

# THE PROFESSIONAL

## PUBLIC ACCOUNTANT

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## The Importance of History

Robert L. Cross, PA, ABA, ATA, Northglenn, CO



The regular readers of this newsletter may ask, "Why are we running all these articles about the history of our society?" It is a good question and there are numerous possible answers. There are some who hold that those who haven't learned and remembered the lessons of history are doomed to repeat its mistakes. Others believe that if you study history you will be guided to some general principle that can be applied to determine the logical next step as current events unfold. Still others will contend that there is no value or purpose to studying history because it has no relevance to the issues of today. None of those theories persuade my belief. The value of history is found in the questions that come up while you are reading.

Prior to becoming President of the United States, John F. Kennedy was a student of history who received a Pulitzer Prize for his *Profiles in Courage*. During his inaugural speech, he

admonished us, "Ask not what your country can do for you; ask what you can do for your country?" It is no great stretch to suppose that he asked that question of himself prior to campaigning for the job. It is equally logical to suppose that his research of those he "profiled" contributed significantly to a discipline that demanded he ask that question of himself. I will always be convinced that the wisdom he acquired from his contemplation of that question was a principal source of the public courage he displayed during the Cuban Missile Crisis. A profile of courage, that itself, has inspired both writers and moviemakers.

So, as we read the historical accounts of the members and leaders of our society, let us search for the questions that their actions imply. What motivated them? What vision inspired them? What principles dictated to their conscience? What responsibility do we have to further the purposes for which they sacrificed?

We should use these articles as a source of inspiration and wisdom. As we read, we should mull over the questions that arise. And, as we ponder, we will be shown what we can do for our profession.

## Important Upcoming Seminars

### Mile High Chapter

Upcoming Seminars to be announced

### Pikes Peak Chapter

Upcoming Seminars to be announced

### Western Slope Chapter

Upcoming Seminars to be announced

### Four Corners Chapter

Upcoming Seminars to be announced

### Poudre Valley Chapter

Upcoming Seminars to be announced

### High Plains Chapter

Upcoming Seminars to be announced

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## PUBLIC ACCOUNTANTS SOCIETY OF COLORADO

### Seminar/Workshop Calendar 2004

#### PASC Convention and Seminar

June 13-16 Buena Vista, CO

#### NCPE Compilation and Review

July 12 Colo Springs, CO

July 13 Denver, CO

#### NCPE Corps & Partership Seminars

August 30-31 Durango, CO

August 31-Sep 1 Grand Junctn, CO

September 1-2 Denver, CO

#### NCPE 1040 Tax Seminars

November 1-2 Durango, CO

November 2-3 Denver, CO

November 3-4 Grand Junctn, CO

Nov 30-Dec 1 Denver, CO

December 2-3 Colo Springs, CO

For more information on PASC events, Call  
(303) 457-4451 or (800) 578-4451 or  
visit our website <http://www.coloradoaccountant.org>

### NSA Calendar of Events for 2004

#### May 20-23

NSA Board of Governors

#### Jun 4

ACAT ABA Exam

Multiple Sites

#### Aug 25-28

Annual Convention

San Antonio, TX

#### Dec 3

ACAT ABA Exam

Multiple Sites

#### September and October

Leadership Networking Conferences

Dates and Cities to be announced

For more information on NSA events visit the web site

<http://www.nsacct.org>, or call (800) 966-6679

## Education Committee Wrap Up

Robert D. Kuziak, PA, Westminster, CO, PASC Education Chair



By the time you read this article, another calendar year will have passed, with a New Year just beginning. The Education Committee hopes everyone enjoyed the holidays and wishes the New Year will be prosperous for you, your clients and society as a whole.

With the educational seminar season for 2003 behind us, we are pleased to announce that 2003 was more successful than last year. We saw a 5% increase in attendance at our state wide NCPE seminars, which translates into increased revenues for our society. Our thanks go out to each seminar attendee who continually supports our society and the speakers from NCPE.

