

VOICE

July
August
2020

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CPA MODEL**

**REDEFINING
OFFICE SPACE
DURING COVID-19**



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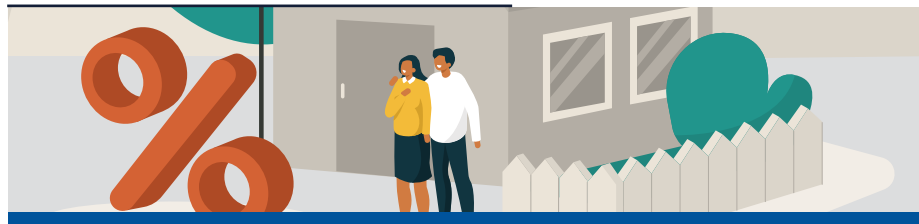
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We miss seeing your faces and can't wait for the day when we can learn together in-person again!

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MANAGING EDITOR:

Gary Hunt, CAE – ghunt@ohiocpa.com

EDITOR:

Jessica Salerno – jsalerno@ohiocpa.com

GRAPHIC DESIGN:

Kyle Anderson – kanderson@ohiocpa.com

EDITORIAL OFFICES

CPA Voice

4249 Easton Way, Suite 150

Columbus, OH 43219

Tel: 614.764.2727

Email: CPAVoice@ohiocpa.com

Website: ohiocpa.com

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A push for change

At The Ohio Society of CPAs, we have always believed that – as the association representing and supporting our state's most trusted business advisers – CPAs have a vital role to play in protecting the public interest and making economic opportunity available to all. That will be true as our members help our nation's economy recover from the economic impact of the coronavirus. And the impact of the pandemic has been especially significant on those working at home, bringing family life to the forefront.

You might notice the theme of "family," threaded throughout the stories of this issue, both in consideration of COVID-19 and how family work-life integration will influence the profession long term. To continue to be seen as a desirable and fulfilling career, accounting will need to position itself as one that's family friendly. This conscious effort is one many organizations and firms have been working on for years, others still need to catch up.

This approach extends to families with young children, single parents, those caring for aging relatives and many more. The profession has an opportunity here not just to support current accountants through family-conscious policies and cultures, but also in recruiting untapped talent who might have ruled accounting out as too demanding with their home life.

As we consider the impact of work-life integration, we also have recognized another area where the profession needs to improve: addressing racism in the business community and our society.

A crucial part of this is increasing the diversity in accounting, and our organization has been working to address diversity and inclusion in the profession for a long time. You can read more about our efforts at our D+I page on ohiocpa.com/communities/diversity.

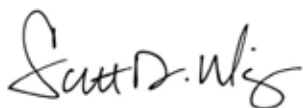
Recently, we have spoken up about the need for societal change when it comes to racism. And on June 12, The Ohio Society of CPAs announced a three-part commitment to address racism and help create a business environment that offers equal opportunity to all:

1. **Board & CEO leadership:** We are convening leaders and peers from within their profession, the broader business community, and from other industries and disciplines to build a guiding coalition that is committed to affecting social change. We will put what we learn into action.
2. **Organizational commitment:** We are committing both human and financial resources toward creating a solution to end racial injustice, including a pledge of \$100,000 towards these efforts.
3. **Advancing public policy:** We are working with key stakeholders to advocate for solutions that address racial injustice in our state and nation.

The plan can be viewed in its entirety at <https://bit.ly/2Nwio2N>.

Look to our September/October issue to learn more about diversity in the profession and to all OSCPA publications as we continue to cover these issues and fight racism.

Accounting is an exciting career with endless opportunities, but we still have work to do to ensure future generations see it as one that is inviting to all individuals from all backgrounds and lifestyles. We are committed to these efforts and hope you will join us in this work.



SCOTT D. WILEY
President and CEO

swiley@ohiocpa.com | 614.321.2218 (office) | 614.546.9430 (cell)
Twitter: @ScottDWiley | LinkedIn: www.linkedin.com/in/scottwileycae

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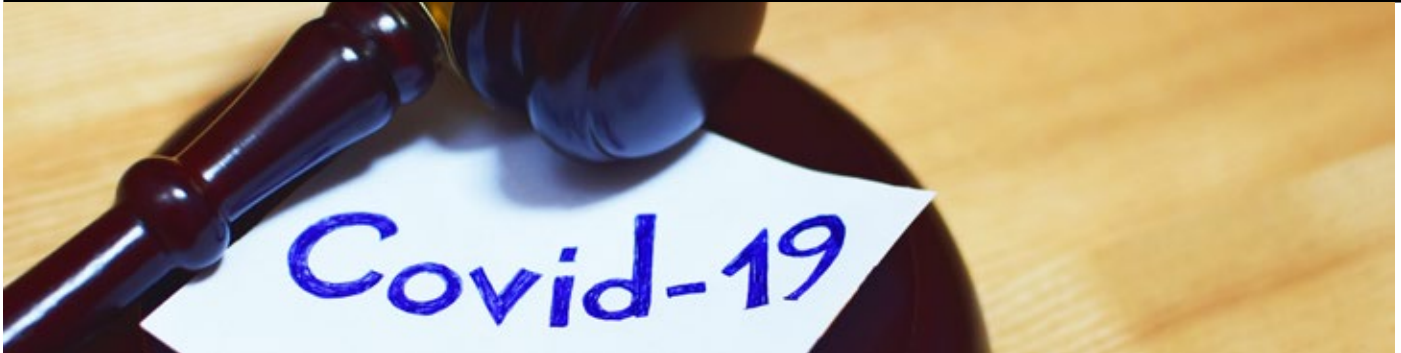
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4. On the Confirmation Page click "Go to your learning center."
5. The exam will be available under the "Current" section. Click "Launch."

Self-Assessment Exam Results

Respondents taking the exam online receive their results immediately. Respondents who pass with a grade of 70% or better receive one hour of CPE credit in specialized knowledge, as approved by the Accountancy Board of Ohio.



Society sees success on priorities in the House, Senate

OSCPA staff report

While businesses around the state have begun to reopen and transition to a new way of operating in the midst of the COVID-19 pandemic, the OSCP Government Relations team has been busy advocating for legislation involving coronavirus, the CPA exam and more.

OSCPA has taken a leadership role in protecting Ohio businesses from frivolous lawsuits related to the COVID-19 crisis, through S.B. 308 and H.B. 606, two bills that offer qualified civil immunity to businesses providing goods or services during this pandemic emergency period.

