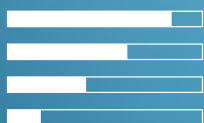


SUPPORTING MENTAL HEALTH IN THE ACCOUNTING PROFESSION



Fraud lurks in cancelled
corporate checks

Why did a problem arise,
even though I thought I was
doing everything right?



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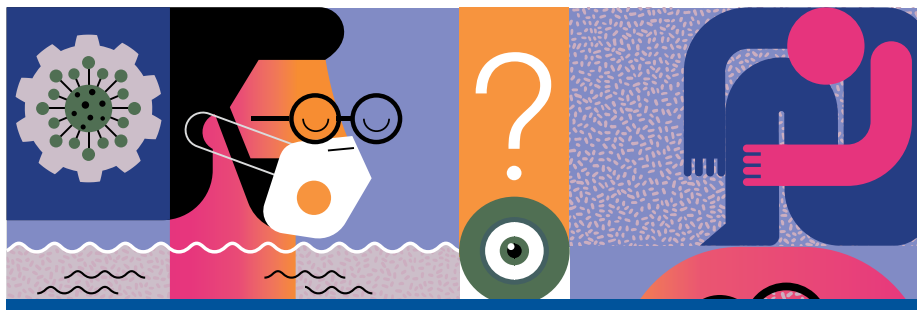
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What have you done for me lately?

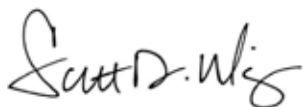
A fast-paced and always evolving business environment requires constant growth to meet the needs of your target audience. In industry, that might mean taking the initiative to do the additional research to anticipate customer needs. In public accounting, that could look like going the extra mile for your client whenever you can. At The Ohio Society of CPAs, we understand this mindset and passion to serve. Our goal is for every interaction with you to be valuable and well worth your time.

With so much competition for attention, it can be difficult to stay at top of mind for your customer. They might not remember what you did for them two years ago and instead think “What have they done for me lately?” That’s why putting in this extra effort and care with every interaction can make all the difference. It’s understandable to be focused on checking the next item off your to-do list and moving on, but your clients and your customers notice the additional steps you take to leave them with an impressive experience.

And now as more businesses are opening up and figuring out what the world looks like in the post-pandemic future, those meaningful connections are more valuable than ever.

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Make it a priority to find these opportunities to anticipate and meet the needs of those you serve. That way, you won't have to worry about the "What have you done for me lately" question. Instead, you've solidified yourself as the go-to resource and trusted business advisor.



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MAY | JUNE 2021
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OSCPA sees success in state income tax, civil justice legislation

OSCPA staff report

More than a year into the COVID-19 pandemic, the OSCP advocacy team continues to deliver wins for the accounting profession and members.

On March 31, Gov. Mike DeWine signed Senate Bill 18 into law, incorporating recent federal tax changes into Ohio's tax code, including ensuring that expenses paid with forgiven Paycheck Protection Program loans become deductible for state income tax purposes and excluding \$10,200 in unemployment compensation from state income tax.

This OSCP-supported legislation puts Ohio in step with other recent changes to federal tax law, including the "Consolidated Appropriations Act (CAA)," H.R. 133 of the 116th Congress, signed into law Dec. 27, and the American Rescue Plan Act (H.R. 1319), signed into law March 11.

Because S.B. 18 was emergency legislation, it was enacted immediately upon the Governor's signature. Ohio-specific provisions incorporated into S.B. 18 will exclude 2020 (and any in 2021) Ohio Bureau of Workers' Compensation refunds/dividends from CAT; reduce pass-through entity withholding rates (effective Jan. 1, 2023) for out-of-state owners and exclude PPP second-draw loans from CAT.

Introduced by State Sens. Kristina Roegner, R-Hudson, and State Sen. Tim Schaffer, R-Lancaster, S.B. 18

amends Ohio law to incorporate changes in the Internal Revenue Code since March 27, 2020. The March 2020 law, H.B. 197, originally brought Ohio into conformity with the CARES Act (H.R. 748) and its applicability to Ohio's income taxes. A House companion bill, H.B. 48, was sponsored by Reps. Bill Roemer, CPA, R-Richfield, and Gail Pavliga, R-Portage County.

DeWine also signed S.B. 13 on March 11, and it will become law on June 16. The bill shortens the statute of limitations for actions upon a contract from eight to six years for written contracts and from six to four years on contracts not in writing, makes changes to the borrowing statute pertaining to applicable periods of limitations and establishes a statute of repose for a legal malpractice action.

OSCPA supported S.B. 13, introduced by Sen. George Lang, R-West Chester, as part of the Ohio Alliance for Civil Justice, and its passage will help improve Ohio's civil litigation climate. The Ohio Alliance for Civil Justice – which is comprised of representatives of dozens of Ohio trade and professional associations – was founded by OSCP and other concerned organizations to stop lawsuit abuse and promote a common-sense civil justice system in Ohio.

Also in March, the Ohio Department of Taxation announced that Ohio will follow the IRS in extending the income

tax filing deadline to May 17. The filing extension, and waiver of penalty and interest, is available to those filing Ohio individual income tax, and the school district income tax for tax year 2020.

On the regulatory front, House Bill 442 took effect in mid-April and will allow Ohio CPA Exam candidates to begin the testing process as soon as they attain a bachelor's degree or its 120-hour equivalent and have completed the required accounting and business courses. OSCP worked with the Accountancy Board of Ohio to change related rules to enable exam candidates to start the exam process when they have completed 24 of the 30 accounting hours, enabling them to take parts of the exam closer to when they completed the relevant coursework and while still in college. These changes put Ohio candidates on equal footing with those in many other states who already have this flexibility. For licensure, all 30 accounting hours (and the unchanged 24 business hours) must still be completed as part of the 150 hour requirement.

For more information on any of these issues, contact OSCP's government relations team at government@ohiocpa.com. And if you're interested in making your voice heard by elected officials, use OSCP's easy-to-use letter-writing software at www.ohiocpa.com/advocacy/Take_Action.

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Fraud lurks in cancelled corporate checks

By Stanley J. Olejarski, CPA, CGMA



The pandemic brought new pressures and opportunities to financial fraud trends. Here are some best practices corporate finance leaders, directors and auditors should consider to reduce the risk of fraud.

Take a look at one of your company's cancelled checks. You will see your:

- Name and address
- Company logo
- Check number
- Bank account number
- Bank's routing number
- The exact signature of an authorized check signer

What could go wrong?

Fraudsters have been very busy creating and cashing fraudulent corporate checks. What was once costly to do is now relatively simple using a quality color printer, check quality paper and Photoshop. Banks will generally not cash checks unless the holder has an account there – unless it's presented for payment at the payor's bank.

You would think the bank would be responsible for cashing a bad check, but that's not necessarily so. Big banks have investigation units – not to catch the fraudster, but to try and see if someone in your company was in some way complicit. If it is an “inside job,” you have no chance of being reimbursed. Even if you were not at fault in any way, there is no guarantee of reimbursement.

Interestingly, this fraud technique is much harder to do with personal checks. They are generally held to higher scrutiny when presented for payment, plus personal checks almost always are removed from a checkbook, leaving a perforated edge on the top or side. Bank tellers are taught to look for that.

Thankfully, there are controls you can implement to avoid or at least minimize this problem.

