

From the Board Chair...



Happy Fall to All!

I hope this letter finds everyone healthy and happy!

In this month's newsletter, I want to discuss the ARCPA Political Action Committee (PAC) that was created in 2012 to advance the interest of the ARCPA membership, to raise the Society's profile with the General Assembly, and to help ARCPA engage state legislators when issues arise that might affect the accounting profession. I have to admit that I have not always been very active with our PAC. However, a couple of years ago I was asked by the AICPA to see if I could help with getting peer review legislation passed in Arkansas. At that time, we were the

only state not participating in the AICPA Peer Review Program. As you all know, the AICPA Peer Review Program is designed to protect the integrity of our profession and to ensure that firms provide quality services in accordance with standards.

Our PAC, our members, and the Arkansas State Board of Public Accountancy (ASBPA) understood the importance of legislation that would require participation in the AICPA Peer Review Program, and we immediately got to work. Together with the ASBPA, AICPA peer review and legislative staff, and with assistance by ARCPA's lobbyist, we worked to draft legislation and determined the best way to advocate our position on this matter with legislators. Based on the research and recommendations, ASBPA Executive Director Jimmy Corley and I made a presentation to a committee of legislators appointed by the Governor, and ultimately, our proposed legislation passed in the 2017 legislative session. Several ARCPA members showed up in support of our efforts, which Jimmy and I both appreciated. Without financial support from the PAC and our members, this legislation would not have been possible.

So, through this process I have learned how important the ARCPA PAC is to our members and our profession. Our members have to be invested in protecting and influencing the future of the CPA profession in Arkansas, and active support of our PAC is imperative. The PAC is supported entirely by contributions from individuals and firms, with a limit of \$5,000 per year per individual or company. There is a specific line item on your dues statement where you can make a personal contribution to the PAC. Alternatively, anyone can go on the ARCPA website and contribute, or you can call Marsha at the ARCPA Office and she will be glad to assist you.

Get involved and make sure your voices are heard!

Be safe,

Randy Milligan
ARCPA Board Chair



Arkansas Society of
Certified Public Accountants

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(501) 664-8739
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Coronavirus Resources - Continuously Updated

Arkansas Society of CPAs has a webpage of resources with helpful links to information and news related to COVID-19. Check out the [COVID-19- Coronavirus Resources and Information](#) page.

The AICPA has tools to help members navigate the coronavirus' business implications. Podcast episodes, magazine articles, interactive maps and more can be found in [the AICPA Coronavirus Resource Center](#).



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GET PUBLISHED

If you are interested in submitting a column or feature to *The Natural State of Accounting* monthly newsletter, please submit to membership@arcpa.org.

ARCPA Masks Available for Purchase

Get in style with an ARCPA mask for only \$6.00. This mask is very comfortable and breathable, it comes wrapped in plastic, and has a side opening for easy filter installation. Get yours today by calling the ARCPA Office at 501.664.8739.



EQUIP Conference

November 5, 2020

Virtual

CPE Hours: 4



[Register Now](#)

Registration Fee: \$50

Fraud Conference

November 13, 2020

Virtual

CPE Hours: 8



[Register Now](#)

Member Fees:

\$275 Early Fee
\$305 Standard Fee

Non-member Fees:

\$375 Early Fee
\$405 Standard Fee

(early fee expires 10/30/20)

Agriculture Conference

November 18, 2020

Virtual

CPE Hours: 8



[Register Now](#)

Member Fees:

\$250 Early Fee
\$280 Standard Fee

Non-member Fees:

\$350 Early Fee
\$380 Standard Fee

(early fee expires 11/04/20)

Governmental Accounting Conference

November 20, 2020

Virtual

CPE Hours: 8

[Register Now](#)

Member Fees:

\$225 Early Fee
\$255 Standard Fee

Non-member Fees:

\$325 Early Fee
\$355 Standard Fee

(early fee expires 11/06/20)

Arkansas Federal Tax Institute

December 3-4, 2020

Virtual

CPE Hours: 16



[Register Now](#)

Member Fees:

\$220 Early Fee
\$250 Standard Fee

Non-member Fees:

\$320 Early Fee
\$350 Standard Fee

(early fee expires 11/19/20)

ARCPA Conference Group Pricing

Have multiple people from your firm/company wanting to attend the same conference?

Register three or more people from the same firm/company for the same conference and receive a group discount! See discount details per conference below. To take advantage of the ARCPA's Conference Group Pricing just fax, mail, or email your registration form with the list of attendees. Questions? Please contact Stephanie Tanner at 501-664-8739 or stanner@arcpa.org.

The following discount is applied when three or more people from the same firm/company register for the same conference:

EQUIP Conference:	\$10 off / person
Fraud Conference:	\$25 off / person
Agriculture Conference	\$15 off / person
Governmental Accounting Conference	\$15 off / person
Tax Institute:	\$25 off / person

Group Pricing Terms & Conditions:

- To receive the group discount, all individuals must be registering for the same conference.
- Payment is required with registration to receive the group discount.
- Group discount is only valid for ARCPA Conferences.
- Only ARCPA members may qualify for the group discount. Non-members may apply for membership to receive the group discount.
- All individuals must be listed at the time of registration.
- Programs excluded: Educators' Conference

WAYS TO SAVE ON CPE

Save \$30: Early Bird Discount

Register early and save! To qualify for the Early Bird discount, your registration (with payment) must be received by the ARCPA 14 days prior to the program.