In May, the government relations team testified in support of the similar House and Senate bills. Both bills were passed by their respective houses by strong margins, though a troublesome floor amendment added to H.B. 606 on the House floor would make COVID-19 an occupational disease for workers compensation purposes for several specific industries. If that language becomes law, those employers would have to prove the employee did not contract the virus at the workplace rather than the current process whereby employees must prove that they were injured while working. The Senate removed this language from H.B. 606 before sending the bill back to the House for a concurrence vote. Currently, the House is scheduled to be on a session break until September. Until this bill

becomes law, employers will remain at risk of lawsuits from workers, patients, customers and others who claim they were exposed to or contracted the virus at the business site or while working.

The Ohio House on June 9 unanimously passed House Bill 442, by a 92-0 vote, allowing candidates to take the CPA exam sooner. If enacted, Ohio will join 37 other states plus Washington DC in allowing candidates to start the exam process as soon as they have secured a bachelor's degree or its equivalent (120 semester hours). An amendment was added to allow someone holding an MBA and 15 credit hours of accounting classes to also sit for the CPA Exam. Candidates must still complete the full 150 hours and meet the experience requirement to be licensed as a CPA.

OSCPA strongly supports the bill based on the input of member employers, its Executive Board, Young CPA Board and student members. The support included hundreds of messages sent from OSCP members using the OSCP's Take Action page, enabling members to send messages to legislators on why passing this bill would make a positive impact. H.B. 442 now awaits hearings in the Ohio Senate, having gained 48 sponsors and cosponsors out of 99 legislators in the House.

Another priority was addressed when The Ohio House and Senate passed

H.B. 481 with an amendment to ensure that Paycheck Protection Program (PPP) loan forgiveness would be non-taxable under the commercial activity tax (CAT). The Ohio Society of CPAs worked with the Ohio Department of Taxation and the legislature to draft this amendment so that forgiven PPP loan amounts are not considered gross receipts under R.C. 5751.01(F) as "debt transferred or forgiven as consideration." Gov. DeWine signed H.B. 481 on June 19 and the law took effect immediately.

On a similar issue, there is pending federal legislation seeking to clarify the deductibility of expenses funded by forgiven PPP loans. The U.S. Senate bill, S. 3612, is called the Small Business Expenses Protection Act of 2020. The U.S. House bill, H.R. 6754, is called Protecting the Paycheck Protection Program Act of 2020. We encourage you to use our letter writing program to reach out to your federal lawmakers to urge them to take action to reverse the IRS's position released on April 30 in Notice 2020-32, where the IRS said expenses paid with forgiven PPP loans are non-deductible. Click on "take action" under Paycheck Protection Program tax deductibility: www.ohiocpa.com/advocacy/Take_Action/#/

If you have thoughts to share with the Government Relations team or would like to get involved, email government@ohiocpa.com.

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Evolving the CPA model

By Laura Hay, CPA, CAE



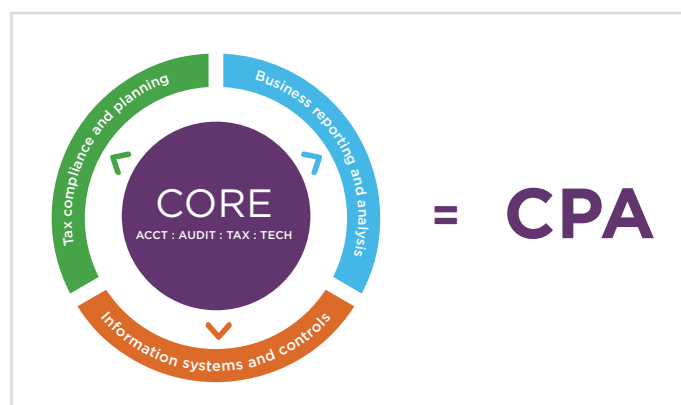
CPAs have the opportunity to play a significant role in businesses' road to recovery. One step in rebuilding confidence is investing in a dynamic, relevant CPA profession for the future.

CPA Evolution

On May 20, the AICPA Council voted to advance CPA Evolution, a joint effort of the AICPA and the National Association of State Boards of Accountancy (NASBA) to design and implement a new approach to the CPA to position the profession for the future. NASBA's Board of Directors was expected to consider a companion vote in July.

The goal of CPA Evolution is to transform the CPA model to recognize the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. CPA Evolution proposes a core + discipline model, with a strong common core for all CPAs in accounting, auditing, tax and technology. Then each candidate would select one of three disciplines in which to demonstrate deeper skills and knowledge:

- Business reporting and analysis
- Information systems and controls, or
- Tax compliance and planning



Regardless of the discipline selected, all CPAs would retain the same full rights as any other CPA. CPA candidates may select only one discipline for examination.

More than 3,000 constituents, including the OSCPA Executive Board, commented on the draft CPA Evolution proposal. The final version was responsive to comments calling for a strong,

common core, that enhanced skills should not just be about technology, and requests for details about implementing the disciplines. Learn more at <https://www.evolutionofcpa.org/>.

Pending approval by NASBA's board of directors in July, the plan is to launch a new CPA Exam by January 2024.

Proposed revisions to the Uniform Accountancy Act

As part of the CPA Evolution initiative, NASBA has issued proposed revisions to the Uniform Accountancy Act (UAA) Model Rules. Among the changes are a proposed update of the educational requirements for CPA licensure to reflect additional subjects and skills required of the evolving profession. Comments on the draft revisions are due Aug. 31, 2020.

Recommended revisions include:

- Recognizing the increasing role of technology in CPA services. The proposal recommends additional educational requirements in the areas of digital acumen and data analytics, which could be taken outside the school of business.
- Recognizing the importance of higher-order skills needed for the CPA to fill the trusted adviser role and uphold the public trust. The proposal recommends specifying skills in critical thinking and professional skepticism.
- Helping students complete their 150-credit requirement for licensure by increasing the number of credit hours some jurisdictions permit through internships. The proposal recommends preapproval for internships and independent study, which would be limited to a maximum of nine credits.
- Clarifying common standards for accreditation. Accounting programs must be recognized by the Board of Accountancy.

The UAA Model Rules are intended to be a baseline standard for use by State Boards of Accountancy in developing state rules and laws, to encourage consistency and maintain interstate mobility. Implementation would require adoption by each of 55 CPA licensing jurisdictions.

The AICPA board of directors unanimously endorsed the proposed changes to the UAA. Comments should be submitted to uaacomment@nasba.org.

CPA Examination Practice Analysis

The AICPA in December issued the results of its most recent CPA Exam Practice Analysis, with comments due April 30, 2020. The CPA Exam Practice Analysis (PA) is an ongoing



process to research with employers the skills required of newly licensed CPAs. The 2019 PA focused on the increased impact of technology on the newly licensed CPA, including:

- Understanding business processes from inception to completion, including automated aspects, risk identification and internal control mapping,
- The need for a digital and data-driven mindset and the use of data analytics, and
- Increased reliance on System and Organization Controls for Service Organizations: Internal Control over Financial Reporting (SOC 1®) reports.