Monitor banking activity

It once was good business practice to reconcile the bank account as soon as it was received and identify any unauthorized transactions. In 2021, this is *not close* to sufficient. Consider having someone in accounting monitor cleared transactions daily. In most companies, there is not that much activity, and it can easily be done online using virtually any bank. True, this is a “detective control” and only identifies a problem after it occurs – but it only occurs once.

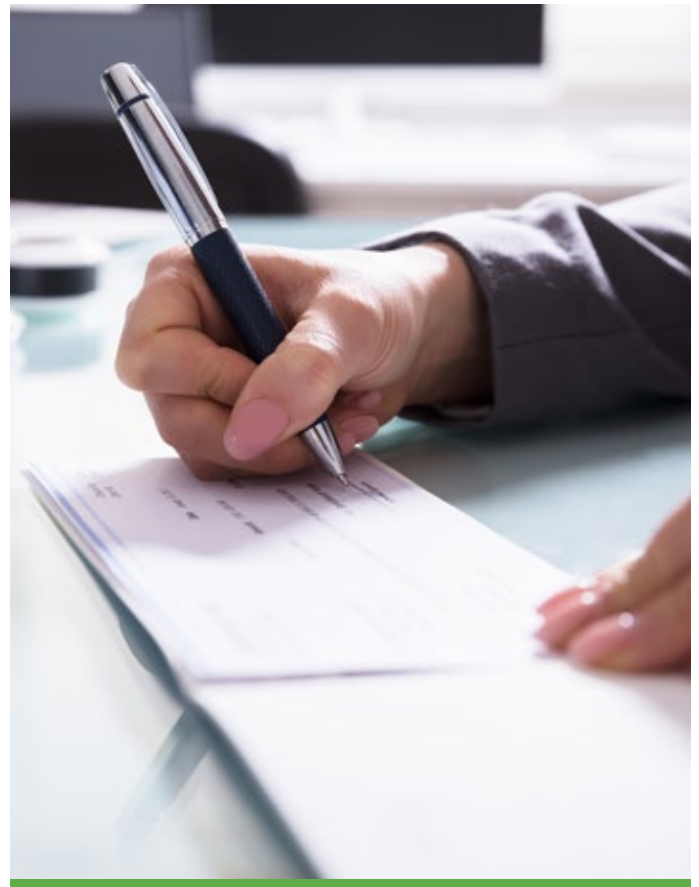
Positive Pay

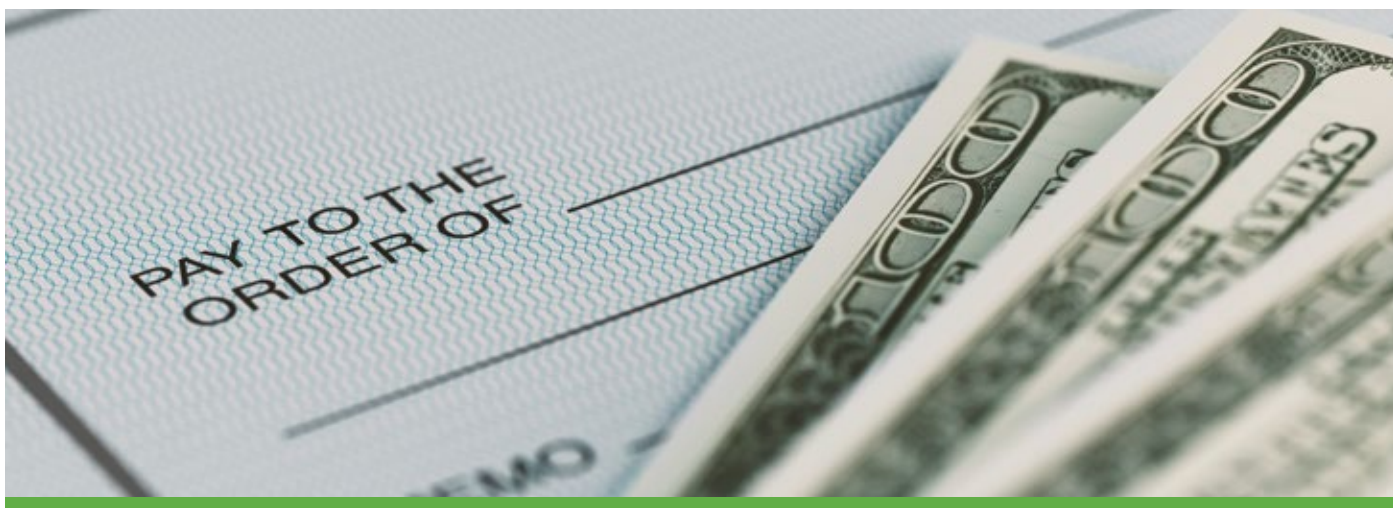
Positive Pay is an automated cash management service used by companies in conjunction with their financial institution to deter check fraud. As you prepare a batch of checks, you will electronically send your bank the amount, check number, dollar amount and, in some cases, the payee of each check. If a check is presented for payment and these items do not match, the check will not clear. Of course, the more non-electronic checks you write, the more laborious this process becomes. Consider minimizing the amount of hand-written checks; there are not that many “emergencies.”

Your bank is providing a valuable service, so – of course – there is a fee associated with Positive Pay.

Reverse Positive Pay

A variation of Positive Pay is Reverse Positive Pay. This system requires the company to monitor their checks on their own, making it the company's responsibility to alert the





bank to decline the check. It might seem like more work – because it is. But the point is, the bank does less work, so fees for this service can be substantially less. And, if you have implemented the best practice of monitoring checks daily, this might not be an issue for you. Obviously, your accounting staff member needs to be responsible and diligent.

Your bank might use different terms for “Positive Pay” and “Reverse Positive Pay,” but if you mention those terms they will know what you’re referring to.

Pay most or all bills online

Almost certainly you are using Automated Clearing House – or “ACH” – payments now. Payments of bank service charges, payroll and payroll taxes among others are electronically removed from your account. Why not make ACH your payment option of choice? The bank charge for an ACH transaction is generally 25-30 cents. Compare that to the cost of postage and the extra work it takes to mail a check; not to mention recent USPS service problems. One downside is the set-up time is significant, as your vendors need to provide you with their banking information. Also, if choosing this route, you must set up proper controls – including Positive

Pay for ACH transactions. Remember: you will no longer receive duplicate copies of cancelled checks from your bank. Instead, each ACH is described (sometimes cryptically) as a line item on your bank statement.

So, there you have it – a reason to lose sleep at night followed by reasons to sleep well!

Your bank should be more than happy to discuss any of the above options with you. Alternatively, feel free to contact me with any questions or for additional information.



Stan Olejarski is a principal in the accounting & auditing group at Howard, Wershba & Co. in Beachwood. A past OSCP Executive Board member, he has served as chair of the Society's Accounting & Audit Committee and as a member of the Ethics Committee. He is a speaker for OSCP and other groups on accounting & auditing topics and fraud avoidance techniques. He can be reached at olejarski@hwco.com.

