

Winter 2025

# Connecticut CPA

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## Finance Transformation

Fostering greater efficiency,  
higher quality, and stronger controls

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A publication of the Connecticut Society of Certified Public Accountants



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**New this year!** By member request, this year's Annual Meeting will be a morning program featuring a networking breakfast.

**2025 CTCPA Annual Meeting**



*Featuring Keynote Speaker*

**Jeffrey P. Thompson**  
Vice President and Economist –  
Federal Reserve Bank of Boston  
Research Department

**Wednesday, May 14 • Sheraton Hartford South Hotel, Rocky Hill**

Networking breakfast: 8:00 - 9:00 a.m. • Business meeting and keynote speaker: 9:00 - 10:30 a.m.

[www.ctcpas.org/AnnualMeeting](https://www.ctcpas.org/AnnualMeeting)

**Show your support – become a sponsor.**

To reserve your sponsorship, contact Cindy Panioto: [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org) • 860-258-0213

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## CTCPA Board of Directors

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## Editor's Note



High schoolers learn about accounting careers at the University of Bridgeport this fall.

## The Pipeline Task Force Needs Your Help!

As national groups including the American Institute of CPAs (AICPA) and the National Pipeline Advisory Group (NPAG) seek to address the profession's pipeline issues, the CTCPA Pipeline Task Force, led by Past President **Brian Reilly**, is working on a state level to mobilize our most powerful resource: our members.

The Pipeline Task Force's mission is to engage the next generation of accounting and finance professionals by offering fun, interactive programs that highlight the diverse opportunities a career in accounting and finance can offer. We can make the most impact when our members share their unique stories, inspiring students with the possibilities they can unlock through the CPA career path.

### Join Us and Inspire the Next Generation

We're seeking members who are excited to share their career journeys and make a difference in the lives of the profession's future talent.

Our outreach programs are off to a great start, with classroom visits already happening as part of the nationwide Accounting Opportunities Experience as well as three of our popular Accounting Is My Major (AIM) programs held this fall. AIM attracted hundreds of high school students from across the state to participate in interactive half-day programs with college faculty and students as well as those working in the profession at the University of Hartford, University of Connecticut, and University of Bridgeport. View more photos from those inspiring events at [www.ctcpas.org/photos](http://www.ctcpas.org/photos).

However, these outreach efforts are a major undertaking and we need as many members as possible to join us to make a real difference. We'll get you everything you need to be successful, including an interactive PowerPoint presentation, talking points, and materials.

Here's where you can help:

### Accounting Careers Speakers Bureau

Make a classroom presentation with our customizable accounting careers PowerPoint presentation (available at [www.ctcpas.org/accountingopportunities](http://www.ctcpas.org/accountingopportunities)).

### Career Fairs

Host a table at a high school career fair with your branded marketing materials and offer insight into the accounting profession to attending students.

### College Visits

Speak to a college accounting society or Beta Alpha Psi club on becoming a CPA. We'll provide the presentation slides and any training you might need.

CTCPA Pipeline Task Force liaison **April DiFalco** is coordinating all of these outreach efforts. If you'd like to volunteer or learn more, please contact April at 860-258-0212 or [april@ctcpas.org](mailto:april@ctcpas.org).



See you next issue,

Kirsten Piechota, Managing Editor





# CTCPA Advocacy Toolkit

Help protect your career, your company, and your clients by getting engaged in the legislative process with these simple steps.

The Connecticut General Assembly 2025 session convenes on January 8 and adjourns on June 4. There are many items we will be pursuing in this session, and many issues related to how competitive our state is for our businesses and employees are decided by policy at the State Capitol. If more members become involved in these efforts, we can bring about far more meaningful change. At the same time, you'll be able to learn about the legislative process and grow as a leader.



## Stay informed with CTCPA updates.

CTCPA updates, including our Advocacy Updates, Member eNews, and legislative alerts and advisories bring you breaking news and identify the issues most important to the profession. Please be sure to read these alerts and reach out to your staff and colleagues to ensure they're doing the same.



## Send messages with our VoterVoice action center when issues arise.

Grassroots advocacy – where a large number of constituents are mobilized and contact their legislators about a specific issue – is a vital part of the process and will often make or break a proposal's success. It's also the main action we simply can't implement without your help.

This level of involvement is extremely quick and easy. When an issue arises, we'll send you an alert explaining the situation and include a link to our VoterVoice Action Center, where we'll provide a pre-written message for you to send. All you need to do is edit it a bit with your own personal perspective or a little about yourself. Next, click on "send message." The system will automatically identify your districts and send the message directly to your legislators. That's all there is to it!



## Take your involvement to the next level.



### Get to know your legislators.

Visit [www.ctcpas.org/ActionCenter](http://www.ctcpas.org/ActionCenter) and enter your address under the "Find Officials" heading to get contact information for your representatives and senators. A note, email, or phone call is a great way to introduce yourself and let your elected officials know that you and the CTCPA are here to answer any questions related to taxation, business, and the profession. Many officials will be happy to meet up with constituents for in-person or virtual meetings when possible.



### Make a personal ask for help on important issues.

Large-scale contact through our VoterVoice Action Center is imperative to create a groundswell and bring attention to our issues and proposals. However, there are many competing interests and factions at the Capitol. Personal phone calls or other outreach to legislators you have taken the time to get to know personally can be extremely effective to further bring important issues to the forefront.



### Write and submit testimony.

Each year CTCPA staff and members testify on bills important to the profession. You could help change a law or requirement that poses significant issues for your company or your clients. If there is a legislative matter you have in-depth knowledge of or that you feel should be addressed in the upcoming session, please reach out to us.

Learn more and download this toolkit at [www.ctcpas.org/Advocacy](http://www.ctcpas.org/Advocacy).



## From the Executive Director and CEO



### You Asked and We've Delivered: New Benefits Bridge program brings substantial savings on prescription drugs, lab work, and more to companies and individuals

Many of our most successful and meaningful member benefits programs have been born out of member requests. Our newest benefit is no exception – many of you asked for it, and for those of you who didn't, I'm so excited to share what we've developed for you.

With healthcare costs skyrocketing and high deductible plans becoming the norm (and many deductibles rising every year on top of that), affordable and accessible healthcare is a concern for every employer and every individual.

With that at the forefront, CTCPA has launched Benefits Bridge, a brand new health and wellness program for individuals as well as companies. We're thrilled to be able to offer you several non-insurance benefits to help reduce or eliminate many costs associated with physical and mental wellness.

You can see the page at right or visit [www.benefits-bridge.com](http://www.benefits-bridge.com) to learn about enrolling in the low-cost program, which features many benefits and savings that you can use outside of your regular health insurance plan, including:

- Substantial prescription discounts, with 37 acute medications at no cost, a 90-day supply of 200 of the most-prescribed maintenance medications for \$1 each, and a valet service to help find the best possible prices on high-cost specialty medications.
- Coverage for mental health and substance abuse care virtually or in-person.
- Regular blood and other lab tests at no cost.

You'll also get access to some incredible technology, including a new AI app that can determine blood pressure, heart rate, A1C, mental health stress, and much more – just by holding your phone up to your face. It's incredible technology that I couldn't believe until I witnessed it myself.

#### Interested in learning more?

You can visit [www.benefits-bridge.com](http://www.benefits-bridge.com) and sign up for a free prescription drug card to give it a try. You can also learn more about the benefits you can access if you enroll in a prescription membership program.

If you are interested in learning more about offering Benefits Bridge plans to your company's employees, please reach out to me at [bonnies@ctcpas.org](mailto:bonnies@ctcpas.org) and we can set up a meeting to go over the details. We are happy to work with your existing broker and can help set up payroll deduction or employer payment systems to make everything smooth and easy.

It's a new world that's changing every day, and we're here to help you stay well – physically, mentally, and financially. Please don't hesitate to reach out with questions about this or any other concerns the CTCPA team can help with.

Thank you, as always, for your support.