Save \$100: Course Administrator

Check people in and be our eyes and ears at off-site seminars, and attend at a substantially reduced rate. Off-site seminars are seminars taking place in locations other than the ARCPA Conference Center in Little Rock. Contact Stephanie Tanner at 501-664-8739 or stanner@arcpa.org for details.

Save up to \$200: ARCPA Member Discount

ARCPA Members save big on CPE! Members can save \$50 on four-hour CPE, \$100 on eight-hour CPE, and \$200 on sixteen-hour CPE.

Save \$30: AICPA Member Discount

Are you an AICPA Member? You can save \$30 on all eight-hour AICPA courses! Look for the notation ** on eligible courses.

Like us on Facebook!

Our Facebook is www.facebook.com/arcpafans. We will be posting discount offers for CPE programs exclusively on our Facebook page!

NOVEMBER Seminars



Date	Course Title (Acronym)	Field of Study	CPE Hours	Location	Early Fee	Standard Fee
November						
2	Accounting and Auditing Update (8:30am-12:00pm) (CL4AUA)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$175	Member \$215 Non-member \$225
2	Audit Workpapers: Documenting Field Work (1:00pm-4:30pm) (CL4DFW)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$175	Member \$215 Non-member \$225
3	The Most Critical Challenges in Not-For-Profit Accounting Today (8:30am-12:00pm) (CNA4)	AA/GOV	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$255
3	Recent Frauds Occuring in Not-For-Profit Entities and Governments (1:00pm-4:30pm) (FNG4)	AA/GOV	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$255
4	Compilations, Reviews, and New Preparations: Engagement Performance and Annual Update (CRAU)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
9	Advanced Taxation LLCs & Partnerships - Tax Staff Essentials (TSE.APL)	TX	8	VIRTUAL-ONLY	Member \$245** Non-member \$345**	Member \$275** Non-member \$375**
9	Estate and Life Planning Issues for the Middle-Income Client	TX	8	VIRTUAL-ONLY	Member \$245 Non-member \$345**	Member \$275 Non-member \$375**
10	Fiduciary Income Tax Returns - Form 1041 Workshop with Filled-in Forms (1041)	TX	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
12	Annual Tax Update: Corporations and Pass-Through Entities (ATCP)	TX	8	VIRTUAL-ONLY	Member \$245** Non-member \$345**	Member \$275** Non-member \$375**
16	This Year's Top Tax and Financial-Planning Ideas (8:30am-12:00pm) (IEF4)	TX	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
16	Required Minimum Distributions: Compliance and Planning (1:00pm-4:30pm) (RMD4)	TX	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
16	Leases, Financial Instruments, and Revenue: The FASB's "Big Three" (FSBT)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
17	Section 199A: Applications and Challenges (8:30am-12:00pm) (AIG4)	TX	4	VIRTUAL-ONLY	Member \$165 Non-member \$175	Member \$175 Non-member \$225
17	Section 199A: Schedule K-1 Reporting by Relevant Pass-Through Entities (1:00pm-4:30pm) (PRK4)	TX	4	VIRTUAL-ONLY	Member \$165 Non-member \$175	Member \$175 Non-member \$225
30	The Complete Guide to the Payroll Taxes and 1099 Issues (CGPT)	TX	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375

DECEMBER Seminars

Date	Course Title (Acronym)	Field of Study	CPE Hours	Location	Early Fee	Standard Fee
December						
1	Professional Ethics Overview (8:30am-12:00pm) (PEO)	ET	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
1	Risk Management (1:00pm-4:30pm) (RM)	ET	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
7	2020 FASB and AICPA Update (FAU)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
7	Cases in Corporate Ethics: Discuss Real Life Conflicts (8:30am-12:00pm) (CCE)	ET	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
7	Shorten Month-End: Closing Best Practices (1:00pm-4:30pm) (SME)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
8	Compliation and Review Practice Guide (CRP)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
8	Only Financial Officer 3.0: More Skills for Smaller Company Financial Managers (OFO)	OT	8	VIRTUAL-ONLY	Member \$265 Non-member \$295	Member \$365 Non-member \$395
9	Best Practices for Payroll Taxes and 1099 Issues (GPT)	TX	8	VIRTUAL-ONLY	Member \$245** Non-member \$345**	Member \$275** Non-member \$375**
9	Disclosure - The Key to Financial Statements (DKFS)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
10	Nonprofit Industry Update and GAAP Refresher (NIU)	AA/GOV	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
10	Succession Planning for the Small Business Owner: Finding the Exit Ramp (8:30am-12:00pm) (BSP4)	TX	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
10	Four Tiers of Loss Limitations: A Guide to the New Rules for Pass-Through Entitites (1:00pm-4:30pm) (FTL4)	TX	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
11	Audits of Defined Contribution Pension Plans (ADC)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
11	Securing a Comfortable Retirement in the Age of Spending (SCRT)	OT: 4 TX: 4	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
14	Assessing the Risk of Fraud in a Financial Statement Audit (ARF8)	AA	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
14	The Best Individual Income Tax Update Course by Surgent (BITU)	TX	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
15	The Best S Corporation, Limited Liability, and Paternership Update Course by Surgent (BCPE)	TX	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
15	Latestest Developments in Government and Nonprofit Accounting And Auditing (GNAA)	AA/GOV	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375