THREE THINGS

1. Monitor banking activity

2. Use cash management services like Positive Pay and Reverse Positive Pay

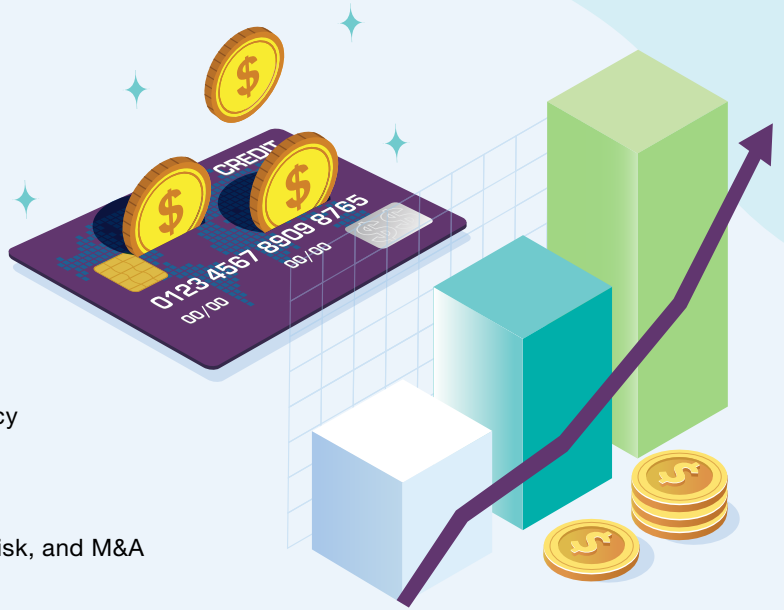
3. Pay most or all bills online

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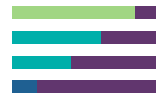


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Why did a problem arise, even though I thought I was doing everything right?

By Vincent J. Nardone, J.D., LL.M. in Taxation



I began my career as a tax consultant with one of the now Big Four accounting firms, joined the FBI as a special agent for a number of years investigating and prosecuting folks for the poor decisions they made, and now work as an adviser to clients – including CPAs – concerning their businesses and individual circumstances. I also speak regularly to CPAs about ethical circumstances that arise in their practices.

Reflecting back on all of the above, one thing remains constant: CPAs are some of the most hard-working, creative, entrepreneurial, and ethical folks I know.

So, why is it, then, that problems arise?

I think it comes down to three main areas: the importance of best practices; remaining vigilant in the work you do; and, most importantly, don't work with jerks. Let us discuss each of these:

Best practices

Once we have chosen our specific profession, there are certain best practices that apply. Working as a CPA and tax-return preparer is no different. From my perspective, the best practices in accounting are all about achieving excellence – not compromising, not settling for mediocrity, filtering out the noise, and always ensuring we are doing it right, with good intentions in mind. As Horst Schulze said in his book *Excellence Wins*¹, and I am paraphrasing: attend to the details, no excuses, no explanations, and go the extra mile every time. It is simply a matter of attitude.

So, what are some of the best practices in the accounting profession, with a focus on the tax-return preparer side? I have summarized this list below from a number of sources, including the IRS' own Internal Revenue Manual.

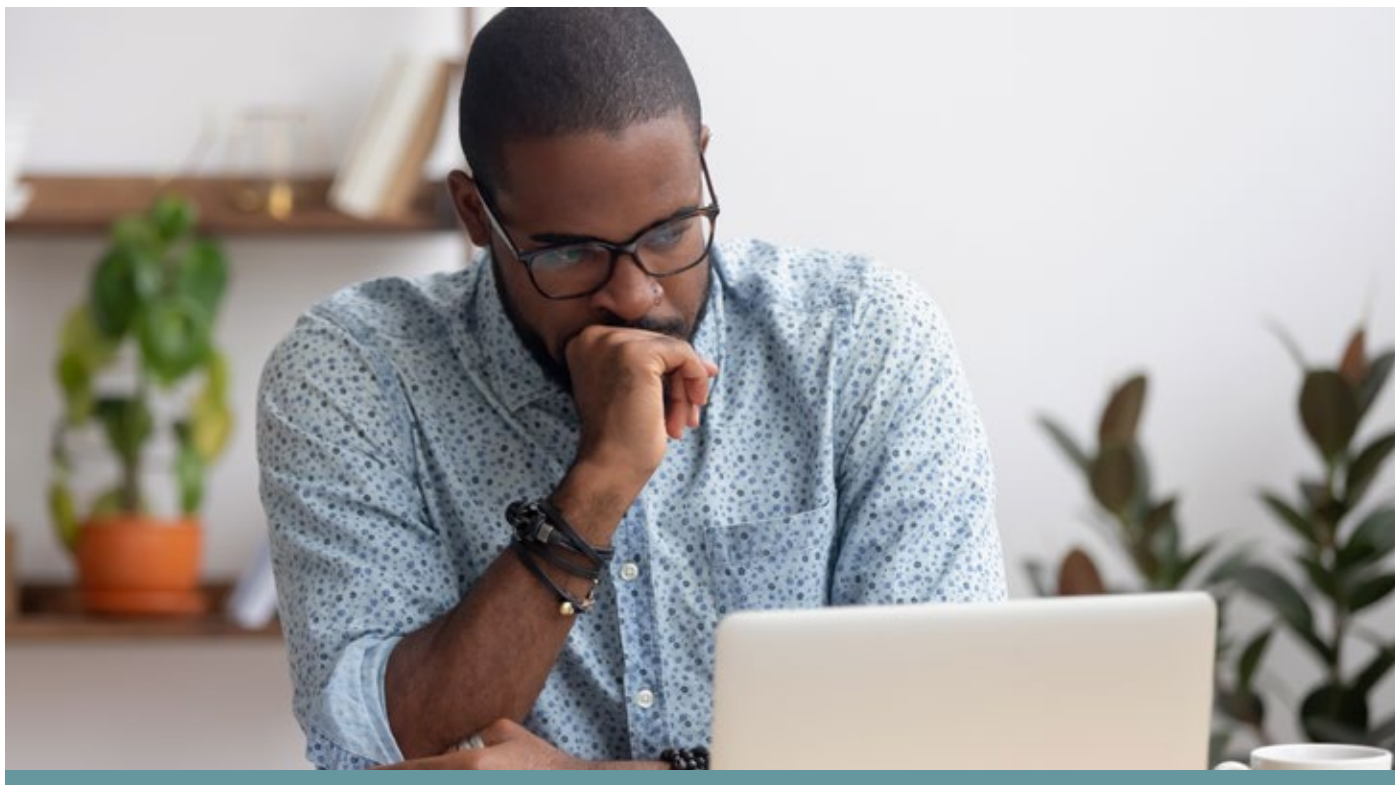
1. You must first become and then remain a good tax practitioner. Know your craft. Be a sponge. Read, read, and read more. I cannot emphasize this enough. It really resolves so many issues for us.
2. You must know the tax laws. Can you believe I once had a CPA tell me a number showed up on a certain line of a tax return form because that is where the software put it? Really? He could not articulate why, from a tax law perspective, or why, from a basic accounting perspective, the number should or should not be on a specific line.
3. You must perform due diligence. Do not cut corners and be sure to ask questions. If red flags arise, ask more questions. And importantly, if it does not make sense, or

it is something your grandma would certainly question, ask more questions.

