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Leadership.

2008 – 2009 Annual Report



Specialized Communities
and Firm Practice Management



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Letter from James C. Metzler, Vice President

One of the most important goals of the AICPA is to deliver value to our members. The Specialized Communities and Firm Practice Management teams and volunteer committee members are solidly committed to this goal. While we continually strive to be bigger and better, the feedback we have received from the members of our Specialized Communities leads us to believe we are on the right path to delivering on our goal. However, your continued feedback is absolutely necessary so we can stay on course. Our members' satisfaction is our first priority.

This year has marked significant progress across all of our areas. More than 3,400 members qualified for and obtained the new Certified in Financial Forensics (CFF) Credential. A record number of members sat for the ABV exam. The Private Companies Practice Section (PCPS) fully populated the Human Capital Center and integrated the Women's Issues and Work/Life Balance team into its purview. PCPS advocated small firm issues on many fronts, including support of the Reliability Initiative. Significant progress was made toward finalizing the education resources that support our credential programs such as the pathway in Personal Financial Planning. New online newsletters were launched. More web seminars were attended by more members than ever before.

On the following pages, you will find a summary of some of the initiatives we undertook this past year. These and other activities were accomplished through the combined efforts of our dedicated volunteers and professional staff. We hope this gives you a flavor of the value our members receive. Thank you for your membership and support of our AICPA Specialized Communities.

Best regards,



James C. Metzler, CPA
Vice President – Small Firm Interests
Specialized Communities and Firm Practice Management

Specialized Communities and Firm Practice Management

2008 – 2009 Annual Report

We CPAs have many things in common — training in financial matters, business acumen, integrity and the enviable status of trusted adviser to businesses and individuals. But we're a diverse group, too, and our areas of expertise are as varied as the situations to which we apply them.

The goal of the AICPA's Specialized Communities and Firm Practice Management (SCFPM) division is to provide resources that enhance our members' success. We focus on:

COMMUNITY

Events and online forums to allow members to connect with their peers

INFORMATION

Website, e-communications and print publications to keep members informed

PROFESSIONAL DEVELOPMENT

Education, tools, practice aids and knowledge centers to enhance the expertise of CPAs

CERTIFICATION

Credential programs to help CPAs differentiate their experience and expertise

PRACTICE DEVELOPMENT

Tools and resources for starting or expanding a specialty practice

ADVOCACY

Promotion and protection of members' interests with regulators and other third parties

FVS

Forensic and Valuation Services

aicpa.org/fvs

COMMUNITY

ABV Mentor Program

The Accredited in Business Valuation (ABV) Mentor Program, established in 2007, experienced rapid growth in 2009, tripling the number of mentor/protégé pairings. The mentor program pairs new or prospective ABVs with experienced practitioners.

Business Valuation Networking Group

The first BV Networking Group meeting was held in June at the AICPA's corporate headquarters in New York. Eighteen leaders of BV practices from across the U.S. participated in this 1½-day event. This group was formed to provide AICPA members in the valuation services community the opportunity to discuss with other industry professionals best practices and lessons learned.

CFF Champions Program

The Certified in Financial Forensics (CFF) Champions Program was established in the fall of 2008 as a means to communicate the value of the CFF Credential at a grassroots level. To support this effort, prominent forensic practitioners are provided updates on the evolution of the CFF Credential, the growth of the Forensic and Litigation services practice area and the additional benefits of membership in the FVS Section. The Champions are charged with identifying opportunities to further awareness of forensic accounting and promote the value of participating in the AICPA's FVS Community and CFF Credential program.

INFORMATION

Web Seminar Series

Monthly, relevant web seminars alternate between forensic and valuation services topics. More than 1,600 educational hours were purchased through the 2009 FVS web seminar series. The series included: FAS 141R Business Combinations; Valuing Distressed Businesses; Ponzi Schemes: Bernard Madoff and Beyond; Healthcare Valuations for Transactional Purposes; Advanced Investigative Interviewing Techniques; Estate & Gift Valuation Issues; and Finding Hidden Assets.

