys and the input that goes into

that process from other advisors such as the client's CPA, will involve income tax and estate tax planning (for higher net worth clients). The advisors and the client's focus in this process is most often on what assets the clients own, how they own the assets, the value of the assets, and who will receive what assets. This part of the planning is important. If done properly, the process and resulting documents should result in the right people getting the right assets at the right time with whatever "strings" are appropriate (for example, if there are special needs children or children from more than one marriage). However, it leaves out what can and should be more important to most clients.

As a corollary to focusing on assets and their value, we can be of further (and perhaps more lasting) assistance to our clients if we help them to focus on their values in addition to the value of their real estate, businesses, retirement accounts and stock holdings. Asking questions such as "What is important to you?" or "What experiences most shaped the person you are today?" or "What values do you hold most hope that you have instilled in your children and grandchildren?" can open the door to discussions that would otherwise never happen.

People are often so busy dealing with the daily tasks and challenges of life that we fail to stop and express the things that are truly most important. Encouraging our clients to think along these lines could lead them to participate in an oral history project, record some of their life history and family history, go to a story booth put on by NPR (there is a permanent booth in Atlanta) and record their story, write a journal, or produce an "ethical will."

Two of my most treasured assets are recordings of my grandfather (now deceased for 34 years) and his son (my father, now deceased for three years). Hearing their voices tell some of the stories of their lives is irreplaceable. An ethical will is simply an organized way for a client to share life experiences he or she had, pass on stories from his or her ancestors, describe the personal characteristics (such as honesty and hard work) or goals (such as education or being active in one's faith) they have or hope to have and want their family to have, and the lessons they have learned.

If we can encourage our clients (and ourselves for that matter) to take the time to include a focus on their values and not just assets' value as part of their estate planning process, we may be helping to create value that will long outlast the assets passed on from one generation to the generations that follow. I urge you to consider adding that discussion to the assistance you provide your clients with their estate plans.



Albert Caproni III, CPA is a partner with Cohen & Caproni, LLC in Atlanta. He advises businesses on many aspects of business, including, including income tax planning, shareholder, partnership, and operating agreements for business entities, planning for mergers, acquisitions, and dispositions and income tax planning for all aspects of the business.

Current Accounts Self-Study

The self-study tests in the back of every issue of *Current Accounts* are a quick and easy way to earn two hours of CPE, and each test is available for two years.

The January/February 2016 self-study test will be available until February 28, 2018. Take each test as you receive the issue or wait and take them all at one time. For more information on how to take a test, see page 36.

November/December 2015 - Self-Study Test # CA51112

January/February 2016 - Self-Study Test # CA60102

March/April 2016 - Self-Study Test # CA60304

May/June 2016 - Self-Study Test # CA60506

July/August 2016 - Self-Study Test # CA60708

September/October 2016 - Self-Study Test # CA60910



< **Nov/Dec 2016 Issue**

Self-Study Test # CA61112

Jan/Feb 2017 Issue >
Self-Study Test # CA70102



REGISTER AT
CASELFSTUDY.GSCPA.ORG

Upcoming CPE Events

Get a jump start on your reporting year CPE hours for 2017 and up-to-date for the upcoming tax season with these seminars. To register, visit the Event Catalog at www.gscpa.org.

January 4, 2017 | Event Code: LS14008

Tax Talk with Art and Anson: Who Told You That? Information Reporting and Audit Triggers (Live Stream Exclusive)

January 5, 2017 | Event Code: 01001

Preparing Individual Tax Returns for New Staff and Para-Professionals
GSCPA Learning Center, Atlanta

January 17, 2017 | Event Code: 01001, LS01001

1040 Tax Return Workshop**
GSCPA Learning Center, Atlanta

January 18, 2017 | Event Code: 01002

Preparing Individual Tax Returns for New Staff and Para-Professionals
GSCPA Learning Center, Atlanta

January 18, 2017 | Event Code: 01003

Annual Update for Controllers**
Central Georgia Tech, Macon

January 19, 2017 | Event Code: 01004, LS1004

Tax Forms Boot Camp: LLCs, Partnerships, and S Corporations
GSCPA Learning Center, Atlanta

January 24, 2017 | Event Code: 01005, LS01005

U.S. GAAP Review for Business and Industry**
GSCPA Learning Center, Atlanta

January 25, 2017 | Event Code: 01006

Determining How Much Money You Need to Retire, and Tax Ideas and Money Management in Retirement (CFP)
Central Georgia Technical College, Macon

January 26, 2017 | Event Code: 01007, LS01007

The Casual Tax Preparer: 1040 Forms Update for 2016
GSCPA Learning Center, Atlanta

February 1, 2017 | Event Code: LS14009

Tax Talk with Art and Anson: Where Did You Find That? Tax Research for Tax Pros (Live Stream Exclusive)

REGISTER AT
OLC.GSCPA.ORG

BUSINESS SERVICES

International Tax Services. Expert cross-border tax planning, structuring and tax return compliance review services for your firm's international business and expatriate-individual clients. We also provide professional opinions for complex international business and financial transactions. To discuss more today, contact Anthony Malik, Point Square Consulting; 770-845-9289; tony@pointsquaretax.com.

