

2015 MAP Survey

A reminder to all our firms that DFK/USA has engaged *Inside Public Accounting* (IPA) to manage the annual MAP Survey of member firms. We are excited for this new partnership and the expanded benefits and data that this will produce for our annual survey:

- National Comparable Data to similar sized firms
- Comparable Data to other DFK/USA firms
- Eligibility for IPA awards and accolades for your firm
- Additional Technology and Administration surveys
- Annual live presentations about the survey results at DFK/USA meetings

Please be sure you have confirmed with **Kelly Platt** of IPA your firm's participation! We look forward to sharing the survey results this Spring at the DFK/USA Managing Partners conference.

Questions? Please contact DFK/USA Executive Director Graham Hauck at ghauck@dfkusa.com or 202-521-6725.

2014 DFK NAAC Highlights

The **2014 DFK North American Annual Conference (NAAC)** was held last October 21–24 at the beautiful Miramonte Resort and Spa in Palm Springs, California.

Attendees and accompanying persons from North America and Europe took home valuable tools and information presented by leading experts during the educational sessions and also took part in priceless networking and socializing with colleagues at special programmed events showcasing the area's cuisine and main attractions.

One such event was the 2014 DFK Golf Tournament, played on Thursday, October 23 at the renowned Indian Wells Golf Resort's Celebrity Course. The tournament winners are:

Winning Firm: Friedman, LLP

Winning Foursome: Pack, McDonald, Parkhill, Panabaker

Long Drive: McDonald/Turner

Closest to Pin: Higgins/Turner

Best Gross: Pack

Best Net: Vienneau

The next DFK North American Annual Conference will be held **October 20–23, 2015 at The Ritz-Carlton Grand Cayman, in the Cayman Islands**. Mark your calendar now... This is one conference that you won't want to miss! ■



2014 NAAC Planning Committee Chair Chris Swalling congratulates Wade Pack on his winning golf score. To see more 2014 NAAC photos please click [HERE](#).

WELCOME NEW INTERNATIONAL FIRMS

	The Netherlands	Qatar	Russia	South Africa
	Alfa Accountants en Adviseurs bv	Alok K. Saksena Auditing & Accounting	Althaus	Levitt Kirson
Main Office	Agro Business Park 85-87, Postbus 12 Wageningen 6700 AA Netherlands +31 88 253 1000	Building No. 194, 2nd Floor, Office No. 210-A C Ring Road P.O. Box 80500 Doha, Qatar +974 77669588	12 bld. 12, D. Sawinsky Lane Moscow Russian Federation +7 499 678 22 98	4th Floor, Aloe Grove, Houghton Estate Office Park, 2 Osborn Road Houghton 2198 South Africa +27 11 483 4000
Principal	Marco Vermin mvermin@alfa.nl	Alok K. Saksena aks@dsaca.co.in	Rostislav Shatenok info@althausgroup.ru	Len Furman len@lkg.co.za

Three Accounting Paradigms

By Andrew Noble
Reprinted with permission

A paradigm is usually considered to be a pattern or model that represents a way of thinking about a topic matter that is universally acceptable. Humans once laboured under the assumption that the sun, planets and stars revolved around the earth. In the west, Nicolaus Copernicus is credited with introducing a new paradigm where the model had the earth revolving around the sun. Major paradigm changes in any domain are usually rare and all follow a similar sequence of introduction and acceptance into the respective community of domain experts. Initially, the new paradigm is viewed with suspicion and may even be ridiculed. In due course, early adopters or thinkers give due consideration to the new paradigm. Finally, the new paradigm gains universal acceptance.

The modern concept of accounting involves double entries in a ledger and follows a structure where assets and expenses are typically of positive balance or debit state, liabilities and income are typically of negative balance or credit state, and equity is typically of a negative balance or credit state. Although usually attributed to the Venetian merchant, Luca Pacioli, it is actually more likely that the concept of accounting was introduced to the Western world by Arabic merchants along with the concept of the integer or zero value. It is also more than coincidental that trade and commerce began to flourish shortly thereafter at the start of the Renaissance. Accounting records at this time were carefully maintained on great paper ledgers and that is pretty much the way accounting was done up until the advent of the tabulating machine. We will refer to this early style of paper-based accounting as the first accounting paradigm.

For many of us between the ages of forty and fifty, we can look back twenty or thirty years and contemplate our experiences with computer-based accounting and appreciate the fact that we were probably amongst the first early adopters of mass production accounting systems. Our earliest experiences with computers and accounting is likely to have involve DOS-based systems that have ultimately evolved into modern cloud-based, data-fed, always available and everywhere-reachable systems. Considering the environment slightly further back in time, the earliest computerized accounting systems were being introduced for use by big businesses with suitable budgets as far back as the early 1920's, when IBM brought the 301 (Type IV) Accounting Machine to market. This early, electro-mechanical device evolved out of tabulating machines developed to help process data for the U.S. Census as far back as 1890. It is worth noting that while first paradigm accounting technology would only have been available to wealth merchants and the earliest computerized

second paradigm accounting technology was only available to large corporations, now even the smallest micro-businesses have equal access to the latest in cloud-based accounting technology.