Forensic and Valuation Reporter

This e-newsletter was launched in January 2009 and now provides more than 26,000 subscribers with monthly updates on trends, news, legislation activities and events of interest to CPAs who practice in the forensic and valuation service arenas.

FVS Podcasts

With the support of volunteer committees and task forces, the FVS podcast series provides members with easy access to information and updates that will help them stay up-to-date and ahead of the curve as the demand for forensic and valuation services continues to grow. With more than 11,000 subscribers since its August 2008 inception, the series is rated as one of the top 500 podcasts on PodOmatic.

PROFESSIONAL DEVELOPMENT

Introduction to Civil Litigation

This special report provides education and reference material for CPAs who provide, or are considering providing, civil litigation services in accordance with the AICPA Statement on Standards for Consulting Services and other applicable standards (see AICPA Consulting Services Special Report 03-1, *Litigation Services and Applicable Professional Standards*).

Business Valuation Practice Management Toolkit

This primer on developing a valuation practice covers a wide range of topics, from marketing and staffing issues to important valuation resources.

According to the Department of Labor Statistics,
“Professional recognition through certification . . . provides a distinct advantage in the job market. Certification can attest to professional competence in a specialized field of accounting and auditing.”

According to the survey Characteristics and Skills of the Forensic Accountant Survey of the AICPA, ABA and AAA, conducted in 2009 by Ueltzen and Company, LLP, and Sacramento State University,

78.4%

of attorneys surveyed believe the top essential trait a forensic accountant needs to possess is to be **analytical**.

CERTIFICATION

ABV – Accredited in Business Valuation Credential

The mission of the ABV Credential program is to provide a community of business valuation experts with access to specialized information, education, tools and support that enhance their ability to make a genuine difference for clients and employers. The ABV Credential is the preferred valuation credential among CPAs because it allows them to position themselves as premier business valuation service providers. ABV Credential holders differentiate themselves by going beyond the core service of reaching a conclusion of value; they also create value for clients through the strategic application of their analysis. The number of ABV Credential holders grew by 4% in the 2009 fiscal year and the number of CPAs sitting for the ABV exam grew by 34% — the largest number to take the exam since its inception.

CFF – Certified in Financial Forensics Credential

The CFF Credential combines specialized forensic accounting expertise with the core knowledge and skills of CPAs. The CFF body of knowledge includes fundamental and specialized forensic accounting skills CPA practitioners apply in service areas such as: bankruptcy and insolvency; computer forensics; economic damages; family law; fraud prevention, detection and deterrence; financial statement misrepresentation; and valuations. The CFF community experienced explosive growth in the 2009 fiscal year and now has more than 3,400 CFF Credential holders.

ADVOCACY

The FVS Section actively collaborates with the AICPA's Congressional Affairs, State Regulatory Affairs and Tax teams to monitor federal and state regulatory and legislative issues that have the potential to have an impact on AICPA members practicing in the forensic and valuation areas.

Comment Letter Issued to the Internal Revenue Service

On August 7, 2008, the IRS issued proposed regulations implementing appraisal provisions from Title XII of the Pension Protection Act of 2006. This proposal fleshes out the terms "qualified appraisal" and "qualified appraiser," and upon finalization will have an impact on any donor claiming a deduction for a non-cash charitable contribution of \$5,000 or more, requiring these taxpayers to obtain a qualified appraisal. The AICPA's Tax Executive, FVS Executive and BV Committees jointly commented on this proposal, requesting clarification on the terms "generally accepted appraisal standards" and "qualified appraiser," terms introduced by the Act and part of the proposal. Final regulations have not yet been issued.

Comments on Proposed Amendments to Rule 26 of the Federal Rules of Civil Procedure

The AICPA's FVS Executive Committee and Forensic and Litigation Services (FLS) Committee submitted comments on the proposed amendments to Rule 26 of the Federal Rules of Civil Procedure regarding disclosure of expert communications and draft reports. The proposed changes that were supported in AICPA's comment letter, relating to the discovery of draft expert reports, were contained in the Judicial Conference's approval of the proposed amendments.