Bonnie Stewart, Executive Director & CEO



## New Health Benefits Program



Enjoy a prescription membership program: 37 acute medications at no cost, 200 of the most prescribed maintenance medications (including 90-day supplies) at \$1, and 3,000+ medications for a low monthly fee. Even includes pet meds!



'Balance for Life' mental health care and substance abuse care with 24/7/365 access to crisis counselors via phone or televisit, and 10 face-to-face or virtual care visits per incident. All at no cost at time of service.



Provides unlimited blood work for more than 1,200 lab tests at more than 2,000 Quest Diagnostics locations across the country - all of this is provided to you at no cost at the time of service.



Use our innovative technology to reduce or possibly even eliminate large medical and hospital bills via statute-required financial assistance programs. We confirm all services were billed correctly and fight over-charging for treatment.



Please inquire about additional benefits to the ones listed above: Telemedicine with same doctor option, dental, vision (plus other related services), smart phone vital signs technology, and more...

Benefits Bridge is a new health and wealth benefits program. These non-insurance benefits are designed to help reduce or eliminate many costs associated with staying healthy, physically and mentally.

**Bonnie Stewart**

(W) 860.258.0214 | (M) 860.944.8788  
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# Connecticut State Board of Accountancy Votes to Support CTCPA's CPA Mobility, Pathways to Licensure Proposals

In November, following extensive discussions with the Connecticut State Board of Accountancy (SBOA) and the other New England SBOAs, CTCPA Executive Director **Bonnie Stewart** presented two proposals to the Connecticut SBOA regarding CPA mobility and pathways to CPA licensure in Connecticut. The Board voted to request that the Connecticut legislature (via CTCPA) adopt the proposals in the coming legislative session.

## Pathways to Licensure Proposal

To ensure Connecticut's CPA licensure framework remains inclusive, adaptable, and aligned with the evolving needs of the profession, we propose adopting multiple pathways to CPA licensure. These pathways align Connecticut with broader efforts to alleviate talent shortages and increase access to the CPA credential by recognizing diverse educational and experience backgrounds.

This would all be done while maintaining a licensure system that focuses on the three Es (education, exam, and experience), therefore not compromising the rigorous standards of the profession and the value of the CPA credential.

### Proposed Pathways

Our proposed framework offers three pathways to licensure. These modifications would also eliminate the extra year of experience that Connecticut and only six other states require for licensure:

- **Pathway 1:** Master's degree, passage of the CPA Exam, and one year of general experience.
- **Pathway 2:** Baccalaureate degree plus 30 credit hours, passage of the CPA Exam, and one year of general experience.
- **Pathway 3:** Baccalaureate degree, passage of the CPA Exam, and two years of general experience.

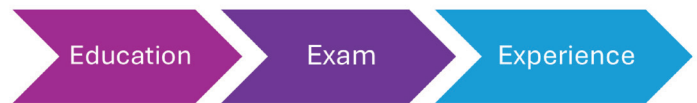
As for education, each pathway requires an:

- Accounting degree, or
- Non-accounting degree plus accounting-related courses.

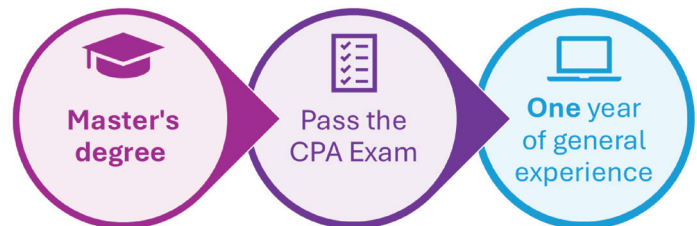
An accounting degree is defined as a degree that includes "accounting" in the title or a business degree with a concentration in accounting, such as accounting minor, accounting emphasis, or accounting concentration. This degree-centered approach simplifies the educational requirements, helping reduce administrative burdens on candidates and regulatory bodies.

## Proposed Pathways for

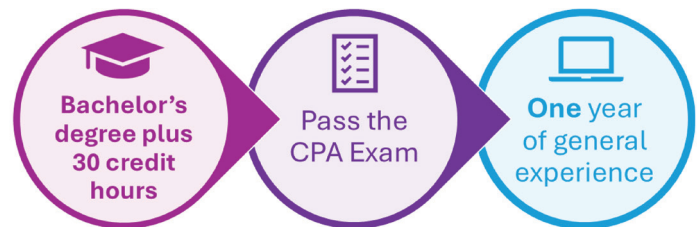
## Connecticut CPA Licensure



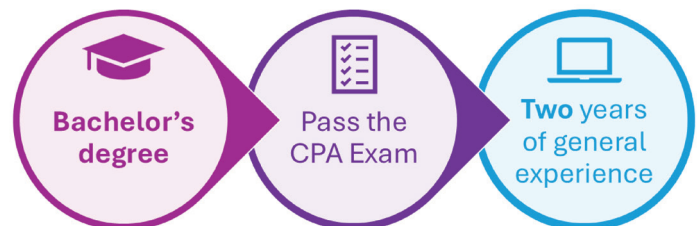
### Path 1



### Path 2



### Path 3



## We will need your help to make these proposals a reality in Connecticut!

It will be vital that a large number of members mobilize and contact their legislators to help push these changes through the Connecticut legislature – this will often make or break a proposal's success.

**Please act when we send a VoterVoice action alert.** We'll provide a pre-written message for you to edit with your own personal perspective and click "send message." The system will automatically identify your districts and send the message directly to your legislators. That's all there is to it!

**Do you personally know a Connecticut legislator?** That's even more powerful! Please reach out to **Bonnie Stewart** at [bonnies@ctcpas.org](mailto:bonnies@ctcpas.org) to let her know and she'll work with you to get our message out.



# Automatic or Enhanced CPA Mobility Proposal

We have proposed that Connecticut adopt an automatic or enhanced mobility model to grant CPAs licensed in other states the privilege to practice here without administrative hurdles.

This model maintains robust protections for the state, the public, and the

profession and is more adaptable than the current "substantial equivalency" requirement.

Automatic mobility would help Connecticut maintain CPA practice mobility and respond effectively to anticipated changes in CPA licensure requirements.

## Defining Automatic Mobility and Safeguards

Automatic mobility allows licensed CPAs in good standing from other jurisdictions to practice without needing to notify the SBOA or pay additional fees.

Under this proposal, Connecticut will grant automatic mobility to anyone with a valid CPA license in good standing from another state who meets the education and experience requirement of one of our three proposed pathways.

## Proposed Changes to Connecticut's Statutes

To align with this model, we recommend the following updates to Connecticut's practice privilege statutes:

- Replace the "substantial equivalency" requirement with the conditions outlined above.
- Maintain the practice privilege's current policy of no required notice or fee for eligible CPAs.

## Protecting Public Interest Under Automatic Mobility

All existing protections remain under automatic mobility, ensuring high standards and public accountability:

- **No Escape Clause:** Retain Connecticut General Statutes Section 20-281n(c) language, ensuring individuals practicing under automatic mobility consent to Connecticut's jurisdiction and disciplinary authority and adhere to all state laws and Board rules.
- **Professional Standards:** CPAs must cease providing services if their out-of-state license becomes invalid and perform certain services (e.g., audits/reviews) for Connecticut clients through a Connecticut-licensed firm.
- **Expanded Authority for the Board:** The proposed language also authorizes the SBOA to cancel automatic mobility if a state is not adequately protecting consumers. Combined with the individual eligibility criteria, this addition ensures Connecticut retains oversight over CPAs practicing within the state.

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# Learn. Connect. Thrive.

## Member Meetings



Register and find more at [www.ctcpas.org/MemberMeetings](http://www.ctcpas.org/MemberMeetings).



### TechConneCT Roundtables

9:00am - 10:30am • Online

Connect with members of the CTCPA Technology Committee for a free exchange of ideas, best practices, and practical applications.

