Leaders' Edge

The newsletter of The Michigan Association of Certified Public Accountants

Top Stories

September/October 2006

Peer Review: Steps to Success

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Navigator of the Profession: Profile of Jepharya Badie

With a passion for accounting and a strong background in state and local tax, Jepharya Badie has used her personal experience as a foundation to promote diversity in the profession. Read more.

From the Chair of the Board

Reaching Out – Putting Our Expertise to Work, Where it Counts

As I begin my year as Chair of the MACPA, I recognize and value the opportunity we have as CPAs to contribute our individual and collective expertise to the success of our profession. Further, we have both the opportunity – and the obligation – to use that expertise for the benefit of the communities in which we live. Read more.

Financial Literacy

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Peer Review: Steps to Success

By Duane Reyhl, senior manager, Andrews Hooper & Pavlik P.L.C.

Whether you've had a lot of experience with peer reviews or you're new to the process, you want a "successful" result. But how do you define success?

To answer that question, think of how you would define a successful audit to your client. You will realize there are more than a few parallels between a client audit and your peer review. Peace of mind might be part of the definition. Constructive comments for improving operations or internal control might be another. A client's consistent quality of accounting during the audit period certainly enters the equation, too. Finally, a well-prepared client allows you to be more efficient.

Whether or not you have had a peer review, there are a few keys to a successful outcome. The following tips may be a refresher to what you already know. Some tips improve engagement quality and lead to fewer peer review findings. Others tips can streamline the peer review. Almost all are simple to implement. Start now and your next peer review can be a success.

MACPA Offers

Peer Review Resources

Effective March 1, 2007, the State of Michigan will require all firms and sole practitioners that perform audits, reviews and compilations relied upon by third parties to participate in a Peer Review program for firm license renewal. Prepare yourself for these changes by viewing a comprehensive brochure that explains the Peer Review process and provides a timeline of a typical Peer Review. The MACPA web site offers you easy access to the Peer Review enrollment form and an FAQ about Changes in Peer Review in Michigan. For more information, members may logon and visit our Peer Review section or call the MACPA at 248.267.3700 and ask for the Peer Review Department.

Attend upcoming CPE courses that address peer review! Visit the CPE Catalog and type "peer review" in the key word field to bring back conferences and seminars at which peer review will be covered.

Year-Round Tips

Start with a good system. The strength of your quality control system directly relates to the success of your peer review. Do your policies and procedures still fit your firm? Does everyone in the firm know what they are? Your system does not have to be complex as long as it works.

Review the comments from your last peer review. Did you fix all the findings from your last peer review? Did you implement the recommendations? If you did, you might avoid repeat comments in your next review.

Monitor your quality control policies and procedures. Monitoring is required. You must also document your monitoring procedures. Your reviewer will ask you for this documentation. Make sure you complete it. Monitoring procedures can include inspections, pre-issuance reviews, post-issuance reviews and other procedures. Your reviewer can help you plan the best approach.

Stay focused. Remind everyone that quality is a year-round job. Clients recognize quality even if they do not understand its technical aspects. The right attitude goes a long way in preventing deficiencies.

Prepare early. If your next peer review is in 2007, most of the work you are doing now will be covered by the review. Make sure everyone knows your peer review timetable.

Keep current. Many peer review findings result from out-of-date knowledge. Become familiar with the key points of new standards. Read accounting and auditing guides that apply to your engagements to get new developments. Share summaries of recent standards with other firm members. This can reduce the risk of missing a new required procedure or disclosure.

Engagement Tips

Maintain a critical, objective attitude. This can be difficult with long-term clients. Remind staff about professional skepticism when necessary. This can reduce the risk of omitting a critical procedure.

Give your work programs a fresh look. Do they include all the procedures required by recent standards? Do they cover steps unique to the industry?

Use the right practice aids. Don't try to make one size fit all. Engagements in specialized industries need specialized practice aids. One option is to subscribe to a service (paper or electronic) that provides these resources.

Document your procedures. You know what you did. Others might not. Keep a good trail of all your procedures – even if they seem obvious. Poor documentation is one of the most common areas of peer review findings.

Give yourself time. Allow enough time to perform the engagement. Don't rush critical procedures.

Ask for help. Nobody knows it all. Call other practitioners, the AICPA Technical Hotline or the MACPA for assistance with technical questions. This can help you find the right solution and save time along the way.

Perform adequate review procedures. Set aside the completed report and financial statements for a day before reviewing them. Ask a second person to review your documents. A fresh look can usually spot things you missed.

Consider using disclosure checklists. Missing disclosures is another very common peer review finding. You can avoid some of these by using a current checklist. In addition, make sure others in the firm know how to complete it. Many comments stem from not comprehending a disclosure checklist question. Remind your staff to ask for help if they don't understand a question.

Read your accountant reports carefully. It's easy to skip over this step if your reports have not changed recently. Do the financial statement titles used in the report match the rest of the documents? Are the dates correct? Did you report on supplemental information? Monitor your pro forma reports on a regular basis to determine if they are current and correct.

Before Your Peer Review

Select a reviewer with good communication skills. Your peer reviewer is part teacher and part advisor. Open, clear communication is critical to learning and to improving the quality of your practice.

Be prepared. Think about how you want your clients to prepare for their audits, reviews or compilations. Peer reviews are the same. Have the necessary files ready. Make sure staff members are available to answer questions. This will improve the efficiency of the peer review.

During the Peer Review

Keep an open mind. Your peer reviewer is not there to show what he or she knows. They want to help you do your job better. Be receptive to different ideas or beneficial criticisms.

Ask questions. Every practice is different. Your reviewer may have ideas you have not thought of. Don't be shy.

Help develop your own recommendations. If you have findings in your peer review, help your reviewer develop recommendations. You know your firm. You are the best one to know what will prevent things from going wrong.

Remember the purpose of peer review. Peer review is designed around a foundation of education and remedial, corrective actions. This permits firms to actively participate in strengthening the quality of their practices.

Quality is an expectation in today's marketplace. Your objective is to create a system that helps you deliver consistent quality. A peer review can help you get there. After all, a successful peer review is one that helps you improve the quality of what you do.