Comments on Legislative Proposals to Eliminate Valuation Discounts

On March 20, 2009, the AICPA issued comments to Congress in opposition of H.R. 436, also known as "Certain Estate Tax Relief Act of 2009." H.R. 436 was introduced by Congressman Earl Pomeroy (D-N. Dakota) on January 14, 2009, and proposes to eliminate certain valuation discounts for estate and gift tax purposes. Under the proposal, a "lack of marketability" discount is not allowed if a non-actively-traded entity does not carry on a trade or business. (If it does carry on a trade or business, this discount is allowed once "non-business" assets are deducted from the overall value.) Regardless of whether the entity carries on a trade or business, minority (or, "lack of control") discounts are not allowed in the valuation if the taxpayer (through attribution rules) owns or controls more than 50 percent of the business. The AICPA Tax Executive Committee's comment letter also contains suggested changes to the legislation in the event that it is pursued.

Licensing Requirements for Private Investigators

The AICPA's State Regulatory & Legislative Affairs Team continues to monitor state legislative activity regarding licensing requirements for private investigators; legislation on this subject has the potential to have an impact on CPAs engaged in forensic-type services.

PFP

Personal Financial Planning

aicpa.org/pfp

COMMUNITY

PFP Networking Groups

Developing relationships with other CPA financial planners enables members to get specific answers to the issues that confront them from peers that are experiencing the same concerns. The PFP Networking Groups provide an environment to encourage interaction and learning from qualified presenters. The initiative has grown from one group to three, with plans for regional web-based groups next year.

INFORMATION

Financial Planning Digest

This monthly e-newsletter for CPA financial planners was launched to inform and provide PFP Section members with need-to-know information and news that affects our profession.

A Guide to Financial Decisions

The PFP Executive Committee's PrimePlus/ElderCare Task Force released a new consumer guide focusing on the issues surrounding an end-of-life plan. Whether you are dealing with the loss of a loved one, making decisions about an aging parent, or want to prepare for the future, the *Guide to Financial Decisions: Implementing an End-of-Life Plan* will help identify many of the issues, decisions and programs of which the public should be aware. It is available as a PDF on the PFP Center website with plans to print and sell through the AICPA store (CPA2Biz) next year.

PROFESSIONAL DEVELOPMENT

Web Seminars

Frequent web seminars feature financial planning topics relating to technical and practice management matters. PFP offered 22 seminars this year, up from 7 in the previous year. They included a series in response to the economic conditions and a series on the role of the CPA in an aging society. Each seminar is archived for the convenience of all PFP Section members.

Resources to Assist with Economic and Market Downturn

The PFP Section responded to the needs of members during the economic and market crisis:

- The web seminar series kicked off in October 2008 with *Advising Clients during Current Market Conditions*. The series expanded as new developments occurred, and included *The Practical Aspects of Providing Advice to Madoff Victims*; *Moving from Offense to Defense: Portfolio Strategies for Today's Market*; *Economic Update*; *Running Your Practice and Advising Your Clients*; and *Financial Planning After the Crash: The Challenges of Dealing with Uncertainty*
- A new page was created on the PFP Center website in October 2008 to bring together the resources available to assist members through the crisis
- Publications were created, with discounts for PFP Section members, including: *Advising Clients in Tough Times* and *Estate and Related Planning During Economic Turmoil*

According to the AICPA Conferences evaluation results,
the Advanced PFP Conference scored a

4.45 out of **5**

rating, the **highest** in more than a decade.

CERTIFICATION

PFS Pathway

The Personal Financial Specialist (PFS) Pathway has four steps: Knowledge Assessment, Education, Exam Review and Case Study & Exam. The first component, the PFS Personal Assessment Tool, has been released; it allows practitioners to self-assess their exam-preparation needs. In addition, exam review and 2009 exam options are scheduled for the fall/winter of 2009. This year's exam offers an option to take the exam through national testing centers.