**Tax Season Tactics: The New Things to Try and the Tried and True**  
Thursday, February 13

**The Tax Talk: Reflect on the Good, Bad, and Ugly**  
Thursday, May 8



### Governmental Accounting and Auditing Group Meetings

Discuss developments, regulations, and compliance issues.

**Tuesday, February 4 • 9:00-10:00 a.m. • Online**

**Tuesday, April 22 • 9:00-10:00 a.m. • Online**



### Employee Benefit Plans Group Meeting

Interactive meetings include roundtable discussion of changes affecting plans, auditors, and employers.

**Wednesday, January 29 • 9:00am - 10:00am • Online**



### State Tax Group Meetings

Navigate the details of Connecticut tax compliance while building relationships with fellow members and other leaders.

**Wednesday, February 5 • 8:30am - 10:00am • Online**

**Wednesday, April 30 • 8:30am - 10:00am • Online**

## CTCPA Day of Giving Supports Connecticut Foodshare

Thank you to all of you who helped us support Connecticut Foodshare for our annual CTCPA Day of Giving. We raised more than \$3,000 for the organization – plus hundreds of pounds of food to be disseminated to local food pantries. Thank you for helping us give back!

Visit [www.ctcpas.org/DayofGiving](http://www.ctcpas.org/DayofGiving) for photos and coverage from WFSB Channel 3 and WTNH Channel 8!





# CTCPA Groups and Committees

## Special Interest Groups

Join groups and find upcoming meetings at [www.ctcpas.org/Groups](http://www.ctcpas.org/Groups).

Connect with colleagues, subject matter experts, regulators, legislators, and more. Whether you're a seasoned professional looking to give back or a young professional just discovering your path, every member is welcome to join these special interest groups.



### Accounting, Auditing, Financial Reporting Group

Discuss exposure drafts and enhance relationships with standard-setters.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)



### Cannabis Group

Meet and learn together with others exploring and working in this new hot topic.

Contact: Lisa Bugryn • [lisab@ctcpas.org](mailto:lisab@ctcpas.org)



### Chief Financial Officers Group (Exploratory)

Share best practices, industry trends, regulatory updates, and offer professional development opportunities.

Contact: April DiFalco • [aprild@ctcpas.org](mailto:aprild@ctcpas.org)



### Educators Group

Discuss hot topics in this candid, conversational group.

Contact: April DiFalco • [aprild@ctcpas.org](mailto:aprild@ctcpas.org)



### Employee Benefit Plans Group

Discuss issues affecting benefit plans, program audits, and employers.

Contact: Lisa Bugryn • [lisab@ctcpas.org](mailto:lisab@ctcpas.org)



### Environmental, Social, & Governance (ESG) Group

Discuss and collaborate on sustainability reporting, disclosures, risk management, and more.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)



### Federal Taxation Group

Discuss issues and build relationships with legislators and regulators.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)



### Financial Institutions Group

Share trends, regulatory and legislative developments, and new pronouncements.

Contact: April DiFalco • [aprild@ctcpas.org](mailto:aprild@ctcpas.org)



### Firm/Company Administrators Group

Connect and learn about best practices and tools to help your organization grow.

Contacts: Bonnie Stewart, Giselle Millado • [gisellem@ctcpas.org](mailto:gisellem@ctcpas.org)



### Golf Group

Support scholarships/grants by helping plan our annual golf tournament.

Contact: April DiFalco • [aprild@ctcpas.org](mailto:aprild@ctcpas.org)



### Governmental Accounting & Auditing Group

Talk FASB, GASB, and single audits with public sector and audit professionals.

Contact: Lisa Bugryn • [lisab@ctcpas.org](mailto:lisab@ctcpas.org)



### Internal Audit Group (Exploratory)

Connect with fellow industry members in audit for idea sharing and collaboration opportunities.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)



### Not-for-Profit Organizations Group

Focus on accounting, taxation, and financial reporting for not-for-profits.

Contact: Lisa Bugryn • [lisab@ctcpas.org](mailto:lisab@ctcpas.org)



### State Taxation Group

Navigate the regulatory and legislative aspects of Connecticut tax compliance.

Contact: April DiFalco • [aprild@ctcpas.org](mailto:aprild@ctcpas.org)



### TechConneCT Roundtable

Ask and answer questions on anything related to technology or software at our interactive roundtables.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)



### Trust, Estate, and Gift Taxation Group

Discuss taxation, trusts, gifting strategies, and more.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)

## Leadership Committees

Leadership committees have specific membership requirements and appointment procedures. Please contact the staff liaison for more.



### Membership Committee

Help the CTCPA with recruitment as well as evaluating member benefits.

Contact: Cindy Panioto • [cindyp@ctcpas.org](mailto:cindyp@ctcpas.org)



### New & Young Professionals Cabinet

Plan programs and volunteer opportunities for members aged 35 and younger.

Contact: April DiFalco • [aprild@ctcpas.org](mailto:aprild@ctcpas.org)



### Peer Review Committee

Stay ahead of changing standards and explore the peer review market niche. *Membership by CTCPA Chair appointment.*

Contact: Lynette Lindner • [lynettel@ctcpas.org](mailto:lynettel@ctcpas.org)



### Investment Committee

Oversee the CTCPA's investment portfolio and report to the Board of Directors.

Contacts: Lori Street, Quynh Young • [quynhy@ctcpas.org](mailto:quynhy@ctcpas.org)

## Governance Committees

Governance committees are by election or appointment only. Please contact the staff liaison for more.



### Bylaws Committee

Recommend bylaws modifications to the Board of Directors and voting members. *Membership by CTCPA Chair appointment.*

Contact: Bonnie Stewart • [bonnies@ctcpas.org](mailto:bonnies@ctcpas.org)



### Nominating Committee

Nominate a slate of leadership nominees and Advisory Council appointees. *Membership by CTCPA Advisory Council election.*

Contact: Bonnie Stewart • [bonnies@ctcpas.org](mailto:bonnies@ctcpas.org)



### Professional Ethics Committee

Investigate ethics complaints and maintain the Code of Professional Conduct. *Membership by CTCPA Chair appointment.*

Contact: Lynette Lindner • [lynettel@ctcpas.org](mailto:lynettel@ctcpas.org)



### Audit-Review Committee

Recommend and oversee an independent CPA firm attestation engagement. *Membership by CTCPA Chair appointment.*

Contact: Bonnie Stewart • [bonnies@ctcpas.org](mailto:bonnies@ctcpas.org)

# Finance Transformation: Fostering Greater Efficiency, Higher Quality, and Stronger Controls



*By Kelly Harper, Senior Manager – Audit & Assurance and Scott Szalony, Partner – Audit & Assurance at Deloitte & Touche, LLP*

Finance transformation has taken accounting departments by storm in the past decade as more and more organizations are asked to do more with less – but it isn't always easy to know where to start on the finance transformation journey.

There are specific actions you can take to move forward in terms of people, process, and technology to create efficiencies, reduce cost, and improve employee morale all while maintaining proper controls.

We advisors often speak in terms of people, process, and technology, which can feel overwhelming to translate to what needs to happen to actually change. But at the end of the day, it's a good way to think about your barriers as you set out on a finance transformation journey.

There can be clear benefits to shortening the financial close. The ability to deliver financial information to stakeholders expeditiously – while maintaining proper accounting controls – can have significant positive impacts to finance organizations.

In addition to producing timely finance information more efficiently, there are more benefits – including greater accuracy, improved employee morale, and seeing that proper value is obtained from technology investments.

In a global marketplace of rising labor costs and declining interest in account-

ing as a career, the challenge to do more with less is top of mind for many finance leaders.

This article begins a series of ideas and concepts that leaders in any industry can put into practice to shorten the financial close. We will explore process analysis and redesign, technology, and finance operating models. In this issue, we are going to dive deep into process analysis and redesign.

## **Process Analysis and Redesign**

Accounting organizations can benefit from taking a fresh look at accounting processes and how they are designed. Finance leaders are often surprised when leaders take a step back and review the steps that it takes to complete certain tasks throughout the accounting close.

Generally, the processes that are in place were designed around technology and systems that have changed.