I would like to thank Barbara Blackburn, the President from the Four Corners Chapter, who was successful in conducting that chapter's first 1040 Update seminar in Durango. I also would personally like to thank Lori Anderson and Cynthia Trombly for their dedicated service on the committee. Cyndi, thanks for your thirteen years of service to our society and for your additional responsibilities as ACAT leader and proctor.

This year, numerous individuals volunteered to act as hosts for several seminars. As a host, you check-in/register attendees, distribute educational materials, make announcements, work with hotel personnel, monitor the flow of the seminar, collect attendance sheets and evaluation forms and provide an accounting of hotel and NCPE costs to the Education Committee Chairman for his/her approval. The benefit of hosting a seminar entitles each host to a 40% discount on registration fees. I would like to thank John and Connie Martinez, Julie Packard, Ed Krakora, Bob and Deanna Cross, Mary Southward, Anita Wadlington, Sheri McEntire, Matt Lewis, Brad Peters, Colleen Garwood, Barbara Blackburn, Lori Anderson, Cynthia Trombly and myself, who acted as hosts for the NCPE seminars for 2003. If you're

interested in being a host at some future seminar, please contact the education committee or chapter head. A host workshop will be conducted prior to the seminars for 2004. The dates for this workshop will be determined and announced at a future date.

The Education Committee is continually assessing ways to enhance the educational experience for our attendees. We assess possible subject matter, contact possible speakers, assign dates for seminars and secure hotel locations by negotiating reasonable prices (meeting room rental, food and beverages and visual aides) from each hotel. If we can improve our services to you, please take a moment to contact a committee member and communicate your ideas or comments. Another way to turn your ideas into reality is to become a member of the education committee.

The Education Committee, an important and integral segment of our organization, is always seeking new members who possess creative ideas to enhance the educational experience of our members. Education, the cornerstone of our industry, improves technical competence and enhances your credibility in the eyes of your clients. If you have ever considered becoming involved in your society, but feel being an officer or director is not your forte, then consider joining the Education Committee. You will meet, work and network with quality individuals and interesting third parties. Our committee is losing an active member, and that position must be refilled. I would like to see a mixture of CPAs, EAs and PAs on the committee for 2004. This mixture will provide representation from all sectors of our current membership.

So, take that first step and volunteer for a position on the education committee. We are also seeking an individual to become our ACAT leader and proctor. That individual must possess ACAT credentials.

The dates and prices for the 2004 NCPE seminars have been obtained from Wayne Hebert and have been posted to the web site at [www.coloradoaccountant.org](http://www.coloradoaccountant.org). Also, review your current newsletter.

Thanks to everyone involved in making 2003 a success!

# ColoradoAccountant.org

Joanne L. Konrade, PA, EA, Broomfield, CO

Webmaster



At the end of May last year, I visited Alaska for the first time. It was a time of celebration for those who live there year-round as a long, dark winter came to an end. People who had spent months holed up to survive the cold, far from the cities, began to reappear with the beautiful and amazing things they created during their isolation. Hand crafts of every sort were abundant. A musician proudly played to a joyful gathering, explaining that this was the instrument he had mastered over the winter; his tradition was to learn a new musical instrument each year.

While tax season in Broomfield, Colorado really can't be compared to a winter in Alaska, the inspiration for thoughts of holing up "lower 48" style began to take shape. Could I spend January through April 15<sup>th</sup> in my home office without leaving?

Of course all the basics are in place such as utilities, mail, satellite television and most importantly, the internet. This isn't feeling like too much of a challenge since clients will be bringing neighborhood news when they arrive for their tax appointments.

#### First thing on the list is **groceries and pharmacy:**

King Soopers <http://peach.kroger.com/sf/servlet/storefront> I'm in their delivery area.

Safeway <http://shop.safeway.com/register/default.asp?brandid=1> but I'm not in their delivery area. I'm going to miss those store brand ice cream bars I love.

#### **Office supplies:**

OfficeDepot <http://www.officedepot.com/>

Office Max <http://officemax.com/>

Staples <http://staples.com/>

All offer free delivery on orders over \$50. When did I ever get out of these stores for less?

Pacific Ink <http://pacificink.com/> I've been buying printer cartridges from them anyway.

