MECPA
ADVOCACY & CONNECTION
VOLUME 6, NO. 3 :: JULY 2023

EXECUTIVE DIRECTOR NOTE

We'd love your input as we explore our next steps

"The pessimist complains about the wind; the optimist expects it to change; the realist adjusts the sails."
– William Arthur Ward

These "lazy, hazy, crazy" days of summer offer a chance to recalibrate our minds and sharpen our focus on issues that often are pushed aside during busier times. That's the case for the MECPA, too.

Our organization, like the profession itself, is at an inflection point. Retirements and fewer new CPAs means reduced member counts. A plethora of vendors and online offerings means more competition for professional education dollars.

Strategizing the best ways forward requires input from you, our members. Toward that end, I hope you'll complete **this important survey** by Aug. 20.

In the meantime, if you have suggestions to share, **reach out to me**.

Please take advantage of these long summer days to relax, refresh and rejuvenate – you deserve it!

— Executive Director Trish Brigham

BEYOND THE NUMBERS :: KATIE PALMER

Grateful for team support during rise to COO

Name: Katie Palmer

Employer: Dufour Tax Group, LLC

Title: COO and partner

How long in current role and/or accounting: I started at Dufour Tax Group in 2017 as an administrative assistant. As the firm grew, I had the opportunity to grow as well and develop the skills that ultimately prepared me for the role of COO in 2021, and partner in 2023. I am so grateful for the overwhelming support of the team here and the opportunities for growth that Dufour Tax Group offers.

How has being an MECPA member helped you and your colleagues? The MECPA has helped connect us with other members of the industry, whether it be through meetings, events, or through email updates and newsletters.

How do you relieve work stress? Family time and exercise. Something about getting a big hug from my daughters

– See BEYOND, page 8

From left, Katie Palmer with daughters Susan and Opal and husband Nathan.

COMING UP

*Be sure to review our emails and check **mecpa.org** often. We're always adding social and professional events to the calendar.*

AUG 23
1-on-1 with IRS. New England Regional Manager Maggie Romaniello on IRS staffing and practices plus Q&A. 8:45-10 a.m. FREE for members. Send topics to **trish@mecpa.org**. Sponsor: Jill Sorrentino, National Life Group agent. **Register**.

AUG 29
Guidance for Creating an IRS-Required Written Information Security Plan, noon-1 p.m. Watch email for details.

SEPT 20
Maine State Tax Symposium, hosted by Maine Revenue Service, 8 a.m.-5 p.m. Virtual. **Register**.

SEPT 22
Exploring Nonprofit Board Service for CPAs, noon-1 p.m. Host: Maine Association of Nonprofits. For CPAs interested in board service. **Register.**

OCT 30
Strategies to Leverage Outsourcing & Automation to Reduce Tax Season Workflow, 2:30-3:30 p.m. **Register.**

NOV 9
Bowling at Bayside Bowl, Portland. Partnering with M&T Bank. Also working on similar event in Bangor area.

NOV 13
FASB/AICPA Update, 8:45 a.m.-4:30 p.m. **Register**.

NOV 14
2nd Annual MAINE Accounting Leaders Meeting, 9-10:30 a.m. Virtual. Details to come.

NOV 15-17
New England MAP Conference (Management of an Accounting Practice), Foxwoods Casino, Connecticut. **Register**.

DEC 1
Professional Ethics for CPAs. Register.

DEC 5
First-ever New England Managing Partner Roundtable. Details to come.

IN THE WORKS

December: **"Understanding Social Security decisions: Optimizing your benefits."** In person with Jessica Pate of Edward Jones.

KEEP IN MIND

Top-quality Surgent CPE courses are conveniently available anytime. **Check them out here**!

'A truly great volunteer is hard to find, difficult to part with, impossible to forget.'