Sometimes, the process was even designed for a specific person with a certain skill set. When finance leaders review the process in detail to understand the source systems, the output, and the downstream impacts of the close process, there are generally steps that can either be skipped, enhanced, or automated.

Examples of close processes that are often ripe for this analysis and redesign include close and reporting checklists and account reconciliations.

## **Accounting Close Checklist**

An accounting close checklist analysis is one of the simplest ways to begin the process of examining and redesigning the close process. A close checklist should include all the tasks that are required to effectively perform the accounting close. If your organization doesn't have an accounting close checklist, creating one is a great first step to start the transformation.



Once all of the accounting close tasks are listed, it's also helpful to include additional information, such as when the task should be completed, who will complete the task, any dependencies before the task can be completed, and a description of the task.

Leading practice close checklists also include step-by-step instructions on how to complete the task. This isn't critical to a close checklist analysis, but it certainly can help if the person analyzing the checklist with a goal of reducing or automating steps is unfamiliar with how the process is completed.

The analysis should include developing a deep understanding of the purpose of each task and considering its relevancy and need. The analysis should also determine if the task must be completed at the current frequency. Accounting organizations will often identify tasks that are unnecessary or do not need to be completed as a dependency to produce accurate financial results.

Once the tasks are fully understood and tasks that are not necessary are eliminated, the analysis can move to an automation assessment. During our technology segment in the next issue, we'll dive deeper into purpose-built automation and how it can shorten your close by automating certain tasks on your close checklist.

### Manual Journal Entries

Manual journal entries are another area that can present opportunities for improvement, regardless of the size of the finance department. In general, manual journal entries are required because some type of system is not working as it should. There are certainly exceptions, but when an organization is looking to reduce cycle time in the close, a focus on manual journal entries can produce opportunities to reduce effort expended during the accounting close.

A great first step in manual journal entry reduction is to analyze manual journal entries over the period of a year. After gathering the data, it should be reviewed for certain attributes such as dollar value, business day the entry was booked, and who performed the journal entry.

Many organizations find that a large number of manual journal entries are below a

*(continued)*



## David J. Dixon, CFA<sup>®</sup> joins Bradley, Foster & Sargent



We are pleased to announce that David J. Dixon has joined the team at Bradley, Foster & Sargent. Dave brings a wealth of insight, experience, and leadership to our team. Dave joins us from Wilmington Trust where he was Executive Vice President of Wealth Management. He also ran the wealth business at Webster Bank and held senior positions at Harbor Capital Management, Fleet Investment Advisors, and Connecticut National Bank.

Dave is active in the community serving as the immediate past Chairman of First Tee- Connecticut, former Chairman of the Arthritis Foundation of Connecticut, former Board member of the St. Francis Foundation along with other philanthropic organizations in the greater Hartford community.

Please join us in welcoming Dave in the upcoming months.

**David J. Dixon, CFA<sup>®</sup>** (860) 241-4628  
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(continued)

reasonable threshold and can be eliminated. Other entries that may be reasonable from a dollar amount perspective could be automated or performed less frequently (e.g., an entry booked monthly might only be necessary quarterly, semi-annually, or even annually in some cases). Finally, once the population of manual journal entries has been narrowed down to what cannot be eliminated or reduced in frequency, consider automating the remaining entries.

One important piece to manual journal entry reduction initiatives is having a clear manual journal entry policy that is fully supported by leadership. The policy will provide clarity around thresholds, required documentation, approvals, and timing, which will support a reduction in manual journal entries.

Often, organizations find it helpful to have a late entry policy that is designed with the intent to discourage entries that are brought in late in the accounting close process. Late entries can have negative downstream impacts, create rework, and lead to a lengthier close.

## Balance Sheet Account Reconciliations

Finally, balance sheet account reconciliations are an area that often yield significant opportunity for redesign and are the foundation of any sound financial close process. Organizations that have a healthy balance sheet can have a level of assurance of the accuracy of all the other financial statements.

When reviewing balance sheet reconciliations with the goal of effort reduction, there are a few key areas to consider. The first is risk rating and frequency. In general, there is no need to complete every balance sheet reconciliation monthly. Taking a fresh look at the risks that exist within each account reconciliation is prudent from a controls perspective but can also decrease the level of effort required during the accounting close.

For example, if you complete a risk analysis of your balance sheet reconciliations, you can assign a preparation and/or an approval of reconciliations at

If your organization doesn't have an accounting close checklist, creating one is a great first step to start the transformation.



a different frequency than monthly. Frequency can be assigned based on the risk. A low-risk reconciliation could be performed less frequently than a high-risk reconciliation, which can reduce workload and shorten the close.

Another way to reduce effort involved in balance sheet account reconciliations is by grouping reconciliations differently. Many times, accounts in various departments in the same organization

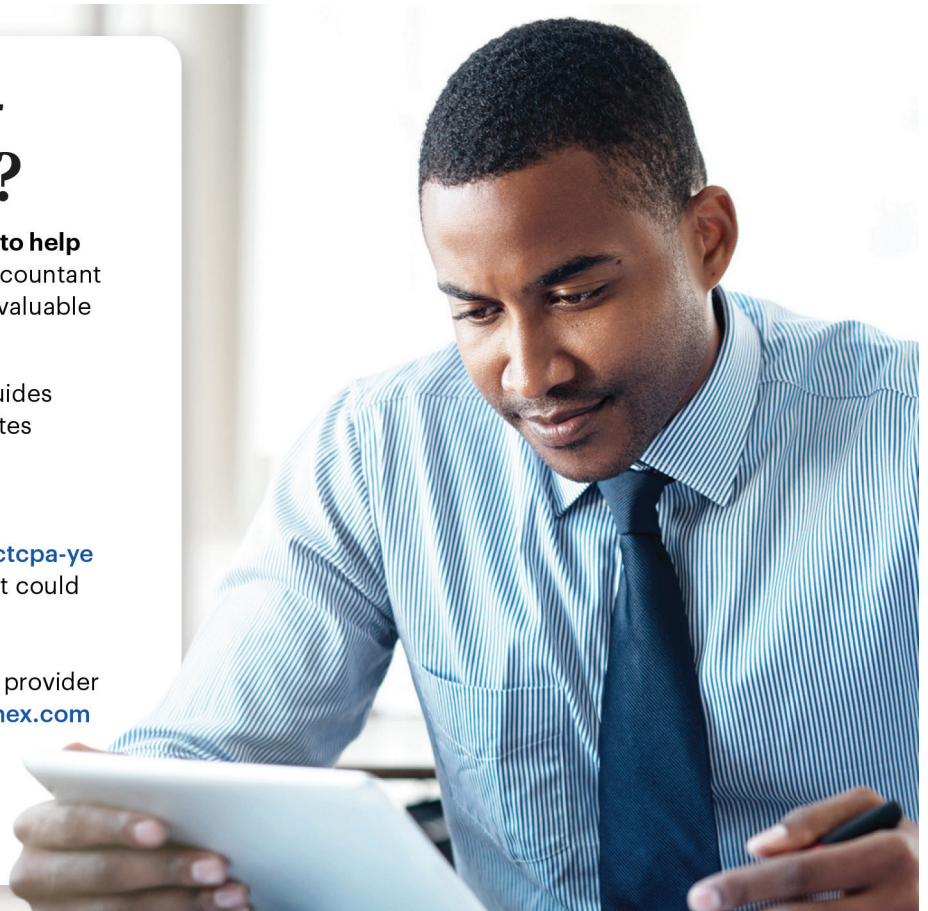
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use the same source of information to support different account reconciliations. If the source information is the same, there is an opportunity to combine them into one reconciliation for multiple account balances.

Other ways to decrease the effort required for balance sheet reconciliations include leveraging a different operating model and technology. We will dive

deeper into these concepts in upcoming publications as it relates to all close processes with the focus on how to transform the financial close.