About the Author

Duane Reyhl is a senior manager with Andrews Hooper & Pavlik P.L.C., Saginaw, Mich., and author of two AICPA courses on peer review: Advanced Training Course for Reviewers: Current Issues in Practice-Monitoring *and* Peer Review: Are You Ready? *He is also a member of the MACPA Peer Review Task Force and teaches CPE courses for the MACPA.*

Top Stories

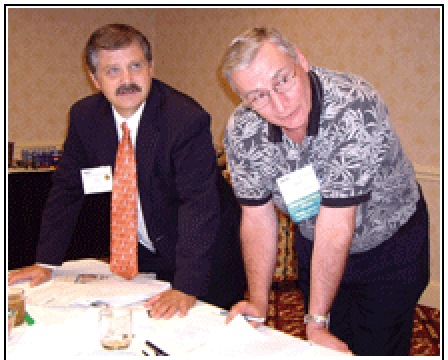
Michigan Leads Nation in Training CPA Ambassadors

Read side bar for information on:
Delivering Effective Media Interviews

For the third consecutive year, the MACPA has partnered with the AICPA to train CPAs on the nuances of giving effective media interviews and delivering successful and memorable presentations.

CPA Ambassador training participants Jepharya Badie and Greg Nowak incorporate what they've learned into developing effective sound bites, which they deliver during a mock interview.

In July, 18 new Michigan CPAs earned the elite title of "CPA Ambassador" which, as of that training session, placed Michigan as the top state with 56 Michigan members having participated in the program since its inception.



Ambassadors-in-training (from left) Saginaw CPA Kim Pavlik and Saint Clair Shores CPA Ron Tank prepare a two-minute Talking Memo in an exercise focused on developing concise, to-the-point messaging.

Launched by the AICPA and participating state CPA societies, CPA Ambassadors learn to promote the profession's depth of financial knowledge, underscore the MACPA's and AICPA's effectiveness as advocates for the public interest, and focus the spotlight on the profession so that it shines on the value of the CPA.

An eight-hour training session supplied the CPA Ambassador trainees with support tools, including prepared speeches, talking points, guidance on handling tough media questions and briefings on related issues that dominate today's headlines.

The training centered on four critical message quadrants designed to emphasize the CPA's role in:

- **Working in the Public Interest** – position individual CPAs and the profession as being steadfastly committed to protecting the public interest and working every day to maintain confidence in financial reporting and financial markets.
- **Partnering for Small Business Success** - stress how vital small businesses are to the American economy and the essential role CPAs and the CPA profession are playing in keeping them vital.
- **Financial Literacy** – through the *360 Degrees of Financial Literacy* effort, teach the American public that managing wealth is a lifelong journey. The journey includes many important financial decisions and life choices. Financial Literacy teaches the ability to effectively evaluate and

2006 Ambassadors Rave About the Training

"It was great. I have a new way of looking at and responding to the media with more confidence."

"I will be able to use this information in the field I am in on a daily basis."

"This [training] helped me to try and focus on bringing the topics of importance to the discussion and driving them home."

manage one's finances in order to make prudent decisions toward reaching life goals.

- **Recruitment** – teach parents and students the value of the CPA credential and explain the vast opportunities available to CPA-credentialed professionals.

"I will go home and study these materials thoroughly."

From the CPA who has taken a leadership role in the Association, but has never participated in a media interview, to a media savvy CPA who regularly appears on local radio programming, the 2006 CPA Ambassador participants all benefited from the training.

Congratulations to our 2006 CPA Ambassadors:

- Jepharya L. Badie
  PricewaterhouseCoopers LLP, Detroit
- Denise M. Boyle
  Schneider Larche Haapala & Co. PLLC, Escanaba
- Jack W. Branham
  Plante & Moran, PLLC, Portage
- Neil F. DeBoer
  DeBoer Baumann & Company PLC, Holland
- Amy M. Drouillard
  Deloitte & Touche LLP, Detroit
- Karl F. Haiser Jr.
  Karl Haiser CPA PC, Grand Blanc
- Sean C. Keenan, KPMG LLP
  Detroit
- Michael P. Metzger
  Pikstein & Metzger, PLLC, Farmington Hills
- Kurt P. Mueller
  Waxenberg & Mueller PLLC, Southfield
- La'Mont C. Muhammad
  KPMG LLP, Detroit
- Gregory A. Nowak
  PricewaterhouseCoopers LLP, Detroit
- Kim D. Pavlik
  Andrews Hooper & Pavlik PLC, Saginaw
- Gail Sparks Pitts
  Oakland Community College, Bloomfield Hills
- Jeffrey J. Sabolish
  Rachor Purman & Tucker CPAs PLC, Flint
- Carla E. Sledge
  County of Wayne, Detroit
- Ronald P. Tank
  Godfrey Hammel Danneels & Co. PC, St. Clair Shores
- Joseph J. Tomczyk
  JohnBernard LLC, Lansing
- Madonna J. Williams
  Black & Williams LLP, Traverse City

Questions regarding the CPA Ambassador Program should be directed to MACPA Communications & Public Relations Specialist Gwen Radomski.

Delivering Effective Media Interviews

What to Find Out Before an Interview

- What's the general topic?
- What "angle" is the reporter taking?
- Who else is being interviewed, before or after?
- What key messages do we want to communicate?
- Be prepared to site statistics, factual information to support your key messaging.
- Practice bridging (When asked a question outside the realm of the interview, transition back your key message points).
- Check the web to find the latest news stories and related issues.
- Contact the MACPA Communications Department before the interview to obtain key message points and any additional resource information.

During the Interview

- Be friendly, energetic and courteous
- Provide your opening positioning statement
- Use specific examples, anecdotes, points that differentiate your issue
- Bridge (transition) to your key messages
- Avoid repeating negatives, i.e. Reporter: "Aren't CPAs really just bean counters?" Wrong Answer: "We aren't really bean counters, we…" Example of Right Answer: "CPAs are key economic decision makers. We use a foundation of knowledge and experience to help our clients …"
- Don't be afraid to say "I don't know" or "I'm not the expert in that area." Find out the reporter's deadline and find someone who can assist the reporter. The MACPA can assist you with this.
- Don't go "off the record." Everything you say to a reporter is "on the record."
- At the end of the interview, be sure to summarize your key messages or bring up additional information on the last question.

After the Interview

- Send an e-mail to the MACPA Communications Department with a summary of the interview, i.e. the reporter's name, name of media entity, the topic of the interview and the expected publication/air date of the story.
- Follow-through on commitments to reporter to provide additional information.
- Read, view, listen for related stories or newscasts.

Top Stories

Hospice Financial Resource Guide Will Soon Be Available to MACPA Members

The resource guide developed jointly by the MACPA and Hospice of Michigan (HOM) to address end-of-life financial questions will be available to MACPA members on September 28, 2006. The online publication will be offered to CPAs to use as a resource in working with clients, just as HOM social workers and grief support staff have used the 54-page guide over the past several months.