The 2019 PA also reflected exam changes to enhance the testing of higher-order skills that include critical thinking, problem-solving, analytical ability and professional skepticism.

While some of the recommendations of the 2019 PA were similar to those in CPA Evolution, the PA applies to the current, four-part CPA Exam. Implementation of CPA Evolution would require a new examination structure, and a larger, quite different PA. Modifications to the CPA Exam from the 2019 PA are expected to be implemented in July 2021.

Continuous testing

Continuous testing for CPA Exam candidates began in July 2020. Under the new continuous testing model, candidates

will be able to take the exam year-round, without restriction, except when waiting to receive scores from prior attempts of the same section or when there is a major change to the exam. Continuous testing will replace the existing CPA exam testing window model, which only permits candidates to test during designated time frames each calendar quarter.

Some licensing jurisdictions will have to change their rules to permit the revision, but most are in favor, and it will be a question of resources and how quickly they are able to make the change.

For future test-takers, this will provide valuable time on the 18-month countdown that begins once candidates pass the first section. According to the AICPA website, with the current limitation to quarterly windows, if you take a section of the exam on July 20, you would have to wait until October to take the next section, despite receiving your score on Aug. 6.



Laura Hay, CPA, CAE is executive vice president of The Ohio Society of CPAs and staff liaison to the Accounting Auditing Committees. She can be reached at Lhay@ohiocpa.com or 614.321.2241.

FAST FACTS

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Revving up recruiting

By Kristine Blenkhorn Rodriguez



As accounting firms of all sizes take aim at strategic growth in a fresh decade, many are facing a historical challenge—finding the right team.

“This is the tightest labor market we’ve seen in years,” says Ann Guerra, vice president and metro market manager for Robert Half Finance & Accounting in Chicago.

“Unemployment is the lowest it has been in 50 years, which is great, but it’s making it much harder to find talent in the marketplace. It’s a candidate’s market.”

This quote precedes the coronavirus pandemic, but hiring challenges persist and businesses will need to address them if they’re to emerge successfully from this crisis. In a new Robert Half Finance & Accounting survey of CFOs, 93% said it’s challenging to find skilled candidates for professional-level positions. As a result, respondents said their search could take a month or more to fill staff-level accounting or finance positions and five weeks to hire for management-level roles. Another survey from the firm found nearly six in 10 job seekers (59%) have received two or more offers simultaneously when applying for jobs.

The takeaway: Many firms are having to get creative to gain a competitive advantage in signing the best and the brightest. From expanding the candidates you’re considering, to fine-tuning culture, to harnessing the latest tech, here are some ways to build your dream team in a tight labor market.

Untapped talent

Janel O’Connor, chief human resources officer for professional services firm Sikich, has watched the hiring sea

change. “I entered this profession when you posted an ad in the newspaper, candidates flowed in and you picked one,” she explains. “We’re so far from that now.”

Firms are increasingly looking at groups they might have traditionally overlooked years ago. “In a market like this, you don’t want to beat your head against a brick wall. Look for groups that are talented but have not traditionally been as sought after,” encourages Tiffany Dougherty, founder of Ardent Services, who has built her career on recruiting women, military veterans, the LGBT community, other minority groups and more.

Military might

“Who wouldn’t want a candidate from a culture where the motto is ‘Be all you can be?’” Dougherty asks. “The level of urgency and attention to detail required in the military is a great fit for accounting and finance. No one gets through the military by being just okay or skating by, so you’re getting a candidate used to giving 100-plus percent.”

Erik Casarez is proof of that mentality. A former Green Beret, he and wife Rebecca own ProAdvisor CPA, a Silicon Valley-based accounting firm. “A lot of the things I learned in my military career didn’t translate to me becoming a financial analyst at Goldman Sachs. But what I lacked there I made up for in leadership skills and life experience, which go far beyond what your average job candidate brings to the



table,” Casarez says, adding that his military experience taught him to solve problems using out-of-the-box thinking, which ultimately translated to him and his wife creating an accounting firm that is not dependent on tax season or hourly billing. Both decisions, he says, were made to benefit the firm and its employees, but he wouldn’t have had the courage to forego the traditional model and approach without his military training.

Parental prowess

“Returnships” are on the rise in many firms as leaders recognize the value of workers who have taken time off to care for families or pursue other interests. Becky Egan and her husband started their accounting firm in 2005. Having two young children, they’re more than familiar with juggling the demands of home and work, and see the skills used at home as useful at work also.

While their returning working parents are success stories, Egan cautions that the environment has to be right: “Some large firms are just not flexible enough to make this work. Most workers don’t want to jump from being home to corporate hierarchy. But here, it works. My babies used to come to work with me. We’re family-friendly, and we are happy to employ people who are just trying to make it all work.”

Some organizations might also find fresh talent in hiring candidates who aren’t looking for the traditional 40-hour workweek.

“We see variable labor in our future model for sure,” O’Connor says. “The retiree who wants to work part-time. Or, a stay-at-home parent who only wants to work certain times of the year—even someone who just wants a client or two. All of it works for us, as long as they are qualified candidates with a great work ethic.”

Transitioning talent

There might be unconscious bias against unemployed or transitioning workers, but they’re another group of talent that shouldn’t go overlooked in this market. While the reasons workers depart from their existing career path vary, many people in transition have the potential to fill important roles at the right organization.

Jami Phillips, employment consultant at New Directions Career Center, helps place women in transition with companies looking for dedicated workers. “We provide holistic programming and career counseling to women who need a leg up,” Phillips says. “Maybe a worker was downsized or stayed home with her kids for a decade. Maybe she wants to switch careers later in life. Some of our candidates are coming out of prison or have fought addictions. We place women with a GED to a Ph.D., and everything in between.”

New Directions holds job boot camps, where they walk women through self-exploration and identification of skills and interests, as well as practical skills like resume writing and interview prep.



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Culture counts

Firm culture used to be considered a soft issue. Not anymore. The ability to both attract and retain talent—millennials, especially—hinges directly on a firm's commitment to culture. According to Glassdoor, culture is a top factor for job seekers today. In fact, the company's Mission & Culture 2019 survey shows that American millennials are more likely to value work culture over salary.

When candidates are choosing between two excellent jobs, culture is often the deal-breaker. Collaboration, diversity, integrity, respect, performance recognition, and coaching rank among the most important culture components across industries and professions, according to findings from Glassdoor and MIT Sloan Management Review.