Postage <http://www.usps.com/> A coil of 100 37-cent stamps costs \$38. That extra dollar is cheaper than a drive to the post office and there is no waiting line.

#### **Dining out "in":**

Personal Chefs <http://www.menusfirst.com/personalchefs.htm>

Pizza Hut <http://www.pizzahut.com/>

Dominos <http://dominos.com>

Papa John's <http://papajohns.com/>

Restaurant Runners <http://www.wowmenus.com/> for Boulder residents.

By Jeeves <http://www.deliverybyjeeves.com/> for Denver, Littleton, DTC, Lakewood, Wheat Ridge, Highlands Ranch, Aurora and more.

#### **Health:**

The days of medical "house calls" seems to be gone but self-diagnosis and more personal services are available

[http://directory.google.com/Top/Health/Services/On-Line\\_Health\\_Consulting/](http://directory.google.com/Top/Health/Services/On-Line_Health_Consulting/) .

Therapeutic massage house calls are also available <http://www.standleylakemassage.com/onsite.shtml> .

#### **Worship:**

Catholic <http://www.catholic.org/>

Protestant <http://www.protestanthour.com/>

Jewish <http://www.ou.org/>

Many faiths offer a choice of channels to hear a variety of programming.

#### **Home and personal services:**

Laundry and dry cleaning <http://www.coloradolace.com/delivery.htm>

Contractor <http://www.leadingcontractors.com> There are many different trades to choose from which are further organized by location.

So, my fantasy isolation seems possible. If I've forgotten anything, I'm sure I can find it on the internet.

It is feeling a little stuffy in here. I think I'll make a quick trip to the mall.

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## NSA-PAC

(Political Action Committee)

During November of 2003, NSA-PAC rendered their report to the NSA Board of Governors over the signature of NSA-PAC Chair, Betty Ellis of Virginia. Betty reported the financial results of the live and silent auctions held at the NSA convention in Salt Lake City, Utah, during August of 2003.

The Committee met on August 19<sup>th</sup>, 2003 to discuss giving campaign donations to members of Congress during the fall of 2003. Their donation strategy is to focus on members of the House and Senate who serve on committees of importance to NSA members. They targeted members of the House Ways and Means Committee, Senate Finance Committee, Senate Small Business Committee, Senate Banking Committee and the House Financial Services Committee. These congressional committees have jurisdiction over tax, small business, accounting and financial reporting issues that come before Congress.

After discussion and debate, the committee decided to disburse \$19,000 among various members of Congress. Five members of the House Ways and Means Committee, one member of the House Financial Services Committee, four members of the Senate Finance Committee and four members of the Senate Small Business Committee were scheduled to receive campaign donations ranging from \$1,000 to \$2,000 each.

To the extent practical, the committee will have an NSA member attend a local fund-raiser or other event to hand-deliver the contributions to the candidates.

Deanna Snell Cross of Northglenn, CO has been appointed to serve on the NSA-PAC committee for the 2003-2004 administrative term. Contributions to the live and silent auctions at the 2004 convention in San Antonio are needed to further the efforts of this important committee. Items valued from \$10 to \$100 are usually included in the silent auction. For the live auction, the sky is the limit. Past donations have ranged from a Brett Favre signed football to a week at a time-share condo in a resort area. Call Deanna to make your donation, she will personally deliver it to the convention (303-480-1755).

## NSA STATE DIRECTOR'S REPORT

William Eskew, PA, EA, ABA, ATA  
Colorado Springs, CO



Traditionally, the start of a new year is a time to reflect on the past and look at new opportunities for the coming year. One of the great opportunities for PASC members who are not members of NSA, is that you can now join NSA for a discount price. Currently, PASC members in good standing can join NSA for \$99.00 for the first

year of membership (This does not apply to those who are current members of NSA). This offer is an incentive for you to try NSA membership.

Why become a member of the National Society of Accountants?

NSA saves you time and money: By using the NSA website ([www.nsacct.org](http://www.nsacct.org)) you have access to comprehensive tax resources, accounting tools and tips, practice management solutions, forms and worksheets and much more. By calling the NSA Tax hotline, toll-free, you have access to expert answers to your Federal tax questions, as part of your membership. NSA links members to consumers in the "Find a Professional" online directory. NSA can help you build your business. By signing up to receive names of customers in your area seeking professional services. NSA insurance benefits designed specifically for the accountant can help protect your business from risk.