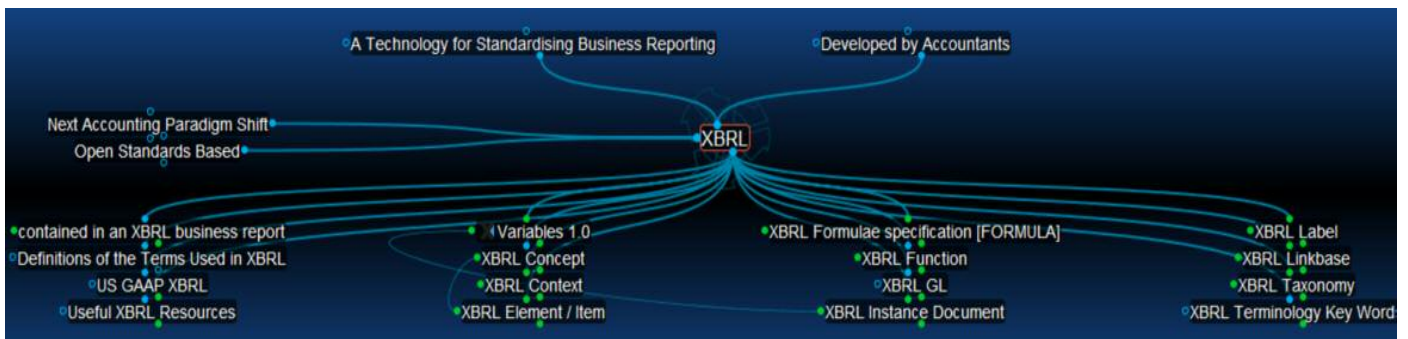
In 1998, Charles Hoffman, a CPA based in the United States, began experimenting with Extensible Markup Language (XML) and accounting reporting information. His early experimentation led to the development of a global financial reporting standard called eXtensible Business Reporting Language (XBRL) and is now used by global regulators including the U.S. Securities and Investment Commission, the European Union banking regulators, the Dutch tax regulatory authority, the Australian regulatory authorities under the common name of Australian Standard Business Reporting, and others. XBRL is a human and machine readable syntax; effectively, it's a very precise language. One of the reasons that regulators love XBRL is that it provides standardised, comparable data-sets of exquisite precision. With the right XBRL machines, valuable business information can easily be extracted from XBRL reports. The reports are even capable of carrying the rules necessary for their own validation. Government agencies and financial analysts can easily share the information without being beholden to a single accounting system. Consider for a moment how useful it would be if you could export financial reports from one system and import them into another, just as you might move an MP3 song from one player to the next. While you might say that this is achievable by simply printing financial reports to PDF, the PDF file is not computable and so cannot be easily compared with other reports or analysed in a digital manner.

While XBRL is in itself a paradigm shift in the way financial reporting information can be shared and consumed, what is usually overlooked is that the concepts that are used to construct XBRL represent the true third accounting paradigm. XBRL, and more specifically the concepts used to describe XBRL, form the basis of digital financial reporting.

According to Charles Hoffman, Digital financial reporting is a guidance-based, model-driven, semantic-oriented structured authoring approach to financial reporting. Digital isn't software, it is a mindset. Digital financial reporting is a new paradigm of financial reporting for the information age. Professional accountants are knowledge workers.

Charles Hoffman rightly points out that the Accounting 3.0 paradigm is about 'mind-stuff' rather than software. In the words of Buckminster Fuller, 'the metaphysical as opposed to the physical'.

Welcome to a brave new world of Accounting 3.0. ■





■ HELPFUL HINTS FROM CCH

Have you done everything you can to ensure a successful tax season?

Although most firms consider themselves fully prepared for tax season by this time of the year, there are a few last-minute steps you can take, even in the middle of the rush, to make things run smoother for your firm and your clients.

- **Secure file exchange** – Protect your clients from fraud by ensuring sensitive data is never sent through unsecured means, like email. The safest way to exchange files is through a secure portal, where only your clients and their designated users know the password. Portals can be set up in batches to save time, and using a portal as long-term file storage can be an excellent added-value for your clients year-round.
- **Firm website** – If there’s one time of year your clients are visiting your website, it’s now. New website tools available through CCH Site Builder allow clients to request appointments and even submit payments online. One way to keep your clients coming back to your website even after tax season is to offer professionally-written eNewsletter articles and financial calculators.
- **eSignatures** – Getting IRS Form 8879 signed no longer has to be a battle, now that the IRS is accepting eSignatures for this formerly-troublesome process. Make sure you’re using an eSignature tool that uses Knowledge-Based Authentication to verify the taxpayer’s identity. The award-winning CCH eSign was the first such tool released to the market, with almost a full year of successes so far.
- **Research Tools** – Many tax preparers begin their tax research with a Google search, but finding reliable and accurate answers among millions of hits can be difficult. A new CCH IntelliConnect Browser Search plug-in lets you search professional research and analysis at the same time you’re searching with Google. ■

■ DFK MEMBERS DOING GOOD

Bernard Robinson & Company – Where BRC Stands for “Be Ready to Care”

Having been in business since 1947, for over 65 years nonprofit organizations have held a special place in BRC’s history and in our hearts. Beyond advising and serving over 220 nonprofits as clients, we also realize the profound impact of well-run nonprofits on the communities in which we work and live. To that end, we strive to educate nonprofit organizations through programs such as the BRC Not-for-Profit Board Effectiveness Seminars, annual Financial Symposiums and two customized newsletters – our quarterly, *BRC Nonprofit Adviser* (exclusively for nonprofit organizations) and our monthly, *BRC Strategy*.

BRC’s two half-day Not-for-Profit Board Effectiveness Seminars held in 4Q 2014 (added to our educational programming docket in 2014) also demonstrates our commitment to supporting not-for-profit organizations in a truly foundational way. With a team of knowledgeable presenters covering such topics as innovative fundraising ideas and practices, understanding and analyzing nonprofit financial statements, a best practices panel (comprised of an accountant, attorney and insurance representative) and more, the program was well-attended and well-received. All registration fees collected were donated to one of the not-for-profit organizations represented in the room via a drawing.