4. Manage and educate your client. Do not enable them. Do not allow them to continue with bad habits. For example, how many of you have accepted tax-return information at the last minute, and still prepared the return? Why not simply say no? Tough love is better than rushing something and making a mistake. Let's remember, some clients intentionally provide everything late so there are no questions.
5. You must know the roles of the parties in government. Do you know the difference between a revenue agent, revenue officer, appeals officer, chief counsel's office attorney, or a department of justice tax division attorney? If not, why not? How can you advocate for your client and obtain information if you do not know who does what?
6. You must know when to ask for assistance. Do not allow your procrastination, ego, pride, or whatever else, to negatively impact your ability to ask for help. And remember, it is ok to say, "I do not know." It is better than speculating.
7. You must not risk your credibility, character, or moral obligations for a client. For what, to save them a buck? Do not give in to the jerks. More on this to come.
8. You must be willing to lose a client/job to do the right thing. Again, do not give in to the jerks.

Remain vigilant in your field

Now, in addition to our best practices, with the risk of repeating myself, we must also remain vigilant throughout our careers. Too many folks get complacent, lazy, prideful, and all-knowing. We can and should continue to learn. My Saturday mornings are best for that. I love to read and read and read some more. And with my kids in college right now, there is nothing better than being around younger folks who are seeking knowledge, learning, and being that sponge. I love to go down to their respective campuses



and walk around. The energy gained from that is priceless. It is palpitating. I never thought being a professor would be something I would want to do. Now, I wish I had a path to do just that – the path of continuous improvement. Good practitioners do this. They keep their eyes on the goal of having an excellent practice. This requires us to ask questions, put in the hard work, talk with our mentors, learn from those older than us, younger than us, and different than us. And there should be a common commitment to a higher standard of care in the industry, reinforced on a continuous basis, both as a person and as part of your career, so you steadily move forward.

Do not work with or be the jerk

What are your basic principles and core values? This, in and of itself, is a whole other discussion. Whatever those basic principles and core values are, do not allow clients to cause you to violate them. Thus, it is also important for us to understand the client's character and core values. As an example, there are three main characteristics for which we should be on the lookout:

1. Narcissism: An excessive focus on oneself.
2. Machiavellianism: Manipulating others for one's own gain.
3. Psychopathy: An overall disregard for others.

We have all had or currently have clients who exhibit these tendencies. In research completed by David Schmitt of Brunel University London and Peter Jonason of Western

Sydney University, they focused on these three personality traits known as the “dark triad.”² According to Dr. Geher, Professor of Psychology at the State University of New York at New Paltz, people who score high on the dark triad typically engage in behavior most people would find to be obnoxious, immoral, and simply inconsistent with their basic principles and core values. And, importantly, studies have shown that at least 10% of the population may have substantial dark triad tendencies.² Do we want these types of folks as our clients, just because they generate funds for us and pay us to do their work? These are the folks who cause tax-return preparers to: (i) turn their head; (ii) not ask questions; (iii) take positions on tax returns that do not have a reasonable basis; or, among other things, (iv) perform some other tasks that may rise to the level of criminality.

We might hear something like, “Jill’s accountant takes that deduction, why don’t you?” On the other hand, maybe you write off the expenses of an automobile for a client, knowing you cannot do so, just because you are concerned the client might find someone who will. Or, worse yet, you take affirmative steps to help a client avoid reporting income, or you claim deductions that are not lawful. There are many unlawful ways to help a client. And, as one of my law enforcement mentors once told me, criminals are only limited by their own lack of creativity. You cannot allow yourself to get mixed up in a client’s desire to cut corners, shirk the law, or simply completely disregard the law and basic principles of doing what is right.

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Nardone Comment: And, let me be clear to the CPAs working for larger firms or working with larger clients. You are susceptible to all of this as well. In fact, as recent history has shown us, when it occurs at the larger firms, the only difference really is that the problem is much larger. So, do not allow the fact that you might work at a larger firm overshadow the real issue or allow you to become complacent in the work you do. The fact is, we have dark triad tendencies at all levels.

And let us also remember that if everyone in the room is talking about a jerk, and you really cannot figure out which person they are talking about, you might want to look in the mirror. The point is, before we begin scrutinizing others' actions or intent, including our clients, let us ensure we are introspective and truly understand ourselves first.

Are you the person who leaves the grocery cart by your car in the parking lot rather than putting it where it needs to go?

Are you the person who thinks they are smarter than everyone else, and therefore fail to respect the value of others, no matter their position or experience?

Are you the person who treats the IRS representative or a client staff member with discontent or disrespect when they are simply doing their job?

Are you the one who is always focused on making more money, blazing trails, and walking over anyone and everyone to get what you want for yourself or for your client?

I could go on and on with more questions. The fact is, if you are that person, you know who you are. So, when I say, do

not work with jerks, this includes looking into the mirror to ensure you are not that person!

As I have learned myself in my own personal matters, and my own personal reflection, change starts from within. I am certainly no saint and have made my own mistakes. But I hope I have learned from those and take the necessary steps to account for them and ensure they are not repeated. It is important to remember that our actions or inactions have consequences. To drive that point home, I like the following quote from Andy Stanley in his book *The Principal of the Path: How to Get from Where You are to Where You Want to Be*.³

As Mr. Stanley puts it: "Simply put, you and I will win or lose in life by the paths we choose." In sum, you do not have problems to fix, you have directions that need to change. It is time to begin living in the right direction. "For just as this powerful principle explains how you've arrived where you are, it offers hope for the future as well. And, like every principle, once you understand how it works, you can leverage it to your advantage."³

Conclusion

Let us be humble in what we do and how we do it. Let us not blame others, make excuses, or justify our actions. Take responsibility for the choices we make and the direction we follow. And, as Horst Schulze told us, attend to the details, have no excuses, no explanations, and go the extra mile every time. It is simply a matter of attitude. Take that first step.



THREE THINGS

1. Know your craft, the tax laws and the roles of those in government. Know when to ask for help.
2. Perform due diligence – always and without fail. If red flags arise ask questions. If you still do not understand, ask more questions.
3. Refuse to work with jerks. And ask yourself – regularly – “Am I a jerk?”



Vince Nardone is a business and tax attorney who has worked in the accounting and tax industry for over 20 years. He serves as a business adviser to owners and executives of closely held businesses, counseling them on business planning,

tax planning and controversy, cash-flow analysis, succession planning, and legal issues that may arise in business operations. He uses his advanced focus in taxation to assist his clients in all aspects of tax planning, tax controversy, and structuring of business operations. Learn more at www.vincentjnardone.com. Catch Vince as he speaks on Ethics at OSCPA's Mega Tax Conference on 12/14 – 12/15/2021.

¹ Schulze, H. (2019). *Excellence Wins: A No-Nonsense Guide to Becoming the Best in a World of Compromise*. United States: Zondervan.

² Geher, G. (2018). *The Dark Triad and the Evolution of Jerks*. The Wall Street Journal. <https://www.wsj.com/articles/the-dark-triad-and-the-evolution-of-jerks-1544110008>.

³ Stanley, A. (2008). *The Principle of the Path: How to Get from Where You Are to Where You Want to Be*. United States: Thomas Nelson.

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Supporting

MENTAL HEALTH

in the accounting profession

The past year has brought mental health to the forefront of many workplace conversations, with leaders asking how they can best support their people amidst the isolation brought on by the pandemic. And while this increased interest in mental health is encouraging, experts say it's a nuanced and complex area that deserves to be integrated into a company's culture even after the pandemic is over.