The above is only a small portion of the benefits of being a member of NSA. I believe this is a great opportunity to become a member of the premier national organization representing the unlicensed and licensed accountant in public practice.

If I can help you with your membership application please contact me at (719) 471-7267 or fax me at (719) 471-7686 or e-mail [weskew@cstaxprep.com](mailto:weskew@cstaxprep.com).

## A First Timer's View of the NSA Convention

Robert D. Kuziak, PA, Westminster, CO

My attendance, as a delegate from Colorado, was basically fourfold. First, I wanted to discover first hand what NSA stood for and how they represented their members. Secondly, I was interested in obtaining the best continuing education, as advertised by NSA. Thirdly, as the Education Chairman of PASC, I was seeking public speakers for possible presentations in Colorado. Lastly, I wanted to visit Salt Lake City, The Great Salt Lake and the Mormon Temple.

My trip began on Tuesday, August 19, 2003 as Cyndi Trombly and I departed Aurora for Craig, Colorado to pick up Donna Myers. We encountered delays for road construction near Winter Park and Rabbit Ears Pass. We arrived in Craig around noon, picked up Donna and continued on to Salt Lake City. With additional stops for gas, stretching of legs and a delay for road paving near Vernal, Utah, we finally arrived in Salt Lake around 5:30 p.m.

Wednesday, August 20, was the start of the NSA 58<sup>th</sup> Annual Convention. I started my morning by retreating to the Fitness Area at the Grand Spa, which was within the premises of the Grand America Hotel. The workout on the treadmill and stay in the steam room energized me for the upcoming activities of the day. This became a normal routine for the remainder of my stay. As I entered the Imperial Ballroom Foyer, I was ushered to the Delegate Booth where I received my first-timer button and NSA credentials. After a stop for bagels and coffee, I went to my first CPE session. Much to my surprise, I discovered a friend, Wayne Hebert from NCPE, as the first presenter for the day. His two-hour presentation on Compilation and Review, although brief, was well received by all in attendance. Following Wayne was Jerry Riles, another friend from NCPE. Jerry embarked on his "hot topic" of the day, *The Real World of LLCs*. Their bound handout has become a great reference guide for my practice.

The afternoon NSA business session began with a special address by Senator Robert F. Bennett, Republican from Utah, followed by the *Keynote Address* by Dale Irvin. Dale Irvin, an internationally known speaker who has received the two highest speaking awards presented by the National Speakers Association, presented *Laughter Doesn't Hurt*. He demonstrated the healing power of laughter in such an entertaining way that all delegates laughed continuously for an hour. This was true personal development at its finest. For those interested in obtaining Dale's books or to subscribe to his newsletter, go to [www.daleirvin.com](http://www.daleirvin.com).

My day continued as I attended the First-Timers social hour. There I met John Ams, Executive Vice-President of NSA, outgoing NSA President, Harold Krieger and incoming NSA President, Daniel Setters. I also met fellow first-timers, Donna Myers and Larry Skolds. After the first-timers event, I attended the Candidates Event. There I mingled with individuals running for NSA offices. Bob Cross introduced me to several possible speakers for our state seminars.

After a brief stop at the Exhibitors Hall, where I introduced my stomach to bagels and coffee, I continued on to the Thursday morning session of CPE. The entire morning was taken by up Intuit, as Lorrie Norrington, Executive Vice-President, Office of the CEO, Rich Walker, CPA, Intuit Director of the Professional Accounting Solutions Group and other representatives from Intuit discussed and promoted their accounting packages called "flavors". I was very disturbed that NSA officials allowed Intuit this forum to promote their accounting products. Intuit could have achieved the same results by exhibiting their respective products in Exhibitors Hall. The time wasted at this CPE session could have been better served with other subject matter. I've heard the name Jarvis Windom mentioned numerous times by members of PASC. But, not until I attended the NSA Technology Forum did I associate his name with the comments from our PASC members. Mike Moye, New Mexico and Jarvis Windom, Wyoming, did an excellent job in presenting innovative approaches to new computer technology. The new trend of having a paperless office was discussed along with tools and tips to enhance the efficiency of your accounting office. For those delegates or NSA members unable to attend this session, you may obtain excellent information from [www.nsaservice.com/presentation.htm](http://www.nsaservice.com/presentation.htm). This site will enable you to download useful financial information free of charge.