While awareness and education are key to nonprofit organizations, so are contributions of time and money. Our social responsibility and growth led our firm to form a standing committee called the BRC Council which organizes our involvement in community activities. Employee-nominated and employee-elected, our Council keeps us all busy throughout the year in engaging and contributing to a variety of different organizations annually and taking care of our community around us in other meaningful ways:

- **CPA Day of Service.** Annually, each of our offices closes for one day to allow each team member to volunteer their time helping area not-for profit organizations.
- **Leftover Halloween candy drive.** We collect left over Halloween candy from our office and other area businesses for Gunny Claus to take to families of Marines deployed at the hundreds of duty stations around the world to assist those having trouble making their holiday magic happen.
- **Donation in lieu of holiday cards.** In lieu of printed holiday cards, a donation is made to the Wounded Warrior Project in support of injured veterans returning home from the battlefield.
- **Jolly Jean Days.** Employees have the option of contributing \$5 to wear jeans one Friday of the month to be applied toward holiday presents for children in need.
- **Red Cross blood drive.** We promote and host an annual blood drive in our Training Room for the local community.
- **Maintaining a paperless office environment.** We shred and invest in software in support of this initiative.
- **Recycling paper, plastics, cardboard and aluminum.** We have paper recycling containers at all desks, plastic and aluminum bins for refuse, drink tab collection boxes for Ronald McDonald House set out, provide reusable dishes and cutlery, etc.
- **Personal time contributing to charitable causes.** From serving as Presidents and Board Members on not-for-profit organizations to being rescue shelter volunteers and school tutors, we work toward making our community a better place.
- **Participating in professional and civic organizations.** As NCACPA Committee Chairs, involved in the AICPA G400, HRMAG members and more, we support our professional organizations. We participate in ball teams and sponsor youth swimming and softball teams.



In regard to this involvement, Tax Partner Freddy Robinson, makes it clear to everyone not to volunteer for business purposes. Freddy says, “Although we do not set formal expectations around volunteerism, we have high rates of involvement with professional and civic organizations. Volunteering is personal. I find the most effective volunteers are those who do so because they are uniquely inspired by a particular cause.” Recognizing this and celebrating individual giving is part of what makes BRC the only firm in North and South Carolina to be included in *Accounting Today’s* Best Firms to Work For list for the past three years.

As Managing Partner Wade Pack once said, “We are a firm of people who care about people.” This applies to our clients, team members and our greater community. We have a culture of caring. We interact with our greater community in a variety of ways, which are both enjoyable and rewarding. We are certified public accountants and advisors who strive to serve our clients with diligence and care, and beyond that we are citizens and technicians who desire to give back to our community and profession. ■

MOVING ON UP

Shea Labagh Dobberstein Adds Marc Armstrong as Tax Director in San Francisco

Shea Labagh Dobberstein, a leading CPA firm in the Bay Area, is pleased to announce the addition of Marc Armstrong, CPA, to its practice. Armstrong will serve as Director of Tax in the San Francisco office. Armstrong has nearly fifteen years of tax experience in both private and public sectors, serving diverse clients, from multinational corporations to high net worth individuals. He specializes in working with clients in the real estate, manufacturing and technology industries.

"Marc is a well-rounded professional who not only brings in-depth knowledge related to the areas of taxation across many industries, but also the client service mindset we look for," said Edward Hanley, Tax Principal for Shea Labagh Dobberstein. "The Shea Labagh Dobberstein team will benefit from his leadership and we are excited to have him here. His experience will be a great asset for our firm and our clients."

When asked why he enjoys tax work, Armstrong responds, "At the end of the day, I enjoy having conversations with clients that will save them money. Tax makes a difference to our clients' businesses and their bottom line. I enjoy interacting with business owners and decision makers to provide solutions and make achieving their business objectives a reality."

Prior to joining Shea Labagh Dobberstein, Armstrong's career included six years within the Big Four public accounting industry at Ernst & Young and PricewaterhouseCoopers. Over his career, he has transitioned to smaller firms where he has had the opportunity to make a greater impact on his clients and their businesses. Recently, he headed the tax department of a business management firm in Beverly Hills, performing all aspects of the tax function for entertainment clients, and small businesses and their owners, including: tax compliance, tax planning and accounting practices.

Armstrong earned his Bachelors of Science in Accounting and Business with an emphasis in Information Systems. He holds a Masters in Business Taxation from University of Southern California's Leventhal School of Accounting. Armstrong is a Certified Public Accountant and is Chartered Financial Analyst (CFA) charterholder. He is also on the Taxation committee for CalCPA, and a member of the American Institute of Certified Public Accountants (AICPA). ■

About SLD – *For over 70 years, Shea Labagh Dobberstein has provided a full spectrum of professional accounting, auditing, tax and consulting services exclusively to privately-held businesses, individuals, and non-profit organizations. The business community recognizes us for having the deep expertise and specialized resources of a national firm, coupled with the personalized attention of a San Francisco-based advisor.*

Bennett Thrasher Elevates Bennett and Leder to Partners in 2015

Bennett Thrasher LLP is pleased to announce the promotions of Cory Bennett and Zack Leder from Senior Managers to Partners as of Jan. 1, 2015, in the Financial Reporting & Assurance and Tax department, respectively.

"We are proud and excited to have Cory and Zack join our partnership," said Rick Bennett, co-founding partner of Bennett Thrasher. "Their leadership is an example for all of us and will continue to greatly contribute to our firm's growth and our clients' success."

About Cory Bennett – Bennett is in the Financial Reporting & Assurance department and has significant experience serving large and middle market clients in both the public and private sectors. His industry experience includes restaurant/franchise, construction, manufacturing, retail and energy.

Prior to joining Bennett Thrasher, Bennett spent five years working with Arthur Andersen and Deloitte in their assurance practices.

Bennett earned his bachelor's and master's degrees from the University of Georgia. He is a Certified Public Accountant (CPA) and is a member of the American Institute of Certified Public Accountants (AICPA) and Georgia Society of CPAs (GSCPA).