Thanks to all who support efforts to serve members and our great profession

The MECPA's ability to deliver top programming and invest in advocacy and pipeline work is positively impacted by support from sponsors. In particular, we're grateful to Deloitte, NBT Bank and KPMG for their generosity.

Thanks to the following members who positively impact the profession and Maine's communities:

Classroom speakers: Scott Boies, Baker Newman Noyes; Micah Davis-Johnson, Aries Management; Nick DeBlois, One River CPAs; Sam Hornblower and Michael Nutter, Dufour Tax

Junior Achievement Career Panel: Bob Brown, The CPA Solution; Sam Hornblower, Dufour Tax; Liz McGlynn, Colby College; Mallory Taylor, PGM Accounting

JMG Student Mentor: Cheryl Sommer, Albin Randall & Bennett

We'll have lots of opportunities to meet with students this fall. If you're interested in volunteering, contact **Trish Brigham**.

Looking for a great way to develop leadership skills, expand your personal and professional network and even have some fun? Join an MECPA committee. It's a relatively 'easy lift' with priceless rewards. All committees welcome new volunteers.

See our committees **here**.

Board member Micah Davis-Johnson shared how ESG impacts investors and capital markets at a June seminar co-hosted with the N.H. Society of CPAs. Presenters also included Tim Hedley, Ph.D, of Fordham University, who gave an overview of ESG and reporting requirements, and Simon Delekta of the New Hampshire Charitable Foundation, who spoke to ESG's influence on impact investing and nonprofit decision-making. Thanks to event sponsors 3S Artspace, Payroll Management and Pechansky Co., PLLC.

ADVOCACY

We're always representing your interests

The 2023 state legislative session saw limited action on tax bills, the exception being the Property Tax Stabilization Program, which was amended to tie more closely to income.

The MECPA provided testimony in support of protecting taxpayer confidentiality and proposed amended language for the pass-through and child care tax credit. For a summary of the Winter/ Spring MEMBERS-ONLY Legislative Updates, go here.

One additional bill we supported was LD 1284, which would require a personal finance course as a high school graduation requirement. The bill was introduced by Sen. Mattie Daughtry (D-Cumberland). No action was taken on this bill.

In May, several MECPA members traveled to Washington, D.C. to attend the AICPA Council meeting and met with staff members for Maine's federal legislative team. On your behalf, we advocated for:

MECPA members attending the AICPA Spring Council Meeting in Washington D.C. in May tackled a variety of issues, many focused on pipeline concerns. From left, Jodie Heal, Executive Director Trish Brigham, Karla Brannen, Board President David Stone and Mayson Stone.

– The Simplify Automatic Filing Extensions (SAFE) Act would assist the Internal Revenue Service with receiving extensions earlier in the year, providing taxpayers, CPAs and the IRS with a streamlined process and reducing the need for many penalty abatement requests.

– The Freedom to Invest in Tomorrow's Workforce Act, a bill that would expand eligible uses of 529 savings plans to include fees and expenses required to obtain or maintain recognized postsecondary credentials, including professional credentials and certifications, and provide accounting professionals with greater financial flexibility as they enter the workforce and seek to further their education.

The MECPA joined Tomorrow's Workforce Coalition, created by the American Society of Association Executives, to help pass this bipartisan bill.

– Legislation in both chambers to establish the accounting profession as a STEM career pathway, recognizing the value of accounting professionals, including CPAs, as technological leaders. Sen. Susan Collins (R-Maine) co-sponsored a bill aimed at accomplishing this.

– The Fiscal State of the Nation resolution, which would require the Comptroller General to make a presentation to a joint session of the House and Senate to better inform budgeting and appropriations decisions.

Legislative staff members asked about Research & Experimentation Tax Credits (IRS Section 174). The AICPA and MECPA are advocating for the passage of retroactive legislation – amending the treatment included in TCJA – to allow for a return to more flexible treatment of these expenditures, including expensing them in the year they are incurred. Sen. Angus King (I-Maine) subsequently introduced a bill that would accomplish this.

