For years advancing technologies have continued to accelerate the pace of change, evolving the accounting profession and further solidifying CPAs as the world’s most trusted professionals. Yet, not all have been as quick to embrace innovation.

The coronavirus outbreak and the statewide stay-at-home orders that followed forced businesses, organizations, and individuals to adapt quickly, escalating change more rapidly than ever before. New technologies and remote work environments once perceived as impossible to implement suddenly became the norm, and virtual learning emerged as an essential way for CPAs to stay informed and compliant in this time of significant change.

As the pandemic progresses, our members’ health and safety remain our top priority and as such, all our in-person events will be held virtually through the end of 2020. We know that it can be a bit complicated to find the online learning options that fit into your new work/life constant—so whether you are looking to complete your 40-hour requirement, elevate your skill level, find a specific topic or have a question… we’re here for you. Visit our CPE Concierge webpage at micpa.org/concierge or call us at 248.267.3747 and let an MICPA CPE specialist help you find the right course for you.

To assist you, your business and even your clients in getting back to work, access the MICPA’s “Return to Work Toolkit” and find other valuable information related to COVID-19 in our website’s resource hub.

Thank you for your continued support and membership.

All the best,

Bob Doyle
President & CEO
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PROGRAM POLICIES
View all MICPA program policies: micpa.org/cpepolicies.

CPE REMINDER FOR LICENSED MICHIGAN CPAs
CPAs need to earn 40 hours of CPE each continuing education period (July 1 – June 30) of every year including a minimum of 8 hours of A&A and 2 Ethics hours. One of the 4 Ethics hours required every 2-year reporting period must be state-specific.

Licensees must submit their CPE hours and renew their license by July 31 every other year (the second year of your reporting period). You can see whether you are in year one or two of your reporting period by logging in to your MICPA CPE Tracker.

Not only is MICPA CPE guaranteed to be accepted by the State for hassle-free renewal but it’s automatically added to your Tracker, making it easy to report and renew your license, manage carryover and report your CPE electronically. Visit www.micpa.org/tracker.

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A VIRTUAL LEARNING REMINDER
The self-study cap has not been lifted by the Department of Licensing and Regulatory Affairs for the earning period that began on July 1, 2020. Webinars, which are taken virtually, are considered group live study and will not count toward your self-study hours.


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Secure the best price on select MICPA events by registering early (more than 4 weeks out). Prices will increase as the event date approaches.
adaptability...

OUR GREATEST ASSET IN REIMAGINING THE WORKPLACE AND GROWING OUR CAREERS

The swift transition to working remotely left many scrambling for balance—with co-workers, young children and dwindling toilet paper supplies. Now, as stay-at-home orders slowly begin to lift across the country, what began as a trial in patience and flexibility shifts to the new norm. Whether that new norm can marry successfully to tradition remains to be seen, but companies spanning multiple industries are now more interested than ever in expanding remote opportunities and implementing new technologies within their business culture.

According to the CPA Practice Advisor, adaptability is the key to business continuity throughout the turbulence of the on-going coronavirus pandemic. Being adaptable is less about being powerful and smart, and more about one’s ability to adapt quickly1. Finding new ways to service clients and adopting appropriate technology requires leadership capable of analyzing situations and making swift, assertive decisions. If our response to COVID-19 has taught us anything, it is that the returning to our previous approach to management and training is a strategy in failure.

Instead, placing emphasis on adaptive mentality will be key in the post-pandemic business preparedness plan. According to Forbes, the five skills to focus on are self-control, curiosity, integrity, fearlessness and followership. To summarize, can leaders control their emotions and limit influence to positives, are your employees aware of how their job affects other aspects of the company, do leaders and employees hold themselves accountable, is leadership capable of assessing risk and making decisions and are leaders capable of garnering support for change2?