About Zack Leder – Leder is in the Tax department where he provides consulting and compliance services to large and middle market corporate taxpayers. He also has experience in individual, partnership and S corporation taxation.

Leder began his career with Deloitte Tax, LLP where he worked in the federal lead tax services group serving large corporate taxpayers and the private client advisory group serving high net worth individuals and closely held businesses. Prior to that, he was with Mirant Corporation, where he served on the multinational corporation's domestic compliance team.

Leder earned his bachelor's and master's degrees from the University of Florida. He is a Certified Public Accountant (CPA) licensed in Florida and Georgia and is a member of the American Institute of Certified Public Accountants (AICPA) and Georgia Society of CPAs (GSCPA). ■

STAY CONNECTED! FOLLOW US ON



RJI expands into Inland Empire with merger agreement

IRVINE, CA (Business Wire) – **Ramirez Jimenez International (“RJI”)**, a full-service CPA and consulting firm, has completed a merger with Robert J. Casillas Accountancy Corporation of Riverside, California, effective January 1, 2015.

“With their breadth and depth of experience and affiliation with DFK International, we will be able to bring additional resources to our existing clients and further capitalize on the tremendous opportunities in the Inland Empire.”

Robert J. Casillas Accountancy Corporation has been providing income tax preparation, payroll reporting, bookkeeping and financial statement assurance services to the Inland Empire for over 25 years.

“This recent announcement allows RJI to expand its services into the Inland Empire with a well-established practice,” said RJI Chairman Manuel J. Ramirez, CPA. “We are very excited to add the resources of Robert Casillas and his staff to our expanding practice. His presence and reputation in the Riverside and Inland Empire region is second to none.”

Casillas, CPA, will be the Partner In-Charge of the Inland Empire for RJI. “I am extremely thrilled to join forces with RJI,” said Casillas. “With their breadth and depth of experience and affiliation with DFK International, we will be able to bring additional resources to our existing clients and further capitalize on the tremendous opportunities in the Inland Empire.”

About RJI: Established in 1980, RJI is a full-service CPA and consulting firm headquartered in Irvine, Calif. RJI is the Southern California representative firm of DFK International, a worldwide association of independent accounting firms and business advisers. The company serves publicly traded companies, healthcare providers, real estate developers, manufacturers, non-profit organizations and privately-held enterprises in more than twenty countries. For further information, please call 949-852-1600 or visit www.RJIncpcas.com.

Abdo, Eick & Meyers LLP merges with Baune Dosen & Co.

Abd, Eick & Meyers LLP accounting firm is pleased to announce its merger with Baune Dosen & Co LLP effective December 1, 2014.

A Top 20 Accounting Firm in the Twin Cities Metro area and the State of Minnesota, Abdo, Eick & Meyers now has 21 partners and 150 total staff in offices located in Edina, Plymouth and Mankato.

“This merger will allow us to leverage our combined experience and expertise to provide a wider range of services and outstanding customer service to our valued clients,” said Abdo, Eick & Meyers LLP Managing Partner Steve McDonald in a statement. “It will add unique talent and specialty services in the areas of financial institutions, litigation support and business valuations, broaden our presence in the Twin Cities metro area and allow us to better serve our rapidly growing business”.

“We are excited about the positive benefits this merger will provide our clients and staff,” stated Scott Mason, Managing Partner of Baune Dosen & Co. LLP. “Our clients will have access to greater resources, broader knowledge and expanded service capabilities while receiving the same familiar personal service. All of our staff will benefit from greater professional development and enjoy opportunities to advance and grow in their careers”. Founded in 1974, Baune Dosen & Co. LLP has served a wide variety of industries, and specializes in family-owned/owner-managed businesses and small to mid-sized nonprofit organizations.

FIRM NEWS

■ **Friedman LLP** is pleased to announce that Executive Sounding Board Associates, LLC (ESBA) will integrate their business consulting, turnaround management and crisis management practices into Friedman, effective January 1, 2015.

Clients of both firms will have access to a full suite of accounting, advisory and restructuring services. ESBA clients will gain access to Friedman’s array of financial, tax and audit services that are critical to successful turnarounds, while Friedman clients will gain ESBA’s expertise in distressed situations. In addition, the integration enables ESBA to grow its presence in New York.

“The Friedman/ESBA integration arose out of a mutual trust and desire to provide our clients with an increasing depth of high quality professional services,” said Bruce Madnick, Managing Partner of Friedman LLP. “This relationship with ESBA will provide a strong entrance into both the Philadelphia and Baltimore markets and allow us to enhance our practice overall.”

Friedman will take its first step into Philadelphia on October 1, 2014, with the opening of their new location at 2 Penn Center Plaza. Kim Dula will lead our effort in the Philadelphia office. For more information on Kim, please see the information at the top of the page.

Kimberly A. Dula, CPA, Partner | KDula@FriedmanLLP.com
856.830.1575 | fax 856.396.0022

■ **Becker Professional Education Discounts:** We wanted to take a minute of your time to make sure that you are aware of discounts that Becker has made available to DFK/USA member firms.

Becker is offering substantial discounts for staff of our member firms who want to take the four part Becker CPA exam review in preparation for taking the CPA examination.

Below is a breakdown of various programs and discount options available to your Firm.

- **Direct Bill Non Exclusive Discount** – Becker offers a special discount of \$1,000 off its four-part CPA Review Program. That results in a net tuition of \$2393, compared with the current standard Becker Four part tuition of \$3393)
- **Preferred Provider Discount** – For a firm that does not want to exercise a direct bill discount option, Becker offers a \$300 Preferred Provider discount for staff of member firms who enroll in the four part Becker program.