Members of the MACPA Financial Literacy Task Force and HOM joined forces to create this resource to allow social workers and grief support staff to quickly and effectively answer their patients' financial questions. Sometimes these patients only have days to live. Who better than trusted CPA advisors to develop a financial resource guide for Hospice of Michigan?

"Our joint effort allowed us to tap into the expertise of MACPA, as Hospice of Michigan fully considered the needs of its patients and staff," said Mary Foerg, project specialist for the Maggie Allesee Center for Quality of Life at Hospice of Michigan, who worked extensively with CPA volunteers on the project.

The result of this collaborative effort is a 54-page guide titled, "Financial Affairs at the End of Life: A Resource Guide for Social Workers and Grief Support Services Managers," which provides critical information to address patients' most pressing financial questions immediately.

The book is organized into five main sections – "Gathering and Organizing," "Planning," "Meeting Financial Needs," "Survivors' Issues" and "Resources," and includes an extensive glossary. It covers a wide range of financial issues that are faced by the patient and his/her family, including guardianship, property, funeral planning and much more. Numerous worksheets are included in the guide, such as comprehensive checklists for assets and liabilities.

How It All Began

Between December 2004 and August 2005, the MACPA's 10-member Financial Literacy Task Force spearheaded the project along with key Hospice employees. Individuals from both organizations spent countless hours identifying needs and diagramming and revising the guide.

MACPA members and HOM staff met frequently to review their work and brainstorm. HOM employees helped CPAs understand what information was critical for social workers to know to help their patients, while the CPA volunteers took great care to present the information with language readily understandable to non-financial experts.

In September 2005, guides were distributed to HOM staff in conjunction with instructional sessions conducted by the MACPA Task Force members.

"CPAS are truly committed to making a difference in the community," said Peggy Dzierzawski, CAE, MACPA President and CEO. "The passion our members have for this project is incredible. They not only dedicated their time and expertise to develop this wonderful resource, they also provided training to hospice staff on how to use it with their patients. I just can't say enough about how honored I am to work with CPAs who are so committed to giving back. Because of their efforts, patients and families throughout the state are being empowered with financial information that they can trust during an extremely difficult time."

Commitment to the project has not wavered, despite the fact it's been ongoing for almost two years. MACPA members are currently working on updating the guide to ensure it includes the most current information.

Members should log on to the MACPA web site on October 1, 2006 to access this valuable tool.

“Financial Affairs at the End of Life: A Resource Guide for Social Workers and Grief Support Services Managers,” was created through a partnership between the MACPA and HOM, in collaboration with The American Institute of Certified Public Accountants’ 360 Degrees of Financial Literacy.

Top Stories

Navigator of the Profession: Profile of Jepharya Badie


Jepharya Badie, CPA

***With a passion for accounting and a strong background in state and local tax, Jepharya Badie** has used her personal experience as a foundation to promote diversity in the profession. Since joining PricewaterhouseCoopers in 2002, Jepharya began working in state and local tax and has always been involved in recruiting. She transitioned fully to campus recruiting in the late spring of 2005, and just recently took on a leadership position for the firm's Greater Michigan practice in the areas of minority retention and advancement, communication and education, external relations, and other work/life and inclusion efforts. Jepharya became a CPA Ambassador this year, and has served as a speaker at MACPA's High School Leaders Conferences.*

1. What made you decide to go into the accounting profession?
In high school, I was in a business-focused program called the "Center for International Studies and Commerce (CISC)." Although I had always believed I wanted to pursue a law degree, I was exposed to accounting for the first time while in the CISC program. As a result, I shifted my goals to tax law. I started college as a Political Theory & Constitutional Democracy major because of my desire to become a tax attorney, but I continued to take accounting classes as electives. By the end of my sophomore year, I was so "in love" with accounting that I officially changed my major and set my sights on becoming a CPA.

2. What makes your job great?
I have the opportunity to help others enjoy the same positive experiences I have had in my accounting career. I'm able to focus on the "people" side of public accounting and I try to make an impact on the career development of individuals pursuing their passion. More specifically, I am able to focus on diversity. As an African American woman in public accounting, I truly appreciate the need for an increased focus on diversity, as well as a need to continue to expose other minorities to all the wonderful possibilities a career in accounting has to offer.

3. What advice would you have for those considering entering the CPA profession?
For those considering becoming a CPA, I would tell them that at times you may face big challenges and the CPA exam may seem to be a very daunting, intimidating task, but through hard work and discipline, earning your certification can be one of the most rewarding accomplishments in your professional career. A CPA certificate is an awesome steppingstone to so many career opportunities, no matter what industry or field you seek to make your mark in. Also, becoming a CPA is a badge of honor and distinction. It is a testament of your hard work to become a part of a well-respected profession vital to the business world.

4. Describe how you have made a difference by being a CPA.
I believe I have made a difference by inspiring other minorities in their quest to become CPAs. When high school and college students tell me I have helped them understand what they want to do with their lives or that by seeing someone who looks like them become a CPA I've helped to motivate them, it reaffirms for me that I have done something meaningful. Encouraging a student or a professional to strive to reach their dreams is truly a priceless reward. It's said that you should always leave anything you are a part of in a better state than it was before you "touched" it. By becoming a CPA and sharing my experience with others, I

truly feel that I'm trying to do that for the profession.

5. Explain any obstacles you've had to overcome to get to where you are today.
I've really had to stretch beyond my comfort zone. Throughout school, academics came very easy to me. I didn't necessarily have to put in a great deal of effort to get A's and pass exams. In my pursuit to become a CPA, I had to be more disciplined in my study habits and essentially work hard for something I really wanted to achieve. It required me to stretch and grow as a person, which also raised my level of respect for the profession.

Another obstacle I had to overcome was to not be discouraged by the relatively small number of minorities in the profession, specifically in the area of tax, which has been my area of specialization. Fortunately, I was able to get outside of my comfort zone to take advantage of opportunities to make connections with those I looked up to no matter what they looked like. I was willing to expand my world and build professional relationships that I value and respect. That experience is what allows me to have an even deeper appreciation of diversity and what everyone has to bring to the table, especially the differences. Diversity is not about making different people the same, but about appreciating all the differences we have to share with one another.

6. What are your major professional accomplishments?
My major professional accomplishment is definitely obtaining my CPA certification. My next biggest accomplishment would have to be being trusted and respected enough by my colleagues and leadership to have such a role as this one. I've been entrusted with the great responsibility, as the area of diversity is an uncomfortable one for many, but hopefully helps them to stretch and grow not only as professionals, but as people.