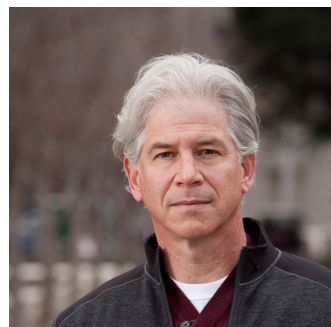
DECEMBER Seminars

Date	Course Title (Acronym)	Field of Study	CPE Hours	Location	Early Fee	Standard Fee
December <i>continued</i>						
16	Surgent's Advanced Individual Income Tax Return Issues (STRI)	TX	8	VIRTUAL-ONLY	Member \$245 Non-member \$345	Member \$275 Non-member \$375
16	The Most Common Financial Statement and Asset Fraud Schemes: How to Detect and Prevent Them (8:30am-12:00pm) (CL4TTFS)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
16	Ethics and Professional Conduct: Updates and Practical Applications (1:00pm-4:30pm) (CL4GRE)	ET	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
17	Annual Update for Accountants and Auditors (AUAA4)	AA	8	VIRTUAL-ONLY	Member \$245** Non-member \$345**	Member \$275** Non-member \$375**
18	AICPA's Annual Federal Tax Update (PTU4)	TX	8	VIRTUAL-ONLY	Member \$245** Non-member \$345**	Member \$275** Non-member \$375**
18	Audits of Employee Benefit Plans Subject to ERISA (AUEBP)	AA	8	VIRTUAL-ONLY	Member \$245** Non-member \$345**	Member \$275** Non-member \$375**
29	Interpreting the New Revenue Recognition Standard: What All CPAs Need to Know (CL4INRR)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
29	The Bottom Line on the New Lease Accounting Requirements (1:00pm-4:30pm) (CL4LEAS)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
29	Real World Frauds Found in Government (8:30am-12:00pm) (CL4RFGO)	AA/GOV	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225
29	Financial Reporting for Not-For-Profit Entities (1:00pm-4:30pm) (CL4RFNF)	AA	4	VIRTUAL-ONLY	Member \$165 Non-member \$215	Member \$175 Non-member \$225

Fastow to be Keynote Presenter at Fraud Conference

Former CFO of Enron Corporation Andy Fastow will be the Keynote Presenter at the virtual ARCPA Fraud Conference on November 13, 2020.

Mr. Fastow, who has addressed numerous organizations and professional groups as well as students across the country, provides an excellent talk on the slippery slope of fraud that is informative and thought provoking.



For more details or to register:

<https://www.arcpa.org/cpe/catalog?group=conferences>

Looking for More CPE?

Webinars & Webcasts

ARCPA partners with several CPE vendors to offer a wide variety of webinars & webcasts throughout the year. To search the listing of webinars & webcasts, visit our [Online Course Catalog](#).

Self-Study

If you enjoy the convenience of earning CPE at your own pace and on your own schedule, Surgent's Self-Study CPE courses are the perfect choice. To browse Surgent's Self-Study courses or to register, please visit the [Self Study](#) section of the ARCPA website.

Surgent CPE Packages

Choose which package suits you best and enjoy unlimited access! For complete details or to buy a CPE package, please contact Stephanie Tanner at stanner@arcpa.org

Surgent's Unlimited Webinar Package

ARCPA Member Price: \$425

- Unlimited 2020 access to 1200 live webinars

Surgent's Unlimited Self-Study Package

ARCPA Member Price: \$299

- 12 months of unlimited access to 200+ downloadable PDF courses

Surgent's Unlimited PLUS Package

ARCPA Member Price: \$595

- 12 months of unlimited access to all live webinars, PLUS unlimited access to all self-study courses



Group Pricing Registration

Conference Name _____

Firm Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____ Email* _____

**Payment receipt will be sent to this valid email address*

Employee Information:

Name	Email Address	Fee	Group Discount
1. _____	_____	_____	_____
2. _____	_____	_____	_____
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____
9. _____	_____	_____	_____
10. _____	_____	_____	_____
		Subtotals	_____

The Early Bird Price applies only when registering at least 14 days prior to the course or conference.

Total Amount Enclosed _____

Group Pricing Terms & Conditions:

- To receive the group discount, all individuals must be registering for the same conference.
- Payment is required with registration to receive the group discount.
- Group discount is only valid for ARCPA Conferences.
- **Only ARCPA members may qualify for the group discount.** Non-members may apply for membership to receive the group discount.
- All individuals must be listed at the time of registration.
- Programs excluded: End of Busy Season CPE & Fish Fry, Educators' Conference

Cancellation Policy:

Full refund, less a \$10 service charge will be made if notice of cancellation is received at least 60 days prior to the course or conference date. Full refund, less a \$25.00 service charge will be made if notice of cancellation is received between 10 and 60 days prior to the course or conference date. NO REFUND WILL BE MADE IF NOTICE OF CANCELLATION IS RECEIVED LESS THAN 10 DAYS PRIOR TO THE COURSE OR CONFERENCE DATE.

Registration with Payment by mail: ARCPA, 11300 Executive Center Drive, Little Rock, AR 72211-4352

Registration with Credit Card payment:

FAX: (501)664-8320 PHONE: (501)664-8739 or

☐ MasterCard ☐ Visa ☐ American Express

WEB SITE: www.arcpa.org

(800)482-8739 in Arkansas

Card # _____ Expiration Date _____

Signature _____

ARCPA 2020 Conference Wrap-Up

40th Annual Industry, Commerce & Banking Conference

Thank you to the 55 members who joined us for the 40th Annual Industry, Commerce & Banking Conference! This knowledge-filled event covered a variety of topics from multiple great speakers. What did attendees like best about this conference? Virtual setting, ease of chat boxes to discuss topics and the variety of topics.