PRACTICE DEVELOPMENT

PFP Practice Center

The Personal Financial Planning (PFP) Practice Center was released to provide members with resources and information to start, sustain and grow their CPA financial planning practices. Topics covered are specific to issues CPAs face in this business, including regulatory, technology, education, credentialing, professional considerations, networking and practice management. The Center features several new practice guides, including the *CPA's Guide to Investment Adviser Registration*, the *CPA's Guide to Technology in a PFP Practice* and the *CPA's Guide to Regulatory Issues in a PFP Practice*. There have been more than 2,300 visits to the Practice Center in its first three months online.

ADVOCACY

The PFP Section actively collaborates with the AICPA's Congressional Affairs, State Regulatory Affairs and Tax teams to monitor federal and state regulatory and legislative issues with the potential to have an impact on AICPA members in the financial planning profession, thus ensuring that these members have a voice in AICPA's collective advocacy efforts. Topics addressed over the past year are detailed on page 11.

59,786

record downloads from April to August 2009 of the *CPA's Guide to Investment Adviser Registration* illustrate the interest in and growth of CPAs' providing investment advisory services.

Financial Services Regulatory Reform

The area of financial services regulatory reform includes several specific initiatives with the potential to affect CPA financial planners. The Consumer Financial Protection Agency Act, introduced in July in furtherance of the Obama administration's recommendation to create a new Consumer Financial Protection Agency, subjects CPAs providing many types of services — including certain financial planning services — to the oversight of this agency. The PFP team is assisting and supporting the AICPA's Congressional Affairs team, which is actively advocating on behalf of all CPAs to exempt them from the duplicative regulatory oversight that this agency would create. Other topics relevant to investment advisers and broker-dealers include the issues of securities law "harmonization" and discussion of the appropriate standard of care for investment professionals, both of which are addressed in the Investor Protection Act of 2009. The PFP team will continue to monitor proposed and pending legislation as it relates to this area.

Comment Letter to the Securities and Exchange Commission's Proposed Amendments to the Custody Rule

On July 28, 2009, the AICPA formally commented on the SEC's Proposed Amendments to the Custody Rule of the Investment Advisers Act of 1940. Members of the PFP Executive Committee participated in a multi-disciplinary AICPA Task Force convened to provide input into AICPA's comment letter, which provided constructive, supportive feedback to the SEC regarding the scope of advisers subject to examinations required under the proposed rule, as well as input on the scope, guidance and applicable standards specific to these examinations and the issues of auditor qualification and independence.

Tax Issues

The PFP team has provided input to AICPA's Tax team regarding the specific challenges being confronted by financial planning professionals as a result of the IRS' 7216 disclosure requirements associated with tax return information. The Tax team has been working directly with the IRS to obtain reasonable and meaningful changes to the guidance to facilitate our members' compliance with the rules. The PFP team also has provided feedback regarding the Tax team's legislative efforts with the IRS and Treasury to reduce the late filing of Schedules K-1. In the upcoming months, the Tax team will work toward an approved recommendation to modify the due dates of entity and individual returns to make more logical the flow of information between returns.

Department of Labor Regulations Associated with the Provision of Investment Advice to Plan Participants

The PFP team is actively monitoring all legislative and regulatory activity that would facilitate greater access to investment advice by employee benefit plan participants, as well as proposals with the objective to enhance the disclosure of certain plan and investment-related information (including fee and expense information) so that investors are able to make fully informed investment decisions.



Information Technology

aicpa.org/it

COMMUNITY

Information Technology Section and Certified Information Technology Professional Groups on LinkedIn

Members of the IT Section as well as CITP Credential holders may join groups on the professional networking site LinkedIn. The groups help enhance professional networking and make it easy for members to identify and contact fellow members. Members can share information, identify new opportunities and browse profiles to find peers with specialized expertise. Periodic announcements of new IT Section offerings and other notifications are broadcast through these LinkedIn groups.

INFORMATION

InfoTech Update

InfoTech Update newsletter is a monthly summary of the most important and timely news stories concerning information technology and its impact on the accounting profession. It features the latest news, developments and emerging trends, and has a current subscribership of more than 63,000 readers.