A hard topic to talk about

"Historically, people can talk more openly about their physical health, saying 'I haven't been feeling well' or 'I need to go to the gym,'" said Julie Frischkorn. "But when it comes to mental health, people might think it's always something that affected someone else, when in reality, we all have mental health. And it's going to exist at varying degrees throughout the course of our lifetimes."

Frischkorn is the director of behavioral health and mindfulness at Spark360, an online health and behavior technology company. The pandemic has forced both employers and employees to recognize mental health in a more urgent way than ever before, after last year when, within a matter of days, thousands of people were transitioned to working solely from home, often isolated from their coworkers with few in-person interactions outside their immediate family.

In the accounting profession, mental health "...remains a hard topic to talk about," said Matt Rampe, principal at Rampe Consulting.

"I have heard some partners say that they have staff members who are taking leave of absences for mental health," he said. "I have seen and heard that more frequently. But I have not heard a lot beyond that."

Opportunities for growth

In response to the quarantine guidelines put in place during the pandemic, telehealth has exploded. According to research from *Health Affairs*, about 30% of total outpatient visits early in the COVID-19 pandemic were done via telehealth. Telehealth's ease of access has created "a whole new world," said Frischkorn.

And while telehealth has opened up a new way for people to seek care, Frischkorn said there are other mental health solutions employers are now exploring, such as Lyra, Modern Health, Ginger and Spring Health to find if these services might be a fit for their employees and organization.

Even if a business has decided tech-based health solutions don't make sense for its employees for the near future, Rampe said leaders should begin talking about mental health more openly now.

He said the focus should be on offering pathways and resources for those who want them, in both informal and formal solutions. A company can offer options such as speaking with HR, nearby support groups or finding other ways to help manage mental health, and these are resources that employees should be encouraged and not judged for seeking out.

Resources available include:

- **National Alliance for Mental Illness:** www.nami.org
- **Mental Health America:** www.mhanational.org
- **Mental Health First Aid:** www.mentalhealthfirstaid.org

Self-care is often touted as a way to help with mental health, and although Frischkorn said it's true self-care rituals can help lessen stress and anxiety, self-care isn't a magic bullet to maintaining mental health. Companies need to look at the issue of mental health holistically and consider the role their policies and culture play in the lives of their employees.

"Part of how we move through this really challenging time for all of us emotionally and mentally, is not just with self-care," Frischkorn said. "It needs to not just be a plan of things that you do for yourself, it has to also exist on organizational levels, too."

Your CEO is not your therapist

Part of the hesitation that surrounds mental health in the workplace is wanting to avoid saying the wrong thing, whether out of fear of incurring legal action, making incorrect assumptions or hurting someone's feelings.

"As a leader, it can be hard to know where the line is and how to broach it," Rampe said.

Frischkorn said managers should "...never get into a position where you are engaging with someone like you're their therapist." Maintaining boundaries as a supervisor is crucial, and training on understanding how to draw those boundaries and adequately support staff can be beneficial as an organization seeks to become more supportive of mental health.

Impact on retention

For business leaders who are still uncomfortable looking into a comprehensive mental health effort for their staff, consider the long-term impact on retention of not offering such a program.

“If you have people who are in positive mental health, it's going to impact your bottom line,” Rampe said. “It's a benefit in business to have the most robust, productive, healthy, innovative and flexible workforce.”

He said an important part of this is being proactive about mental health, and not waiting to step in until people have no energy left to give or are in complete distress. This is where the leaders of the organization need to communicate an open dialogue between work and overall well-being to gauge if someone might need to take a break or re-evaluate their workload.

It can be difficult in a fast-paced business environment to do this, Rampe said, especially for those employees who are worried they look like they can't keep up with the team and for managers who are concerned how this might affect the output of work.

“You have two paths you can walk,” Rampe said. “The first option is to work the person as hard as you can, but your risk of burnout is high. The other option is to look at it as a long-term relationship. You want this person to be healthy and stay at the firm and be productive over the long term. Sometimes you can go faster, and sometimes you have to go slower.”

And while burnout is a valuable conversation to have, it's not the only area of mental health that employees will experience.

Frischkorn said some employers aren't comfortable talking about more than that yet.

“I still don't think that there is yet a level of comfort in talking about major mental health conditions, like people who are living with bipolar disorder, major clinical depression and obsessive-compulsive disorder,” Frischkorn said. “I think that there is still quite a bit of shame and stigma around those areas.”

Although not everyone is experiencing mental health concerns on a clinical level, Frischkorn said being able to talk about anxiety, burnout and mood more openly are all positive indications that the mental health conversation is beginning to open up.

Future of mental health

In the future, Frischkorn said she hopes to see employee resource groups that act as a community for those looking to discuss mental health, much like many companies have LGBTQ or DEI resource groups. Although not everyone is interested in discussing these topics at work, she said work can become an important part of a person's identity and having these groups could offer further support.

“I hope that the emphasis on mental health doesn't become what's shiny right now and over time people become more complacent,” Frischkorn said. “I hope that this has created enough of a shift that people continue to talk about and mobilize around mental health and allow it to be a workplace initiative that people can talk more openly about it.”

SIDEBAR

Recognizing mental health issues in older clients

According to the U.S. Census Bureau by 2030 all baby boomers will be older than age 65, meaning that one in every five residents will be retirement age. As trusted business advisers, CPAs need to recognize the unique needs of this demographic as they grow older.

“It's important for us to realize that we need to have compassion, and empathy, and maybe schedule a little bit more time for those senior clients,” said Erin Eurenus, CPA, Esq., owner of West Side Elder Law in Middleburg Heights. “Because we may be the only person they've talked to in quite a long time. And we may be their only source of connection.”

If an accounting firm has a high number of senior clients, consider the specific issues they might be dealing with, such as isolation or recent loss of spouse and how that could impact their mental health. Eurenus said it's beneficial to educate yourself on various cognitive impairments clients might develop later in life, such as Alzheimer's or other forms of dementia.

“We can also help ourselves by knowing and understanding that we're working with a competent person,” she said. “And if the client isn't competent, seeking out and finding the power of attorney agent, just to cover ourselves legally is important.”

“You're not going to be able to fix the mental health issue, but you are going to be able to provide support,” Eurenus said. “So having a team of professionals, the elder law attorney, the geriatric care manager, the senior care facility, and knowing what's going on, is a great way to help support seniors.”

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DE&I in focus: The path forward from 2020

By Gary Hunt, CAE, OSCPA director of content strategy & media

Many people began the COVID-19 pandemic by marking time: days, weeks and months in government- or self-imposed lockdown.

2021 has been the year of anniversaries: One year since the public became aware of the disease; one year since businesses, workplaces and schools closed their doors to the pre-pandemic way of doing things.



Like many workers, Margaret Finley CPEC, CDP, OSCPA's diversity, equity & inclusion strategist, realized one day she had spent more time interacting with teammates through a screen than she had been able to do in person. Finley began working at The Ohio Society of CPAs in November 2019, so she'd

hardly gotten her bearings in her new job when the pandemic lockdowns began a few months later.

"It felt like a sudden whirlwind came through," she said. "I was just getting acclimated to my role. We were working on the Crossing Bridges conference we wanted to have as a way to really kick our work off across our membership... Then we had to pivot; we had to think about how to be creative and continue to work."

May 25 marks the anniversary of another seismic event in America: the killing of George Floyd in Minneapolis. It was an event that – along with several others – jolted the public into an awareness of racial injustice, and prompted many organizations and businesses to do something about it.