"More than ever, people are really looking for companies that give back to their communities," Guerra explains. "It goes beyond donating to charities at the holidays. It's working together at a local food bank. It's offering internships to disadvantaged communities. People want to feel connected to your mission, and that connection builds rapport within the office."

Tapping technology

As filling key roles becomes more challenging, many organizations are looking to technology to help them hire the best and brightest.

O'Connor says Sikich's hiring leaders are using data analytics to think strategically and identify blind spots. For instance, analytics on candidates help the firm see how diverse and inclusive the hiring pool is, which skills are available, and what they may have to provide training on.

However, it's not just about using technology internally. Firms can benefit from using technology to market themselves and recruit externally. For instance, UK accounting firm My Accountancy Place turned to social media when they needed to recruit a new controller. Using a video featuring two of their current controllers, they let their employees do the talking, detailing their positive working experience at the company—and giving potential candidates a view into the corporate culture they'd be walking into.

Technology is also benefiting retention efforts during a time when Robert Half says 43% of professionals plan to look for a new job in the next 12 months. O'Connor says Sikich uses technology regularly to take employees' engagement pulse: "We can break it out by direct manager and key practice area, so we can really pinpoint where people are feeling good and where we have work to do to improve. Sometimes that makes for difficult conversations with leaders. Sometimes we find someone who is technically excellent but maybe shouldn't be leading a team. But it brings the transparency that fosters trust in our people. They know we're on it and we care about their employee experience."

While there's no quick fix for the talent troubles the profession has historically faced when candidates have as many choices as they do today, exploring new tools, expanding your potential candidate pool and building a healthy company culture can rev up your recruiting and retention results in this millennial's roaring '20s.

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Kristine Blenkhorn Rodriguez is an award-winning freelance journalist who writes regularly for the business and consumer sectors.

FAST FACTS

1. Many firms are having to get creative to gain a competitive advantage in signing the best and the brightest.
2. Look for talent in untapped markets; don't be afraid to explore new recruiting methods.
3. Consider ways you can transition a professional's skills from a previous industry into a business role.
4. Consider your corporate culture and what it says to potential new recruits.

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FEATURE

FAMILY FRIENDLY:

**How accounting employers
can support staff and their families**

By Jessica Salerno, OSCP senior content manager



While accounting is known for its stability, varied career opportunities and earning potential, it hasn't always had the same stellar reputation when it comes to being family friendly.

"I think that's always been a struggle for the profession," said Amy Vetter, CPA, CEO of the B3 Method and member of the OSCP Executive Board. "It's definitely been an evolution of the time where more firms are starting to understand that issue."

The profession experiences a fair amount of turnover from individuals who don't feel their accounting career can integrate with their life outside of the office, Vetter said. To combat this, over recent years employers have instituted policies to support families and find ways to integrate work and family life. But these programs can't be a passing trend, as accounting will need to cement its place as a family-friendly profession to secure future top talent and stay relevant.

Introducing the right policies

Some of the more common policies that are beneficial to family life include increased (or even unlimited) PTO, parental leave and work from home programs. But Steve Black, human resource manager at Brixey & Meyer, warned employers from applying blanket policies without considering what makes the most sense for their staff.

"We've got to take time to listen to people individually and to create solutions that fit their circumstance," Black said. "Flexibility has got to be out there where a person works. It's understanding that each person has a unique set of issues they bring to the workplace because of family dynamics."

The COVID-19 pandemic has brought working from home and childcare to the forefront for many families. But before employers hastily implement work-from-home guidelines, it's crucial they ensure staff has the right equipment and software to do it successfully.

"All these tools that are out there now are creating opportunities to still do high-quality work, but just in a different setting," Black said.

Crowe, a firm that's been recognized by Fortune magazine for four consecutive years as a best place to work for parents, offers a "where to work" program, giving staff the ability to choose where working makes the most sense for them that day.

Andrea Meinardi, CPA, partner at Crowe, said the program has meant she always felt comfortable working from home when it was necessary, such as an appointment or when an unexpected childcare issue pulled her out of the office.



And although parental leave is not mandated in the U.S., many companies offer varying levels of leave for new parents. Brixey & Meyer implemented maternity and paternity leave a few years ago, which Black said falls in line with their values as a family-friendly workplace.

Another consideration is ensuring your employees fully understand their health benefits. Black suggested working with your insurance providers—many of which offer resources, such as appointments and consultations—to communicate the value of this essential perk.

Support through constant communication

Many of these policies are standard at companies now, but they aren't always supported verbally or culturally. That's why Black said regularly communicating with candor and openness is crucial to ensuring staff feel supported when family commitments arise.

"You've got to empower people within the firm," Black said. "They need to be able to have good conversations with team members to understand the situation, understand what the family is going through and respond accordingly."

Black pointed out that HR "cannot do it all." The collaboration and buy-in of staff members and supervisors are crucial. An example he gave is if someone has a childcare issue, that person should not feel that his or her only option is to talk with HR, but also speak with the manager to find a solution that works best for that person and the team.

And although many companies love to talk about their family-friendly workplaces, the proof for employees is in how the company responds when the unexpected arises. After working at Crowe years ago and then switching to industry, Courtney Kurtz returned to Crowe in September 2019. It was not an easy decision to leave the firm, Kurtz said, and part of the reason why she returned was that the atmosphere at Crowe had made an impact on her.

"We were always told, if something happens, you take care of your people first," Kurtz said. "And you don't hesitate to do that."

Crowe provides six weeks of full-paid time off for all new parents following the birth, adoption or act of custody of a child, plus an additional short-term disability period for birth mothers, along with a supportive work-life integration culture. This support was essential when Kurtz's young son was diagnosed with cancer. She came back to Crowe while he was undergoing chemo treatment and during that time she had a flexible work arrangement that she has continued now that's he finished treatment.

The support at Crowe has been invaluable, Kurtz said, and knows that she isn't the only one taking advantage of the flexibility offered.

"We're able to set those guidelines to still be productive and efficient and do a great job at work, but also have that balance for what life requires at the moment," Kurtz said.



Examples and encouragement from leadership

Senior leadership needs to model what it looks like to live and work while integrating family life, Black said, which reinforces the message to staff that flexibility and acceptance are the standard.

“When I first started in public accounting nearly 20 years ago and looked at family and the structure of the families of the partners, I thought, how am I going to get ahead here?” Meinardi said. “How can both parents work? Is that even possible?”

Meinardi has a two young children, and said her managers have always supported her work-life integration with family, and it's set an example for her as she manages her own staff.