7. What interests or activities are you involved in outside of work?
Outside of work, I am a member of the National Association of Black Accountants (NABA) serving on the Student Membership Services Committee as a liaison to the MSU student chapter, a member of Triumph Church, a CPA Ambassador for the MACPA, and I absolutely love my kickboxing aerobics class. Most importantly, I am a very devoted wife and relatively "new" mother to our 10-month old son.

8. Are there any other interesting things about yourself or your career that you would like to share with other members, potential members and students?
The only other thing I would like to share with others is that I believe in the work that I am doing and the work that the MACPA is doing, especially in the area of outreach programs that touch students. Those who come behind us are the future going forward and if we don't take the time to uplift and develop them, we miss the opportunity (and responsibility) to create a better tomorrow.

9. What is your most meaningful volunteer experience?
I had an incredible experience with Junior Achievement. I volunteered at an elementary school on the Southwest side of Detroit and was responsible for teaching 5th grade students that day. I remember how the students' eyes lit up when I spoke to them about accounting and how they absorbed information like sponges. They seemed excited, stimulated. Having their attention and seeing those smiles was truly a privilege.

That same day, in talking with faculty members, I learned about the variety of hardships these students faced every day just to enjoy a focused learning environment. Lack of parental involvement, financial constraints, being pulled out of school to watch younger siblings while parents went to work … there are so many challenges. One parent had to send her child to school without his behavioral medication because she couldn't afford to refill the prescription. Unfortunately, because of the disruptive behavior that is symptomatic of his condition, he was sent home until she could refill it. No child should have to endure these kinds of obstacles. It just made me further realize how important it is to take a communal responsibility for our youth and how we can't use our own daily lives as the only measuring stick for where we are and how much work we have yet to accomplish. It gives you a true reality check about the needs of the community around you.

10. How do you balance your personal and professional life?

Defining my priorities and understanding the "trade-offs" I have to make for those priorities is the first step. My second step is having a solid support system at home, as well as in the office.

My faith and my family are the most important things to me, but I'm also passionate about my work. My husband, who also has a very demanding career in accounting, and I work together as a team to not only define our priorities, but also achieve balance in each of these areas. When one needs to focus more in a particular arena, the other steps up to fill in the gaps until we are back in balance. We also recognize that if we are not content and energized in our personal lives, we are that much less effective to give to others in our professional worlds.

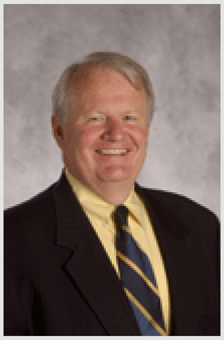
At work, I have a very supportive group of individuals who respect me and my values, and my firm has excellent supportive programs. Through communication, hard work and flexibility on both ends, I am able to excel in the office, while still maintaining a meaningful life outside of work.

11. What do CPAs need now to be successful in the future?

To be successful in the future, CPAs need to really understand their clients and constantly look at how we can improve on the quality we deliver, even when that means doing things differently. We should seize the opportunities to demonstrate our value as trusted financial advisors and evolving strategic thinkers. That includes being innovative, in tune with our clients' needs and their industries, and effectively educating clients (and potential clients) of all that accounting professionals have to offer. We're not just "number-crunchers." Doing so only helps to maintain the view of our profession as one of the most respected and encourages more students to aspire to become CPAs.

Message *from* the Chair *of* the Board

Reaching Out – Putting Our Expertise to Work, Where it Counts



Sean Keenan
2006-2007 MACPA
Chair of the Board

In the words of E*Trade boss Mitchell Caplan, "To succeed as a team is to hold all of the members accountable for their expertise."

As I begin my year as Chair of the MACPA, I recognize and value the opportunity we have as CPAs to contribute our individual and collective expertise to the success of our profession. Further, we have both the opportunity – and the obligation – to use that expertise for the benefit of the communities in which we live.

The MACPA has always been an organization that has built bridges within the community – look at our long history with Junior Achievement and the Accounting Aid Society. More recently, we've partnered with Hospice of Michigan to create a resource guide for families struggling with end-of-life financial questions.

This innovative partnership reflects the passion and dedication of our members, and is a great example of synergy between two distinct organizations. On September 28, the resource guide will be available online to all members. Read this article for more information.

The MACPA is reaching out to share the expertise of members in other ways, too. For example, as the Dec. 31, 2007 repeal of the Single Business Tax approaches, the debate on replacement options is certain to intensify, especially after the November election. Lawmakers will be able to tap into our Business Tax Restructuring Subcommittee, which has been staying on top of the issue, reviewing and analyzing options to SBT.

The MACPA is also working hard to educate members about the recent changes in Michigan's Accountancy law. The reforms in the law strengthen our profession in many ways – including cracking down on unlicensed practice (link to ethics Q&A in this issue) and requiring peer review as a condition of licensure. Most firms and sole practitioners who provide attest services already participate in peer review to strengthen the quality of their work. However, for an estimated 300-400 firms, this new mandate by the State of Michigan represents both a challenge and an opportunity.

To address important questions about the new peer review requirement, the MACPA offers an informative pamphlet (you can download it) with FAQs and a critical timeline. In addition, numerous early-bird workshops are being held in conjunction with various events. An article in this issue of *Leaders' Edge* offers tips for successful peer reviews to help both experienced peer review participants and those new to the process.

Every Chair of the Board brings different strengths to this position. I am committed to *reaching out* to our members and to our communities. I come with no agenda; rather I come with a firm commitment to our Strategic Plan. By optimizing the expertise of our members we will continue to achieve the goals set forth in the Strategic Plan, which provides for consistency and clarity of our purpose. Not only am I honored by your confidence in me, but also I am privileged to represent this great association of CPAs. I look forward to working with you our members, the staff, the Board and task forces this year.

Financial Literacy

Inspire Tomorrow's CPAs this Fall

The annual MACPA Accounting Blitz is right around the corner! Each year, elementary school students from around the state welcome CPAs into their classrooms to teach business basics through Junior Achievement's (JA) lesson plans.

This fall, blitzes will be held in Detroit, Grand Rapids and Traverse City.

Those interested in volunteering for the program in one of these cities can sign up now – volunteering is easy! Training and classroom materials/lessons are provided by JA, and you can even choose the school and grade of your choice. Your commitment is for one day (of course you can sign up for more than one blitz!). You do not have to be a CPA to volunteer, and you're welcome to bring a friend or colleague along to teach with you. As a volunteer, you just may plant the seed for future accounting professionals.

Give back to your community by volunteering today for future MACPA Accounting Blitzes. Contact Esther Apt at eapt@michcpa.org or 248.267.3739.