Firm-on-firm reviews: Fowler, Holley, Rambo and Stalvey, PC is interested in performing your firm's peer review. Personnel have 35 years review experience. Contact Richard Stalvey for qualifications, references, and a proposal. PO Box 1887 Valdosta, Ga. 31603; 229-244-1559.

Peer reviews for sole practitioners and small firms. We have the client base, technical skills, plus the understanding, to help your firm. Fifteen years of peer review experience with 150 firms ensures efficient work on engagement reviews. Contact Steven Rea, Kilpatrick, Rea & Associates, Inc., 100 Crescent Centre Parkway, Suite 660, Tucker, GA 30084. 770-455-8706, steve@kilpatrickcpa.com www.kilpatrickcpa.com.

IRS and state tax representation. Tax Attorney & CPA available to consult with your firm or your clients on IRS and state tax matters. Audit, appeal, collection or criminal matters including offers in compromise, offshore voluntary disclosures/foreign bank and asset account cases, bankruptcy discharge of tax and non-filers. Practicing in Atlanta since 1982. Call Jeffrey S. Gartzman, The Gartzman Law Firm, PC; 770-939-7710; jeff@gartzmantaxlaw.com.

POSITIONS AVAILABLE

Sandy Springs firm seeking experienced tax preparer for the upcoming tax season. Contract position of 20-30 hours per week from February 15-April 15. Must be proficient in UltraTax. Email info@vernercpa.com.

Well-established & successful Perimeter Center area 15 person CPA Firm that serves mid-sized businesses is searching for an Auditor to join our team. Candidate should be confident, enthusiastic & seeking long-term growth opportunities. Requires 2/3 years audit experience in a CPA firm. No travel outside metro Atlanta. Current audit software CCH Engagement and Thomson Reuters Checkpoint/Smart. Positive collaborative work environment with competitive salary and benefits. Resumes can be faxed to 770-351-1230 or emailed to receptionist@vwmcpa.com.

Come join us at Roberts DeWitt LLC. We are seeking to expand our team of CPAs, accountants and business advisors with experienced tax professionals committed to client service and team work. We offer a pleasant, fun and dynamic work environment. Interesting, high-level, complex clients. Very competitive compensation package. Opportunities for advancement. Emphasis on professional education, training and self improvement. Flexible work schedules. An environment that fosters professional growth and technical expertise. And, we are centrally located near historic downtown Roswell. Positions currently available: Tax Senior; Tax Manager; Senior Tax Manager; We can be reached at 678-352-8258 (contact Marc Fialdini) or www.robertsdewitt.com. Resumes can be emailed to marc@robertsdewitt.com or faxed to Marc Fialdini at 678-278-1223.

Audit manager/partner or CPA firm needed to take over and grow our audit practice. The firm currently performs approximately 25 to 30 audits. Ideal situation for a sole practitioner or small audit firm that would like to merge into a larger practice. Candidate should have audit experience at the partner or manager level and preferably a client base which can be brought into the firm. Please respond to: Lori@frickecpa.com or 770-261-2226.

Atlanta CPA firm is seeking growth through the merger and acquisition of accounting/audit/tax practices. We have successfully acquired numerous CPA practices over the prior 15 years. Owners of the acquired firm can continue to be compensated by providing services during and after the transition period. We are also interested in acquiring practice segments such as tax, bookkeeping or audit clients. Please respond to GSCPA File Box 456.

OFFICE SPACE/ACQUISITIONS

Norcross retirement minded sole practitioner seeks CPA to join practice or merger. Practice consists primarily of small business/individual tax preparation and compiled financial statements. No audits. Please respond to GSCPA File Box 300.

CPA Firm with 11 employees located in the Roswell/Sandy Springs area has additional space available and seeks a merger of a CPA firm to merge for the purpose of increasing owner profits through reducing overhead costs and better utilization of staff. We can accommodate firms from sole practitioners to approximately ten employees. Please respond to GSCPA File Box 456.

PRACTICES FOR SALE

Marietta CPA \$400,000 ... Dunwoody \$775,000 ... Peachtree Corners \$100,000+ ... Opelika-Auburn CPA \$400,000+ ... Dunwoody-North Perimeter CPA \$500,000 ... North Georgia-Chattanooga area CPA \$500,000 ... Many others throughout the area. Contact Leon Faris, CPA at Professional Accounting Sales. Tel 770-859-0859 or 800-729-9031, or visit our website at: www.cpasales.com. Let our 34+ years of experience work for you.