“Some companies have policies, but I think it's the actions of all the partners and the actions of our CEO that have really driven a lot of the policy enactment,” she said. “It makes the difference that I had a senior manager and partners who said ‘Go take care of your kids, go do this, it's fine.’ It's something that is embedded in the culture. It would have made everything harder if the people above me weren't supporting it.”

Flexibility for the future

“From an HR perspective, employers should draw out career paths for people who need reduced work schedules or don't want to work overtime,” Vetter said. “Or they've developed their firm in a way to be flexible enough for people's lifestyles. It's going to be very hard for that paradigm to change without true actionable ways for that to shift versus just offering flexibility.”

A reduced work schedule was what Kurtz was able to work out at Crowe, and said “that really helps me to still be actively involved do a good job at work, but also manage requirements of my home life with a four-year-old.”

Vetter emphasized understanding what staff wants from their careers, so the company and the employee can figure out a way they can build their career while still spending time with their family, regardless of what level they aspire to.

“Growth doesn't mean the same thing to everybody,” Vetter said. “Some people might want to be a partner one day or someone might want to be a vice president, and others might want to learn different things. And that's growth for them.”

Be sure to give new hires exposure to a variety of different paths in the accounting profession, Vetter said. Showing pathways for staff to continue learning and growing in different areas or specializations will help people want to stay.

Flexibility also extends to a variety of family life situations. It might be a single parent or someone taking care of an aging relative, and although many things in accounting can be prepared and planned for, family situations can often take unexpected turns. Employers that understand those realities and support their staff as whole people with active lives outside of work will be the ones who benefit.

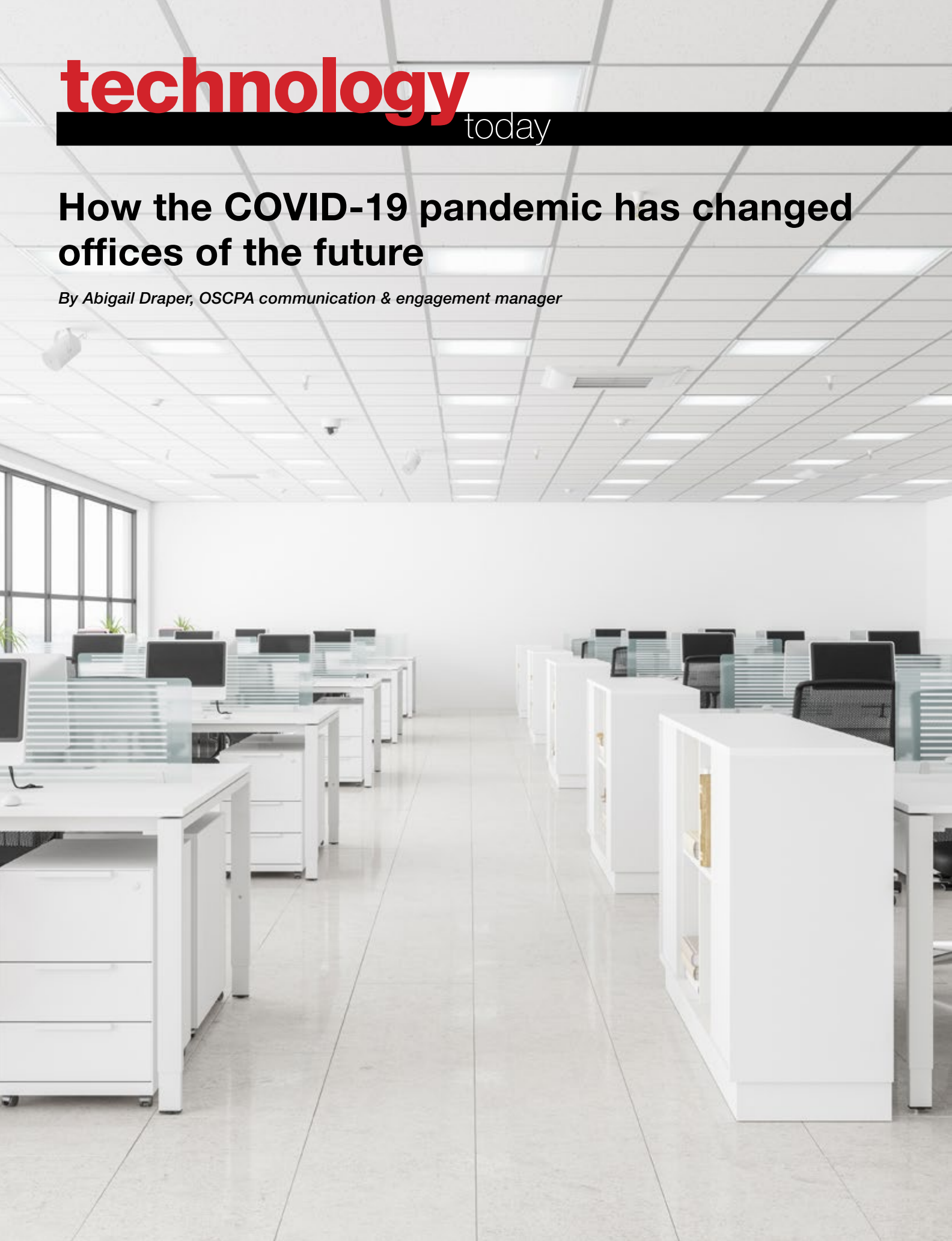
“Culture can be hard to define,” Kurtz said. “You can put so much on paper, but until you've experienced it or you see it, it's hard to understand.”

FAST FACTS

1. Employers should consider what policies make the most sense for their staff before applying blanket policies intended to help families.
2. After those policies are instituted, it's important to show examples from leadership and engage in open communication to reinforce and support the policies set.
3. Understand what each individual wants from their career, because that will impact their work-life integration.
4. Keep in mind there are a wide range of family situations outside of the office, and policies should be set up to accommodate those.

How the COVID-19 pandemic has changed offices of the future

By Abigail Draper, OSCP communication & engagement manager



The COVID-19 pandemic forced many companies to close the office and have employees work from home. Experts say this unexpected impact foretells long-term changes to how the workplace operates.

As we explored in the March/April issue of *CPA Voice*, the “office of the future” usually includes technology that emphasizes collaboration and efficiency among staff while empowering employees to work from anywhere, as well as open floor plans and flexible hours.

During the pandemic, technology has become more essential than ever because workers need the capability to communicate without meeting in person.

Rob Pyles, director of IT at GBQ, said the firm was prepared with the correct technology and training to begin working from home full time. However, they had recently acquired a firm in Toledo that was not ready when the pandemic hit.

“Once we had a pretty good idea that they were going to close everything down, we had to figure out how to get them machines and training without going to Toledo,” Pyles said. “We did virtual training and overnight shipped 40 laptops to them.”