Note that there are no minimum enrollment requirements under any of the aforementioned Becker discount offerings. Please find attached the Becker DFK/USA CPA Selection form to enroll in the discount program that works best for your Firm. If you have any questions about Becker programs please contact **Rich Slusz, CPA, Manager of Global Accounts** | rslusz@becker.com
860-583-8399 office | 860-841-9807 mobile

A Different Kind of DFK/USA Merger

Audit training and romance don't seem a likely pairing, but they say love happens when you least expect it! **Tammy Mastrogiannis of Geffen Mesher in Portland**, and **Steve Gagnier formerly of Bennett Thrasher in Atlanta**, met in Texas at the DFK/University Training for Audit Seniors. They knew when they met that they were going to be in each other's lives and that it was going to be big. They fell in love and Steve moved to Portland in April 2013 to work at Perkins & Company as an audit senior.

The couple went to Greece in August 2013 where Steve proposed to Tammy with the help and permission of her father. They set a date for the wedding July 12, 2015. The ceremony will be in Portland and they are still deciding on a honeymoon spot. Please join all of us at DFK/USA in wishing Steve and Tammy all the best!



NEW FACES

Bader Martin welcomes its newest Principal: Kelly Nelson, CPA

Growing up in a large family as Kelly did—with more than 50 first cousins alone—requires certain survival skills. Understanding what moves or motivates people.

Navigating among distinct personalities and multiple generations. And managing sometimes-difficult family dynamics. Over time, you get really good at it.

Given Kelly's love of family and a natural empathy combined with a head for business, it's not surprising that she chose to focus here career in support of families.

Affluent multi-generational families. Family offices. Family businesses.

As a principal in Bader Martin's tax practice and director of the firm's high net worth practice group, Kelly works collaboratively with clients and their advisors on multi-generational wealth planning. She provides them with a range of services, including strategic tax and estate planning, retirement planning, family office, family meeting facilitation, business and fiduciary tax compliance, succession planning and business consulting, to name a few.

Kelly has demonstrated that rare ability to develop and maintain an overall plan for the family while preserving harmony among family members and across generations.



We're delighted to announce that Kelly Nelson has joined Bader Martin as a principal in our tax practice and the director of our high net worth practice.

Bennett Thrasher adds Rick Suid as partner in Financial Reporting & Assurance Practice

Bennett Thrasher LLP is pleased to announce that Rick Suid has joined the firm as a Partner in the Financial Reporting & Assurance department. Suid has more than 15 years of experience providing auditing and accounting services with specific expertise in development investment, and management companies in the commercial, multi-family and affordable housing sectors.

"We are thrilled to add a partner of Rick's caliber to our firm," says Rick Bennett, Co-founding Partner of Bennett Thrasher. "His extensive accounting and audit experience further enhances and strengthens our ability as a firm to offer full real estate audit and tax services"

Prior to joining Bennett Thrasher, Suid was an audit partner and co-leader of the Atlanta office's commercial real estate practice at CohnReznick. Suid's industry experience also includes single family homebuilding and land development with a regional homebuilder as well as commercial real estate with one of the world's largest real estate development, management and investment firms.

Suid earned his bachelor's degree from the University of Florida in 1997. He is a Certified Public Accountant in Georgia and Indiana, and is a member of the American Institute of Certified Public Accountants (AICPA) and the Georgia Society of CPAs (GSCPA).

In his community, Suid serves on the board of directors of Boys & Girls Clubs of Fulton County.

Eric Tunis joins Friedman LLP as a Partner

Friedman LLP is pleased to announce that Eric Tunis has joined the firm as a Partner in the Diamond and Jewelry Group. He will work out of the New York City office. Eric has over 25 years of partner-level expertise with privately-owned businesses in the tri-state area, providing services to importers, wholesalers, manufacturers and internet retailers.

Eric combines extensive industry knowledge with constant communication to uncover business and tax opportunities, identify risks and provide tax planning for clients. Many of his clients have been working with him for more than 25 years.

He provides services to some of the largest diamond and jewelry companies, ranging from importers to manufacturers. He is able to connect clients to his network of industry CFOs and CEOs to provide insights on best practices. In addition, Eric's relationships with the diamond and jewelry industry's senior level bankers, connects clients with the financial resources needed for their businesses.

Eric also has expertise with high net worth individuals, as well as accounting and tax planning for family offices. Please click [HERE](#) to be directed to his biography.

GETTING TO KNOW YOU

This month, the spotlight is on one of DFK/USA's newer firms, **HKG, LLP, in Arcadia, California**. Please take a moment to acquaint yourself with some of their team members whom you might meet at a future DFK/USA Conference.



David Hinton
Managing Partner

EXPERIENCE: 33 years experience with two local firms. 6 years experience as COO of

an engineering consulting firm.

ASK ME ABOUT (again with the what this person can help other members with): Bond financing for financing real estate at very low interest rates by selling bonds to the public, or how captive insurance companies can be utilized to mitigate risks and lower income tax liabilities.

MEET ME AT: Managing Partners Conference in May or DFK North American Annual Conference in October.

OUTSIDE OF ACCOUNTING: I recently went skydiving with my wife and daughter. Imagine jumping from a plane at 12,000 feet! Also, I'm looking forward to trying hang gliding.



Curt Natham
Partner

EXPERIENCE: 6 years audit experience with an International Firm (KPMG) in the Financial

Services Dept.; 21 year with local CPA firms (16 years as an A&A partner)

ASK ME ABOUT (again with the what this person can help other members with): SEC public company reporting / SEC Surprise Custody Audits / Captive Insurance Entities.

MEET ME AT: DFK North American Annual Conference in October or DFK/USA Leadership Symposium in June.

OUTSIDE OF ACCOUNTING: I play adult soccer (in a league) and got my undergraduate degree in Psychobiology.