MAIL FILE BOX RESPONSES TO:

GSCPA File Box _____

Six Concourse Parkway, Suite 800
Atlanta, GA 30328

CONTACT US:

To place a classified ad, please contact
Elizabeth Cook, director, membership & communication,
at ecook@gscpa.org.

Current Accounts Self-Study Test

January/February 2017 | Test No. CA70102

How do you earn a quick two hours of CPE? Take the self-study test provided in each issue of *Current Accounts*. Simply answer the 10 questions based on content in *Current Accounts* and submit your answers to GSCPA. Receive a grade of 70% or better and earn two hours of CPE credit.

**Please Note: All Current Accounts self-study tests are available for two years from the issue date.*

PRICING

	Online	Print
Members	\$25	\$30
Nonmembers	\$50	\$60

ONLINE INSTRUCTIONS

1. Go to caselfstudy.gscpa.org.
2. Click on "Register Here" for the appropriate issue.
3. After registering, you will receive an email confirmation with a link to the self-study test. Look for "CURRENT ACCOUNTS SELF-STUDY TEST" in the body of the email.
4. Complete the test and click "Submit" when you are finished.
5. Print the confirmation page for your records.

PRINT INSTRUCTIONS

1. Detach the test insert from *Current Accounts*.
2. Take the test, recording your answers on the answer sheet by filling in the appropriate circle.
3. Complete the registration and payment information. Payment must be submitted with the test. Print clearly.
4. Mail this page, along with your payment, in an envelope to:
The Georgia Society of CPAs
Current Accounts Self-Study Test
Six Concourse Parkway, Suite 800
Atlanta, GA 30328
OR Fax to the CPE Department at 404-237-1291.

TEST RESULTS

Upon completion of the test, your answers will be graded and within two business days you will either receive an Event Acknowledgement stating you passed the test along with certificate of attendance or an email stating you did not pass along with a link to retake the test.

QUESTIONS

If you have any questions about this test, please contact the CPE Department at 404-504-2985.

ANSWER SHEET

- | | |
|--------------------|---------------------|
| 1. (a) (b) (c) (d) | 6. (a) (b) (c) (d) |
| 2. (a) (b) (c) (d) | 7. (a) (b) (c) (d) |
| 3. (a) (b) (c) (d) | 8. (a) (b) (c) (d) |
| 4. (a) (b) (c) (d) | 9. (a) (b) (c) (d) |
| 5. (a) (b) (c) (d) | 10. (a) (b) (c) (d) |

REGISTRATION INFORMATION

Full Name _____ Member # _____

Company/Firm Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____ Email _____

PAYMENT INFORMATION

☐ Check for \$_____ made payable to
The Georgia Society of CPAs

☐ Amount to charge to credit card \$_____
☐ Discover ☐ MC ☐ AmEx ☐ Visa
☐ Personal OR ☐ Company Card

Card Number _____ Exp. Date (required) _____

Name as it appears on card _____

Signature _____

ATTRIBUTION

The Self-Study Test is developed and written by **Lowell Mooney, Ph.D., CPA**, professor of accounting at Georgia Southern University.

Cybersecurity: The Biggest Threat Comes from Within

1. Which of the following is the most important component of an effective cybersecurity program?

- A. A large complex one size fits all security system
- B. Employee education
- C. Use of ethical hackers
- D. Outsourcing the IT function

2. Which of the following is NOT part of the definition of cybersecurity?

- A. The protection of computer hardware systems
- B. The protection against disruption or misdirection of an organization's computer systems
- C. The protection of computer software
- D. The management and processing of information by computer systems

3. The AICPA is in the process of developing criteria that will give management the ability to document its cyber risk management program and related guidance in an effort to

- A. Enable CPA professionals to provide independent assurance on the effectiveness of the program's design
- B. Eliminate spear phishing
- C. Eliminate crypto ransomware
- D. Criminalize unethical hacking

4. The article states that the only way you could do without this is if you're not using a computer. To what is the author referring?

- A. Ethical hackers
- B. Chief information officers
- C. Cyber insurance
- D. A fully staffed IT department

What You Need to Know for the 2017 Tax Filing Season

5. Select the INCORRECT statement from the following:

- A. A recent change in the tax law holds that any ITIN not used in 2016 will expire on January 1, 2017.
- B. A new law requires the IRS to hold refunds claiming the Earned Income Tax Credit until February 15.
- C. The 2017 tax season will run from January 23 – April 18, 2017.
- D. Choosing e-file and direct deposit for refunds remains the fastest and safest way to file an accurate income tax return and receive a refund.