### Mindset Shift

Changing the mindset of accountants to focus on efficiency and quality can be challenging. By taking each step of the close process and challenging the

way it has always been done, finance organizations can achieve reduced cycle time, higher quality, and stronger controls.

Finance transformation is a massive undertaking. Many companies are challenged in knowing and identifying where they need to focus their time and resources.

Regardless of how the organization sees the need for finance transformation, a change in mindset and willingness to do things differently can go a long way in reducing the financial close while maintaining the integrity of the financial reports.

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If you or someone at your organization should be designated a CTCPA company administrator, please reach out to the membership team at [membership@ctcpas.org](mailto:membership@ctcpas.org) or call 860-258-4800 and press 2.



# CTCPA Women's Awards

Celebrating Connecticut's exceptional female CPAs and finance professionals

The sixth annual CTCPA Women's Awards program returns to the beautiful TPC River Highlands on Wednesday, January 15, 2025 to recognize the many contributions female CPAs are making in Connecticut.

This year, a dozen outstanding women will be honored in three categories:

- Distinguished Service
- Women to Watch
- Aspiring CPAs

Learn about their impressive accomplishments on the pages that follow.

Renowned WFSB Channel 3 personality **Renee DiNinno** will lead us in the festivities, which will include an inspirational "fireside chat" interview with keynote speaker **Beth Costello**, chief financial officer at The Hartford.

As CFO, Beth is responsible for finance and accounting, actuarial, treasury, strategic sourcing and real estate, corporate strategy, and investor relations.

She serves as the executive sponsor for The Hartford's Flex-Abilities Network, an employee resource group dedicated to finding ways to advance the philosophy that every person is capable of full productivity in work and life. Active in her local community, she is also on the boards of The Village for Families and Children, The Hartford Bishops' Foundation, and is board chair of The Bushnell Performing Arts Center in Hartford.

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# Join us to honor the class of 2025 on January 15!

Register at [www.ctcpas.org/CTCPAWomen](http://www.ctcpas.org/CTCPAWomen).

Wednesday, January 15, 2025  
TPC River Highlands, Cromwell

Registration and networking: 7:30 - 8:15 a.m.  
Breakfast: 8:15 - 9:00 a.m.  
Keynote speaker and awards: 9:00 - 10:30 a.m.

Member price: \$60 • Non-member price: \$70



*Keynote Speaker*  
**Beth Costello**  
Chief Financial Officer –  
The Hartford



*Emcee*  
**Renee DiNino**  
Director of Community  
Affairs – WFSB Channel 3



**Melanie Ballestas, CPA**



**Kaitlyn Baron, CPA**



**Hannah Cleary**



**LeeAnne W. Creevy**



**Stacey A. Curran, CPA**



**Megan D'Alessandro, CPA**



**Destiny Hartmann, CPA**



**Erin Jose**



**Mary Manfredi, CPA**



**Kariann McDougall, CPA**



**Nicole Pelletier, CPA**



**Lauren Shugrue, CPA**

Meet this year's honorees on the following pages >>



## Distinguished Service Award



### LeeAnne W. Creevy

#### Risk & Regulatory Consulting (an affiliate of RSM)

As a partner with Risk & Regulatory Consulting (an affiliate of RSM), LeeAnne co-leads a team of more than 100 individuals who provide professional services to the regulatory insurance community. In her current role, she is responsible for leading client service and business development teams, developing and training people, and providing financial and operational oversight for the team.

#### What inspired you to pursue the CPA career path?

I always loved math, and pursuing the CPA path meant knowing I would always have opportunities for growth, both professionally and personally, which has been true in my career at RSM. In college, I was inspired by the versatility of what CPAs do, and I loved knowing that there is always something new to learn. Plus, I recognized that the skills a CPA develops would always be in high demand.

#### What professional accomplishment are you most proud of?

I feel incredibly grateful for what I have achieved in my career with the support of many terrific mentors. I have had tremendous opportunities to learn, grow, and develop my skills in ways I never imagined. I am probably most proud of taking the lessons others have taught me and making them my own in a way that allowed me to develop others to be their personal best.

#### What is your next major goal?

My team and I are working hard at finding ways to better harness artificial intelligence (AI) in our everyday use. I am passionate about working with them to innovate and drive efficiency. AI is so new and exciting, and it presents us with tremendous opportunity to grow and develop our auditing skills in dynamic ways that I can't wait to see come to fruition!

#### What is your favorite thing to do outside of work?

I love downhill skiing in New England with my family. We have been skiing together since my kids were little. I feel energized and refreshed being outside during the winter months, particularly on those crisp, blue sky days when the scenic views are amazing!

# Congratulations, LeeAnne Creevy



RSM is pleased to recognize LeeAnne Creevy as a CTCPA Distinguished Service Awards recipient and congratulate all of the other distinguished women.

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## Distinguished Service Award



### Stacey A. Curran, CPA

Whittlesey PC

Stacey is a senior assurance manager at Whittlesey, specializing in audits for nonprofits and healthcare organizations receiving federal and state funding, and is the senior manager of many of the firm's largest nonprofit clients. Her client work spans diverse industries, ensuring she maintains a broad perspective and versatile skills. Stacey is a member of the firm's women's leadership group (WoW Women of Whittlesey), and a formal coach, mentor, and advocate to women professionals in the firm. She also has a long history of community service and is an active member on several community and nonprofit boards and committees.

#### What inspired you to pursue the CPA career path?

I wanted to deepen my knowledge and solidify my expertise in accounting and finance. The economic uncertainty of the Great Recession drove my decision to pursue the CPA career path. With my background in mortgage banking operations and a focus on accounting, becoming a CPA was a way to formalize my expertise and secure a public accounting path where I could engage with clients across various industries and further my knowledge. This pivot has been incredibly fulfilling.

#### What professional accomplishment are you most proud of?

I'm proud of my successful pivot from industry to public accounting, which wasn't a traditional path. This transition broadened my skill set and allowed me to bring fresh insights and resilience to my firm, enhancing client experiences and team perspectives.

#### What is your next major goal?

I want to further hone my management, leadership, and business development skills and continue to advocate for the advancement of women in accounting and at my firm. I ultimately aim to be named a partner at Whittlesey and continue to expand my impact on our community and drive initiatives that support our clients' missions.

#### What is your favorite thing to do outside of work?

I love spending time with my daughter, Ella, and other family and friends. My favorite activities include hiking, camping, gardening, community events, and volunteering in animal rescue – activities that allow me to give back and enjoy the great outdoors.

## Hear Inspiration and Insight in Our Awardee Video Series



We asked our honorees what advice they would give their younger selves, what they're hoping to accomplish in their careers that they haven't already, and why our aspiring CPA awardees are pursuing the CPA designation.

Their inspiring video responses will premier at the January 15 event and will then be available to view and share at [www.ctcpas.org/CTCPAWomen](http://www.ctcpas.org/CTCPAWomen).

## *Distinguished Service Award*



### **Mary Manfredi, CPA**

General Dynamics, Electric Boat

Mary is the manager of finance at General Dynamics, Electric Boat where she manages several accounting functions including payroll, timekeeping, accounts payable, and travel expenses.

#### **What inspired you to pursue the CPA career path?**

Once I completed my degree, it was the next natural step in my career. I was fortunate UConn provided excellent preparation and encouragement, which gave me confidence that I could be successful as a CPA.

#### **What professional accomplishment are you most proud of?**

I will never forget the thrill and exhilaration of receiving the news that I had passed the CPA Exam. When I passed, we were notified by mail and everyone knew exactly what day the results would arrive. I was on vacation but called my roommate to open the envelope and read me the results.

#### **What is your next major goal?**

Electric Boat is in a phase of tremendous growth. My goal is to share my knowledge and expertise to help our company develop the next generation of CPAs.

#### **What is your favorite thing to do outside of work?**

I have grown twins and we enjoy getting together as often as schedules allow. I also have twin Maltese dogs that keep me busy. I am lucky to live near the beautiful Rhode Island beaches where we all spend a lot of time.