The day continued as the entire delegation was bussed to Olympic Park in Park City, Utah, the site of the 2002 Olympic Winter Games. We were fed a southwestern buffet dinner and entertained by the Flying Aces. The Flying Aces are Olympic athletes who performed a freestyle aerial exhibition. Our own outgoing NSA President, Harold Krieger, displayed true bravery by strapping on skis and racing down the artificial ski slope, attempting a mid-air aerial flip and landing in a pool of water. His aerial flip took on a cannonball shape, but he was successful in completing his mission after fifteen years of not skiing. On Friday morning I started the day by visiting Exhibitors Hall, where a continental breakfast was awaiting all members. After consuming some food, I retreated to another CPE session. David Reedy, CFP, discussed the problems encountered by retirees who outlive their retirement income. He addressed needs of retirees, identified gaps between expected and realized cash flows and provided practical solutions to resolve these potential situations. His presentation was well received until he started discussing annuities for retirees. I didn't appreciate his comments degrading fellow financial planners while promoting himself and his organization as being superior.

The second CPE session on Friday, a legislative forum, described prospective state legislation in light of the Enron, Worldcom and Healthcare South financial disasters. This session was designed to help us protect our right to practice in our chosen industry. The afternoon session began with District Caucuses as Andy Morehead, District IX Governor, led our seven-state group discussion. Since this was a required session for all Colorado delegates, William Eskew, our NSA State Director, was present to assure attendance. This

## First Timer continued

session was extremely short in duration, as only a small number of issues were addressed. All delegates were released early to continue with other convention activities. Cyndi Trombly and I took TRAX, Salt Lake City's new light rail to Temple Square. Once at Temple Square, we toured the Mormon Temple. As our tour concluded, we walked past the Delta Center on our way to Union Pacific Depot and later to a seafood restaurant for dinner.

Saturday morning began with the awards breakfast and PAC Auction. PASC members Bob Cross, Deanna Cross and Andy Morehead should be congratulated for the awards they received. PASC also received an award for monitoring the Colorado State Board of Accountancy. Every PASC member who assisted in monitoring the accountancy board should be congratulated for their fine work. Once the awards breakfast concluded, I retired to the Fitness Center for exercise and a massage. The afternoon NSA Business Session & Elections concluded the business aspects of the convention as new officers were voted in using new wireless audience response devices. During this session, NSA conducted a memorial tribute to our fallen accountants. This became a very emotional time for me as I could only think of my father's passing on May 12<sup>th</sup>. Tears were racing down my cheeks as the tribute continued. The evening ceremonies and installation banquet concluded the convention activities.

Although I missed getting to the Great Salt Lake, the majority of my objectives were met at this convention. NSA is a quality organization and is run by quality individuals. All Colorado accountants should maintain membership in both PASC and NSA. Both organizations monitor state legislation so members can maintain their rights to practice. I suggest that NSA leadership review its continuing education policies in light of the controversy surrounding Intuit at the Salt Lake convention. I hope new and improved educational offerings will be available for the next convention in San Antonio, Texas.

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## Cease and Desist II

From the PASC Historical Archives

In 1973, Richard Hamrick, a Public Accountant, issued a certified financial statement for a small fruit company in Delta, Colorado. Apparently, the only people who were upset by this were a group of local CPAs, who decided it was high time that non-licensed practitioners realized that the field of auditing was reserved to CPAs. They convinced the Colorado Board of Accountancy to hold a hearing and issue a cease and desist order.

