

The bimonthly newsletter of  
BKR INTERNATIONAL,  
the premier association of  
independent accounting  
and business advisory firms.

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*Paris Dazzled – in  
content, connec-  
tions, and just plain  
fun!*

I have just returned from Paris, and all I can say is – WOW – BKR's 2015 Annual Worldwide Meeting was truly an outstanding event in all respects, and I am extremely pleased and proud of our collective success. I can't thank our host partners enough for their extraordinary hospitality, and all of our firms for participating and sharing their ideas and information to help their fellow members. See pages 2-5 for more details and be sure to check the BKR website for the meeting presentations and photos.

As I complete the first of my two-year term as chairman, I am pleased to report that many of the initiatives we set out last year have come to fruition. Our younger members are assuming leadership roles in BKR's various practice groups, committees, and boards, and building their own connections in their own unique ways throughout the world.

Our focus on building the Asia/Pacific Region has been a tremendous success, particularly in India. We accepted eight new firms into BKR membership in the last year, and six of them have been in Asia/Pacific. We now have members in Bangladesh and Uzbekistan, a BKR first in these countries, and our membership in China and India continues to expand. The region is now 33 members strong, and I am confident this number will continue to grow as we identify up and coming markets and new opportunities for our clients.

For those of you who were unable to join us in Paris, there are still plenty of opportunities for you to meet and collaborate with your fellow BKR members before the end of the year. The EMEA Region will be holding its annual Tax Meeting on November 30 and its inaugural Future Leaders Meeting (which has replaced the Audit Meeting) on December 1, both of which will be held at the Sheraton Amsterdam Airport Hotel & Conference Center. For more details, visit

**BKR REFERRALS  
YEAR TO DATE**

Americas: \$281,129.00  
Asia/Pacific: \$2,4692.00  
EMEA: \$167,681.00

<http://www.bkremea.com/News/Latest-Events.aspx>.

The Americas Region will hold a U.S. Tax Workshop, managing partner roundtables, and recently introduced staff training. "Level Three," designed for those who are transitioning from tax preparer to tax reviewer and advisor, was held in Philadelphia, Pennsylvania, in October, and "Level Four," which tackles more complex tax issues as well as leadership skills, will be held from December 2-4, also at Club Quarters in Philadelphia. For more information, visit <http://bkr.com/bkr-event.php?Staff-Tax-Training--Level-Four-395>.

Finally, we are already gearing up for our next round of regional meetings: the Asia/Pacific Region is first, to be held in Perth, Australia, from May 6-9; followed by the Americas Regional Meeting in Toronto, Ontario, Canada, from May 20-24; and the EMEA Regional Meeting in Vienna, Austria, from June 4-6. For the complete 2015-2016 BKR Meeting Schedule, see page 15.

As I complete my first year as your chair, I want to thank you for your continued confidence in the board's leadership. We are committed to helping you grow your practice, service your clients, and develop your firm's future leaders. With your continued support, I am confident that we can take BKR to even greater levels of excellence and success in the years to come. As I said in Paris, our BKR International website video may say, "We are BKR," but I would amend that to say, "You are BKR!"

I wish you a happy, healthy, and safe holiday season, and look forward to seeing you in 2016!

Regards,

**Howard Rosen**

# PARIS HOSTS 2015 ANNUAL WORLDWIDE MEETING

Ninety member firms participated in BKR International's Annual Worldwide Meeting in Paris from October 31 to November 3. This year, BKR chose the birthplace of enlightenment, in all of its artistic splendour, to cast a spotlight on the changing global accounting profession. The theme was "Lighting Up a World of Opportunity."

Keynote speakers discussed how radical innovation will change traditional patterns of production and consumption in the west, and what business advisors must do to stay ahead of the curve. Sessions on leadership and management, as well as breakout groups, focused on ways to leverage BKR relationships, utilize international tax opportunities, build leadership skills, and successfully manage the new multi-generational staff.

Members travelled around the world virtually via interactive panels highlighting current events in each of BKR's regions, and prestigious media reps from the International Accounting Bulletin, The Economist, and the Ordre des Experts-Comptables added their unique insights on global issues. Members analyzed results from a recent UK survey on how clients choose their accounting firm and why they stay, and learned how the most successful companies incorporate the elements of trust, compassion, collaboration, and value in their business plans. Finally, no BKR confer-



**EURUS Chairman Thierry Legrand (Paris) and BKR Chairman Howard Rosen (St. Louis) welcome the members to Paris.**

ence would ever be complete without an update on the latest technology to help accounting firms and their clients become more efficient and effective. Members discussed opportunities and threats in the technology landscape, including cyber security and the role of the accountant in protecting client privacy.