## *Distinguished Service Award*



### **Lauren Shugrue, CPA**

The Innovative CPA Group, LLC

Lauren is a founding partner of The Innovative CPA Group, LLC. She works with businesses, high-net-worth individuals, and nonprofits in both the tax and attest areas. She is also involved in the day-to-day operations and growth of the firm.

#### **What inspired you to pursue the CPA career path?**

In high school I knew I wanted to enter into a business program when going to college and had always enjoyed and been strong at math. My mother was a math teacher so we joked it was in the genes. I ended up taking an accounting class in high school and loved it, so from that point on I was set on becoming a CPA.

#### **What professional accomplishment are you most proud of?**

I am very proud of co-founding The Innovative CPA Group with my partner Charlie in 2017 and being a part of its significant growth since then.

#### **What is your next major goal?**

I have two major goals. First, I am excited to continue to be an integral part of The Innovative CPA Group and continue its growth. Second, I recently started a nonprofit called Roar for the Cause, centered around breast cancer in younger people. Our mission is to educate people on risk and early detection for those under the mammogram age. I want the organization to have a positive impact.

#### **What is your favorite thing to do outside of work?**

I love spending time with my husband Tom with our three children – Hailey, Tucker, and Mackenzie – traveling, and going to Dave Matthews Band concerts.

## Women to Watch Award



### Melanie Ballestas, CPA CLA (CliftonLarsonAllen LLP)

As a nonprofit principal in CLA's West Hartford office, Melanie provides audit services to a variety of nonprofit organizations. She specializes in auditing nonprofits under Uniform Guidance and the Connecticut State Single Audit Act. She is passionate about supporting nonprofits not only through her work at CLA, but through her involvement with The Bridge Family Center and muscular dystrophy-related organizations.

#### What inspired you to pursue the CPA career path?

I initially wanted to be a chef, but my dad pointed out that it lacked flexibility for family needs. In high school, I was very involved in athletics and had a great athletic director. He taught accounting and convinced me to take his class. Needless to say, I loved it! Between my dad's advice and athletic director's encouragement, a career in accounting was the right path for me.

#### What professional accomplishment are you most proud of?

I am most proud of being named a principal in the firm after two challenging years. Balancing a career while homeschooling my son during the pandemic was hard on many levels. Then, right when I hit my stride, our firm was acquired by CLA. Everyone had to pull together and dig deep to make the transition a success. I am proud to have reached this milestone in my career.

#### What is your next major goal?

As my term on the Bridge Family Center board comes to an end, my next major goal is to identify a board position with an organization that serves individuals with needs similar to my son. I want to combine my professional experience with my personal life – especially my experience with muscular dystrophy – to make a meaningful impact and contribute to a cause that is close to my heart.

#### What is your favorite thing to do outside of work?

I love traveling with my family and experiencing new places. Whether it is a weekend camping adventure or a long road trip, you never know where our van is taking us. Exploring new places and experiencing new adventures helps us to get away from the craziness of home and create lasting memories.



## It takes balance.™

Congratulations, Melanie Ballestas on your recognition as a 2025 CTCPA Women to Watch Award winner, and congratulations to all the award honorees.



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## Women to Watch Award

### Kaitlyn Baron, CPA

CBIZ, Inc.

As an assurance supervisor at CBIZ, Kaitlyn specializes in conducting, reviewing, and analyzing financial information within the life sciences, biotech, and manufacturing industries. Beyond providing exceptional client service, Kaitlyn is committed to mentoring and developing her team, helping them grow, and fostering a passion for the profession.

#### What inspired you to pursue the CPA career path?

As a freshman at Nichols College, my professor's encouragement in an Introduction to Accounting class inspired me to consider a CPA career. His belief and mentorship over four years sparked my passion for public accounting. After my first audit internship at Marcum LLP, I was captivated and have remained in the industry ever since!

#### What professional accomplishment are you most proud of?

Completing the CPA Exam is one of my greatest professional achievements. I began studying in 2019, but hit a roadblock in 2020 when the world shut down due to COVID-19 and I was undergoing treatment for Hodgkin's Lymphoma. After completing treatment, I was able to put my focus back on the exam and passed my last section on December 15, 2022!

#### What is your next major goal?


My next major goal is to become an assurance manager and eventually work my way up to managing director.

#### What is your favorite thing to do outside of work?

Outside of work, I love spending time with family and friends and playing with my two dogs, Croissant and Latte. I also enjoy giving back to the community by volunteering with the Leukemia and Lymphoma Society to raise awareness about blood cancers and work toward the ultimate goal of a world without cancer!

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## Women to Watch Award



### Megan D'Alessandro, CPA

Deloitte & Touche LLP

Megan is an audit manager with Deloitte & Touche LLP and currently serving a two-year rotation in Deloitte's National Office. In addition to serving her own financial services audit clients, Megan advises teams on complex transactions including public offerings, accounting for financial instruments, and adoption or evaluation of accounting standards. Outside of client service, Megan is active in marketplace leadership, inclusion and talent engagement, and community service.

#### What inspired you to pursue the CPA career path?

Both of my parents are CPAs. Seeing their success as I was growing up sparked my interest in the profession. After that, I took an accounting course in high school that I truly enjoyed. From there I knew that was what I wanted to pursue and declared accounting as my major at UConn. Fun fact – my older brother is also a CPA!

#### What professional accomplishment are you most proud of?

One of my most significant professional achievements is being accepted into Deloitte's National Office rotational program. It is a competitive application process and a privilege to be participating and working alongside Deloitte leaders that are specialists in their field. It provides me with the opportunity to continue developing my technical

accounting skills and leverage those experiences to add value to my clients and the professionals on my teams.

#### What is your next major goal?

My next major goal would be to work toward a promotion to managing director or partner at Deloitte while continuing to support younger professionals and foster a true sense of community at Deloitte. I am deeply grateful to my leaders and mentors for laying the groundwork and paving the way for me to shape my own career and work toward these goals.

#### What is your favorite thing to do outside of work?

Outside of work I cherish spending quality time with my family, boyfriend, and my two-year-old French Bulldog! I have a passion for gardening, travelling, and staying active, all which contribute to my overall wellbeing and work-life balance.

# Deloitte.

## Leadership that inspires

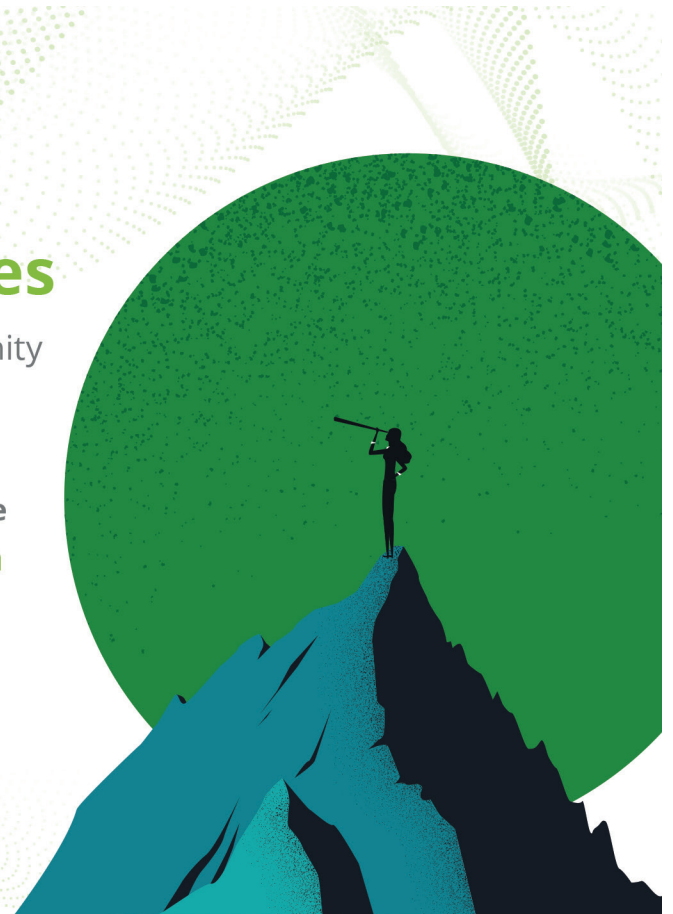
Deloitte celebrates the women in our community who think boldly and dream bigger.