Hamrick, with the support of the Public Accountants Society of Colorado, took the matter to the courts. It seemed the provision of the current law dealing with certification was ambiguous. It could be read two different ways. It might, as the CPAs strenuously argued, be read to prohibit non-licensed accountants from issuing opinions or certifications. On the other hand, it might just as easily be read as merely prohibiting non-licensing accountants from signing their names to opinions or certifications in a way which would mislead a business into believing they were licensed.

The trial court quickly resolved the issue in favor of the public accountants. The judge recognized that Mr. Hamrick had indeed issued a certified financial statement, but found that he had not signed or fixed his name to the statement in any way which indicated that he held a license. The court then held that the cease and desist order of the State Board of Accountancy was void.

The decision came as a great shock to the CPAs throughout the United States. They lost no time in appealing the decision to the Colorado Supreme Court. The American Institute of Certified Public Accountants intervened in the case. They were represented by one of the most prestigious and one of the largest law firms in Washington D. C. They spent thousands and thousands of dollars on the Hamrick appeal.

The ultimate result of this massive effort on the part of the CPAs was that on November 3, 1975, the members of the Colorado Supreme Court split three to three on their vote. In Colorado, an even split on the Supreme Court operates to affirm the decision of the district court, so, for the purpose of Mr. Hamrick's case, the public accountants won.

It was this lawsuit and the professional rancor that surfaced which fully mobilized the Public Accountants Society of Colorado. During the legislative sessions in the following years, PASC was no longer content to merely respond to the agenda that was set by the licensed accountants. PASC proposed sweeping regulatory changes including licensing for all accountants in public practice at all levels. Finally, in 1977, a compromise was achieved which merely prohibited unlicensed accountants from performing audits and issuing opinions on audited financial statements. The language to achieve this purpose was clear and precise. So precise, in fact, that the Public Accountants Society of Colorado was able to prevail in a subsequent lawsuit against the Colorado State Board of Accountancy when they tried to broaden the restricted services by rule. But that lawsuit is the topic for another article. With great energy, PASC also included a statutory right to the title "Public Accountant" as part of the compromise legislation that became law in 1977. Richard Hamrick went on to serve two separate terms as President of the Public Accountants Society of Colorado. Brad Peters and Matthew Lewis, from the same firm, have also served as presidents of our society. Sadly, PASC lost Rick Hamrick to cancer a few years ago.



## A Dedicated Society

Donna Myers, PA, Craig, CO, PASC President-Elect

The other night, after a board meeting in Colorado Springs, on my drive home I started thinking about dedication. I had

stayed the night before in a hotel in Denver to miss some of the snow they were predicting that night over the passes.

Then after the board meeting in Colorado Springs I left at 4:40 pm and got into the traffic going to Denver, which is a little different for me. In my area of the state, when we have a traffic jam, there are five cars behind a John Deere tractor. Traffic finally cleared about the time I got to Georgetown. After turning off I-70 at Dillon traveling on north there was very little traffic. It was lightly snowing and a coyote ran across in front of me and then several miles on an owl nearly collided with me. When I was almost home a herd of elk were eating by the roadside, so I slowed down considerably. I hit an elk once and really didn't want that to happen this night. I got home at 11:00 p.m. So during my drive, I had time to think about dedication and what we are devoted to as accountants. I think most of us are devoted to our families, churches, friends and our work. I also know and hope that there are a lot of people in this organization that will be devoted to our society, PASC.

There were fifteen members at the board meeting in Colorado Springs, all of whom are very devoted to making this society great. Bob Cross, our president, has spent many hours working with different situations. Mollie Wright, our treasurer, has come through for our society big time with all the work and time she spent getting our financial records straightened out. Colleen Garwood, our secretary, has been faithfully keeping our minutes. Bob Kuziak, Cyndi Trombly and Lori Anderson have worked hard on education, making it one of the society's top priorities which we all appreciate. We have two new membership co-chairs, Connie Martinez and Julie Packard. They are working hard to find ways to increase our membership and our member benefits. We also have several members who work with the National Society of Accountants. Bill Eskew, Andy Morehead and Bob Cross

each are dedicated to working to keep our state society engaged with the national society to assure that our members receive the best of both. Hopefully, you are a member of both organizations.