Practice Management

Succession Planning: Client Transition

It goes without saying that if a CPA firm – or any business – ignores its clients, they'll simply go away. This holds true for your practice now and at retirement. Unfortunately, too many firms are not putting enough effort into transitioning their clients when the practice leader retires.

In a recent succession planning study by PCPS (Private Companies Practice Section), the AICPA's alliance for firms, 36 percent of the nearly 500 practices surveyed said they did not have any owners retiring within the next five years, so they were not addressing client transition. However, experts recommend that five years is the minimum amount of time needed to mentor a potential leader and ensure the smooth transfer of clients.

Read previous Leaders' Edge articles on succession planning:
Succession Planning: A Vital Issue for CPA Firms
Succession Planning: Grooming Future Leaders

Among the practices that were addressing client transition, 35 percent asked retiring partners to begin transferring clients two to three years before their departure. Another 21 percent did not request any transition efforts until about one year before the partners' retirement. This short time frame leaves few opportunities for new leaders to get to know clients and their engagements, increasing the possibility that the firm will lose clients. Virtually no firms – only 1 percent – paid departing owners for clients transferred or financially penalized them for refraining from reassigning a specific number of clients within a set period.

The problem with failing to prepare for this transfer, or work it into a broader succession plan, goes beyond client loss. If your firm loses so much business after your retirement, death or possible disablement that it eventually closes, your retirement fund could end with it. A smooth client transition will help to shield you and your family's assets by preventing this decline, while possibly even raising the firm's value as business increases.

When creating a succession plan for your firm, consider these practical guidelines for a successful client transition.

- **Be sure to ask yourself these questions**: When and how will the managing partner and other executives give up control over major clients and engagements? How will younger staff get involved with the business your firm is currently attracting? Have you defined retirement, including whether it involves consulting work by retiring partners on an as-needed basis and what kind of client contact they will have? Will retirees continue to represent the firm to the public? How can the practice encourage the owner and other partners to provide staff with client contact? What other client transition policies should your plan include?
- **Set a mandatory retirement age and stick to it**. While it can be difficult to ask firm leaders to retire at a certain time, practice management experts agree that this step is crucial to the health of any firm. It not only assures future leaders that they can count on taking control at a set point, but also makes client transition easier.
- **Chart your firm's skill sets**. What are your staff's talent and experience? Do they practice and reflect the firm's strategic goals? In other words, do you have or are you developing the proper staff to support current and future client needs?
- **Get partners actively involved**. Many firms avoid this step because partners want to maintain their client relationships. While this may seem prudent in the short run, it's not a practical long-term policy. The practice will stagnate if younger CPAs aren't introduced to existing clients and taught how to bring in new ones. If it turns out younger staff are unskilled at building those relationships, it's better you

learn that early than in the last months before a partner retires.

For more information on succession planning, check out the following resources:

- *Preparing for Transition: The State of Succession Planning and How to Handle the Process in Your Firm*, a **free** PCPS white paper, and other **complimentary** resources available at the PCPS Firm Practice Center(pcps.aicpa.org/Resources/Succession+Planning).
- *Securing the Future: Building a Succession Plan for Your Firm*, a book written by Bill Reeb, CPA, and issued by PCPS (pcps.aicpa.org/Products; click the “Member Discounts” button and scroll toward the bottom of the first table).

Practice Management

Uprooting Turnover in Public Accounting

By John K. Allen, Ed.D.

Is the grass really greener for experienced CPAs who quit their jobs in public accounting in favor of “better opportunities” in the private world?

That’s the question being asked by many CPA firms today, where staff turnover, particularly at the senior or manager level, can have a devastating impact on operational productivity while generating expensive replacement costs.

Understanding the root causes of voluntary turnover, both uncontrollable and controllable, is the initial step toward reducing it.

First, some bad news. The occupational unemployment rate for accountants is currently quite low—and a contributing factor to higher turnover. Individual firms have little control over this simple reality of corporate life.

The good news is that firms do have control over a second and decisive cause of turnover: the individual’s perception that a better job exists elsewhere. Even when the lure of a similar job for fewer hours or better pay beckons, proven interventions are available to keep staffers from jumping ship.

Open the Firm’s Mindset

There are many ways to influence employee perceptions about the unique benefits of a career in public accounting, as well as opportunities within the firm. Here are a few:

- ***Interview key employees about the benefits and downsides of working at the firm****.* These candid discussions can yield vital information to help your firm increase retention through better internal communication, recruiting and selection.
- ***Respond to and act on useful employee suggestions***. Although your firm’s willingness to listen to employees will be viewed positively, implementing their reasonable suggestions to improve the workplace will demonstrate management’s responsiveness. And, by publicizing changes made, your firm can realize the full benefit of reaching out to “partner” with employees on workplace issues.
- ***Communicate the unique prospects of a career in public accounting***. Emphasize opportunities for professional independence, technical specialization and work variety, as well as career training programs available in your firm.
- ***Select employees committed to a career in public accounting***. A surprising number of accountants join CPA firms with the intention of leaving. By offering realistic previews of the work as well as occupational and seasonal demands, many inappropriate candidates will choose to “deselect” themselves in the hiring process.
- ***Create opportunity paths for employees with differing aspirations***. Effective supervision, mentoring and peer involvement help solidify the employee’s relationship with your firm. Promotional opportunities are important to some, but most will not become partners and may not be motivated by that prospect. Make sure each employee (including part-timers) has opportunities and a career path within the firm. All employees want to be valued by the firm!
- ***Offer flexible work arrangements***. The personal needs of employees are similarly diverse. By offering part-time and flexible work schedules, greater support during busy times, and more individual control over how work is structured, your firm can help mitigate the realities of seasonal stress

indigenous to public accounting firms.

- ***Review rewards systems regularly***. Employees often measure "compensation fairness" by comparing their own total rewards (salary, benefits and other perquisites) against: 1) the job market, 2) others in your firm with similar responsibilities and 3) their own personal view about the contributions they make to the firm. Review your reward systems regularly from all three perspectives to ensure the "give-get" balance is in alignment.

Make Employees "Feel at Home"

Turnover is not limited to employees dissatisfied with the job, supervisor or workload. For many "happy" employees, the decision to move on results from any number of scenarios: a headhunter's call, a spouse's new job in another town, an argument with a partner, or increased child or parental care responsibilities. The achievement of the CPA designation itself can stimulate job search activity.

Although these events are difficult to predict, paying attention to important work and personal life issues (and the employee's reaction to them) is the hallmark of effective management and a key to greater retention.

By continuously "taking the pulse" of employees through discussions, surveys, interviews and informal "how's it going" conversations around the water cooler, public accounting firms can create both organization-wide policies and individually-tailored work arrangements that reveal the greenness of their own pastures.