Virna Lisa McCloskey
Director, Tax

EXPERIENCE: 16+years tax experience with Big 4 and mid-tier firms (Andersen, EY and

GT); 6 months at a local firm

ASK ME ABOUT: Public and private company – ASC740 income tax provisions, SEC comment letters, PCAOB reviews; Media and entertainment industry tax accounting; Section 382 and Accounting Methods; Rainmaker series – Business development (taught many modules); Women's Centered Leadership

MEET ME AT: DFK/USA Leadership Symposium.

OUTSIDE OF ACCOUNTING: In 5th grade, I played "Maria" in my school's production of "West Side Story". I'm also now taking guitar lessons.

Honors & Recognitions

EEPB is Lauded in Houston

HOUSTON, TX – EEPB PC is pleased to announce their recognition for excellence in their local community:

- 2014 *Accounting Today's* "Best Accounting Firms to Work For"
- 2014 *Houston Chronicle's* "Top Workplaces Houston" – three times in a row
- 2014 *Houston Business Journal* "Book of List" – 20+ years

Two EKS&H Partners Honored by COCPA

DENVER, CO – On November 6, 2014, at the Grand Hyatt Downtown in Denver, two **EKS&H** partners were honored by the Colorado Society of Certified Public Accountants (COCPA) at the CPAs Make a Difference Celebration. The event celebrated the CPA profession and honored newly licensed CPAs.

Gaylen Hansen (Audit Partner, Director of Quality Assurance) was granted COCPA's Distinguished Service Award for his significant and lasting contributions to the CPA profession. Hansen has served as Chair of the NASBA; on the IFAC International Auditing & Assurance Standards Board and International Ethics Standards Board for Accountants; as an AICPA Professional Ethics Executive Committee member; as member of the PCAOB Standing Advisory Group; and as member of the U.S. Treasury Advisory Committee on the Auditing Profession. In 2013, *Accounting Today* named Hansen one of the 100 Most Influential People in the Accounting Profession.

Craig Choun (Tax Partner) was named an Everyday Hero for making an impact in his community and in others' lives. His accomplishments include

leading EKS&H's nonprofit tax group, which has positively impacted the success and growth of many Colorado organizations. He and his team stepped up to educate many organizations regarding the new enhancements, responsibilities, and requirements of the complex Form 990 update in 2008. Choun has also provided leadership for charitable organizations that benefit two option schools in the Jefferson County Public School District; and served as Congregation Treasurer for his church, Bethlehem Lutheran.

Phil Doty, Counsel with EKS&H and 2007 Distinguished Service Award recipient, says, "These honors say a lot about the integrity, dedication, and expertise of the recipients. The Everyday Heroes and Heroines Award is given to just a few nominees each year, and the Distinguished Service Award is given only in years when it's merited."

Further information about COCPA can be found at <http://cart.cocpa.org/>.

About EKS&H – *EKS&H is a professional services firm providing audit, tax, and consulting services to clients locally, nationally, and internationally. Our commitment to excellence has resulted in sustained growth since we began in 1978. Working collaboratively, we know the best measure of our success is the success of our clients.*

Currently, we have more than 75 consulting professionals, and the largest number of CPAs of any firm based in the Rocky Mountain region. We have more than 500 employees, including 59 partners, in three offices. We are ranked as the 45th largest U.S. firm in 2014 by Accounting Today and have been named a Best Place to Work by the Denver Business Journal, Great Places to Work Institute, and Fortune Magazine.

For more information please contact Laurie Herlihy at 303.740.9400 or lherlihy@eksh.com.

MEMBERS ON THE MOVE

ELLIN & TUCKER UNVEILS NEW BALTIMORE HEADQUARTERS

BALTIMORE, MD – Ellin & Tucker announced that the firm officially begun operations in its new 32,000-square-foot headquarters at 400 East Pratt Street on Monday, September 29, 2014. The firm’s office move was part of a larger open-space plan developed by the Downtown Partnership of Baltimore and supported by Baltimore City and the Baltimore Development Corporation (BDC) to rejuvenate the downtown area and improve the north side of Pratt Street. The renovation of 400 East Pratt Street marks the first new construction along the Inner Harbor stretch of downtown Baltimore in a decade.

“As one of the area’s largest accounting firms, we’ve been investing in Baltimore for almost 70 years and this move is a critical piece of the transformation of Baltimore’s Central Business District,” said Ed Brake, managing director of Ellin & Tucker. “We want to show our clients that we’re committed as much to innovation and leadership in our community as we are in our work for them.”

The new office is uniquely designed to appeal to the next generation of leadership at the firm. Incorporating employee-requested amenities, the suite includes a café, multimedia center, pool table, nursing room, study room and parking for every employee. The design also places an emphasis on a more open office space, with lower workstations, sustainable fixtures, and fewer isolated offices to foster a more collaborative environment. Most notably, the office has a direct view of the Inner Harbor, enhancing daylight visibility and offering all employees a scenic view.

“It’s not the typical accounting firm’s office,” said Brake. “We want our employees to be really proud of where they work. Our new space is a reflection of our progressive, forward-thinking and



Ellin & Tucker’s new headquarters was designed to appeal to the next generation of leadership and has come to redefine Baltimore’s Central Business District.

team-oriented culture.”

The firm’s office covers the entire 25,000-square-foot second floor renovation, 7,000 square feet on the third floor of the building, as well as access to a 3,000-square-foot private balcony addition overlooking Pratt Street. A monumental stair connects the two floors of the suite, creating architectural interest and encouraging daily exercise.

In addition to the development of Ellin & Tucker’s office building, the Pratt Street initiative will also expand other office buildings; add more retail from Martin Luther King Boulevard to President Street; improve sightlines and pedestrian walkability by removing aging skywalks and earthen berms; and boost the downtown economy by encouraging the construction of new buildings that will accommodate expanded retail, office and restaurant space.