**Regional Chairs David Goldner (Baltimore), Nilesch Shah (London), and Sunny Ma (Shanghai) discuss initiatives in their respective regions.**

World Chairman **Howard Rosen** (St. Louis) reported a significant increase in the acceptance of new member firms in Asia, particularly India, as a result of a concerted board effort to expand BKR representation in this critical area of the world. "It's been an amazing year with successful growth for BKR. We fully expect to continue "lighting up a world of opportunity" for our members in a true spirit of camaraderie and love of the profession."



**Prof. Dr. Niels Brabandt demonstrates various negotiating techniques in his presentation, "How to Successfully Run Your Business."**



**New Members B.J. Praveen (Bangalore) and Paul Pratapkaran (Chennai) accept their new member certificates from Howard Rosen.**

# PARIS HOSTS 2015 ANNUAL WORLDWIDE MEETING (Continued)



Doli, Bambang, Sulistyanto, Dadang & Ali (Jakarta) presents BKR International with a personalized banner commemorating the conference.

*But it wasn't all hard work...*



Host Jacqueline Wolfovski (Paris) and Tom Murray (Long Island) enjoy the twinkling lights of Paris aboard the Beateaux "Diamont."



Of course, BKR's city tour included the iconic Eiffel Tower.

# 2015 ANNUAL WORLDWIDE MEETING

(Continued)



**BKR International's Gala Dinner Dance was held at the posh Cercle de l'Union Interalliée.**



**Shimon and Liara Yarel (Tel Aviv) are recognized for 20 years of membership in BKR.**



**BKR Scholarship Winners Vincent Sauvageot and H el ene Favart**



**Easy Ryder Cup Captain Jim Kraft (San Francisco) brings home the gold (again) for the Americas team.**



**Host Pascal Bejon (Paris) busts a move at BKR's Gala Dinner Dance.**

# 2015 ANNUAL WORLDWIDE MEETING

(Continued)

## BUILDING RELATIONSHIPS ON THE RUN

By Lien Le (Houston)

I would like to thank BKR for all of the tireless efforts in putting together a great conference in Paris. It was a very memorable one for me, not only because of the location and content, but



Lien Le

because of the many great relationships that I have continued to build and strengthen at our meetings.

Speaking of “building” and “strengthening,” I want to take a moment to mention the recent activities of BKR’s running group. As members, I believe that we have built great camaraderie through this group. It has really been a great common ground for us to share and build stronger relationships. Some of us have already discussed scheduling a running

event at next year’s Annual Worldwide Meeting in Santiago, Chile.

For this conference, a group of us met on October 25 to run in Noli, Italy, in races (both 8K and 21K) on the Italian Riviera, which was coordinated by **Arcangelo** and **Cristina Agogliati** (Milan). It was a great time for everyone involved. We all gathered in Frankfurt, Germany, where we met with **Roland Schiff-Martini** and **Susanne Ude-Lomb** (Frankfurt), flew to Milan, and then drove up to Noli (two hours outside of Milan) to participate in the race, which begins in Varigotti and goes through four towns on the Italian Riviera, finishing in Loano.

Participating were Arcangelo and Cristina Agogliati, Roland Schiff-Martini, Susanne Ude-Lomb, **Micheal** and **Marianne Burch** (Ottawa), and myself. We had a terrific time.

Arcangelo and Cristina were great hosts, and some of us were able to visit Arcangelo’s office in Milan.

We then moved on to Paris, where **Pascal Bejon** (Paris) had coordinated a great 10K run course to see the beautiful sights of the city. It was an enjoyable time, and everyone had a great chance to bond. We really appreciate this, and would like to thank Pascal and his team for their efforts in coordinating the event.

For this group run, Roland and Susanne’s firm had generously donated running shirts for all 25-plus runners. I know we all loved the shirts, as we continued to wear them on our morning runs during the Annual Worldwide Meeting!

We all are looking forward to continuing these running group activities in the future.



BKR’s running group in Paris

# MEMBER PROFILE: BKF INTERNATIONAL S.A. (BOGOTÁ)

## **BKF International S.A.**

**Established: 1987**

**President: Humberto Fernandez Paz**

BKF International S.A. is a firm that offers numerous tax and consulting services with international support, specializing in advising on the expansion and internationalization of companies in primary cities throughout the world and foreign companies entering the Colombian market.