Finley called it "a turning point."

"It was a situation where people became very aware around the issue of racism and social justice and inequality," she said. "That brought home the realization for so many people,

companies and organizations... It was horrendous for so many people – and it highlighted the need to focus on diversity, equity and inclusion now.”

The events prompted OSCP to make a three-part commitment to end racism and help create a business environment that offers equal opportunity to all. Society President & CEO Scott Wiley, CAE, announced the plan, which consists of CEO leadership, advancing public policy, and organizational commitment – including a \$100,000 pledge for initiatives that lead to solutions that end racial and social injustice.

“Our board and leadership care deeply about these problems, and they’re demonstrating that through this commitment of time, money and exerting our influence,” Wiley said. “We have laid the groundwork for action for years, and now it’s time to get results.”

You can learn more about the commitment here:

www.bit.ly/actionstatement

Wiley pointed out the Society has been invested in making the profession more diverse for 25 years through various programs such as the Accounting Careers Awareness Program (ACAP-Ohio). Going into 2020, the society was advancing that work, most notably with its Crossing Bridges initiative.

“Before the George Floyd situation happened, we were struggling to get members and companies and firms involved

in that work,” Finley said. “When that happened, we started getting calls from people who wanted to get involved. We saw participation in our sessions start to increase.”

The Crossing Bridges initiative provides information and a format for conversations on building a diverse, inviting and vibrant workplace culture. Finley said leaders can take the next important step by assessing the current state of their organizations.

“That can be done through what we’re calling a culture and inclusion assessment,” she said. “Leaders need to take the time to hear the voice of each individual in the organization by asking a series of questions about culture and inclusion and how they’re feeling.

“Data is our best friend when it comes to this subject,” she said. “It tells us the story of where we are and the opportunities that we have ahead. Take that information and look very closely at the story it is telling you and come up with a plan of action to address it.”

That takes time.

“There should be no pressure to get there in the next couple of months, because I can tell you that will not happen,” Finley said. “It’s a journey that takes time and intentional effort.”

OSCP can help. To get started, contact Diversity, Equity and Inclusion Strategist Margaret Finley at mfinley@ohiocpa.com.

SIDEBAR

The pandemic, racial justice and mental health

So, how are YOU doing?

During tumultuous times – and the past year has certainly been that – everyone should take time to assess their own mental state, said OSCP’s Margaret Finley, who is also a Certified Personal and Executive Coach.

“It has been a lot to take in,” Finley said. “George Floyd was not the first black man to be killed. But for many people, this brought back so many memories that this has been going on for years and years and years.

“Between that and the pandemic, it has been almost overwhelming.”

For her, that starts with maintaining a sense of optimism.

“I have to *keep* myself optimistic about the work,” she said. “One of the things I try to do is be thoughtful, and to take the time to meditate.”

When it comes to relationships, allow others the safety and space to feel what they feel – and to express those feelings.

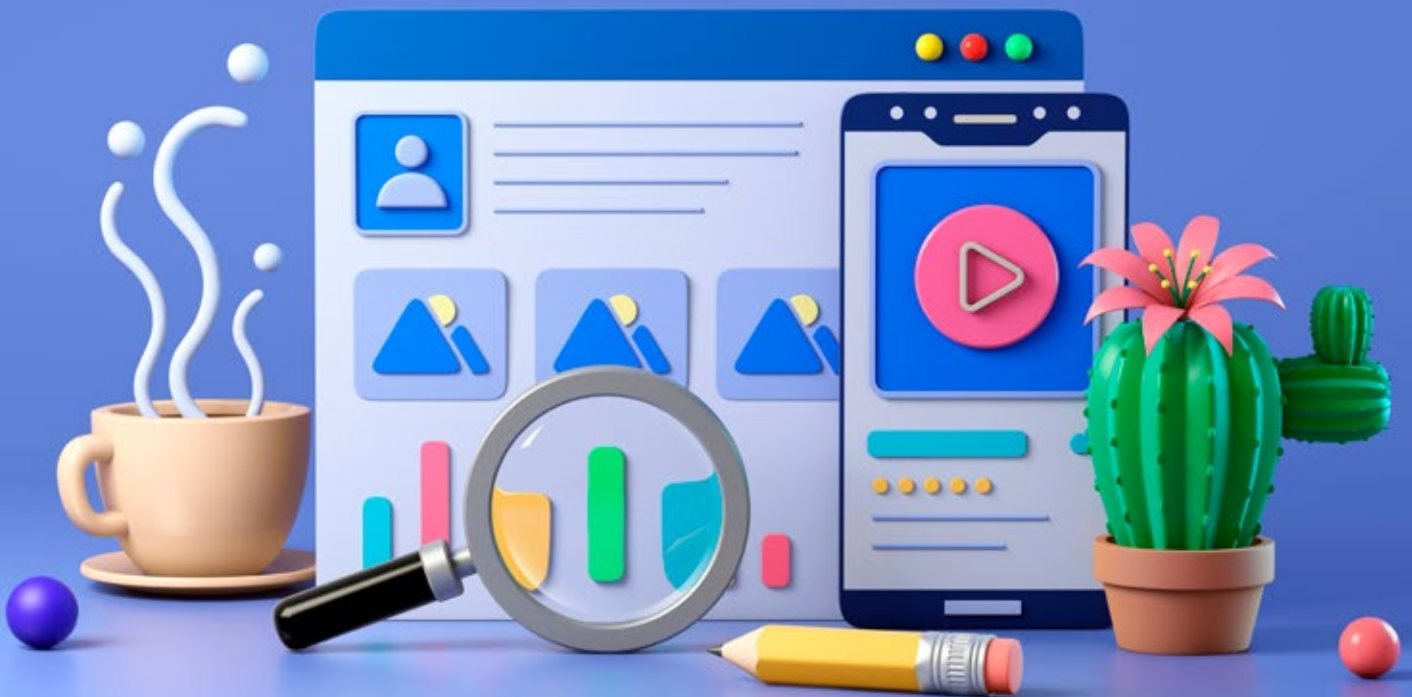
“We have to be able to articulate where we are and articulate what we’re feeling,” Finley said. “Mentally, we have to give ourselves permission to feel what we feel and work our way through the process.”

Finally, if you have any doubt about your ability to handle what life is giving you, ask for help.

“You are not in this life alone,” she said. “Relationships are everything, and we all need them to survive. And when it comes to your mental health, you owe it to yourself to pick up the phone and let someone know when you need help... Some people will judge you: that’s their problem, not yours.”

5 simple tech tools to increase effectiveness and efficiency

By Anthony Mongeluzo, PCS



One of the most frequent questions clients ask me – especially if they know my background – is about organizing. They believe I’m a maestro at personal organization. (I’m good at it.) They presume that because I own a large IT firm and have eight other companies, I should know about being organized. (Don’t forget commitments to family and friends.)

Let’s be transparent: No matter how good your memory is or how reliable that devoted assistant is (if you even have one), you need more help.

Here are five solutions that I use to stay organized and manage my time. Remember that beyond organizing your life more efficiently, the ultimate goal is to make the process easier.