We are proud to congratulate the winners of the **CTCPA Women's Awards**, including our own



**Megan D'Alessandro**

Manager, Deloitte & Touche LLP





## Women to Watch Award



### Destiny Hartmann, CPA

Fiondella, Milone & LaSaracina LLP

Destiny is a tax manager at Fiondella, Milone & LaSaracina LLP, providing tax services to a variety of clients in the environmental, technology, and medical space. She also assists with international reporting and filings. Destiny is co-chair of her firm's Women's Group, helps with onboarding, training, and development, and is a mentor to several young colleagues. Additionally, she is a member of the CTCPA Advisory Council and is chair of the Hartford New & Young Professionals Cabinet. Destiny was recently selected as one of 30 participants for the 2024 AICPA Leadership Academy.

#### What inspired you to pursue the CPA career path?

I knew since my first accounting class in high school that I wanted to pursue a career in the profession. Growing up in foster care, I knew that accounting would provide financial stability, something that I didn't readily have. However, throughout college and into my early professional career I realized it was much more than that. It provides an opportunity for continuous growth, critical thinking and analysis, and the ability to connect and build meaningful relationships.

#### What professional accomplishment are you most proud of?

I am most proud of obtaining my CPA license after multiple attempts at the exam. I committed myself to seven months of rigorous study and discipline and achieved the goal I have been most focused on.

#### What is your next major goal?

My next major goal is to continuously improve my technical skills and focus more on a consulting and advisory role for my clients.

#### What is your favorite thing to do outside of work?

My favorite thing outside of work is reading and collecting books. I especially love collecting special editions and thrifting for books. I also love to cook and spend time with my family.

A promotional graphic for the 2025 CTCPA Women's Awards. On the left, there are stylized silhouettes of women's heads in profile, overlapping each other, in shades of pink, red, and orange. On the right, the FML logo is at the top, with the tagline "EXPERIENCE THAT COUNTS" and "ASSURANCE · TAX · ADVISORY SERVICES" below it. The text "PROUD TO SUPPORT" is followed by "2025 CTCPA" and "Women's Awards" in a large, bold, yellow font. At the bottom, a congratulatory message reads: "Congratulations to the outstanding leaders honored by the CTCPA who are defining the next century of public accounting in Connecticut and beyond."



## Women to Watch Award



### Kariann McDougall, CPA

CBIZ, Inc.

Kariann is a senior manager at CBIZ, Inc. and is part of the tax team. She has expertise in tax compliance and planning for high-net-worth individuals and small and mid-size businesses with focuses in food and beverage and professional services. She serves on the Board of Directors of Connecticut Humanities as well as the CTCPA Board of Directors and is also an active member of many CTCPA committees.

#### What inspired you to pursue the CPA career path?

I initially did not have any interest in becoming a CPA. My very first accounting teacher in high school told me it would be too difficult to obtain the credential and it wasn't worth it to try. As I navigated college and began taking higher level accounting courses, I realized I had a knack for accounting. This ignited a passion to become the best accountant I could be and get that CPA!

#### What professional accomplishment are you most proud of?

I'm sure everyone says this, but I am most proud of obtaining my CPA designation. It took so much time and dedication to pass each test section on the first try while working full time. I sacrificed events with family and friends and missed out on fun experiences for a solid year, but I did it. It was such a defining moment for me.

#### What is your next major goal?

I want to take over the accounting world! More realistically, I am working hard toward hopefully becoming a managing director or partner in the semi-near future. I love my work, my clients, and being able to mentor younger accountants. I am hoping to be able to help change the perception of the public accounting industry and draw more young accountants into the profession.

#### What is your favorite thing to do outside of work?

My favorite thing to do outside of work is spend time with my one-year-old son Callan, my husband, and our home zoo of five dogs and two cats. In any spare time outside of that I enjoy crafting, gaming, and learning how to do home renovation projects. (I am excellent at demolition!)

## Women to Watch Award



### Nicole Pelletier, CPA

Whittlesey PC

As an assurance manager at Whittlesey, Nicole provides audit and other attest services to financial institutions with a primary focus on banks, credit unions, and community lending organizations.

#### What inspired you to pursue the CPA career path?

My interest in accounting started in high school when I enrolled in a few basic accounting courses. I went on to major in accounting at Roger Williams University and worked as an accounting intern at a private school, which solidified my love for the profession.

#### What professional accomplishment are you most proud of?

I am most proud of passing the CPA Exam while working full time. The rigorous process of juggling work, studying, and personal responsibilities was the most profound learning experience of my life. I learned a lot about myself during that time, including the true meaning of discipline, how to deal with failure, and perseverance.

#### What is your next major goal?

My next major goal is to become a partner at Whittlesey.

#### What is your favorite thing to do outside of work?

The thing that brings me the most joy is spending time with my family and friends. I also enjoy cooking for my loved ones.



## Aspiring CPAs

### Hannah Cleary

Ernst & Young

As an audit senior in the financial services sector of Ernst & Young, Hannah provides assurance services for high-profile insurance clients and investment managers by developing audit strategies, coordinating audit procedures, and bringing innovation to both her clients and her engagement team.

#### What inspired you to pursue the CPA career path?

I was drawn to become a CPA given the countless career opportunities. The accounting profession is dynamic as new guidance and accounting standards constantly challenge the way we work and how we conduct our business. Although challenging, it is a very rewarding industry, and this is something I was drawn to.

#### What professional accomplishment are you most proud of?

I am most proud of being promoted to senior at Ernst & Young. Additionally, my involvements at EY extend beyond client serving as I represent our office on numerous committees. Being able to lead these initiatives and bring colleagues of different service lines together is something I am proud of.

#### What is your next major goal?

My next major goal is to pass the remaining sections of the CPA Exam and obtain my license.

#### What is your favorite thing to do outside of work?

Outside of work, I love spending time near the water (with a book in hand!) and playing golf. I recently finished my first half marathon in Ireland, and I plan to continue running in races. Most importantly, spending time with family and friends is where I find the most joy.



## Aspiring CPAs

### Erin Jose

Whittlesey PC

Erin is a tax supervisor at Whittlesey where she provides tax preparation and compliance services to high-net worth individual, pass-through, and corporate clients.

#### What inspired you to pursue the CPA career path?

My mom was the first one to encourage me to pursue accounting. She described the many opportunities that would be open to me by picking this field, and it inspired me to study it as my major in college.

#### What professional accomplishment are you most proud of?

A significant accomplishment I'm proud of is attaining my master's degree while working full time as a tax professional. Completing course work on top of a full busy-season schedule was daunting at the start, but successfully finishing the degree not only deepened my knowledge but also fueled my confidence for future challenges.

#### What is your next major goal?

My next major goal is to complete the CPA Exam.

#### What is your favorite thing to do outside of work?

I enjoy spending time outside with my husband and Golden-doodle, mainly playing fetch and going for long walks.

# Thank You, 2024-2025 CTCPA Premier Members!

Thank you to these Premier Members (as of December 10, 2024) for their commitment to help CTCPA stay strong today and into the future. Learn more and become a Premier Member at [www.ctcpas.org/PremierMembership](http://www.ctcpas.org/PremierMembership).

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# Upcoming Webinars

▶ Register for these programs and hundreds more at [www.ctcpas.org/Register](http://www.ctcpas.org/Register).