PROFESSIONAL DEVELOPMENT

IT Audit School

A 3½-day workshop, entitled IT Considerations in Risk-Based Financial Statement Audits, was held in October 2008 to a sold-out audience. Due to its popularity, a second installment is scheduled for October 2009. The workshop provides financial statement auditors crucial information about the ways in which IT impacts financial reporting. It also offers essential guidance relative to the IT factors that should be addressed and the extent to which they should be considered, tested and reported in a financial statement audit.

Revised Generally Accepted Privacy Principles

In March 2009, the AICPA and Canadian Institute of Chartered Accountants (CICA) Privacy Task Force issued an exposure draft for public comment on changes to Generally Accepted Privacy Principles (GAPP). The document was updated to align with today's privacy issues. The final version is expected to be released after August 31, 2009, and will be available at aicpa.org/Privacy

Audimation Services, Inc./IDEA Member Discount

The AICPA teamed up with Audimation Services to offer IT Section members a 10% discount on IDEA® Data Analysis Software products. IDEA helps accountants, auditors and financial professionals audit and analyze financial information, detect fraud and meet documentation standards.

Business Intelligence Content Suite

The AICPA's IT staff developed resources to aid members in better understanding the applications and technologies used to help business owners and managers make informed business decisions. The content suite includes whitepapers, articles and multimedia deliverables, and will be updated with additional resources throughout the upcoming year.

Information Security Management Content Suite

The ABCs of IT Security for CPAs article series focuses on many of the security concerns affecting organizations in today's evolving technological environment. The articles cover key concepts including physical and perimeter security, mobile and remote computing, and IT policies and procedures. The content suite serves to familiarize CPAs with the procedures and methods for safeguarding information assets.

According to a recent Ernst & Young survey,

75%

of respondents cited IT as the **top area** in need of increased attention for internal auditors.

CERTIFICATION

Revisions to the Certified in Information Technology Professional Credential

Revisions to the CITP Credential were unveiled at the AICPA's 2009 TECH+ Conference in Las Vegas. The revised credential concentrates on information technology expertise relating to audit and attest services and financial data components, analysis and reporting. The CITP represents a CPA who provides assurance to financial information or insight to business data, process or reporting. To learn more, visit infotech.aicpa.org/Memberships/

ADVOCACY

Exposure Drafts

In February 2009, the IT Executive Committee (ITEC) responded to an exposure draft issued by the Auditing Standards Board (ASB) on the Proposed Statement on Standards for Attestation Engagements, Reporting on Controls at a Service Organization. ITEC continues to work with the AICPA ASB Service Organizations Task Force to communicate any feedback related to the exposure draft to ensure our constituents' interests are served.

Peer Review

The IT Executive Committee and AICPA's Peer Review Department collaborated to address the importance of IT. Peer Review's future review checklist will include two IT-related questions, and future Peer Review teams may require members to have SAS 70 experience if the firm they are reviewing has more than 10 percent of their audit hours in SAS 70 engagements.

According to a recent
AICPA Financial Technology – Member Interest survey,

76%

of respondents believe there is a **competitive advantage** for managers or practitioners who hold an IT Credential.

PCPS

Firm Practice Management

aicpa.org/pcps

INFORMATION

PCPS Human Capital Center

The PCPS Human Capital Center (HCC) continues to be one of the most valuable resources to PCPS member firms. The HCC provides exclusive access to a wide range of information they can use to address a variety of staffing challenges. Recent additions include Owner Development, Team Development, Learning Culture and the final section, Rewards, Compensation & Incentives. The HCC has been a valuable resource for firms of all sizes. For small firms, it is a turnkey solution that has all the systems they need for an effective human capital strategy. For large firms, the HCC is a supplement to the systems they already have in place. PCPS also added the PCPS Human Capital Toolbox Series, which provides a snapshot of each section of the HCC.