- **Followupthen** (followupthen.com) is a service that “cleans” your inbox and helps you to set reminders. I use this service at least 50 times a day. This app allows you to use the snoozer button (think: reminder) then it appears at the top of your email inbox. By allowing you to forward the email to review it at a time of your choosing, you eliminate the email scrounge, one of our most

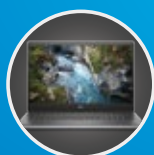
wasteful production practices. There is a free version and modest prices for advanced versions. This app puts real teeth into that promise: “I’ll follow up with you later.”

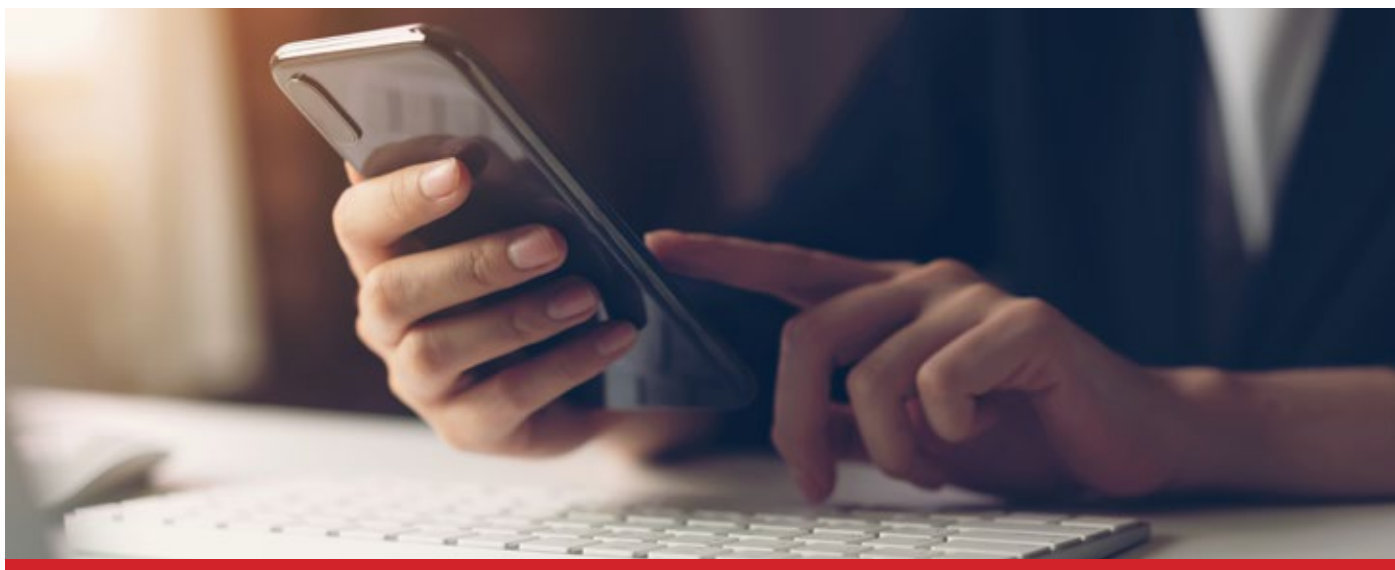
- **TurboScan** (turboscannapp.com) is a free app that uses the camera on your phone to make a PDF. It allows you to save documents and photos and manipulate them at your convenience. You can download a free version and then decide whether to try the “pro” version. The free version allows you to scan, store and send up to three documents. The pro version is \$5.99.
- **Docs To Go** (dataviz.com/docs-to-go) is a free app that allows you to take Microsoft Office wherever you go. You can view, edit and create Office files (Word, Excel, PowerPoint) and review Adobe PDF files on a phone or

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tablet. It turns your phone into a portable Office with a few finger taps and is available in both Apple and Android versions. What makes it particularly appealing is its compatibility with other apps, including Dropbox, Box, Google Drive and SkyDrive.

- **MyFitnessPal** (myfitnesspal.com) is fantastic at tracking calories and is a good accountability partner. Everyone knows someone who's gained a few (maybe lots) of pounds during the pandemic, and this app is the ideal tool for combatting those eating impulses. It's helped me lose close to 30 pounds just by tracking my diet. Even if you're not a "health nut," staying fit and remaining healthy allows you to operate as an accountant. Consistently monitoring what and how much you eat is fundamental in losing weight. You can chart it with this app. Exercise matters, too. You enter the exercise routine to which you've committed (you do have one, right?), and it gives you the calories burned. The app is \$9.99 per month or \$49.99 annually.

- **SugarSync** (sugarsync.com) is a file-sharing, cloud-based service that lets you share virtually anything in your folders. Forget about the memory stick. With SugarSync, you can work with your documents from that laptop to photos lodged in your phone library and still collaborate in real time regardless of the device. Wherever you go, your files go. You can test it free for 30 days with pricing starting at \$7.49 for 100 GB for personal use. For business use, it is \$18.95 for 500 GB per month.



*Anthony Mongeluzo is the CEO of PCS, an IT managed services and support firm that provides technology solutions to a national client base. He can be reached at **Anthony@helpmepcs.com** on Twitter at **@PCS_AnthonyM** or online at **helpmepcs.com**.*

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Reskilling for seasoned professionals

By Jessica Salerno, OSCPAs senior content manager

Seasoned professionals might be focused on finetuning the things they already know how to do well, but shouldn't brush off learning new skills, said one CPA.

"It's that whole idea of working smarter, not harder," said Courtney Holloway, CPA, tax senior at EY. "It's worth that investment of time to learn it, and it'll carry you through on every single engagement you work on."

Holloway changed her career in her 30s after previously spending time in sales and fundraising, and she appreciates the need to continually challenge herself to grow. She said after earning her CPA and master's in accounting, she assumed she would be working on tax returns. After joining EY she realized that while tax returns were one aspect of her work, what was more valuable was focusing on data analytics. She used what she knew from the accounting data and tax returns to make better planning decisions for clients.

"The skillset required for accounting has become more about identifying high level issues," Holloway said.

Data analytics is a vital aspect of where the future of the accounting profession is moving, as more firms and companies are using this information to make smarter strategic moves. Along with data analytics, risk management and communication training are other areas experienced professionals can explore to build on an already impressive resume.

Holloway said learning new software can be a competitive advantage for professionals looking to grow in their current role or explore other pathways; she specifically mentioned working with Power BI, Alteryx or Tableau.

"Even taking the time to become a more advanced user of Excel, you can make the work you're doing more efficient," Holloway said.

The pandemic has opened even smaller businesses to becoming more global, Holloway said, and companies have been forced to become more open to exploring other ways of doing business. Now is the opportunity for CPAs to maintain their reputation as trusted business advisers through developing new skills and remaining future focused on where the profession is headed and what they can offer their employers.

"When I came into accounting, I thought 'I wish I had done this much sooner,'" she said. "Because if you start here, you can go a lot of places, and now that we have this whole new world of big data, that's even more true. This is just the starting point."

OSCPA offers On-Demand courses on PowerBI as well as a certificate program in data analytics. Visit my.ohiocpa.com for more information on these and other technology-related learning opportunities.

A man with grey hair and glasses is smiling while working on a laptop. He is wearing a grey blazer over a black shirt. The background is a blurred office setting with a window.

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Christian Dawe
Senior, The Ohio State University



One student's perspective on senior year during the pandemic

By Nicole Fracasso, OSCPAs communications intern

The COVID-19 pandemic has impacted just about every sector of business, including higher education. Christian Dawe, senior at The Ohio State University, said students get out what they put in.