After all, when employees already feel at home, why would they go anywhere else?

About the Author

John K. Allen, Ed.D, is a partner at West Falmouth Associates and an organizational psychologist and executive coach who consults on employee selection and development. He is also president of the New England Society for Applied Psychology. For more information, visit WestFalmouthAssociates.com.

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Practice Management

New DVD Explains the Ins and Outs of Employee Retention

What matters to young professionals just entering the workforce? How does an employer attract and retain the best of them?

The AICPA Work/Life and Women's Initiatives Executive Committee helps answer these questions in *Staff Retention: the New Face of the CPA Profession*, a free DVD. The DVD features commentary by professional staffing experts and leaders of the CPA profession on workforce shortages and what it will take to attract tomorrow's talent. Young professionals also sound off on what is important to them in their work lives.

The DVD may be obtained by e-mailing educat@aicpa.org.

Accounting & Auditing

Accounting & Auditing Briefs: COSO, GASB, SEC Updates

New COSO Guidance Aids Smaller Public Companies With Internal Controls

The Committee of Sponsoring Organizations of the Treadway Commission's (COSO's) highly anticipated Internal Control Over Financial Reporting - Guidance for Smaller Public Companies was released in July 2006. This small business guidance takes the concepts of the 1992 *Internal Control – Integrated Framework* and demonstrates their applicability for achieving financial reporting objectives of smaller publicly traded companies. An Executive Summary of the guidance, an archived webcast and Frequently Asked Questions are available for free. Order the full guidance at cpa2biz.com.

SEC Extends Section 404 Relief to Smaller Public Companies

The SEC issued two releases on August 9, 2006 to grant smaller public companies and many foreign private issuers further relief from compliance with Section 404 of the *Sarbanes-Oxley Act of 2002*. Essentially, compliance dates have been extended. SEC Chairman Christopher Cox said that the actions were a show of the agency's efforts to minimize the burdens of Section 404 on both groups.

GASB Defines the Seven Elements of Governmental Financial Statements

The Governmental Accounting Standards Board (GASB) proposed its fourth Concepts Statement, *Elements of Financial Statement*, defining the seven elements of governmental financial statements. When considered collectively, Concepts Statements form the GASB's conceptual framework, which provides a foundation to guide the Board's development of accounting and financial reporting standards. Comments on the exposure draft are due by November 17, 2006.

New GASB Project Will Expand Pension Plan Disclosure

In late August, the Governmental Accounting Standards Board (GASB) added a project to its current technical agenda that likely will require state and local governments to provide enhanced disclosures and supplementary information about their pension plans to users of governmental financial statements. The project, on a fast track, is intended to bring current pension disclosure requirements for governments in line with those recently required for other post-employment benefits, or OPEB. Separately, in accordance with the GASB's strategic plan, the Board is conducting a concurrent research project to determine the effectiveness of existing governmental accounting standards in this area. Based upon constituent feedback received during that research, the Board will then determine whether or not further changes to current governmental accounting standards for pensions are necessary.

Of Interest

Two Michigan CPAs Win National Honors

Mark Bartlett – Business & Industry Hall of Fame

Mark Bartlett, Executive Vice President and CFO of Blue Cross Blue Shield of Michigan, was one of four inductees to the 2006 AICPA Business and Industry Hall of Fame. The Hall of Fame honors CPAs who demonstrate strong business ethics, lead by example and commitment, provide insight and vision using knowledge of broad business issues, and inspire and motivate others to excellence.

Bartlett's leadership is best demonstrated by the growth and financial success of BCBS of Michigan – the state's single largest health insurance provider. In a competitive health care marketplace that faces constant economic, technological, and governmental changes, Bartlett has executed effective cost management programs, implemented comprehensive benchmarking, spearheaded strategic acquisitions of for-profit subsidiaries, and introduced extensive financial modeling into all aspects of his not-for-profit company. Bartlett was inducted at the AICPA Summer Controller's Conference in Las Vegas on July 21, 2006.

Carla Sledge – Outstanding CPA in Government

Wayne County Chief Financial Officer Carla Sledge was named AICPA 2006 Outstanding CPA in Government at the local level. Home to Detroit and the 11th largest county in the U.S., Wayne County faced a $54 million dollar deficit in 2003 as it struggled to recover from the national recession. In response to the problem, Sledge created a deficit plan to bring the budget into balance and developed and implemented strategies to strengthen and stabilize the county's financial situation for the next several years. Sledge's efforts have reduced the size of government by $50 million without increasing property taxes or reducing services to Wayne County residents.

Sledge serves on the MACPA Board of Directors, and recently completed her term as president of the Government Finance Officers Association. Sledge received her award from another prominent Michigan CPA, Leslie Murphy, AICPA chair, at the AICPA's 23rd Annual National Governmental Accounting and Auditing Conference held in Washington, D.C.

Legislative & Regulatory

Election 2006 – What's at Stake

By the time voters make their way to the polls on November 7, hundreds of millions of dollars will have been spent on campaigns, yard signs will dominate neighborhoods and advertisements will clog the radio and TV airwaves. When voters wake up on November 8, the face of Michigan politics may have drastically changed.

Starting at the top of the ticket, **United States Senator** Debbie Stabenow (D-Michigan) is hoping for another six-year term by defeating Republican challenger Mike Bouchard, current Oakland County Sheriff. Bouchard received the Republican Party's nomination after a long, tough primary battle with the Rev. Keith Butler.

Tracking Legislation
Monitoring proposed legislation is an important part of MACPA's advocacy role. Access three current legislative initiatives on our radar screen.

Michigan Governor Jennifer Granholm also seeks another term. It's a race gaining national attention as Republican challenger Dick DeVos continues to break spending records and leverage the state's poor economy and high unemployment rate in an attempt to unseat a popular incumbent. It appears Granholm will maintain her running mate in current Lieutenant Governor and long-time State Legislator John Cherry, while DeVos has chosen current Oakland County Clerk and former State Representative Ruth Johnson.

Rounding off the state constitutional offices, **Michigan Attorney General** Mike Cox is working diligently to earn another term from Michigan's electorate against Grosse Pointe trial lawyer and Democratic Party nominee Amos Williams. **Secretary of State** Terri Lynn Land looks for four more years against Macomb County Clerk and Democratic challenger Carmella Sabaugh.

Two Michigan Supreme Court Justices and two members of the University of Michigan Board of Regents, Michigan State University Board of Trustees and Wayne State University Board of Governors are also seeking re-election in statewide races. However, beyond the U.S. Senate and gubernatorial races, the majority of attention is focused on Congress and the state legislature.