Special thanks to the speakers: Donnie Baker, Roby Brock, Katherine C. Campbell, Chris Chunn, Jeff Clemons, Drew Dees, Randolph D. Dennis, Daniel J. Dustin, Nancy Foringer, Patti Gilliland, Edward Haddock, Deana Infield, Jeff Lee, Carly Mayes, Tim Montgomery, Michael Moore, Dan Sanker, Stephanie Shine, and Brent L. Watson.

Also, special thanks to the ICC Committee and Chair, Allen Pierce.

Last but not least, a big thank you to the conference sponsor **CPA Charge**. Learn more about CPA Charge on Page 21.



Recognize Those Who Have Made a Difference!

2020 ARCPA Awards

Nominate your peers now for an ARCPA Award

Celebrate those CPAs who have made significant contributions to the accounting profession by nominating your peers for one of several Arkansas Society of CPAs annual awards. Each year, nominations are accepted in the following award categories:



- **DISTINGUISHED ACHIEVEMENT IN ACCOUNTING EDUCATION AWARD**
- **OUTSTANDING CPA IN BUSINESS & INDUSTRY AWARD**
- **OUTSTANDING CPA IN GOVERNMENT AWARD**
- **OUTSTANDING EMERGING CPA AWARD**
- **PUBLIC SERVICE AWARD**
- **PUBLIC SERVICE AWARD FOR FIRMS**

Complete the Nomination Online, at:

<https://www.arcpa.org/news-resources/awards>

Once we receive the nomination, we will send you a complete Nomination Packet to list the various accomplishments of your nominee.

2021 RIA FEDERAL TAX HANDBOOK

Special Pricing for ARCPA Members

\$55 per Copy



Order your copy and Save over 55% off the retail price!

(Retail cost \$126.00)

Limited quantity available.

Softcover printed book

The **RIA Federal Tax Handbook, 2021 Edition** will help in preparing 2020 federal income tax returns and provide specific guidance to tax consequences of transactions. The RIA Federal Tax Handbook will reflect all tax laws enacted up to the time of its publication late this year.

For late or yet-to-be-enacted legislation that may affect current and future tax years after you receive your Handbook, go to: ria.thomsonreuters.com/federaltaxhandbook
Order your RIA Federal Tax Handbook through ARCPA.

2021 RIA FEDERAL TAX HANDBOOK ORDER FORM

Name _____

Firm/Company _____

Street Address (No PO Boxes Please) _____

City/State/Zip _____

Phone _____

Please place my order for the following:

_____ **RIA 2021 Federal Tax Handbook** @ \$55 per copy = \$ _____

Payment Method: () Company Check () Personal Check () AMEX () Visa () MasterCard

Credit Card Number: _____

Expiration Date: _____

Return form and payment to:

*Arkansas Society of CPAs
11300 Executive Center Drive
Little Rock, AR 72211-4352*

Fax form and credit card payment to:

(501) 664-8320

Email: rharris@arcpa.org



Climate Risk and Business Resilience: How the Profession Can Help

*Barry Melancon, CPA, CGMA
AICPA President & CEO*

At the beginning of 2020, before the COVID-19 public health crisis severely impacted communities across the globe, the World Economic Forum sounded the alarm about climate risk in its [2020 Global Risks Report](#). For the first time, the top five long-term risks were all environmental: extreme weather, climate action failure, natural disaster, biodiversity loss and human-made natural disasters. Considering that in 2019 weather disasters cost an [estimated U.S.\\$232 billion worldwide](#), it's not surprising that the environment took center stage in their risk assessment. This year, risk has become reality for many. Even as people and economies across the globe struggle with the challenges of the pandemic, we are witnessing the dire consequences of environmental events as fires and floods threaten the economic recovery of impacted communities.

Just as our profession has been leading a path through pandemic-driven disruption by focusing on business continuity and resilience, the profession also has a crucial role to play in anticipating and mitigating the impact of climate risk. In a world where politics are increasingly polarized and people often [lack trust in information and business](#), accounting and finance professionals bring a much-needed ethical commitment to objectivity, accuracy and reliability. The profession's role is not to take sides in any political debate, but to properly assess risk and provide reliable information on the commitment and measurable impact companies make on sustainability.

United Nations Sustainable Development Goals and recovery

In 2015, the United Nations announced its [Sustainable Development Goals \(SDGs\)](#) for 2030. These were meant to advance the well-being of people across the globe and the health of the planet, but as economic growth has slowed, COVID-19 has imperiled progress on these laudable goals. In [their recent update on SDGs](#), the U.N. reports progress on climate action has been "the most disappointing," even though the forced inactivity of the pandemic has temporarily eased CO₂ emissions.

This is a crucial moment. How governments and organizations approach recovery from the economic impact of COVID-19 will have far-reaching consequences for mitigating backsliding on SDGs and for long-term resilience. Our profession has an important opportunity to help organizations implement and demonstrate a commitment to sustainable business practices that consider stakeholder and environmental impact and drive long-term value creation.

Call to action in response to climate change

Given the severity of climate risk and the opportunity for the profession to take a leadership role, in February of this year, on behalf of the Association of International Certified Professional Accountants, I signed a [call to action in response to climate change](#), along with the CEOs of 12 other accounting bodies. As members of the Princes of Wales' Accounting for Sustainability Project (A4S) [Accounting Bodies Network](#), we collectively represent 2.5 million accountants in 179 countries.

The statement is a call to action not only for accountants, but for the accounting bodies that represent them. It's a call for us as an Association to support the important work our members do to address climate risk through [resources and guidance](#) and our advocacy work with policymakers.