Amazing resources at your fingertips!

The MECPA Knowledge Hub provides easy access to topics of concern or interest to you and your clients and is a great place to showcase your expertise when you contribute content.

MEMBER NEWS

A warm welcome to our new Board members!

SAM HORNBLOWER
Manager, Dufour Tax, LLC

As co-chair of the Difference Makers Committee, Sam is a longtime MECPA volunteer. We're excited to have his energy and leadership skills on the Board.

Sam Hornblower

College/university: University of Southern Maine

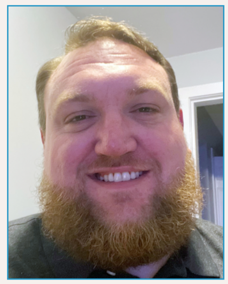
Academic and extracurricular awards/activities: William B. Wise Scholar Athlete x3, Defensive Player of the Year 2x in Lacrosse at USM, First-Team All-Conference x3.

Why you love the MECPA: Because it allows me to use my experience to make a difference, not only among my peers and colleagues but also in the community! Since joining the MECPA, I have met so many interesting people and have made lasting connections.

Hobbies: When I'm not hanging with my girlfriend Jenn and our two animals – Peach & Mabel – I try to get outside as much as possible. Things like hiking in the summer and snowboarding in the winter. Especially after the crunch of busy season, it's nice to stay active!

CRISTIAN DWYER
Student Representative

I'm an accounting major at USM. I recently graduated from Southern Maine Community College with an associate degree in business administration.



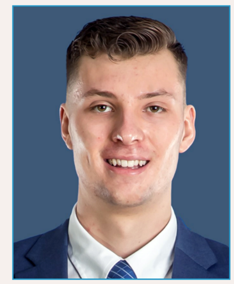
Cristian Dwyer

When I first enrolled in SMCC in 2008, I was undecided before switching majors to Visual Media, but never finished.

After spending some years in the workforce as a cook, construction worker and landscaper, I rediscovered an interest in numbers and business, which led me back to SMCC in 2020. My accounting classes with Professor Bartlett and Professor Strand were my favorites, and my inspiration to pursue an accounting degree. I'm a passionate baseball enthusiast and always enjoy watching a game or having a catch. I also enjoy golf, movies, video games, and the beach.

DEREK COLLIN
Student Representative

I'm a student at Husson University, pursuing both an undergraduate degree in accounting and an MBA, with an expected graduation date in 2024.



Derek Collin

In my free time, I'm a regular at the gym and I enjoy watching television shows. Additionally, I'm proud to be a captain for the Husson University men's basketball team.

I'm also thrilled to be an audit intern at BerryDunn, gaining invaluable knowledge and experience. I'm delighted to join the MECPA as a Student Representative and make a significant impact in the field of accounting.

MECPA BOARD OF GOVERNORS

President – David Stone, CPA, MBA, CFE; BerryDunn; **dstone@berrydunn.com**

Treasurer – Spencer Hathaway, CPA; Baker Newman Noyes; **shathaway@bnncpa.com**

Secretary – Micah Davis-Johnson, CPA, CFA; Aries Wealth Management; **mdj@arieswealthllc.com**

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Ryan Curry, CPA, MBA; IDEXX; ryan-curry@idexx.com

Sam Hornblower, CPA; Dufour Tax, LLC; Sam@dufourtax.com

Heather Perreault, CPA; State of Maine; Heather.Perreault@maine.gov

Mike Santo, CPA; Wipfli; **mike.santo@wipfli.com**

Kirin Schrum, CPA; Purdy Powers; **kschrum@purdypowers.com**

STUDENT REPRESENTATIVES

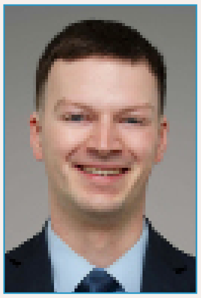
Cristian Dwyer, University of Southern Maine

Derek Collin, Husson University

MEMBER NEWS

BOARD PRESIDENT LETTER

We want you to be an integral part of our strategic planning process



David Stone

Here we are – nearing the end of July! My grandfather always tells me that summer is over after July 4. As a child, I thought he was crazy. But, as the years have gone by, I've started to realize there is some truth to that statement.