1. Lil Roberts. Adaptability is the Key to Business Continuity Through Covid. CPA Practice Advisor, April 2020.

To better understand how these questions of adaptability might be addressed in the post-pandemic workplace and to ensure your team has adaptability in their growing repertoire of skills, the MICPA will be offering several courses around this topic in the fall including:

- Dale Carnegie Programs – micpa.org/dalecarnegie
- Change Management: Leading Your Firm Through a Transition – Webinar product id: 109681
- Leadership Skills for Peak Performance in the 21st Century – Webinar product id: 107576
Who did Thomas Edison, America’s greatest inventor, hire to be his accountant? Another visionary named, Mervyn Walsh. Today, no other school prepares students for business and technology like Walsh.
ON BEHALF OF YOUR ASSOCIATION

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Licenses granted from:  
February 2, 2020 – May 31, 2020
Financial Institutions Forum
Live AM/PM Webcasts // THURSDAY, SEPTEMBER 17, 2020

Financial institutions have stood as a bedrock for communities, businesses and members throughout this year’s crisis—absorbing the impacts of trickle-down legislation, partnering with organizations, and just making it work. How have the rapid changes impacted the industry and the many clients they serve looking forward?

- Resolve the contradictions with your guide to COVID-19 tax policy changes.
- Accounting and auditing for financial institutions.

FEATURING KEYNOTE PRESENTATIONS ON:

AM: REGULATORS UPDATE.
Regulators to be announced
Moderator: Elizabeth N. Ziesmer, CPA – Partner, Rehmann, Grand Rapids

PM: THE STATE OF THE ECONOMY.
Robert A. Dye – Senior Vice President & Chief Economist, Comerica Bank, Dallas, TX

RECOMMENDED CPE CREDIT FOR EACH SESSION AM / PM:
AM SESSION: 1 ACCOUNTING & AUDITING AND 3 OTHER HOURS
PM SESSION: 4 OTHER HOURS

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paulgoebelgroup.com
Each year, tax season has its own ‘personality’ but during 2020, personality was hardly the word to describe tax season as COVID-19 changed the landscape irrevocably and new challenges showed themselves to practitioners. Meet with professionals at the IRS to discuss the season, plus strategies for now and going forward.

- Tax updates from the State of Michigan.
- Help clients through the new state offer in compromise process.

**FEATURING KEYNOTE PRESENTATIONS ON:**

**AN EDUCATION IN HIGHER LEARNING TAX STRATEGY.**

*Marilyn J. Meredith, EA* – Enrolled Agent, Representing Michigan Chapter – National Association of Tax Professionals, and Owner, Meredith Tax Service, Meredith Financial Research, and Much and More Income Tax Workshops with offices in Port Huron, St. Clair & Marine City

**SECURE-LY CHANGING THE CONVERSATION.**

Speaker to be announced

**RECOMMENDED CPE CREDIT FOR EACH SESSION AM/PM:**

4 OTHER HOURS (some sessions may qualify for CFP and/or EA credit – pending approval)

**LEARN MORE & REGISTER TODAY AT:**

micpa.org/IRSCG20
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The MICPA offers thousands of webinars day and night, Monday through Saturday. Preview trending topics below or view a full listing online.

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WEBINAR PROGRAMS ARE AVAILABLE FROM THESE TOP PARTNERS:

- Forensic Accounting & Fraud Prevention
- Ethics
- Excel Training
- Business Management & Corporate Leadership
- Evening Webinars
- Weekend Webinars

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Discover the Resources to Help Clients Navigate COVID-19

It’s a different world we’re working in.

Clients are focused on getting re-opened and getting employees back to work amid the pandemic. They’ll need the guidance of their most-trusted advisor.

Paychex values accounting professionals and supports their efforts, offering resources and tools you can use to help clients navigate the complexities and challenges of getting back to business.

- Return to Work FAQs
- CARES Act and Families First Coronavirus Response Act
- PPP Loan Forgiveness Estimator
- Business continuity plan

Check out these and other resources at payx.me/micpa-covid-19

Take advantage of the Accountant Knowledge Center, with its free online resources.

- Updated daily news
- State law summaries on compliance topics
- Registrations for upcoming webinars

Gain access at payx.me/akc

Don’t forget: You can access AccountantHQ, a dashboard to manage all client data.