How the profession can make a difference

The profession will make its impact in at least two key ways: by advancing integrated thinking and providing reliable, objective disclosure of sustainability-related information.

[Integrated thinking](#) about the range of financial and non-financial factors that materially affect an organization's ability to create value is required in our complex, interdependent world. Charged with managing the flow of essential information and insight, the profession is uniquely positioned to advance a more holistic understanding of risks and opportunities — one that includes assessing and planning for climate-related risks such as disrupted supply chains and regulatory changes. Through integrated thinking, we will enable better decision-making.

Underpinning all smart decision-making — whether it's by business leaders, regulators, investors or consumers — is reliable information. Together, the profession's skill set and expertise make management and public accountants uniquely qualified to measure, report and provide assurance on consistent, comparable and meaningful sustainability-related information.

Towards a consistent global approach and broader business reporting

A [consistent global approach](#) to sustainability accounting standards and comprehensive corporate reporting will maximize usefulness for all stakeholders. [The International Integrated Reporting Council](#), where I serve as Board Chair, has been working towards the goal of a comprehensive approach to reporting with the Integrated Reporting <IR> framework. And, last month, in an important step, the International Federation of Accountants (IFAC) called for a [new sustainability accounting standards board](#). In a time when businesses, investors and other stakeholders need robust and trusted standards, IFAC's recommendations help advance meaningful progress.

Rationalization and simplification of frameworks and standards will help us move towards a global, uniform and reliable system. I'm encouraged by the initiatives and cooperation currently being explored by the likes of the International Financial Reporting Standards Foundation (IFRS) [consultation paper](#) into a new sustainability standards board; the [statement](#) from the Climate Disclosure Standards Board (CDSB), the Global Reporting Initiatives (GRI), the International Integrated Reporting Council (IIRC), the Sustainability Accounting Standards Board (SASB) and CDP (formerly the Carbon Disclosure Project) on working together towards comprehensive corporate reporting; and the World Economic Forum's (WEF) [report](#) towards consistent reporting on sustainable value creation. These are clearly demonstrating a new era in systems thinking in the business reporting space.

Times of crisis can also provide opportunities for change. Today, in a world full of challenges, we are seeing increasing emphasis on business practices that consider people and the planet, alongside profit. As customers, regulators, shareholders and communities demand more in the arena of broader business reporting, the profession must be versed in what is being considered and continue to provide the much-needed trust in information and stewardship of resources that build resilient organizations for the long term.

Barry Melancon, CPA, CGMA, President and CEO of the American Institute of CPAs (AICPA) and CEO of the Association of International Certified Professional Accountants

2020-21 ARCPA Leadership Guide & Yearbook Now Available

The Leadership Guide and Yearbook is an informative resource for ARCPA Board Members, Chapters, and Committees. The publication contains information and a list of members serving in Leadership roles, Committees, and Chapters for the current year.

View or Download now: www.arcpa.org/publications

To request a printed copy of the booklet, please contact Robin Harris by email to rharris@arcpa.org.

Available for Part-Time Work, or Need Assistance?

ARCPA Part-Time Assistance Program Available to Members & Firms

The ARCPA Part-Time Assistance Program is designed to help CPA Firms announce their availability for seasonal employment opportunities during tax season, and also to put CPAs looking for part-time work in touch with these firms.

From the responses, ARCPA will compile a list of the names, addresses and telephone numbers of potential part-time employees and send it to the firms that have requested assistance. A list of firms requesting assistance will be sent to the CPAs interested in part-time work.

ARCPA will not attempt to match experience with need, and will not become involved in any negotiations concerning hourly rates, compensation or benefits.

PART-TIME ASSISTANCE PROGRAM

Name _____

Employer / Firm _____

Address _____

City / State / Zip _____

Phone: Office _____

Cell or Home _____

Email _____

_____ I am interested in part-time or seasonal work with an accounting firm during the busy tax season.

_____ Our Firm is interested in receiving the names of CPAs who are interested in part-time tax season work.

Completed forms should be returned by **December 11, 2020** to:

Arkansas Society of CPAs
Attn: Robin Harris
11300 Executive Center Drive
Little Rock, AR 72211-4352
Fax (501) 664-8320
Email rharris@arcpa.org

NASBA Board Approves Amendments to UAA Model Rules

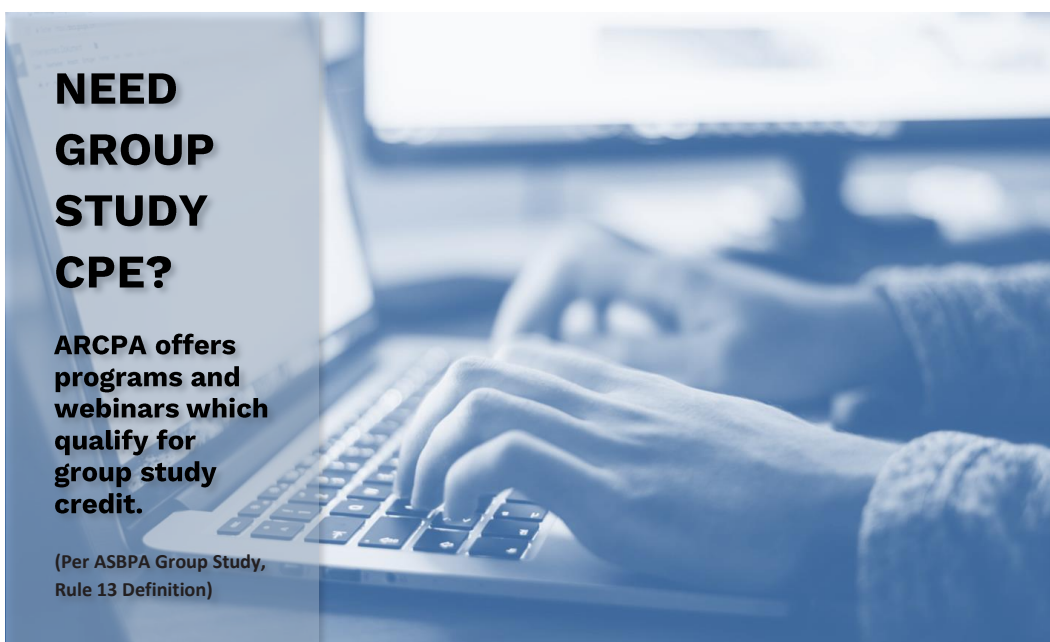
The National Association of State Boards of Accountancy (NASBA) Board of Directors met on October 13th to discuss the recommendation of the NASBA Uniform Accountancy Act Committee to approve proposed amendments to the Uniform Accountancy Act (UAA) Model Rules for education. Following an overview of the comments received during the public comment period and the recommended amendments to the model rules led by NASBA UAA Committee Chair J. Coalter Baker, CPA, NASBA's Board voted unanimously to approve the proposed amendments.