GBQ also needed to establish technologies for the Toledo office, which Pyles said are necessary to work from home: a virtual private network for accessing confidential files remotely, teleconferencing programs like Zoom or Microsoft Teams and the ability to forward calls from desk phones to cell phones.

This “massive scramble” to prepare the newly acquired firm is one of the reasons Pyles recommends all companies create a business continuity plan and regularly run through potential crisis scenarios to make sure they're prepared.

He said having a plan isn't just about compliance; it's about ensuring all staff are prepared before something happens. This is why he feels GBQ was technologically prepared for all employees to work from home.

Flexibility is also another crucial part of future workplaces because many professionals have had to care for children and





other family members while working from home during the pandemic.

Jeff Kovacs, CPA, assurance partner at Cohen & Co., said flexibility and the ability to work from home have been essential for him to take care of his elderly parents.

He said other employees appreciate this as well. “They’re grateful that we are working for a firm that can give them complete flexibility with how they work. We don’t mandate certain hours or certain days. Our philosophy is that as long as they can get the work done within certain reasonable timeframes, that’s all we care about.”

Ali Strohm, a campus recruiter at Ernst & Young, LLP, has been working from home since March with her husband and one-year-old son. She said her coworkers have been very supportive and even invited kids and family to meetings.

“I think everyone I work with understands that I’m not going to be working a straight eight-to-five schedule and it’ll be a little bit more during naptime and after lunch or something like that.”

Pyles has four young daughters and he discussed the difficulties of working from home and homeschooling children while school was still in session.

“My wife and I have had to tag team during the day. Like, ‘Okay, who’s doing school lessons with her, who’s doing reading, who’s doing math, who’s doing science?’” he said. “And trying to do that balance but still have work happen and billable hours and all of that has been a challenge. It’s not undoable, but it has definitely been a challenge.”

Kovacs said once everyone returns to work, one thing he expects to change is the size and layouts of physical offices.

Before the COVID-19 pandemic, the future of office spaces seemed to be large, open workplaces. Kovacs thinks as a result of the pandemic, businesses will actually start using smaller spaces.

“I think perhaps the largest change that we might see relates to real estate. I think many organizations are going to reevaluate their need for large office spaces and even providing each employee with their own workspace,” he said. “I think many organizations will continue to reevaluate office sharing concepts with employees and encourage employees to work remotely.”

He said there will be more changes as a result of everything happening in 2020 — not just in the office but socially, economically and in ways unforeseen.

“I’m the eternal optimist,” he said. “I always feel like we go through these challenges because there are things we’re meant to learn and things we can be better at. It’s just the next phase of our evolution. It’s unfortunate that there are uncertain events like pandemics and societal events that have to get to that level to create change. But the important part is that change occurs, positive change occurs throughout these processes, and that we all collectively get better as a result.”

FAST FACTS

1. The “office of the future” includes technology that emphasizes collaboration and efficiency, ability to work from anywhere, open floor plans and flexible hours.
2. The pandemic has made technology more essential than ever to communicate without meeting in person.
3. Staff are integrating their home and family life with work as typical 8-5 schedules no longer apply.
4. Further impacts of the pandemic could mean smaller offices and increased technology adaptations.

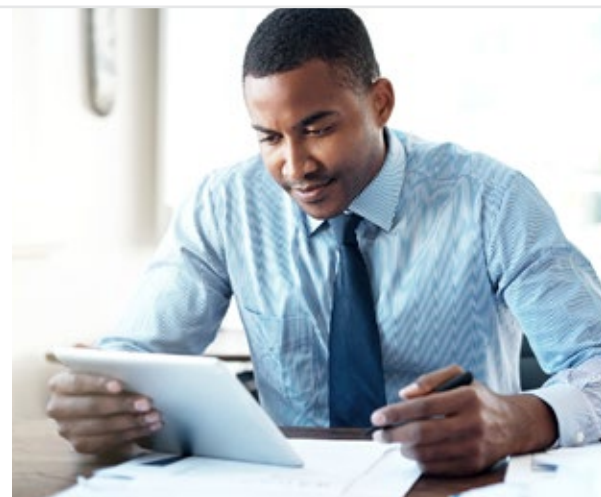
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The benefits of teaching in retirement

OSCPA staff report

For seasoned professionals starting to think about retirement, teaching is a way to stay involved in the profession and give back to the next generation.

"I had never thought about it before, but I just thought it might be a very interesting thing to do," said Paul Reffner, CPA, adjunct instructor of business at Ohio Northern University. "I tried it for one semester and absolutely loved it."

Reffner's opportunity to teach came up unexpectedly. After spending 37 years working for Marathon Petroleum, an ONU professor he had worked with previously on recruiting students knew Reffner was retiring soon and that it coincided with the professor's sabbatical. He asked Reffner about teaching his auditing class in the fall of 2018.

"I was the audit director at Marathon for 10 years, so I thought, 'Sure, I'll give it a shot,'" he said.

After that first semester, Reffner has continued teaching at ONU and said the aspects he most enjoys are the student interaction, injecting practical life experiences into the curriculum and watching students grow in their understanding of a topic.

"I can give them a practical view of the stuff they're reading in the book," he said. "I'll let them know this stuff is important or you might want to focus on this, because you might be asked to do it as an auditor or an accountant."

Although during his career he had given numerous presentations in front of a board of directors and other colleagues, he said in the beginning presenting to students felt different. His main concern was relaying the information to the class in a way they could comprehend.

"I remember the first time I got up there in front of the students, my knees were shaking," he said. "I had 32 pairs of eyes staring up at me, with the expectation of being taught something."

Reffner said he's learned how well-versed the students are when it comes to technology and how much they enjoy group projects. But he warned against anyone who thinks they'll take on teaching in retirement as "filler work."

"You can't say 'In between my two golf matches and my poker game I'm going to go down to this college and teach a couple classes,'" he said. "It doesn't work that way. The students expect you to be responsive to them, they expect you to be well prepared and you owe it to them."

He said universities appreciate teachers who have professional business knowledge and can apply that in the classroom. And although he had never considered this opportunity for himself before, Reffner said he's happy to have found teaching in retirement.

"I always tell the students that some of the most exciting times I had in my career at Marathon were taking jobs that were out of my comfort zone and that stretched me personally or professionally," he said. "They were positions that before I got it, I never would have imagined myself doing."

What to consider about teaching in retirement

- Contact your local higher-education institution to see what positions they have available. You might be able to sit in on some classes to better understand a college classroom.
- Think about what experience you have so far. Have you presented in front of groups before? See if there's an opportunity to teach an educational workshop or seminar and how that feels.
- Consider the time commitment you're willing to make, and if you can answer student questions and concerns outside of the classroom.
- Your level of necessary educational experience depends on the university, but you will probably need a master's degree; a Ph.D. might be required for graduate-level courses.