PCPS Succession Resource Center

A recent addition to the PCPS Firm Practice Center, the PCPS Succession Resource Center provides one-of-a-kind, comprehensive tools to help practitioners address this pressing issue. This exclusive PCPS member benefit includes resources that address selling or merging a firm; grooming future leaders; working through retirement transitions and decisions; and shutting down a firm. The material was developed by nationally known consultant Bill Reeb, CPA/CITP, of the Succession Institute. A Succession Readiness Assessment Tool was added to help firms determine where they are in the succession planning process.

PCPS CPA Firm Top Issues Survey

What keeps firm leaders up at night? PCPS has asked this question for more than 10 years through its CPA Firm Top Issues Survey. This biannual survey asks firm leaders to rank their top five issues. This year, PCPS also added an economic survey component to better understand how the economic situation is affecting CPA firms. Based on survey results, the PCPS team creates and provides firms with valuable tools and resources to help fix these issues.

PCPS Economic Podcast Series

PCPS has stayed on top of the issues facing firms during this recession. To help firms and their clients get through the current economy, PCPS created its podcast series, which interviews practitioners from around the country about how they are handling the recession. This popular series is also available on the AICPA Economic Crisis Resource Center at aicpa.org/economy.

PROFESSIONAL DEVELOPMENT

Emerging Partner Training Forum

The AICPA Emerging Partner Training Forum, now in its third year, continues to attract sellout crowds. PCPS created this unique program, which offers hands-on training and insights from nationally recognized consultants and successful firm leaders. It is designed to provide introductory leadership training to meet the needs of smaller firms without in-house programs. Two versions of the forum appeal to new participants as well as alumni who want to further their development. In addition, PCPS-member participants receive bi-monthly support calls from the PCPS team to help them implement the ideas presented at the forum.

Practitioners Symposium

Bigger and better than ever, the AICPA Practitioners Symposium continues to draw practitioners from around the country. This must-attend conference provides participants with a variety of accounting and auditing, tax and practice management sessions to help drive the firms' future.

Client retention was the **No. 1** issue facing all size firms today, according to the 2009 PCPS CPA Firm Top Issues Survey.

According to the 2009 PCPS CPA Firm Top Issues Survey, almost

25%

of sole practitioners stated that the economy has had **no impact** on their business in the last year.

ADVOCACY

PCPS Involvement in the AICPA Reliability Initiative

PCPS Executive Committee Chair David Morgan served as chair of the AICPA Reliability Task Force, which is charged with studying and making recommendations on changes to the Accounting and Review Services standards. The goal of the recommendations is to maintain existing compilation and review standards while enabling the accountant to express limited assurance where it is currently precluded because of impairment of the accountant's independence due to the performance of certain control activities. The Accounting and Review Standards Committee (ARSC) responded positively to the task force's recommendations and issued a related exposure draft in the current fiscal year that would allow for independence impairment on Reviews and Compilations when performing certain control-related activities.

PCPS Technical Issues Committee (TIC) Speaks Out on Standard-Setting Issues

The PCPS TIC monitors standard-setting activities and provides the small firm perspective. TIC maintains regular contact with key groups such as the Financial Accounting Standards Board, the Governmental Accounting Standards Board, the Auditing Standards Board, the ARSC and the Professional Ethics Executive Committee. TIC has submitted 33 formal comment letters on exposure drafts in the last fiscal year, and TIC members have been appointed to numerous task forces addressing important technical issues. In addition, the award-winning *TIC Alert* provides practitioners with timely synopses of key standard-setting developments. For more information, visit pcps.aicpa.org

W L W I

Work/Life and Women's Initiatives

aicpa.org/worklife

INFORMATION

The Attraction, Retention and Advancement of Women Leaders — A Business Case for Organizational Sustainability

Because it is a somewhat sensitive issue, the case for implementing strategies to address the needs of women CPAs can and should be made based purely on financial facts and what's best for the sustainability of the organization. This publication, launched in the fall of 2008, outlines how to make a customized business case based on turnover, retention and advancement of all staff in an organization. View the booklet at: aicpa.org/businesscaseforwomen

Resources

The AICPA has a number of resources that address the needs of women CPAs and the organizations that support them. For more information, visit: aicpa.org/worklife

Currently, **23%** of partners are female, according to the 2009 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits report.