I hope you've found some enjoyment this summer, whatever that may look like. For me, it's spending as much time outside as possible, primarily on my grandfather's farm. Admittedly, it's been a little difficult to enjoy time outside this summer given the relatively uncooperative weather, but, I've tried to make the best of it.

The MECPA has been busier than ever – hosting its annual meeting in May, for starters. Thank you so much to those who attended! There is nothing like the energy of a room full of people and, as I joked at the meeting, there is certainly nothing like the energy of a room full of accountants!

I truly believe our profession is made better through collaboration. It was so great to see so many familiar, and some new faces, at the meeting.

We also held a kickball game with M&T Bank in June. I'm proud to announce that the accountants won and hope this event (and us winning) will become an annual tradition.

As mentioned during the annual meeting, strategic planning will continue to be a significant focus for the MECPA, to ensure our business model is sustainable and our resources are used most effectively.

Our members will be an integral part of this strategic planning process. So, please be on the lookout for ways you can get involved. Thank you for your time, and I hope you enjoy the rest of your summer!

– David Stone, Board president

ListenUP! This member greets opportunity with enthusiasm

Bob Brown

Meet Bob Brown, founder of The CPA Solution in Bangor.

Bob is a very successful CPA thanks to his people skills, life-long interest in learning, adapting to change and grabbing the proverbial "brass ring"– aka opportunity, when it comes knocking. **ListenUP! here!**

Care to be interviewed by Executive Director Trish Brigham in an upcoming **ListenUP!** segment? Or be featured in **Beyond the Numbers** (see page 1)?

Let us know!

Kicking off summer!

On a rare sunny evening in June, MECPA kickball team members had lots of fun as they beat a spirited team from M&T Bank. Laughs, business cards and beers were shared at Austin Street Brewery, courtesy of M&T Bank, following the game. For recordkeeping purposes ... MECPA teams remain undefeated in kickball, dodgeball and softball!

PIPELINE EFFORTS

Here's how we're helping drive students into accounting

We know you're engaged in efforts to attract and retain top talent to your organizations.

So why is it so important for the MECPA to invest resources in these efforts as well?

Because students – prospective future accountants – turn away from the "profession of accounting" before considering specific employers.

If the MECPA can enhance the appeal of the profession, then we can drive more students to pursue accounting degrees and ultimately into positions with your organizations.

Your support through member dues, program attendance and sponsorships enables the MECPA to be the neighborhood "Welcome Wagon" – a role that benefits all accounting individuals and organizations in Maine!

See examples below of the MECPA's efforts in this direction:

Annual Meeting focuses on solutions

From left: Lynn Thomas, Henri Akono and Ken Bishop, panelists at the MECPA Annual Meeting in May.

A panel of accomplished professionals, including NASBA President Ken Bishop, University of Maine accounting Professor Henri Akono, Ph.D.; and Lynn Thomas, JD, of Thomas Consulting shared perspectives on ways employers and the accounting profession can adapt and move forward amid the current talent shortage.

The importance of organizational culture, flexibility, communication skills and technology strategies were key topics of discussion.