All of Michigan's members of the **U.S. House of Representatives** are running. As a result of the redrawing of district lines in 2000, these seats are generally only competitive if the incumbent does not run or is challenged in a primary. For example, Congressman John "Joe" Schwartz (R-Battle Creek) was defeated after only one term by former State Legislator Tim Walberg in an ugly Republican primary. No incumbents are expected to lose their seats in Congress during November's general election.

The real excitement will be in the **Michigan Legislature** where all 38 seats of the state Senate and all 110 seats of the state House are up for election. As a result of term limits, six members of the state Senate and 29 members of the state House cannot seek re-election – resulting in a minimum of 35 new faces in Lansing this fall.

A lot is hanging on the balance this November – party control of both chambers of the U.S. and Michigan Legislature, the Governor's office, the Attorney General's office, and others. The ability of the MACPA to effectively protect and advance the integrity of the CPA designation, and advocate on behalf of the accounting profession, is based on relationships established and maintained with policy-makers in Michigan and Washington, D.C. For more information on how you can be involved, through participation in MACPA's grassroots programs or other political activities, contact the Government Relations Department at 248.267.3700 or legislation@michcpa.org.

Legislative & Regulatory

Ethics Q&A

Following is a transcript of a question and answer highlighting frequent inquiries sent to the MACPA Professional Ethics Task Force. Responses to the inquiries have been tailored to specific questions presented and may not consider all of the unique circumstances that are part of an ethical inquiry. Attempt your own answer before reading the "unofficial" opinion of the Task Force.

My neighbor is a high school graduate who has been preparing 1040s for friends and relatives for the past several years. This year she "decided" to become a CPA. She printed up business cards, letterhead and even office signage on her PC – all identifying her as a CPA. I believe she is defrauding the public, harming the reputation of actual CPAs, and should be in jail! What can the MACPA do about this?

We agree with you, but since she is not a member of the MACPA we have no authority to discipline her. You should contact the Michigan State Board of Accountancy (517.241.9249) with as much information as you can obtain to confirm what she is doing, for example one of her phony business cards or a document she signed as "CPA." Unlicensed activity is now a felony in Michigan, with fines up to $25,000 and up to five years imprisonment.

Continuing Education

Avoid Common Pitfalls of Ethics Investigations With a Proactive, Risk-Avoidance Stance

Side-step silly mistakes that could cause your company to undergo an ethics investigation. By adopting a proactive, risk-avoidance stance, you will avoid common pitfalls.

To learn how, examine case studies based on real-life litigation and administrative proceeding involving CPAs in public practice and industry at *Real World Business Ethics: How Will You React?* on September 28 in Sterling Heights, or October 17 in Grand Rapids.

Explore ethical issues in the context of actual proceedings that were resolved both in favor of and against accounting and auditing professionals. You'll achieve a new sense of appreciation for the difficulties faced by every financial profession, as well as gain a heightened sensitivity for the type of ethical dilemmas you could face in the future.

Earn eight ethics credits at this event. If you're a CPA in industry who manages financial accounting and reporting, or a CPA in public practice who audits private and publicly held companies, or just have an interest in this topic – register today!

Continuing Education

Comprehensive Mega Conference: Many Programs in Short Time Frame

In a one-day program, learn about the hottest topics in a wide range of areas: accounting and auditing, ethics, financial planning, practice management, tax, technology and more.

You'll stay abreast of the latest issues in the accounting profession as you discuss the issues important to you. Earn eight credits, including accounting and auditing and ethics hours.

The Conference is offered in Frankenmuth on October 10, Grand Rapids on October 18 and in Clinton Township on December 12.

Register online today.

Continuing Education

Start Your Day Off Right: With a Little Bit of Ethics

Are morals, values, personal ethics and professional ethics related? Should personal views enter professional conduct? A new course offered by the MACPA will give you insight into managing relationships and ethical conflicts.

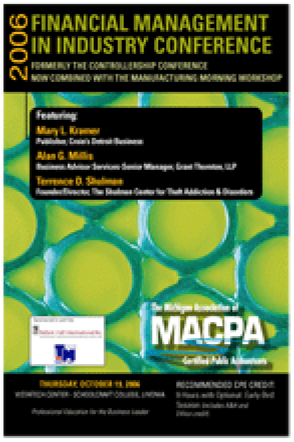
On October 11 in Frankenmuth, attend A Matter of Trust…Beyond Theory to Everyday Ethics. This four-hour morning session will provide you with four ethics hours.

You will explore techniques of using an ethics code to identify and diffuse potentially dangerous situations before it is too late, develop an individual code of ethics to use in attracting and retaining clients and associates and discuss real-life situations and explore alternative solutions among audience colleagues.

Register online today.

Continuing Education

Industry Financial Management Conference Gives Business Leaders Techniques for Success



The Financial Management Industry Conference will help you enhance your leadership and financial skills through real-world methods, while offering you the opportunity to earn eight credits, including accounting and auditing and ethics. Formerly the Controllership Conference and now combined with the Manufacturing Morning Workshop, this full-day event is slated for October 19 in Livonia.

Hear two excellent featured presentations, *Financial Leadership: A Controller's Guide to Achieving Improved Results* and *Biting the Hand That Feeds*: *The Employee Theft Epidemic…New Perspectives, New Solutions*. You'll also be enlightened by the after-lunch presentation, *Michigan: A New Agenda for Economic Growth*.

You'll have five top-notch breakout sessions to choose from to round out your day with the topics and issues you most want to hear.

An early-bird networking session offered prior to the conference, CFO/Controller Best Practices Roundtable Discussion, offers an opportunity to talk with others about the issues you face.

Register for the conference and early-bird session online. Access the conference brochure for more detailed information.

Association Briefs

Business and Pleasure – Two Very Special Events Are on the Horizon

Autumn marks the season for two important MACPA
events – the Fall Members Advisory Forum and the 2006 MACPA Awards Dinner.

Join Important Local and National Leaders at the Fall Members Advisory Forum
The Members Advisory Forum offers an opportunity for members throughout the state to hear what key leaders in the profession are saying about national and local issues.

Explore the changing landscape of the accounting profession from a national perspective with AICPA Incoming Chair Jimmy Williamson, and Portland State University Associate Professor and member of AICPA Work/Life and Women's Initiative Executive Committee Elizabeth Almer. Consider the local accounting environment with updates from the Licensing Administrator for the Michigan State Board of Accounting Suzanne Jolicoeur and President of Public Affairs Associates Tom Hoisington.

Earn five general hours of CPE. Two optional ethics sessions are offered immediately following the Forum.