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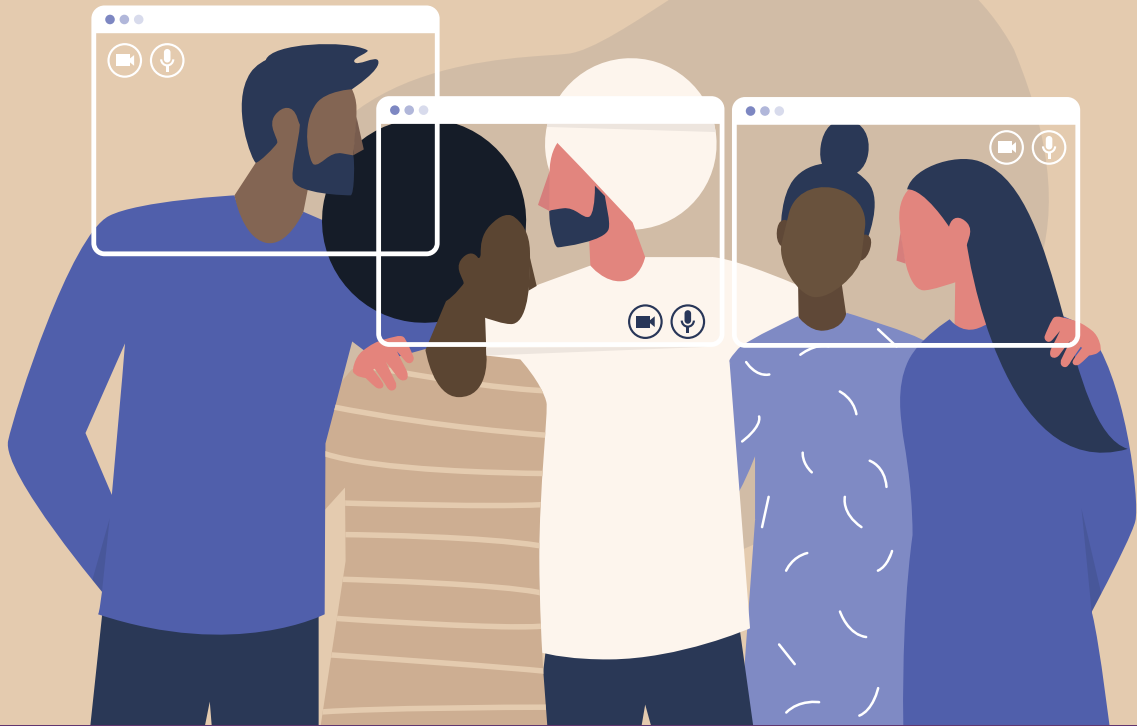
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Sustaining an inclusive virtual workplace during COVID-19

By Margaret Finley, OSCPA Diversity + Inclusion Strategist

As we continue to operate during COVID-19 amid normalcy interrupted, it's imperative we still honor our commitment to advance diversity + inclusion across the accounting profession. Research shows diverse teams are more agile and creative, and during these unprecedented times, companies need out-of-the-box thinking. While employees are working remotely, employers should continue to be intentional and consistent in their efforts to promote engagement. Additionally, they must continue to promote an inclusive environment where they can leverage everyone's unique talent, skills and abilities. The following are recommendations for maintaining an inclusive work environment during these uncertain times.

Stay engaged

Now more than ever, it's important to reinforce your commitment to diversity + inclusion. Remind everyone about their role and expectations in creating belongingness for each

other. Schedule team activities that allow them to just check in with each other such as a virtual happy hour, karaoke or mindfulness meditation time.

Manage emotions effectively

Be mindful of the impact of stress caused by the COVID-19 environment (anxiety, isolation, lack of control, interruptions, impatience, family challenges, depression of the immune system, etc.) and be willing to make adjustments as needed. Interrupt your unconscious biases by intentionally questioning your assumptions and the decisions you make about people, such as assuming people with children at home are not working as hard as those without. Lastly, be clear about goals and expectations. Be flexible about individual needs and how and when tasks are completed based on the individual's role. For example, allow your employees to make their own schedules with an agreement to meet deliverables and deadlines; trust them to manage their time.

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Diversity + Inclusion

Demonstrate emotional agility

Emotional agility is a science-based approach that allows one to navigate life's twists and turns, stresses and setbacks with self-acceptance, clear-sightedness and an open mind. It's one thing to feel an emotion – it's another to gain control over it. While employees are working remotely, take the extra steps to connect by enhancing inclusion. One way to do this is to use remote meeting technology to have more frequent face-to-face meetings with individuals and teams. Let your team know that their thoughts and ideas are important. Be open to and respectful of diverse ideas, workstyles, communication styles and needs, and adapt your communication style to engage others. The way we navigate our new normal – our everyday thoughts, emotions, and self-stories – is the single most important determinant of our success personally and professionally. It drives our actions, relationships, happiness, health; everything. If inclusion issues arise, be honest, address and quickly solve them just like you would in the office. When people are remote and isolated, it's critically important to communicate frequently until issues are resolved.

Four key concepts for emotional agility by Dr. Susan David

- **Showing up:** Instead of ignoring difficult thoughts and emotions or overemphasizing 'positive thinking', lean into your thoughts, emotions and behaviors willingly, with curiosity and kindness.
- **Stepping out:** Detach from and observe your thoughts and emotions to see them for what they are—just thoughts, just emotions. Essentially, learn to see yourself