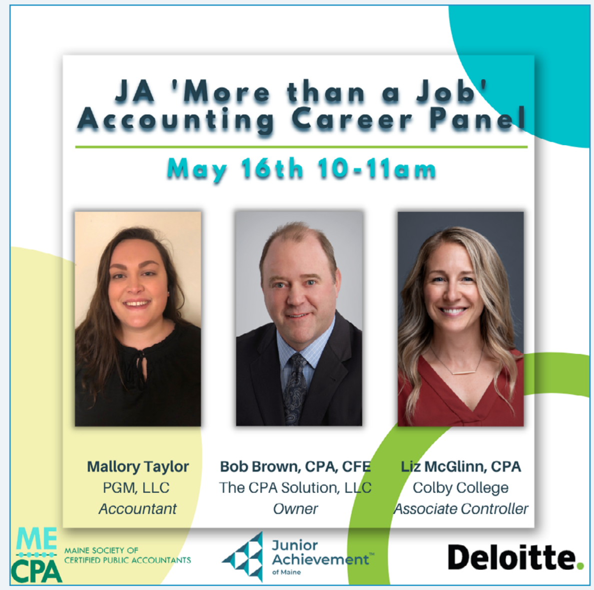
From southern to northern Maine ...

Knowing that many people entering the accounting profession were influenced by a mentor, teacher, parent or relative, the MECPA takes advantage of opportunities to meet students and teachers where they are.

We attended the South Portland/Scarborough High Schools Career Fair in mid-May and enjoyed sharing information with students and other participating organizations.

And in late April, Executive Director Trish Brigham attended the Finance Authority of Maine (FAME) Jumpstart Coalition's Annual Financial Educators Conference, participating in a roundtable on ways to incorporate accounting into personal financial literacy curriculum.

Since many Maine high schools no longer offer accounting courses, financial literacy instruction is critical and also offers a creative way to raise awareness of accounting and its great career prospects.



Junior Achievement partners with MECPA to reach high school students across state

The MECPA was thrilled to partner with Junior Achievement of Maine to produce the first-ever accounting industry careers presentation: More than A Job: Accounting Industry Panel.

This program was shared with high school students throughout Maine. **View it here.**

Thank you to Deloitte for its sponsorship.

MECPA Executive Director Trish Brigham joined Maine teachers in April for FAME's Annual Financial Educators Conference.

Make a good (employer) impression in recruiting season

By Stephen Hanson, chair, Accounting Department, University of Southern Maine

When students are advised about internships with their faculty/internship coordinator, they're told they need to: write a resume and have it edited, wear appropriate clothing, write a cover letter, practice interview skills and send thank-you notes once interviews are done.

But what do we expect employers to do to make the internship interview process a success? Here are a few recommendations:

1. The most important element is to write a job description that clearly shows how the internship will advance a student's professional career. It should provide a short list of tasks or skills to be learned that are relevant.

Students get academic credit for internships, so there must be an academic component to the work employers give. Making copies and coffee are not appropriate tasks for interns.

2. Identify who will directly supervise an intern and make sure they're involved in the interview process.

3. Be sure to use a fair approach to intern offers. Some employers will attempt to lock in an intern by providing an offer on the spot. The student must accept the internship immediately or the offer is rescinded. This is unfair to the student, who cannot consider other offers.

4. At the start of the internship, provide an orientation that explains responsibilities, shows interns the worksite, and introduces them to other interns and staff members. It's an excellent idea to include iinterns in team activities, too.

5. Set specific milestones and check-in sessions where the student and firm can evaluate how well the internship is going. This feedback will allow both to adjust the internship to make it more valuable.

Data drives decisions!

The Center for Accounting Transformation and CPA Trendlines are conducting a research project to analyze staffing trends and identify ways to help accelerate adoption of creative, effective strategies and define leading practices.

Results will be available sometime during the first quarter of 2024 and shared on the center's website. Take the survey here.

Expanding the talent pool: What's your 'appeal'?

A recent article in an online newsletter presented another example of the impact the shortage of accountants is having on businesses – and their ability to file required financial reports.

Accounting's lack of "sexiness" and the proliferation of data analytics career opportunities in more exciting settings were mentioned as contributing factors driving the decreased interest in accounting as a profession for college students/younger people.