Paychex is proud to be an endorsed provider for the MICPA.
AUDITING WHEN THE PRACTICES, CONTROLS AND EVEN THE AUDITORS MUST CHANGE

As summer rolls on and partial economic closures continue, concerns over accounting and reporting implications continue. While remote auditing using videoconferences and drones outfitted with cameras have enabled many firms to perform most tasks, there are still some procedures, such as inventory, better performed on site, according to Thomson Reuters. Further, smaller firms may not be able to obtain all the evidence required in order to avoid an unmodified audit report.

According to the Journal of Accountancy, Lynford Graham, CPA, Ph.D, and consultant in Short Hills, N.J., stated that lessons gleaned by auditors in previous years of working with their clients will mean very little in 2020. Because most public and even some private company audits utilize controls-based strategies, it is unlikely such a strategy will be relevant to pandemic-impacted clients. That rule book only applies if all the controls were in operation in 2020, and Graham argues that while that might have been the case in January, and could be the case again by December, it is likely that many of those controls were cast aside during the height of the pandemic.

Auditors are cautioned to be on high alert as the COVID-19 pandemic presents a “perfect storm” for fraud risk and other unsavory practices. The number of challenges auditors face when considering their clients with 2020 fiscal year ends are numerous. According to the Journal of Accountancy, however, the four major areas of audit risk amid COVID-19 are internal controls, fraud, noncompliance with laws and regulations and accounting estimates.

The best way to stay abreast of the current auditing conditions is to remain informed, and the MICPA will be offering multiple courses this fall to help our members within the auditing community maintain their high standards.

• Audit Staff Training Seminars – micpa.org/auditstaff
• Nonprofit Conference – Live Webcast www.micpa.org/NPCG20
• Accounting, Auditing and Assurance Programs – Visit micpa.org/AAAG20

Nonprofit organizations, their employees, boards and those who work with them have long possessed such characteristics as ‘flexibility’ and ‘innovation’, however, this year has thrown everyone a curveball. How will nonprofits adapt?

- Overcoming the challenges of auditing during a pandemic.
- Driven by positive social and environmental change- can impact investing work for you?
- Have your burning nonprofit financial management questions answered.

**FEATURING A MORNING KEYNOTE PRESENTATION:**

**IS YOUR NOT-FOR-PROFIT WOBBLING? ENTROPY AND RENEWAL.**
James T. Lindell, CPA, CSP, CGMA, MBA – President, Thorsten Consulting Group, Inc., Dousman, Wisconsin

**RECOMMENDED CPE CREDIT FOR EACH SESSION AM/PM:**
4 HOURS (MAY INCLUDE A&A, ETHICS AND OTHER)

**LEARN MORE & REGISTER TODAY AT:**
micpa.org/NPCG20

**REGISTER BY SEPTEMBER 8 FOR THE BEST PRICE!**
There’s nothing more precious than your time and we’ve created an event to help you leverage it to the fullest extent. We bring together all sectors of the profession from audit and financial planning to tax and even the field of agribusiness- access from your screen with the latest return to work updates.

- How financial accounting is progressing in a COVID-19 world.
- Do you know your RMD necessities?
- Cancellation of debt issues.
- Agribusiness news and tax updates.

**RECOMMENDED CPE CREDIT**

**FOR EACH SESSION AM / PM:**
4 HOURS (MAY INCLUDE A&A, ETHICS AND OTHER)

**LEARN MORE & REGISTER TODAY AT:**

[micpa.org/MEGAG20](http://micpa.org/MEGAG20)

**REGISTER BY SEPTEMBER 24 FOR THE BEST PRICE!**
AVOIDING RISKY REPORTING AMID A PANDEMIC

While the U.S. Security and Exchange Commission (SEC) granted companies and their accountants additional time to assimilate to the new normal of running a business during a global pandemic, the time to dissect the impact of COVID-19 on financial reports is here. According to Bloomberg Tax, the SEC has long stressed the importance of transparent disclosures regarding the pandemic’s impact on registrants’ financial and operating conditions. For instance, Management’s Discussion and Analysis, Risk Factors and Forward-Looking Statements should all be considered when evaluating how to best address a company’s disclosure obligations.