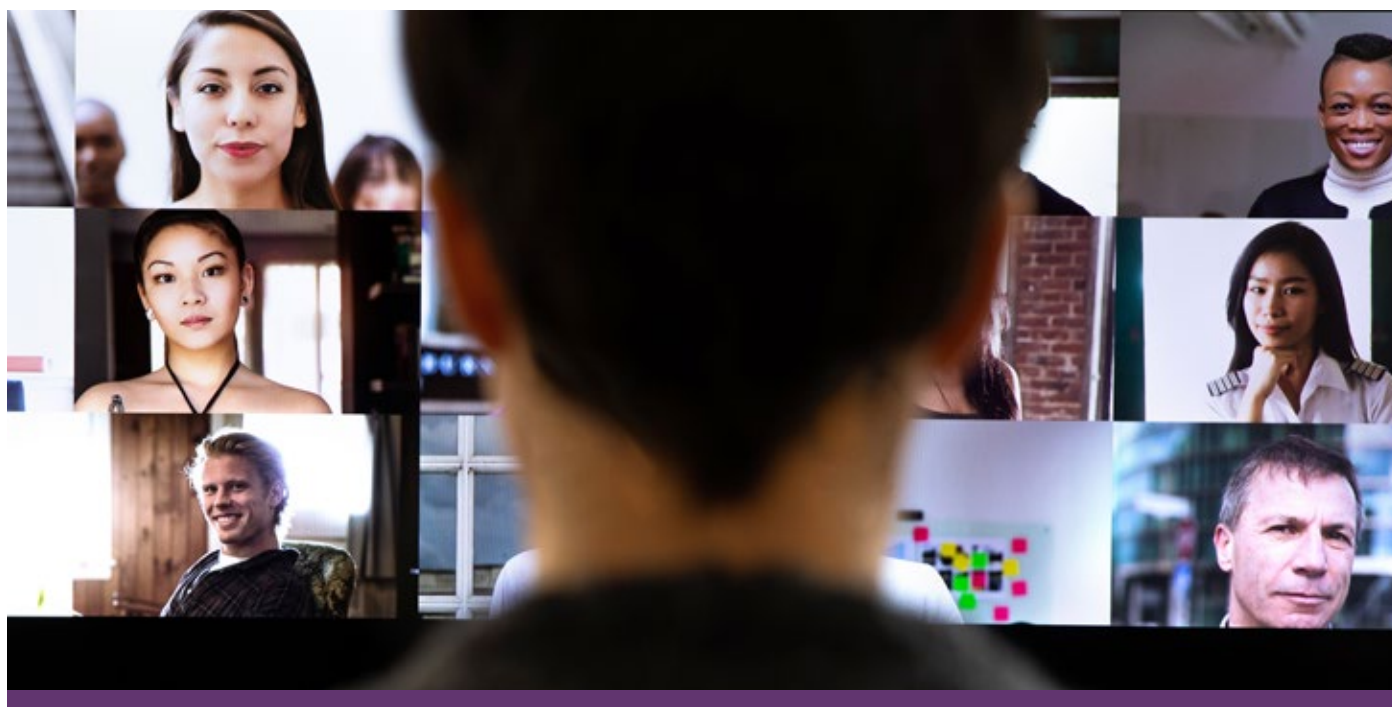
as the chessboard, filled with possibilities, rather than as any one piece on the board, confined to certain preordained moves.

- **Walking your why:** Your core values provide the compass that keeps you moving in the right direction. Rather than being abstract ideas, these values are the true path to willpower, resilience and effectiveness.
- **Moving on:** Small deliberate tweaks to your mindset, motivation, and habits — in ways that are infused with your values — can make a powerful difference in your life. The idea is to find the balance between challenge and competence, so that you're neither complacent nor overwhelmed. You're excited, enthusiastic, invigorated.

Recognize good work

Recognizing employees for their flexibility and commitment to hard work can help enhance virtual culture and foster connectedness. Make it a priority to recognize people's diverse and unique contributions during the crisis. Avoid micro-affirmations by ensuring that you acknowledge everyone's contribution and value in one way or another. Everyone is valuable in different, yet equally important ways. Create ways for people to recognize each other virtually, whether it be an email or a shout-out during a virtual meeting.

While times may be challenging now, COVID-19 won't last forever. Embrace with openness the new normal and look for the opportunities to create greater bonds of teamwork and accountability that continue to deliver results.





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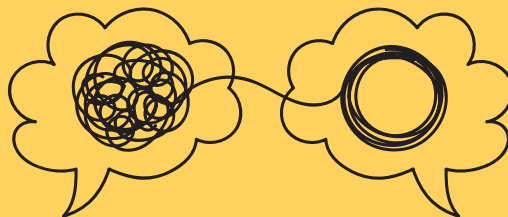


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How families can support the accounting pipeline

By Nicole Fracasso, OSCPA communications intern

Having a mentor in the profession can make a valuable impact on someone's career. For Luke Richtermeyer, that impact is made even more significant with his mother as his mentor.

"Most people that know me would say that I'm incredibly close to my mom," he said. "Having a mentor that can really tell you everything exactly the way it is, someone who's not only been a CPA herself, but also helped thousands of people become CPAs through academia, is so beneficial."

Luke, who is a 2020 graduate of The Ohio State University, will be starting at PwC this fall as an external audit associate. Sandy Richtermeyer, CPA, and former OSCPA Executive Board Chair is dean of the Manning School of Business at the University of Massachusetts Lowell. Sandy and Luke aren't the only members of their family in the profession.

"My sister told me to take accounting in high school," Sandy said. "My sister is actually also an accountant in a CFO role."

Throughout her career as a CPA, Sandy said one of her favorite parts of the profession has been helping others.

"When I worked full time as a CPA, I loved helping all different types of businesses become stronger," she said. "I loved giving them advice and really having insight into what made their business work."

While Sandy hoped her son would follow in her footsteps, she didn't want to pressure him into doing so. As a professor, she's seen a lot of parents push their kids into getting an accounting degree, and wanted Luke's career to be his decision.

"I was really excited when he decided to take accounting in high school," she said. "It makes me so happy to think back on all that."

In that high school accounting class, Luke discovered a lot of what he was learning could apply to business across the board.

"If you're an accountant, there are no restrictions on anything career-wise that you could do," Luke said. "It gives you a really good baseline knowledge."

Both Sandy and Luke enjoy sharing the same profession. While Luke is thankful to have his mother as his mentor, Sandy appreciates being able to talk about accounting with Luke.

"As his career advances, I really look forward to hearing about trends in the profession that he's working through," Sandy said. "Standard changes, whether it's auditing or accounting practice, how accounting evolves and being able to share that is really special."



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CANTON

Mark Lapikas, CPA, CGMA, MTax, MBA, tax principal at Apple Growth Partners, has been recognized as one of Stark County's Twenty Under Forty recipients for 2020.

COLUMBUS

Kaiser Consulting, LLC has been awarded the #1 spot on the 2020 Accounting MOVE Project's Best Firms for Equity Leadership List by the Accounting & Financial Women's Alliance for the second consecutive year.

Melissa Dickerson has started a new position as a compliance auditor with Ohio Casino Control Commission.

Gabe McGlone has been hired as an assistant controller at Red Roof Inn.

MAUMEE

Jamie Dixon, CPA, has been named firm administrator at Gilmore Jason Mahler.

WESTLAKE

Craig Miller, CPA, CCSP, CGMA, MBA, President at Duffy+Duffy Cost Segregation recently received the American Society of Cost Segregation Professionals Certified Member Designation



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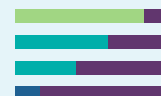
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