Firms have adapted by becoming more flexible and increasing compensation in hopes of improving their "employer appeal."

But to truly expand the candidate pool, firms may need to assess the authenticity of efforts – from communication to culture to branding – to attract and support more diverse candidates.

Read the article.

150-hour credit hours debate and substantial equivalency

Requiring 150 hours of credit for CPA licensure has been the subject of ongoing debate. Those who believe it's a roadblock for would-be CPAs have lobbied for alternative pathways.

A recent commentary in Fortune magazine urged a repeal of this requirement as a way to introduce more diversity to the profession. If individual states legislate different requirements, mobility could be adversely impacted.

Individual and firm mobility is enabled by the concept of substantial equivalency, meaning that CPAs in all or most states have met certain educational, work experience and educational criteria. General consensus seems to support substantial equivalency. Read more.

Sustaining Partner Firms go the extra mile to support us!

We've started honoring firms that recognize the importance of a strong state Society by designating them as **Sustaining Partner Firms**.

We're calling out firms that support membership in the MECPA for approximately 75% of their professional staff.

Firms earning this designation include **Baker Newman Noyes** and **Felch & Co.** If you've met this criteria, please let us know, so we can "sing your praises," too!

BEYOND THE NUMBERS – Continued from page 1

at the end of the workday puts everything else into perspective. As my role at work and at home has changed over the years, I've really tried to embrace the best of both worlds and appreciate every moment that I get to spend doing a job I love while being a mom. I also find that doing any form of exercise at the end of a long day really helps me unwind and get ready for the next day.

Best advice you have received?
Keep company with those who uplift you and who call forth your best. I think the people we surround ourselves with have a direct impact on quality of life. I really try to focus my energy on developing meaningful relationships with the people who bring out the best in me and who challenge me to be a better person.

When you have free time, what do you do? When I have free time, I spend as much of it with my family as possible! My husband and I have two precious daughters, ages 2 and 4. We like to go to the beach, cook, spend time outdoors and visit with nearby extended family.

Favorite vacation spot? Home! I love to be home with my family and visit the nearby beaches. Can't beat it.

Don't be caught off guard: New rule for BOI reporting coming in January

New Beneficial Ownership Information reporting requirements go into effect January 1.

BOI is an anti-money laundering initiative enacted in 2021 through the Corporate Transparency Act, which mandates that BOI information is reported to the Financial Crimes Enforcement Network.

Most businesses must complete the Beneficial Ownership Information form – both CPA firms and their clients, and businesses where members in industry work.

This is particularly important for small and medium-sized businesses to be aware of, and many will turn to CPAs for help. Steep penalties are anticipated for noncompliance. **Go here** FMI.

Is ChatGPT & Generative AI Help or Hype?

AI! Top of mind, top of news, top of conversation, top of concerns. Opinions run the gamut on this topic, but most agree that the accounting industry will be impacted. **Read more**.

Beware AI's biases, particularly if you seek to expand your talent pipeline through diversification. As this Boston Globe article shows, unconscious/inherent biases may eliminate even more qualified candidates. **Read article**.

INDUSTRY NEWS

CPA Evolution: Raising awareness, preparing for change

CPA Exam changes go into effect in January, less than six months from now.

A recent survey of students and faculty conducted by the AICPA revealed that 34% of respondents were not very familiar, or familiar at all, with CPA Evolution. Another 47% indicated some familiarity.

See the full survey.

Those beginning or continuing the CPA Exam process should take steps now to prepare. If you have employees in the Exam pipeline, encourage them to access these resources and tips provided by our friends at UWorld Rogers:

2024 CPA Exam Changes Hub
One-stop-shop to learn about CPA Evolution. Candidates get guidance on determining the best path to licensure based on individual needs.

CPA Evolution Webcast
UWorld-hosted discussion with representatives from the AICPA and NASBA.