The Board of Directors' vote was the culmination of a months-long effort by NASBA and the American Institute of CPAs (AICPA) to solicit input and feedback from various stakeholders, including Boards of Accountancy and State CPA Societies. Daniel J. Dustin, NASBA Vice President-State Board Relations stated, "The approved UAA amendments will better align the model education rules with rules already adopted by a majority of Boards of Accountancy. The revisions will also update the model rules to recognize changes related to the implementation of the CPA Evolution Initiative."

Earlier this year, the NASBA Board of Directors and AICPA Council endorsed the implementation of the [CPA Evolution Initiative](#), a multi-year project that will result in an update to the education and examination requirements for licensure as a CPA. For more information on the UAA Model Rules and CPA Evolution Initiative, visit the following sites:

<https://nasba.org/app/uploads/2020/10/Oct-20-UAA-Model-Rule-5-1-Education.pdf>

<https://www.evolutionofcpa.org/>



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Did you know...

According to the October 19th issue of *Arkansas Business*, ARCPA ranks 9th out of the 35 largest trade and professional associations in Arkansas. Thank you for your continued support of the Arkansas Society of CPAs. Help us move up the list by recommending society membership to your professional peers.

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FROM THE BOARD ROOM...

The following issues were covered in the September 24, 2020 Virtual Officers and Directors Board Meeting:

- Lobbyist Rodney Baker provided a legislative forecast for the upcoming 2021 legislative session.
- Lindsey Baker, Auditor with EGP, PLLC, presented the society's audit report for the fiscal year ending March 31, 2020, which was approved. The audit report can be viewed at <https://www.arcpa.org/about/Audit-Report> (*requires member log in*).
- Treasurer Paul Osborn presented the financial statements for the period ending June 30, 2020, which were approved.
- Finance Committee Chair Joseph Rugger presented the Finance Report.
- Executive Director Marsha Moffitt gave the Quarterly Membership Report. The Board approved 60 member resignations, 115 member terminations, five applications for Life membership, and approved contributions to the Student Education Fund in memory of two recently deceased members.
- The Board approved the following recommendations from the Executive Committee:
 - To expand the Emerging CPAs Committee to include non-CPA Associate members
 - To support the development of the second ARCPA Leadership Academy, to be held in 2021
- ASBPA Executive Director Jimmy Corley provided an update from the State Board of Accountancy, noting that the Board voted in August to relax the 8-hour group study requirement through December 31, 2020 due to the ongoing pandemic.

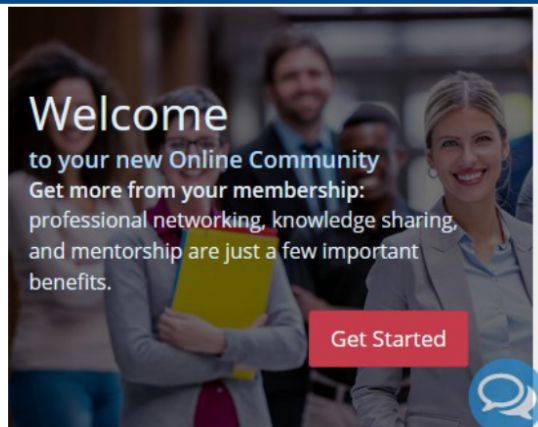
The next scheduled Board of Directors' Meeting will be Thursday, December 10, 2020. Location and time of meeting is pending.

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ARCPA Connect is a members only exclusive online community forum that is accessible on a desktop and all digital devices. This is a place where ARCPA members may exchange information, ask questions, share ideas and best practices.

Log In

Access *ARCPA Connect* through the link on ARCPA website at **www.arcpa.org**. Or go to **connect.arcpa.org**. Your login is the same as your member login for the ARCPA website, so there is no need to establish a different username or password. In Connect, you may engage in the Member Forum which is available to all members and find access to other committee groups which you may belong. Adjust your preferences for receiving notifications at any time.

Get Connected

Join discussions posted by others or start a new discussion topic of your own in the forums. Post links to useful website or helpful sources in your discussion or to the links tab within the group. Sharing information is easy within the community.

Get Active

Visit the online community often to checkout new discussions or to initiate a discussion thread with a question, comment or beneficial resource. Your participation will help build an invaluable source of information for members.