## **What Identifies the Firm?**

BKF exemplifies the passion and tenacity of its profession, and is relentless in the pursuit of its goals. BKF's commitment is felt by its customers, suppliers, partners, and competitors.

## **Thinking of the Customers**

BKF designs solutions with a personalized approach and long-term support through the implementation of the organization's activities,

providing advice and guidance, as well as applying the methodology, approach, and standards of an international firm at reasonable costs, which significantly increase the cost/benefit of their clients' investment.

## **Services**

- Audit assurance
- Advisory IFRS - IAS
- Tax and legal advice
- Outsourcing



**The BKF International S.A. Team**



## BKR MEMBER FIRMS MAKE TOP ANNUAL LISTS

BKR International is pleased to announce that the following BKR members made *Inside Public Accounting's* 2015 Top 200 Firms list: **Briggs & Veselka Co.** (Houston), **Mize Houser & Company P.A.** (Topeka), **Gross, Mendelsohn & Associates, P.A.** (Baltimore), **Gumbiner Savett Inc.** (Los Angeles), and **The LBA Group** (Jacksonville).

Briggs & Veselka Co. also ranked among IPA's 200 Fastest-Growing Firms.

In IPA's top 200 Regional Rankings: Gross, Mendelsohn & Associates, P.A. and The LBA Group ranked in the Southeast list; Briggs & Veselka Co. and Mize Houser & Company P.A.

in the Great Plains list; and Gumbiner Savett Inc. in the West.

Further, BKR International placed in IPA's 200 Firms Association Membership.

For more information, visit <http://insidepublicaccounting.com/newsletters/ipa-100-and-ipa-200>.

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BKR Members **Bland & Associates, P.C.** (Omaha), **Johanson & Yau Accountancy Corporation** (San Jose), and **Rudler, PSC** (Cincinnati) made *Accounting Today's* Best Firms to Work For list.

Read more at <http://www.accountingtoday.com/news/firm-profession/accounting->

[today-names-best-firms-to-work-for-75778-1.html](http://www.accountingtoday.com/news/firm-profession/accounting-today-names-best-firms-to-work-for-75778-1.html).

## **REMINDER!**

Submissions for the January/February 2016 issue of the BKR International Worldwide Bulletin are due by Monday, December 7, 2015. Electronic formats are preferred for both text (e-mail, Word, or PDF documents) and photographs (TIF or high resolution JPG attachments).

# SPOTLIGHT ON BKR'S NEW EMEA REGIONAL EXECUTIVE DIRECTOR

**Tim Morris** (London) hit the ground running as the new executive director of BKR's EMEA Region.

Tim has a varied background in the international, diplomatic and security sectors. He started his professional life working for the UK Ministry of Defence,



**Tim Morris**

which took him around the world from New Zealand to Canada, Hong Kong to Malawi. He has lived and worked in Europe, Kuwait, Qatar, and Bangladesh.

More recently, Tim has been a director of his own consultancy firm, NJHM Associates Limited. In this international role, he provided organisational expertise, specifically in crisis management, training, security, and charity.

As EMEA executive director, Tim is

responsible for developing BKR throughout the region, including playing an active role in recruiting new members, enhancing member services, and seeking to facilitate and encourage cross-border cooperation and service offerings.

For more details, visit <http://www.bkreamea.com/News/Latest-News/BKR-International-appoints-new-EMEA-Executive-Dire.aspx>.

## BKR INTERNATIONAL IN THE PRESS

BKR International was featured in the article, "The Latest Trends in Accounting Marketing," on *CPA Practice Advisor*, at <http://www.cpapracticeadvisor.com/news/12110220/the-latest-trends-in-accounting-marketing>.

*Trend News Agency* has published an article featuring the upcoming seminar organized by **Eurofast** (Lefkosia) and **ISIK YEMINLI MALI MUSAVIRLIK VE BAGIMSIZ DENETIM A.S.** (Istanbul), entitled, "Which

Country Suits Better Your Business Needs?," at <http://en.trend.az/azerbaijan/society/2436456.html>.

BKR Executive Director **Maureen Schwartz** was quoted in the *Accounting Today* article, "Accountants Going Global," at <http://www.accountingtoday.com/news/firm-profession/accountants-going-global-75962-1.html>.