Guide to BEC
We recommend candidates take the Business Environment and Concepts section of the CPA Exam now and avoid having to select a discipline in 2024. From study tips to 2024 pathways, candidates receive the guidance they need to take on this exam.

Want details or have questions? Go here or contact Quinn Perkson.

The MECPA can help too! Our CPA Exam Boosters Group provides support to Exam takers. Contact Trish Brigham.

Maine Tax Portal: Your feedback is requested!

Rollout of the Maine Tax Portal continues, and individual filers will be the next taxpayer contingent to transition over this October.

Interested in sharing feedback and suggestions about the portal?

Maine Revenue Services is conducting an informal survey to gauge awareness of the portal and learn how it can help more Maine businesses and tax professionals move toward using it. I-File, EZ Pay and MEETRS have been deactivated for most businesses.

Please take this 5-minute survey if you're responsible for filing, paying and managing state taxes, including Sales Tax and Withholding, on behalf of your business or clients.

Responses are anonymous. Respondents should NOT provide any Personally Identifiable Information (PII). Questions? Reach out **taxpayerassist@maine.gov**.

Unresolved tax issues? Contact the local IRS Tax Advocate

While IRS service levels seemed to improve this year, practitioners may have client issues and challenges that remain unresolved – sometimes for several years.

The IRS's Taxpayer Advocate may be able to help.

Contact information:
Taxpayer Advocate Service Office
68 Sewall St., Rm 416, Augusta, ME 04330
Phone: 207-480-6094 / Fax: 855-836-9623

OR complete and mail/fax Form 911. Access form.

Here's another chance to get help

Attend an Aug. 23 session with IRS New England Regional Manager Maggie Romaniello on IRS staffing and practices, plus Q&A. 8:45-10 a.m. FREE for members. Register here.

Maine Board of Accountancy update

The Maine Board of Accountancy recently voted to support a 30-month CPA Exam conditional credit window.

In April, NASBA adopted an amendment to UAA Rule 5-7 that increased the exam window to 30 months.

At least 24 other state boards have voted to support this extension.

Also, the Maine BOA has two vacancies. The MECPA has been instrumental in nominating candidates that are awaiting approval.

The next meeting of the Board of Accountancy is set for Sept. 8.

CAS: growth opps in the nonprofit space

According to CPA.com, 60% of the top 100 firms report increased demand for client advisory services (CAS) from nonprofit clients.

This has positioned firms to grow valuable advisory-level relationships.

Download this CPA.com resource for practical insights from leaders in the field specializing in CAS for nonprofits.

NHSCPA New Hampshire Society of Certified Public Accountants

Save the Date

9th Annual Woman's Golf
NHSCPA and NH Bankers Association.
September 25th, 2023.
Stonebridge Country Club
All Women are Invited

From the NH Board of Accountancy

- Notify the Board Office when information has changed such as address, email,etc. per administrative rule Ac 404.01
- The Board does not keep track of CPE credits; that is up to the licensee.
- Licensee must retain documentation of completing CPE for no less than four years from the date of renewal.
- Licensees must earn a minimum of 20 hours of CPE by June 30th each year.
- Licensees can find information on acceptable
- CPE within the Board's administrative rules located on the Board's website.

News From Across the Border

Plymouth State University Students Teach NH Kids in Foster Care about Financial Literacy

New Financial Literacy Series created by the New Hampshire Society of CPAs

From left, junior Stephen Morris, junior Joseph Stanley, senior Natalie Smith, junior Madelyn Westbrook and senior Kaitlyn Chambers, each accounting majors and members of the PSU Student Accounting Society, participated in the first ever NHSCPA Financial Literacy Series for New Hampshire children ages 14-17 in foster care at several group homes in the state.

Students from Saint Anselm College as well as Franklin Pierce University also participated in this six part series.

NHSCPA will be continuing this program annually.

NHSCPA CONNECTION

NHSCPA New Hampshire Society of Certified Public Accountants

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