2021 Bill Seeks Elective Pass-Through Entity Tax

By Richard Bell, JD, CPA, CVA

Please join the grass roots movement now underway in support of passage of an Arkansas Entity Tax Bill. This bill, originally filed by Representative Joe Jett as HB 1714 in the 2019 legislative session, creates state tax relief for taxpayers who own pass-through entities and who are limited by the federal itemized deduction limit of \$10,000 for state and local tax (SALT) expense on their federal Schedule A. The S Corporation Association, a non-profit business league that advocates on the national and state level for legislation benefiting S-Corp entities and their owner(s), estimates that the SALT limitation increases a pass-

through entity owner's federal tax rate by 1.7 to 2.2% annually.

The Arkansas Entity Tax Bill would allow a pass-through entity to pay any state income tax liability for all members or shareholders at the entity level, similar to a composite return but for resident owners, and would omit the pass-through income from the member's or shareholder's individual return filed in Arkansas. For federal income tax purposes, the K-1 income reported to members and shareholders would be reduced by the entity tax paid to Arkansas, thus providing federal income tax savings in addition to the reduced state tax liability at the individual level. If this change is adopted, it will have little or no net effect on state revenue collections.

Arkansas's Fiscal Year end 2019 data reports over 73,000 pass-through entity tax filings, which is largely made up of main street employers: S-Corps, Partnerships, and LLC entities. If this legislation saves each pass-through entity an average of \$1,000 per individual return, employers would have \$73,000,000 to reinvest into their businesses to counter the effects of COVID-19 and the havoc it has wreaked in 2020 by disrupting jobs, flow of goods and services, cash flow, and overall economic growth in our great state.

Oklahoma and Louisiana passed SALT Entity Tax Legislation like this proposed legislation during their legislative sessions in 2019. Through the leadership of Governor Asa Hutchinson and our State Legislature, favorable legislation has passed which will reduce the state income tax rate to 5.9% beginning in 2021. Combine the effects of that tax cut and this proposed Arkansas Entity Tax Bill, and we will have an advantage when attracting and keeping employers in Arkansas.

To learn more about the Arkansas Entity Tax Bill, contact Marsha Moffitt at the ARCPA Office mmoffitt@arcpa.org, or Charlott Jones, ARCPA Legislative Committee Chair, at charlott@jonescpa.com. Materials available include a copy of the 2019 HB 1714, an Excel workbook that estimates individual client federal tax savings with pass-through entities, a SALT power point presentation, and a white paper by The S Corporation Association on deducting entity level tax under federal tax laws.

What can you do as a member of the ARCPA?

- Obtain the aforementioned materials and talk to your State Representative or Senator about the merits this legislation and the impact its passage will have on your clients.
- Use the Excel sheet and provide a thumb nail estimate of savings to pass-through entities in your firm, asking those clients to contact their State Representative or Senator to add their support to the passage of the bill.

I am available if you would like to discuss or have comments. My cell number is 501.580.7437 or direct dial 501.210.2701, and my email is Richard.bell@bellandcompany.net.



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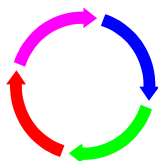
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"Success has nothing to do with what you gain in life or accomplish for yourself. It's what you do for others."

Danny Thomas

**Need more information about our Student Education Fund?
Contact Robin Harris at (501) 664-8739 or rharris@arcpa.org**



MEMBERS ON THE MOVE

Congratulations to the following ARCPA members who were recently recognized by *Arkansas Business Publishing Group*:

Alex Talley, Assurance Manager at HoganTaylor, LLP in Little Rock, was recently recognized as an honoree for Arkansas Business list of 20 in Their 20's influential young leaders.

Other ARCPA members receiving recognition include:

Lifetime Achievement Award in Accounting

Richard L. Bell, Bell & Company, PA, North Little Rock

Several other ARCPA members are finalists in the various following categories for CFO of the Year 2020:

Small Private Company CFO

Julie A. Carpenter, Radius Group, LLC, Little Rock

Brent E. Mills, PB2 Companies Ltd, Architecture & Engineering, Rogers

Non-Profit Organization CFO

Marie Gieringer, Girl Scouts Diamonds of AR, OK & TX, Little Rock

Public Sector CFO

Todd D. Townsend, Ozarks Electric Cooperative Corp./OzarksGo, Fayetteville

Education CFO

Kimberly M. Hadley, John Brown University, Siloam Springs

Richard Bell will be honored, and winners of each category will be announced during the Arkansas Business CFO of the Year virtual event on December 15. To purchase tickets, visit

www.arkansasbusiness.com/cfo.

****Have you recently changed jobs, earned a new certificate, been promoted, received special recognition, made a presentation to a civic group, etc? Let the ARCPA know about it! Send us a note, fax a press release or simply pick up your phone and give us a call, (800) 482-8739.****

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Welcome!