"I think it is what you make of it," Dawe said. "It is definitely harder. Being a part of a group in a class, it's easier to be more engaged and having the professor there helps. You can't control this stuff, but you can control how much work you put in and how much time you put toward it."

Dawe has experienced his entire senior year as a remote student and said the most challenging part of this was adjusting to remote tools such as Zoom and dealing with internet issues.

"My Wi-Fi went out when I was taking a test and I had to pull out my phone as soon as possible and turn on my hotspot," Dawe said. "The whole time my heart was beating out of my chest."

Fortunately, Dawe said, his professors have been understanding throughout everything.

"Some aren't as tech savvy, so when we have a tech problem, they totally get it," he said.

Classes aren't the only college activity that have transitioned to a remote environment. For example, Dawe is a student ambassador for The Ohio Society of CPAs, where all learning events have been fully remote since March 2020.

"Those have been fun," he said. "I've been able to present a lot of classes and I've had a lot of good conversations with students."

At the beginning of the pandemic Dawe had an internship at

BDO, and after graduation he will return there as an audit associate.

"The last two weeks I was completely virtual," he said. "One thing I've learned is communication, especially over-communication during COVID. In terms of writing a message to someone else it's best to over-explain then to have them wonder."

While Dawe prefers working and learning in person, he also recognizes some benefits that come from remote learning.

"When I was on campus there was so much time spent walking between classes," he said. "I've been able to manage time well and be as efficient as possible. If you can manage your time well, then I feel like being on a remote schedule plays to your advantage."

Overall, Dawe said he has tried to make the most of this past year despite the challenges of the pandemic.

"I talked to my professors and asked as many questions as possible and studied really hard to understand the material," he said. "It helps, too, that I will be taking the CPA exam, so it gives me extra motivation to take my courses seriously and try my best to understand the experience. It is what you make of it."



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Rob Mackinlay, CPA



Brandon Miller, CPA



Kim Zagar, CPA

CANFIELD

Eric Ehrenberg, CPA, has been promoted to supervisor at Schroedel, Scullin & Bestic.

CLEVELAND

Brandon Miller, CPA, was named to Cleveland Magazine's inaugural Cleveland 500, a list of influential leaders in the community.

Kim Zagar, CPA, joined HW&Co as the director of entrepreneurial services.

COLUMBUS

Mark Baer, CPA, has been promoted to CEO at Crowe.

GBQ and The Siekmann Company have formalized a strategic joint venture to fully provide integrated business planning and consulting capabilities to their clients.

HW&Co was named the best CPA firm in Ohio (with more than 25 employees) by Ohio Business Magazine.

OLON

Rob Mackinlay, CPA, has been hired as executive vice president and chief financial officer at Gardiner.

TOLEDO

William Vaughan Company has earned two 2021 Top Workplaces awards from The Blade.

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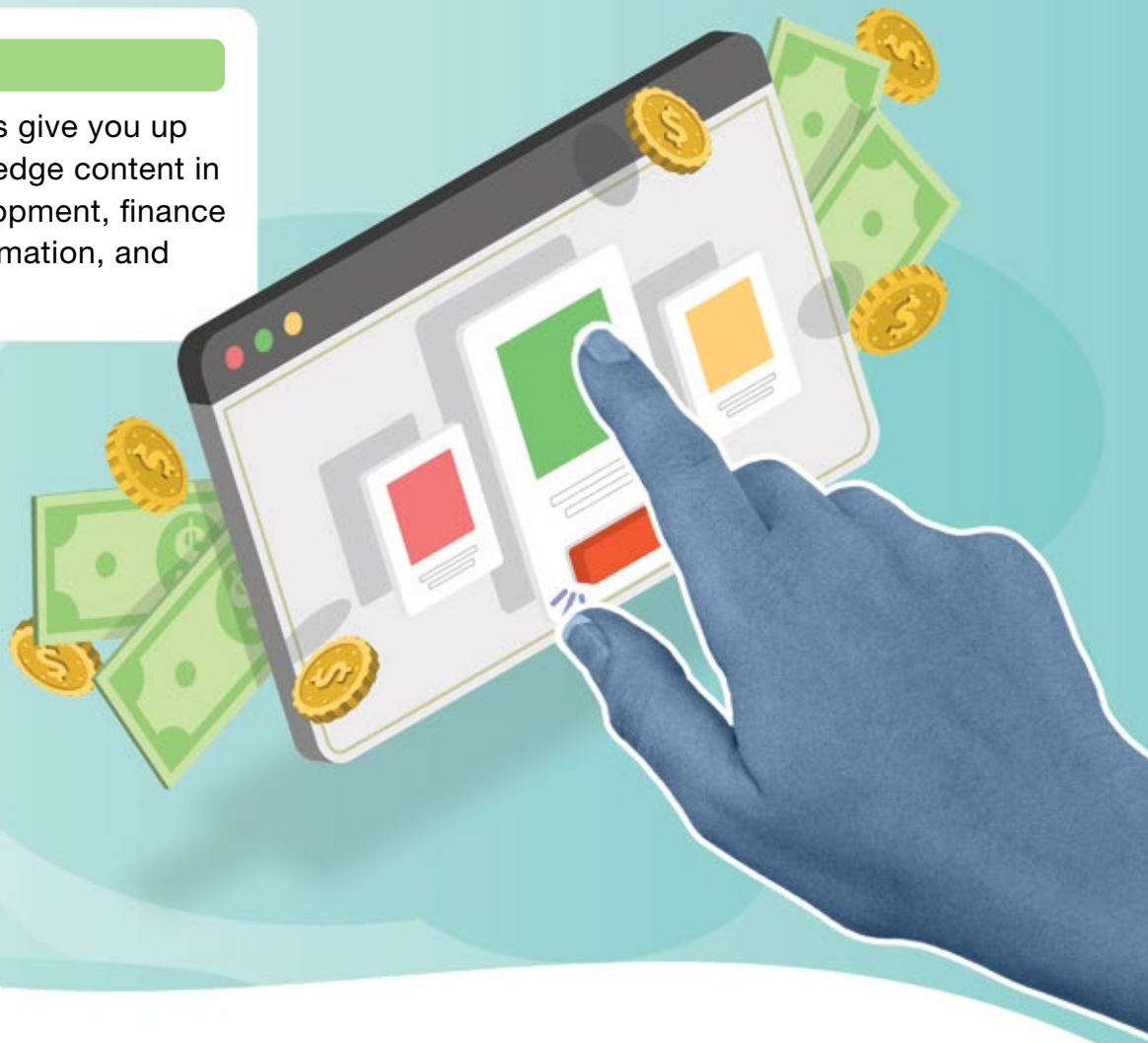
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From the episode:

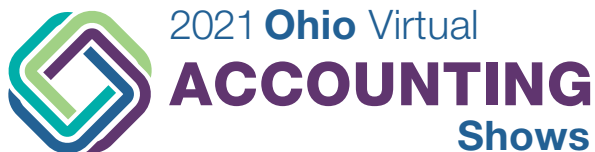
We spoke with **Brandon Smith**, Public Affairs Specialist in Cleveland and **Robert Fenn**, the Public Affairs Specialist in Akron, both from the Social Security Administration. Listen to the episode to hear the requirements to become eligible for benefits, working and receiving retirement benefits, how spouses factor in and much more.



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