We also have past presidents who give guidance and help, the most recent of whom is Matt Lewis. Additionally, the presidents of each chapter take time out of their schedules. Barbara Blackburn drove icy roads to come to the board meeting. Other chapter presidents include Matt Lewis from Delta, Lori Anderson from Denver, Larry French from Fort Morgan and Janette Noeller from Colorado Springs who helped organized our meeting. Larry Skolds of Fort Collins didn't make it to the meeting but he keeps the Poudre Valley Chapter together. We also have dedicated people in the governance and governmental affairs committees. All these people work hard to keep up on all new laws and protect our rights to practice as public accountants. We don't want to forget those people who are in communication. Deanna Cross does a great job of putting out our newsletter every other month: it's a big job and she does it very professionally. Joanne Konrade who created and maintains our web site, does a terrific job that benefits all our members. Thank you both very much for your dedication. Then we have Jack Dirksen who keeps us going and works all kinds of jobs to keep the society on the upward path.

I think if you were to ask each of these people why they are dedicated to this society you would find out it is because they think it is important to their practice and they enjoy the people they work with in the society. This is a very important society. It works to keep us educated, to defend our right to practice and to give us interaction with other accountants. **So what is your niche and how can you help by your dedication?** Let us know and help us make a difference, so we may be the best we can.

I think it takes every one of us to make this society. I am proud to be a member of the Public Accountants Society of Colorado.

## From the Governor's Desk

Andrew T. Morehead, PA, CFP, ATP, Eaton, CO  
NSA Governor District IX



It seems that the continuing education season flows seamlessly into tax season. Finish with the seminars, take a few days for Thanksgiving and next thing you know your clients are knocking on your door, sharing with you all the wondrous things they did during the year and wondering if it is too late to avoid the consequences.

NSA has been equally busy, although more with administrative changes, planning and office software/hardware difficulties. While planned for some time, December was the month for upgrading some hardware and replacing the old member database system (IMIS) with a new, improved system called NOAH. As in our accounting offices, such change does not come without some problems and adjustments, but as it comes on line it promises to improve not just our member records but our ability to use our website for special member services (to provide members-only benefits, it helps if the software can tell who is a member!).

Just so the computer hardware would not feel lonely, our voice mail went down and a heating/AC unit had to be replaced at a cost of some \$15,000. So go our hopes for keeping capital expenditures under budget. However, personally having had both hard disk drive and e-mail failures this past fall, and having replaced software and hardware, I know the pain.

There were some excellent meetings this early winter and District IX folks were in attendance. Our District IX and X annual networking meeting in Portland, OR was well attended by both State Directors and state organization officers and the mood was optimistic. Many comments, questions and suggestions raised at that meeting (e.g., NSA's policies for state assistance in legislative efforts) have been forwarded to the appropriate folks at NSA, including the

Board, for consideration and, hopefully, mutually beneficial change. Ask your State Director for more details.

The Leadership Networking Conference, also held at Portland, attracted excellent attendance and a good response from the participants.

NSA headquarters presented its second Executive Directors Conference at Alexandria, VA with eleven states represented. My reports indicate that a productive time was had by all. If your state has not sent your Executive Director or equivalent to one of these meetings, I strongly encourage you to do so; it gives an outline of what NSA has to offer and lets our staff know directly of the state organization's needs and concerns.

Last but not least, I welcome Oregon to the states cooperating with NSA in a dual membership program. Results in other states to date indicate that additional membership numbers are in direct proportion to the dedication and effort of state and NSA officers. With Oregon's past achievements in membership and programs I hope for the best during the coming year.

More news in March. Happy tax season, everyone.

### **PASC Convention 2004**

Convention co-chairs, Andy Morehead and Doug LeNoue, report that they have decided to take us to Mount Princeton Lodge outside Buena Vista, Colorado this coming June. The dates this year will be June 13th - 16th. Their plans are still in development, but it sounds like they plan to have some excellent CPE mixed with a lot more time for fun and frolic in the Arkansas River Valley. So, mark you calendars now and watch this newsletter for the final arrangements.

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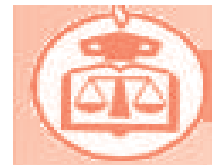
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