The following persons became ARCPA members effective October 1, 2020. Please take the time to welcome them and invite them to society and chapter events. To find members, visit <https://www.arcpa.org/membernet/members/searchdir.aspx>



CPA MEMBERS

Christopher Ryan Bumpers, Crews & Associates Inc, Little Rock (*Central Chapter*)

Landen Blake Crancer, Frost PLLC, Little Rock (*Central Chapter*)

William Scott Gregory, BKD LLP, Rogers (*Northwest Chapter*)

ASSOCIATE MEMBERS

Darius Crite, BKD LLP, Little Rock (*Central Chapter*)

Corbin Harvell, BKD LLP, Little Rock (*Central Chapter*)

STUDENT MEMBERS

Yessica Beatriz Jaco, University of Arkansas at Fort Smith (*Western Chapter*)

Camryn Jenkins, Henderson State University, Arkadelphia (*DeGray Chapter*)

Learn more about your society and the benefits of membership at <https://www.arcpa.org/>



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Holly Rodillo Bernstein, CPA, CGMA
Director of Accounting, SoulCycle



ARCPA Nominations Committee Needs Your Help

As directed in Article VIII of the ARCPA Bylaws, the Nominations Committee will begin its work in the coming months to consider recommendations of members for future positions on the ARCPA Board of Directors. Positions to be considered during 2020 will include:

- Vice Chair – serves a four-year term beginning April 1, 2022 (Chairman in 2024)
- Secretary – serves a two-year term beginning April 1, 2022
- Treasurer – serves a two-year term beginning April 1, 2022
- Three Directors – serves a three-year term beginning April 1, 2022

Candidates must be active members of the Society to be considered for a position on the Board of Directors.

If you have any interest in serving on the Board, or if you would like to recommend a fellow member for one of these positions, please contact Marsha Moffitt at mmoffitt@arcpa.org. For more information on the nominating process, or descriptions and duties of Officers and Directors, please refer to the [ARCPA Bylaws](#) and the [ARCPA Leadership Guide & Yearbook](#).



Kathy Brents, CPA, CBI
Broker, Managing Member

Christy Hudson, CBI
Broker

Contact Us



Office - 866.260.2793
Kathy Cell - 501.514.4928
Christy Cell - 501.499.4357



500 Amity Rd, Suite 5B-68
Conway, AR 72032



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Federal Tax Essentials Library

The 2020 tax season has been one of many changes. From December 2019 legislation that impacts 2019 tax year filings (extended expired provisions, disaster relief, and much more), to ongoing legislation and IRS releases to help taxpayers deal with the impact of the coronavirus pandemic, Quickfinder has been there for you to rely on.

As tax season continues longer than usual this year, thanks to postponed due dates, it's not too soon to consider potential tax saving opportunities you may note when preparing your clients' 2019 returns. And it's time to identify and implement more tax planning ideas that may fit your clients in 2020. To help you, the Federal Tax Essential Library includes the Tax Planning for Individuals Quickfinder Handbook, the tax planning resource you need to ensure your clients' 2020 tax bills are as low as the tax laws allow — including the new tax laws enacted in response to COVID-19. And to help you thrive NEXT tax season, the library includes three of our most popular and most essential federal tax preparation handbooks. Learn more at tax.tr.com/qfbundles.

QUICKFINDER HANDBOOKS AND QUICK REFERENCE GUIDES

	BEST VALUE			BEST VALUE			ORDER TOTAL	BEST VALUE			ORDER TOTAL
	Standard Binding	ProView eBook	3-Ring Binder	Standard Binding	ProView eBook	3-Ring Binder		Standard Binding	ProView eBook	3-Ring Binder	
TAX PREPARATION TOOLS	LIST PRICE			ORDER QUANTITY			ORDER TOTAL	TOTAL PRODUCT ORDER \$			ORDER TOTAL
	A	B	C	D	E	F		COLUMN A X COLUMN D	COLUMN B X COLUMN E	COLUMN C X COLUMN F	
EXAMPLE PRODUCT	\$61	\$57	\$64	2	5	6	13	\$122	\$285	\$384	\$791
1040 Quickfinder Handbook	\$61	\$57	\$64					\$	\$	\$	\$
Small Business Quickfinder Handbook	\$61	\$57	\$64					\$	\$	\$	\$
Premium Quickfinder Handbook	\$84	\$80	\$87					\$	\$	\$	\$
All States Quickfinder Handbook	\$93	\$88	N/A			N/A		\$	\$	N/A	\$
Individuals — Special Tax Situations Quickfinder Handbook	\$61	\$57	N/A			N/A		\$	\$	N/A	\$
Depreciation Quickfinder Handbook	\$61	\$57	N/A			N/A		\$	\$	N/A	\$
Quickfinder Annual Tax Update	\$61	\$57	N/A			N/A		\$	\$	N/A	\$
Laminated Tax Tables for Individual Returns	\$17	\$13	N/A			N/A		\$	\$	N/A	\$
Laminated Tax Tables for Business Returns	\$17	\$13	N/A			N/A		\$	\$	N/A	\$
TAX PLANNING TOOLS							ORDER TOTAL				ORDER TOTAL
	A	B	C	D	E	F		COLUMN A X COLUMN D	COLUMN B X COLUMN E	COLUMN C X COLUMN F	
Health Care Reform Quickfinder Handbook	\$61	\$57	N/A			N/A		\$	\$	N/A	\$
Tax Planning for Individuals Quickfinder Handbook	\$61	\$57	N/A			N/A	N/A	\$	\$	N/A	\$
Social Security and Medicare Quickfinder Handbook	\$61	\$57	N/A			N/A	N/A	\$	\$	N/A	\$
IRA and Retirement Plan Quickfinder Handbook	\$61	\$57	N/A			N/A	N/A	\$	\$	N/A	\$
Quickfinder Tax Tips Newsletter**	\$78	\$75	N/A			N/A	N/A	\$	\$	N/A	\$
QUICKFINDER ORDER TOTALS								\$	\$	\$	\$

*Savings of up to 25% applies to new orders placed by September 30, 2020. Savings promotion excludes Checkpoint, RIA, PPC, and Checkpoint Learning CPE and may not be combined with any other offers.

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