To learn more about Ellin & Tucker’s move, follow #TheMoveto400 on social media. ■

FRIEDMAN LLP OPENS OFFICES IN PHILADELPHIA AND BALTIMORE

Friedman LLP is pleased to announce that Executive Sounding Board Associates, LLC (ESBA) will integrate their business consulting, turnaround management and crisis management practices into Friedman, effective January 1, 2015.

Clients of both firms will have access to a full suite of accounting, advisory and restructuring services. ESBA clients will gain access to Friedman’s array of financial, tax and audit services that are critical to successful turnarounds, while Friedman clients will gain ESBA’s expertise in distressed situations. In addition, the integration enables ESBA to grow its presence in New York.

“The Friedman/ESBA integration arose out of a mutual trust and desire to provide our clients with an increasing depth of high quality professional services,” said Bruce Madnick, Managing Partner of Friedman LLP. “This relationship with ESBA will provide a strong entrance into both the Philadelphia and Baltimore markets and allow us to enhance our practice overall.”

Friedman will take its first step into Philadelphia on October 1, 2014, with the opening of their new location at 2 Penn Center Plaza. Kim Dula will lead our effort in the Philadelphia office. For more information on Kim, please click here to be directed to her biography. ■

DFK/USA Managing Partners Conference/Retreat coming to Sonoma Valley this Spring

Join us in the spring of 2015 for a very special Managing Partners Conference Retreat to be held **May 18–21 in Healdsburg, CA**, at the stately and serene Hotel Healdsburg, located in beautiful Sonoma Valley about 1-1/2 hours from San Francisco.

This remarkable three-night wine country experience is just for DFK Members. However, spouses and guests are also invited this year!

Mark your calendar for what is sure to be an unforgettable convergence of networking, education, and of course, wine.

PRELIMINARY AGENDA

Sunday, May 17

All Day: Suggested arrival into Bay Area for Executive Committee & Board members

Evening: Optional Group Dinner (based on attendance)

Monday, May 18

Morning Suggested arrival at Hotel Healdsburg

1PM–3PM Executive Committee Meeting

3PM–5PM DFK/USA Board of Directors Meeting

6:30PM Welcome Reception and Dinner

Tuesday, May 19

9AM–1PM Sessions

1PM–5PM Group Winery Visits

7PM Dine Arouns in Downtown Healdsburg



Wednesday, May 20

9AM–1PM Sessions

1PM–6PM Group Activities/Golf

7PM Farewell Dinner (Offsite)

Thursday, May 21

9AM–NOON Sessions

Noon Adjourn

1PM Departures to San Francisco

7PM Optional Dine-Around in San Francisco

SAVE THE DATES!

DFK/USA Managing Partners Conference/Retreat

Healdsburg, CA (Sonoma Valley)
Hotel Healdsburg

2015 DFKalendar



MAY 18–21

DFK/USA Leadership Symposium

New Orleans, LA
Hyatt French Quarter



JUNE 23–26

DFK International Annual Conference

Stockholm, Sweden
Sheraton Stockholm



JULY 14–17

DFK Latin America Conference

Quito, Ecuador
Hotel TBA



SEPTEMBER 14–16

DFK North American Annual Conference

Cayman Islands
The Ritz-Carlton, Grand Cayman



OCTOBER 20–23

2015–2016 Committee Chair Openings

Current open chair positions are: **Healthcare Committee**; **International Tax Committee**; **State & Local Tax Committee**; and **Tax Committee**.

Volunteers please contact ghauck@dfkusa.com or mshevlin@dfkusa.com ■

COMMITTEE LISTSERVS

If you need assistance or have a question on any matter that can help your firm and clients, use the committee email listservs listed below to reach out to the extensive DFK/USA knowledge base!

CFO cfo@list.dfkusa.com
PeerReview PeerReview@list.dfkusa.com
Admins admins@list.dfkusa.com

DFK/USA Committees & Call Schedule

DFK/USA COMMITTEES	2015 CHAIRS/CO-CHAIRS	2015–2016 CALL SCHEDULE
AUDIT & ACCOUNTING audit@list.dfkusa.com (Joint calls with SEC Committee)	Bart Wilson, Bader Martin P.S. bwilson@badermartin.com	Coming soon
EMPLOYEE BENEFIT PLANS ebp@list.dfkusa.com	Jared Rosen, Ellin & Tucker jrosen@ellinandtucker.com	Coming soon
FORENSICS forensics@list.dfkusa.com	Chris Frederick, Bennett Thrasher PC cfrederick@btcpa.net Justin Snell, Bennett Thrasher PC jsnell@btcpa.net	Coming soon
HEALTHCARE healthcare@list.dfkusa.com	★ OPEN CHAIR POSITION FOR 2015–2016 2014 Chair: Matt Grosvenor, Bennett Thrasher PC mgrosvenor@btcpa.net	Coming soon
HUMAN RESOURCES hr@list.dfkusa.com	Kimberly Adams-Short, Stockman Kast Ryan + Co. kshort@skrco.com	Coming soon
INTERNATIONAL TAX intltax@list.dfkusa.com	★ OPEN CHAIR POSITION FOR 2015–2016 2014 Chair: Ryan Dudley, Friedman LLP Rdudley@friedmanllp.com	Coming soon
MARKETING marketing@list.dfkusa.com	Linda Green, Geffen Mesher lgreen@gmco.com	Coming soon
NOT FOR PROFIT nfp@list.dfkusa.com	Jack Abdo, Abdo Eick & Meyers jack.abdo@aemcpas.com	Coming soon
STATE & LOCAL TAX salt@list.dfkusa.com	★ OPEN CHAIR POSITION FOR 2015–2016 2014 Chair: Bruce Nelson, EKS&H P.C. bnelson@eksh.com	Coming soon
SECURITIES & EXCHANGE COMMISSION sec@list.dfkusa.com (Joint calls with A&A Committee)	Carl Vogt, Liggett Vogt and Webb PA carlv@lvwcpa.com	Coming soon
TAX tax@list.dfkusa.com	★ OPEN CHAIR POSITION FOR 2015–2016 2014 Chair: Gary Rose, Frost, Rutenberg & Rothblatt, P.C. grose@frrcpas.com	Coming soon
TECHNOLOGY technology@list.dfkusa.com	Chris Gilligan, Bennett Thrasher cgilligan@btcpa.net	Coming soon
VALUATION valuation@list.dfkusa.com	New 2015–2016 Chair: Chris Rosenthal, Ellin & Tucker crosenthal@ellinandtucker.com	Coming soon