It's Time to Apply FASB's Going Concern Standard

6. According to the FASB's Going Concern standard, who must evaluate whether there are conditions or events that raise substantial doubt about the entity's ability to continue as a going concern?

- A. External auditors
- B. Regulators
- C. Management
- D. Outside Counsel

Why Business Leaders Need to Look Beyond their Own Departments

7. To break down barriers, successful companies encourage their leaders to develop a comprehensive skill set that crosses teams, departments, and divisions. Which of the following is generally NOT a collaborative principle for breaking down barriers?

- A. Transparency
- B. Trust
- C. External engagement
- D. Competition

Pre-Tax Season Checklist: How to Select a Cloud Service and Provider

8. Which of the following describes a typical advantage of providers of cloud computing services?

- A. Security plans with multiple layers of redundancy, built-in backup and recovery plans, a strong infrastructure, and secure data centers
- B. Knowledgeable support staff who have been trained in the latest security risk and technology trends
- C. Tier-three engineers who possess the greatest level of technical expertise and thus are prepared to address the most complex technical problems
- D. All of the above

Making Your Retreat a Game-Changer

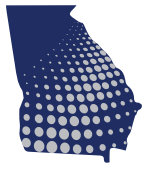
9. Partner retreats are generally more successful when the people participating

- A. Have the same mindset.
- B. Aren't afraid of debating or even arguing.
- C. Are experts at maximizing negativity.
- D. Include staff accountants, seniors, managers, and partners.

Legislative Update 2017

10. Select the CORRECT statement from the following:

- A. With tax reform looming at the Federal level, it is likely that Georgia lawmakers will take a wait and see approach to decide what changes should be made at the state level.
- B. Thanks to the 2016 passage of a constitutional amendment creating opportunity school districts, Georgians made major changes in the way teachers are evaluated and paid, how school systems are funded, and how parents choose which schools their children will attend.
- C. In 2015, Georgia passed medicinal marijuana legislation making it legal for Georgians to grow, manufacture, and possess certain forms of cannabis provided such activities are for medical reasons.
- D. If the Affordable Care Act gets repealed, the Medicaid program will cease to exist.



The Georgia Society of CPAs

Six Concourse Parkway
Suite 800
Atlanta, GA 30328

PRE-SORTED
STANDARD
U.S. POSTAGE PAID
ATLANTA, GA
PERMIT NO. 6495

SAVE THESE DATES!

GSCPA 2017 Conference Schedule

Heath Care Conference

February 17, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13010, LS13010

Yellow Book Conference

March 10, 2017
GSCPA Learning Center, Atlanta
Event Code: 13055, LS13055

Decision Makers Conference

April 20-21, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13005, LS13005

Employee Benefits Conference

April 27, 2017
GSCPA Learning Center, Atlanta
Event Code: 13026, LS13026

Not-for-Profit Conference

May 12, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13032, LS13032

Spring Government Workshop

May 22, 2017
Macon
Event Code: 13015

Annual Convention

June 4-7, 2017
One Ocean Resort, Atlantic Beach, Florida
Event Code: 13500

Georgia Federal Tax Conference

June 8-9, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13075

Real Estate Conference

June 22, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13001, LS13001

Estate Planning Conference

July 20-22, 2017
Reynolds Plantation, Greensboro
Event Code: 13000

Technology Conference

July 28, 2017
GSCPA Learning Center, Atlanta
Event Code: 13040, LS13040

Southeastern Accounting Show

August 30-31, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13085

Financial Institutions

September 19, 2017
GSCPA Learning Center, Atlanta
Event Code: 13095, LS13095

Fraud & Forensic Accounting Conference

September 27, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13020, LS13020

Personal Financial Planning Conference

October 25, 2017
GSCPA Learning Center, Atlanta
Event Code: 13050, LS13050

Accounting & Auditing Conference

October 27, 2017
GSCPA Learning Center, Atlanta
Event Code: 13035, LS13035

Georgia Tax Forum - Atlanta

November 2-3, 2017
GSCPA Learning Center, Atlanta
Event Code: 13065, LS13065

Business & Industry Conference

November 9-10, 2017
Cobb Galleria Centre, Atlanta
Event Code: 13045, LS13045

Georgia Tax Forum - Savannah

November 30 - December 1, 2017
Coastal Georgia Center, Savannah
Event Code: 13060

IRS Solutions Conference

December 6, 2017
GSCPA Learning Center, Atlanta
Event Code: 13090, LS13090

Governmental Accounting & Auditing Conference

December 8, 2017
GSCPA Learning Center, Atlanta
Event Code: 13070, LS13070