Date	Title	Course Code	Member Fee/ Nonmember Fee	CPE Hours
<b>January</b>				
1/20	Individual Tax Update: Recent Developments	WIURD2-I	\$89/\$124	2
1/20	SECURE Act 2.0: What You Need to Know	630363-S	\$39/\$59	1
1/21	The Best Federal Tax Update Course by Surgent	BFTU-47	\$299/\$424	8
1/21	Setting a New Standard for Quality: Practical Guidance to Implement the AICPA's New Quality Management Standards	616239-H	\$39/\$59	1
1/22	Reviewing S Corporation Tax Returns: What Are You Missing?	AICPA397	\$213/\$261	4
1/22	Reviewing Partnership Tax Returns: What Are You Missing?	AICPA396	\$213/\$261	4
1/24	AICPA's Annual Federal Tax Update	AICPA407	\$332/\$403	8
1/24	ACPEN Signature 2024: Not-for-Profit Accounting, Auditing and Tax Update	622455-P	\$250/\$300	8
1/27	2024 Inflation Reduction Act of 2022: Review and Update	631370-S	\$79/\$109	2
1/27	Pass-Through and Corporate Annual Tax Update	AICPA408	\$213/\$261	4
1/29	Surgent's Annual Accounting and Auditing Update	ACAU-45	\$299/\$424	8
1/31	Invest in Your Mental Health and Avoid Burnout	TWMHB2-I	\$89/\$124	2
1/31	Combating Internal Fraud	KECIF2-I	\$89/\$124	2
1/31	2024 Real Estate Tax Issues: Passive Activity, Self-Rental and Section 199A	632268-S	\$129/\$159	4
<b>February</b>				
2/3	Surgent's Preparing Individual Tax Returns for New Staff and Paraprofessionals	PITR-7	\$279/\$404	8
2/4	Surgent's Successfully Completing an Income Tax Return for a Trust or Estate – Form 1041	FM41-7	\$99/\$134	2
2/4	New Quality Management Standards: Resources – Expectations for Firms and Engagement Partners	AICPA418	\$71/\$82	1
2/6	New Quality Management Standards: What's New for Firms' Monitoring and Remediation Processes	AICPA430	\$71/\$82	1
2/6	Allison McLeod's 2024 Federal Tax Updates for Business Entities - 4 Hour	636809-J	\$129/\$159	4
2/10	Analyzing Financial Statements	KGNFS2-J	\$89/\$124	2
2/10	2024 The Preparation of Form 706 and 709 – Line-by-Line	624798-S	\$129/\$179	4
2/11	ChatGPT and Advanced Financial Analysis for Accountants	GWFAA2-J	\$89/\$124	2
2/11	Understanding the Form 990 and its Preparation Prerequisites	9FD002-J	\$89/\$124	2
2/12	The Updated Nuts and Bolts of IRC Section 1031 Exchanges	485110-R	\$79/\$109	2
2/12	New Quality Management Standards: Bringing It All Together – Exploring All Components of a Quality Management System	AICPA444	\$71/\$82	1
2/13	The Controllership Series – The Role of the Controller in ESG	613603-V	\$59/\$79	1.5
2/14	Enterprise-Wide Risk Management in Accounting and Finance	JLWRM4-J	\$149/\$214	4
2/17	Electronic Audit Evidence in Employee Benefit Plans	MCEAE2-J	\$89/\$124	2
2/17	How AI Is Automating Internal Control	KEHAA4-J	\$149/\$214	4
2/19	PPP Fraud and Financial Professionals	JPPFP2-J	\$89/\$124	2
2/19	2024 Corporate Transparency Act Developments and Proposed FinCen Reporting Requirements for Real Estate Sellers	636328-R	\$79/\$109	2
2/20	Seeing Beyond the Numbers: Analysis for CFOs and Controllers	DPSBM4-J	\$149/\$214	4
2/24	Inventory, Expense and Payroll Fraud	500600-E	\$79/\$109	2
2/24	2024 Key Tax Issues Facing Business and Industry	629375-P	\$129/\$159	4
2/25	Cryptocurrencies for the CFO: Explaining Blockchain	606414-X	\$79/\$109	2
2/26	Surgent's Starting a Small Business: What Every Trusted Advisor and Entrepreneur Needs to Know	SSB2-7	\$99/\$134	2
2/28	Compilation, Preparation and Review Basics and Peer Reviews	AHCPR2-J	\$89/\$124	2
<b>March</b>				
3/11	Common Financial Statement Disclosures	JLCFS2-K	\$89/\$124	2
3/13	Business Intelligence (BI) and Business Analytics (BA)	497796-E	\$79/\$109	2
3/14	Adobe Acrobat – Increase Your Productivity with PDF Files	AD081W-K	\$149/\$214	4
3/19	How to Start a CFO Service	ALCFO1-K	\$55/\$75	1
3/24	Controller Series: Insightful Financial Analysis	AICPA504	\$75/\$89	1
3/25	Leases: Mastering the New FASB Requirements	AICPA506	\$332/\$403	8
3/31	Risk Assessment Under SAS No. 145: The Key to Audit Quality?	HTRAU2-K	\$89/\$124	2



# Welcome, New Members!

We're pleased to welcome the following individuals to CTCPA membership:

## New Certified Members

**Laura Clark**  
RRC

**Kelley Matiere**  
Harper & Whitfield, P.C.

**Diane Nyemba**  
State of Connecticut  
Health Department

**Stephanie Whelan**  
HAI Group

**Kelly E. Soukup**  
Krol, Michael P. & Co.

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Fiondella, Milone & LaSaracina LLP

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Burns Construction

**Keith Mayer**  
Atlas Air Worldwide Holdings, Inc.

**Dylan Walker**  
Walker Advisory LLC

**Marc Noisette**  
RSM US LLP

**Melanie Tuttle**  
Deloitte

**Jessica Garaffa**  
KPMG

**Andrew Warren**  
Withum Smith & Brown

**Colleen Maimaron**  
Plymouth Armor Group

## New Professional Colleagues

**Laura Jensen**  
Deloitte

**Matthew Healey**  
Simione Macca & Larrow LLP

**Arben Zhuta**  
KPMG US

**Alexander Macomber**  
Simione Macca & Larrow, LLP

**Gabriel Alva**  
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## In Memoriam



George Norman Holland (Norm), a member since February 9, 1984, passed away on September 22, 2024. Following his

service in the Army, Norm was employed by the State of Connecticut for 27 years, retiring in 1996 as Chief Financial Administrator for the Connecticut Alcohol and Drug Abuse Commission (CADAC). He also maintained a private CPA practice for the last 24 years.





# Member News

Send your news to **Caitlin Bailey O'Neill** at [caitlinb@ctcpas.org](mailto:caitlinb@ctcpas.org).

**Paul Iannone** and **Danny Pannese**, associate professors, and **Benoit Boyer**, retired professor, all in the Jack Welch College of Business and Technology at Sacred Heart University in Fairfield, wrote "Cleaning up intercompany debt" for the November 2024 issue of *The Tax Advisor*.



Lauren Shugrue

Innovative CPA Group (ICG) founding partner **Lauren Shugrue** was awarded the 2024 Women Innovators Award from the *Westfair Business Journal*.



Destiny Hartmann

Fiondella, Milone & LaSaracina's **Destiny Hartmann** was one of 30 CPAs selected for the American Institute of CPAs (AICPA) Leadership Academy.



Andrea Harrington

Fiondella, Milone & LaSaracina partner **Andrea Harrington** was quoted in the *Accounting Today* article "TCJA extensions or revisions: What lies ahead for 2025."



Drew Andrews

Two CTCPA members were named to the *Hartford Business Journal* 2024 Lifetime Achievement & C-Suite Honorees – **Drew Andrews** of Connecticut Wealth Management. Drew was one of two awardees recognized in the "CEO,



Michael Tedone

Medium Company, 76-199 Employees" category, while Michael was one of two awardees in the "Chief Financial Officer, Small Company, Less Than 75 Employees" category.



Drew Andrews



Michael Sabol



Frank Milone

**Drew Andrews** of Whittlesey, **Michael Sabol** of Mahoney-Sabol, and **Frank Milone** of Fiondella, Milone & LaSaracina were featured in the *Hartford Business Journal* article "As merger wave hits accounting industry, here's how some small to midsize firms are maintaining independence."

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