PROFESSIONAL DEVELOPMENT

Retaining and Developing Women Leaders

The Women's Initiatives Executive Committee developed and launched a workshop to help firms address their strategy for retaining and advancing female leaders. The workshop is designed to provide customized guidance and hands-on help for participating firms. The pilot took place in September 2008 in Chicago and another workshop was held in Denver in April 2009. In total, 24 firms attended and the Committee supports these firms in their ongoing work by offering follow-up calls and resources as needed. For more information and to view the video, visit aicpa.org/2009womensworkshop.

ADVOCACY

Women to Watch

The AICPA continued its efforts to support women CPAs by co-sponsoring the Women to Watch program, which honors women leaders in the profession. California joined Illinois, Missouri and New Mexico in sponsoring the event and presented their first award in December 2008. This year, Massachusetts has joined this elite group and will offer the award for the first time at a fall program.

According to the 2009 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits report, in 2008, women comprised

55%

of new graduates hired by public accounting firms. In fact, women have made up nearly half of all new hires since 1988, and in 2002 peaked at 60%.

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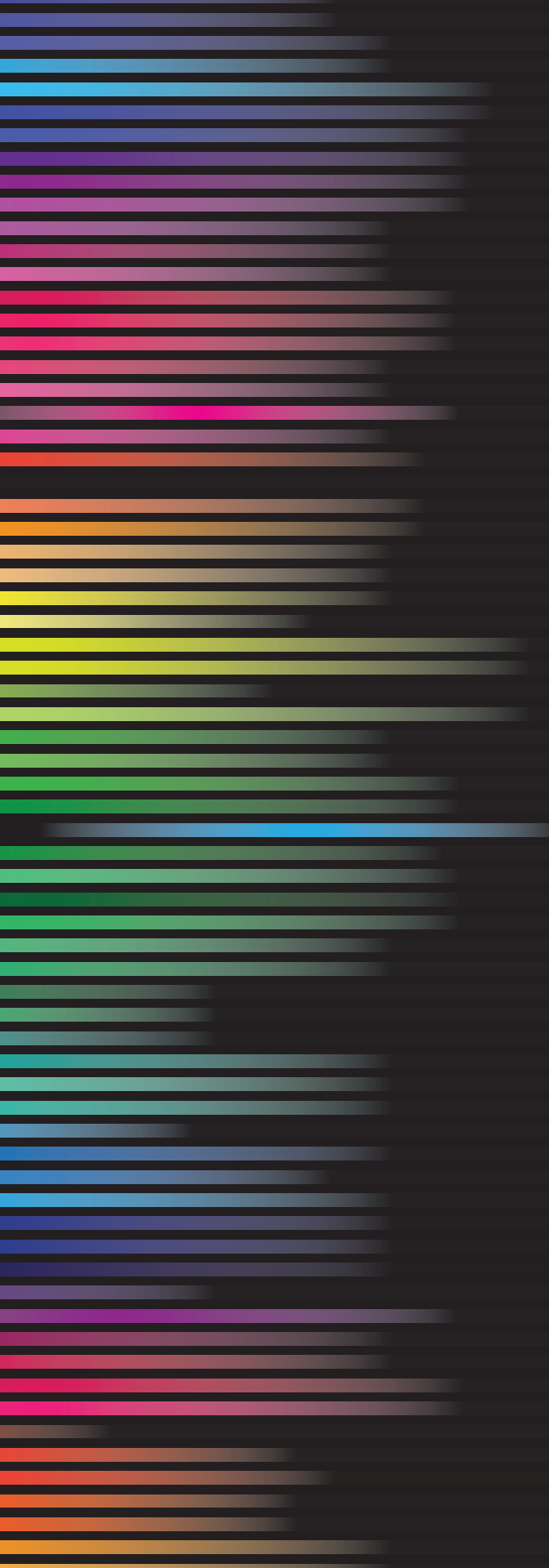
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