Staff guidance issued by the SEC in June encourages businesses to carefully disclose transitions to telework, supply chain and distribution adjustments and suspensions or modifications to operations required to comply with health and safety guidelines, the Journal of Accountancy reports. It also states the obligation of management to consider whether the events weathered during the pandemic raise substantial doubt as to the company’s ability to meet its obligations by their due date.

Going forward auditors, company management and boards need to keep in mind the warnings issued by the SEC, the Financial Accounting Standards Board and other regulators about the impacts of the pandemic on non-GAAP financial metrics, impairments, revenue recognition and internal controls. These areas create the perfect environment for investigation and SEC Enforcement Co-Director Steven Peiken recently suggested that “pre-existing accounting or disclosure improprieties are often exposed under the stress of an economic downturn” according to Bloomberg Tax.


The MiCPA is dedicated to keeping members current on these matters with the latest material including several courses outlined below.

- Financial Reporting for Not-for-Profit Entities micpa.org/NFPG20
- CPE Mega Conference micpa.org/MEGAG20
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Choose from this fall’s trending topics and categories.

AUDIT STAFF TRAINING LEVELS 1-5
Develop yourself and your team with options for every experience level. Visit micpa.org/auditstaff

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From specific areas of industry, fraud or single audit- enhance your knowledge of A&A. Visit micpa.org/AAAG20

ETHICS
Practically apply ethics to your work in the profession today. Visit micpa.org/ETHG20

BUYING AND SELLING A BUSINESS: CRITICAL TAX AND STRUCTURING ISSUES
Familiarize yourself with the valuation and due diligence process. Visit micpa.org/SELLG20

FINANCIAL REPORTING FOR NOT-FOR-PROFIT ENTITIES
Get to the heart of NFP financials and what makes them unique. Visit micpa.org/NFPG20

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Cultivate your skills in the advanced features of Excel for professionals. Visit micpa.org/EXCELG20
Browse this preview that highlights a small selection of our self-study programs available. For a full list of offerings visit micpa.org/selfstudy.

Please note: Licensees may only earn up to 50 percent of their annual requirement through self-study programs.

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<th>TITLE</th>
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Introducing MICPA’s new online Knowledge Hub - featuring a variety of thought leadership and informative resources from industry innovators available for FREE download. The Knowledge Hub is linked under the “Resources” tab of our homepage micpa.org or can be accessed directly at micpaknowledgehub.com.
THE FOLLOWING EXCERPT FROM “THE BUILDING FIRM LOYALTY GUIDE” BY THE SALES SEED SHOWS THE USEFUL CONTENT YOU CAN EXPECT TO FIND ON THE NEW KNOWLEDGE HUB:

True profitability in a firm is a result of all of the human capital operating efficiently. Unfortunately, year over year, typical firms face the following:

- Employee turnover at a rate of 15%-25%
- Client attrition at a rate of 10%-30%

Using these average statistics, anywhere from 20% to 50% of a firm’s most valuable assets walk out the door each year and must be replaced in order to simply bring the firm back to whole. To see the true impact of this, let’s explore the costs associated with this cycle:

- Direct employee replacement costs can total up to 33% of their salary
- Indirect employee costs include:
  - Time it takes to find a replacement
  - Time and cost of on-boarding
  - Lost productivity
  - Lost engagement
  - Decrease in employee morale
  - Any clients that may walk out the door with the employee

- Replacement costs for clients are 5X as much as the cost of retention
- Costs to service clients decrease significantly in years 2+

These are eye-opening statistics. While long-term growth strategies must include a way to bring in new clients, a firm’s true profitability and health lies in the combination of new clients and building loyalty to the firm through investments in clients, employees and most importantly, firm culture.

In this guide, we will take each of these three areas one by one to identify areas of consideration for your firm and a starting point to implement a complete loyalty strategy...

TO KEEP READING VISIT MICPAKNOWLEDGHub.COM AND DOWNLOAD THE COMPLIMENTARY GUIDE ON BUILDING FIRM LOYALTY FOR FREE!
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The MICPA plays an integral role in protecting the interests of Michigan CPAs. With your support, we can continue that effort.

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   Affect change and aid us in building positive relationships in key areas of government ensuring that CPAs and their professional interests are well represented in the public policy-making process.

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