The Fall Members Advisory Forum takes place from 8:30 a.m. to 2:15 p.m. on Thursday, September 28, 2006, at the Rock Financial Showplace in Novi. Reserve your space by registering online or by calling the MACPA at 248.267.3712.

Celebrate the Profession at the 2006
MACPA Awards Dinner
Join the MACPA in recognizing today's leaders and supporting the leaders of tomorrow at the 2006 MACPA Awards Dinner.

The evening will begin with the Michigan Accountancy Foundation's silent auction benefiting outstanding accounting students. Following dinner we will honor exceptional leaders of the CPA profession and the community and pay tribute to MACPA honorees including Distinguished Achievement recipient Richard M. Gabrys and Distinguished Service recipient John H. Higgins.

The program will feature a special memorial tribute for Jeff Barry, a former MAF trustee and recipient of the MACPA's highest awards – the Distinguished Achievement Award and the Distinguished Service Award.

There is limited seating for this special event. Register online or by completing the registration form and returning it to the MACPA before September 29, 2006. Tickets can be purchased for $70 per person or $650 for a table of 10 (purchase table online).

Association Briefs

Get the Word Out About the Accounting Profession

It's true – it is a great time to be a CPA! That means it's a great time to talk to young people about how the CPA credential opens doors and leads to a path of success.

Through the MACPA's Speakers Bureau program, it's easy to reach out to students of all ages – our future CPAs. Tell them how you help people and businesses achieve success. Tell them about the many advantages to obtaining the CPA credential. Tell them about the exciting things they may encounter in a career as a CPA. Tell them what excites you about being an accounting professional…

How Does the Program Work?
The MACPA is contacted by schools throughout Michigan looking for YOU! Teachers contact us with a need for an accounting professional to tell their students about the profession, or about a specific facet or issue faced by the profession. As requests come in, we'll contact Speaker's Bureau members in that area to see who's available and interested in speaking. The MACPA serves as the bridge to connect the teacher with a professional.

Alternately, some Speakers Bureau members seek out schools on their own – such as the school of a child, grandchild, niece, nephew, or neighbor, etc.

How Does the MACPA Help You with Your Presentation?
Whether you have already spoken to a classroom(s) or are new at this, the MACPA will work with you to utilize your expertise to make a significant impact on these students. You don't have to have previous speaking experience - you just have to be comfortable going in front of a classroom to speak to students (you decide which age group you're most comfortable with, and only volunteer for engagements that arise with those age levels).

The MACPA's Speaker's Toolkit will help you build a 15-, 30- or 45-minute presentation. The MACPA also provides hand outs and giveaways for you to pass out to the students.

How Does This Program Benefit the Profession?
Our Speakers Bureau is committed to outreach in classrooms throughout the state. With the ever-expanding demand for accounting graduates, the MACPA is making great strides in reaching large numbers of students from all age groups.

I'm In! How Do I Get Started?
Contact Kristen Pytel for more information or to be added to the Speakers Bureau mailing list. Once on the mailing list, you'll receive notification when there is a speaking request in your area. You can then make a determination if you'd like to fulfill the request.

We Make it Easy to Participate
As a busy professional, sometimes it can be tough to get away from the office. That's why volunteering for the Speakers Bureau is perfect for busy people! You pick and choose which speaking engagements you're available to do. Sometimes you and the teacher can work together to find a a mutually agreeable date for the presentation.

There is also no obligation or requirement to fulfill requests that come to you. Other members of the

Speakers Bureau in your area will have also received an e-mail and may be available to fulfill the request. And finally, there is no requirement as to how many schools you visit throughout the year.

Association Briefs

Are you Paying Too Much for Phone Service? MACPA Members Get a Discount!

Determine which telecommunications services carrier is most appropriate for your business needs through our affinity partner, AMT Telecom Group. Exclusively as an MACPA member, you receive competitive group rate programs (*savings of 20 to 40 percent*) with providers such as AT&T, Qwest, Bullseye, Telco and LDMI.

AMT will not only tailor a program to fit your calling patterns, they'll also implement the program you select, making it hassle-free for you! Many programs have no monthly fees or term commitments. As a company who appeared as telecom experts in *The Detroit News*, *Detroit Free Press*, *Crain's Detroit Business*, WWJ and more, AMT is qualified and ready to meet your telecommunications needs!

Association Briefs

Association Financial Statements Accessible Via the Web

Article IV, Section 3, of the Association's Bylaws require that the MACPA audit report shall be distributed by mail communication or by publication in an official publication of the Association. The MACPA Financial Statements, audited by Mathews, Reich, Perna & Rottermond, PC, for years ended March 31, 2006 and March 31, 2005, are available on the member web site or they may also be reviewed at the MACPA office in Troy.

Association Briefs

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Association Briefs

In Memoriam

We sincerely regret the loss of our fellow members and extend deepest sympathies to their families and friends.

Jeffery W. Barry
July 8, 2006
Wilmington, NC
Joined MACPA: 05/31/1968
Certified: 08/01/1967

Katherine L. Borgne
June 2, 2006
Riley
Joined MACPA: 01/15/2002
Certified: 07/12/2001

Jeffrey S. Butzbach
June 11, 2006
Saint Joseph
Joined MACPA: 05/31/1974
Certified: 05/31/1974

Ernest H. Davenport
July 11, 2004
Silver Spring, MD
Joined MACPA: 04/30/1956
Certified: 02/02/1956

Kenneth M. Dial
June 28, 2006
Troy
Joined MACPA: 12/31/1974
Certified: 09/19/1974

J. Thomas Knight
June 20, 2006
Lavista, NE
Joined MACPA: 04/30/1959
Certified: 02/19/1959

Jeffrey A. Krentz
March 11, 2006
Clinton Township
Joined MACPA: 12/31/1982
Certified: 02/24/1982

Harlan H. Maurer
February 11, 2006
Curtis
Joined MACPA: 04/30/1969
Certified: 10/28/1968

Donald R. Miesel
April 20, 2006
Metamora
Joined MACPA: 04/30/1953
Certified: 01/22/1953

Gary D. Nolin
January 7, 2006
Imlay City
Joined MACPA: 03/31/1974
Certified: 01/02/1974

John J. Quinnan
June 2, 2006
Clare
Joined MACPA: 01/31/1963
Certified: 07/31/1962

Lucille M. Ramsey
March 22, 2006
Tucson, AZ
Joined MACPA: 10/31/1959
Certified: 08/05/1959

John M. Spath
April 28, 2006
Grosse Pointe Shores
Joined MACPA: 10/31/1980
Certified: 05/31/1979