DFK/USA LEADERSHIP & GOVERNANCE

EXECUTIVE COMMITTEE

Dan Ciampino, **President**
Staff Ciampino & Company | Albany, NY

Sandy Shoemaker, **Immediate Past President**
EKS&H | Denver, CO

Mike Rompa, **President-Elect**
Geffen Mesher & Company | Portland, OR

Don Mellott Jr., **Treasurer**
Mellott & Mellott, PLL | Cincinnati, OH

Steve Parkhill, **Secretary**
ECPB, P.C. | Houston, TX

Jim Dobberstein, **Vice President**
Shea Labagh Dobberstein | San Francisco, CA

Harriet Greenberg, **Vice President**
Friedman LLP | New York, NY

Steve McDonald, **Vice President**
Abdo, Eick & Meyers | Minneapolis, MN

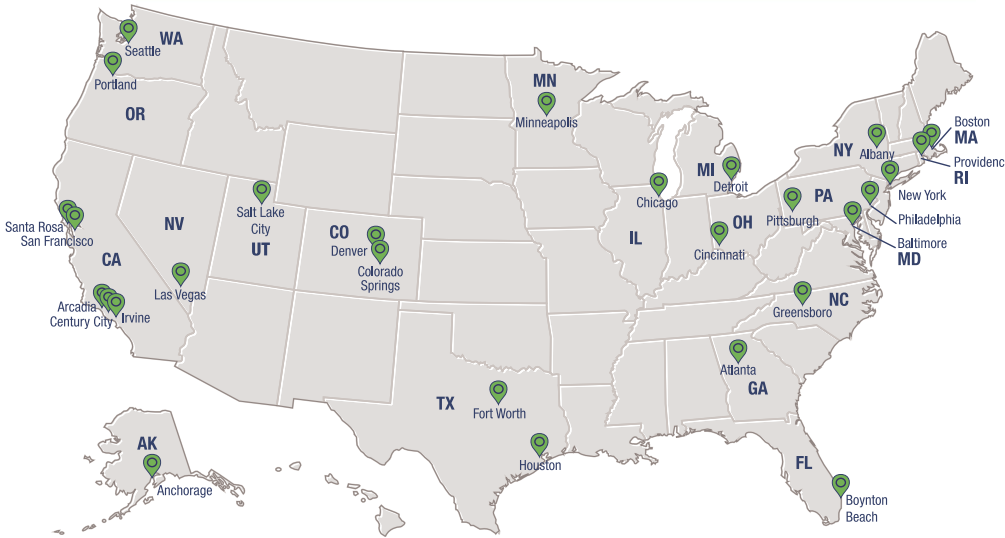
DFK/USA HEADQUARTERS

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DFK/USA NETWORK OF MEMBER FIRMS



ALASKA

Anchorage
Swalling & Associates PC

CALIFORNIA

Irvine
RJ Ramiréz Jimenez Intl. CPAs

Los Angeles (Arcadia/Pasadena)
HKG LLP

Los Angeles (Century City)
Gurseý Schneider LLP

San Francisco
Shea Labagh Dobberstein CPAs, Inc.

Santa Rosa (San Francisco Bay Area)
Zainer Rinehart Clarke, CPAs

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Stockman Kast Ryan + Co. LLP

Denver
EKS&H LLLP

FLORIDA

Boynton Beach
Liggett, Vogt & Webb P.A.

GEORGIA

Atlanta
Bennett Thrasher PC

ILLINOIS

Chicago
Frost Ruttenberg & Rothblatt PC

MARYLAND

Baltimore
Ellin & Tucker, Chartered

MASSACHUSETTS

Boston
Clarke Snow & Riley LLP

MICHIGAN

Detroit (Troy)
Iannuzzi, Manetta & Company, PC

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Minneapolis (Edina)
Abdo Eick & Meyers LLP

NEVADA

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Piercy Bowler Taylor & Kern

NEW YORK

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Staff Ciampino & Company PC

New York City
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NORTH CAROLINA

Greensboro
Bernard Robinson & Company LLP

OHIO

Cincinnati
Mellott & Mellott, P.L.L.

OREGON

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Geffen, Mesher & Company PC

PENNSYLVANIA

Philadelphia
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KFMR Katz Ferraro McMurtry PC

RHODE ISLAND

Providence
Restivo Monacelli LLP

TEXAS

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Sanford Baumeister & Frazier LLP

Houston
EEPB, PC

UTAH

Salt Lake City
Piercy Bowler Taylor & Kern

WASHINGTON

Seattle
Bader Martin PS

DFK at-a-glance: *You're in great company!*

U.S. Offices	44
U.S. Partners	305
U.S. Member Firms	26
U.S. Median Fees	\$14.5 Million
U.S. Income Per Partner	\$526,119
U.S. Gross Fees	\$478.5 Million
International Offices	416
Countries	90
International Member Firms	215
International Partners	1,194
International Staff	10,906
International Gross Fees	\$1.237 Billion
Referral Fee Volume Worldwide	Over \$3.1 Million