BKR was also featured in the *Accounting Today* article, "BKR International Raises

Member Awareness of Cybersecurity Risks," at <http://www.accountingtoday.com/blogs/accounting-tomorrow/news/bkr-international-raises-member-awareness-of-cybersecurity-risks-76066-1.html>.

## NICHE NEWS

### Affordable Housing

The Affordable Housing Practice Group held a telemeeting on September 22. Topics included cost certifications, GAAP updates, and the RAD program. The next teleseminar will be held jointly with the Real Estate and Construction Practice Group on December 15.

### Assurance Services

BKR's new Assurance Services Practice Group held its first telemeeting on September 29. They discussed resources for in-house CPE, realization and profitability, timing on legal response letters, independence rules, and issues with closing audit binders. The next telemeeting will be held on December 17.

### Business Development

The Business Development Practice Group held a teleconference on October 8. Guest Speaker Christine Nelson, senior communications and marketing lead with Ingenuity

*Continued on page 8*

## IN MEMORIAM

It is with great sadness that **Albrecht, Viggiano, Zureck & Co., P.C.** (Long Island) announces the passing of firm founder **Sebastian "Seb" Albrecht**.



Seb was abundantly gifted, and those gifts manifested in his passion for excellence and zest for life. He accelerated through college and, at the age of 19, began teaching business courses at Farmingdale High School. He obtained his MBA soon afterward and started his own firm in an office over his father-in-law's hardware store.

Seb had the ability to always know what his clients needed, and AVZ continues to work with many second- and third-generation succession clients today.

**Seb Albrecht**

Seb became one of the founders of the East Farmingdale Industrial Association, now known as the ACIT (Advancement for Commerce, Industry, and Technology). In the 1970s, Seb was a member of the Long Island Association (LIA) board and Transportation Committee. He volunteered for many years with the Farmingdale Rotary, was on the Board of Education for the Farmingdale School District, and on the board of VEBA (Vocational Education Board Association) as well.

Seb was pre-deceased by his loving wife, Helen, and leaves behind his daughters, Kay, Candace, and Jean; his sons-in-law; grandchildren; many other family members, and countless friends.

AVZ's thoughts and prayers are with Seb's family and friends. He will always be missed.

# THE U.S. AND COLOMBIA TAX INFORMATION EXCHANGE AGREEMENT

by BKF International S.A. Auditores y Consultores (Bogota)

## Do You Know the Agreement for the Exchange of Tax Information Between the United States and Colombia?

Do You Know the Agreement for the Exchange of Tax Information Between the United States and Colombia?

The US has always used its power to seek confidential information, such as tax information, in other countries. However, since April 30, 2014, Colombia also has access to such information through the information exchange agreement between the two nations, which was signed by the Minister of Finance of Colombia, Mauricio Cardenas, and the US ambassador in that country, Kevin Whitaker.

This is one of the 18 agreements that the Latin American country has with other jurisdictions, which is being implemented by the government at the head of the Direction of National Taxes and Customs (DIAN). It is aimed at strengthening the fight against tax evasion and obligations fraud. With this agreement, Colombia will be able to request information on assets and any investment they have made in the US.

This requires a commitment between both governments so that information flows swiftly, avoiding the need for approval and procedures to meet the request. In this way, annually, on September 30, both entities will automatically exchange the data that is stipulated in the agreement. However, as expected, both parties established the right not to release information if it believes that it may jeopardize safety and / or public order.

### Important Facts

*Who will be the subject of this agreement?*

Minister Cardenas has been emphatic in clarifying that not all who have accounts in the United States must pay tax there, this only applies to tax residents and to individuals who have made financial transactions of more than \$50,000 or legal persons with balances greater than US \$250,000.

*What institutions will have access to information?*

In Colombia, the Direction of National Taxes and Customs (DIAN) will be responsible for managing this information. In the United States, the responsibility will be assumed by the Internal Revenue Service (IRS).

The only information that may be shared with other state agencies is that which is related to money laundering.

*How far does this agreement go?*

Through this agreement, the country requesting the information may ask for access to conduct interviews, record the activities of people, and inspect books when it is considered necessary. Those who omit asset information may assume penalties of up to 200% of the higher tax. That, plus the liquidation of the tax and interest on late payment, repre-

sents a much higher value compared to the general rate of 160%, which has been used until now.

*Which taxes are included in the agreement?*

In Colombia, IVA and tax on financial transactions, as well as income tax are included. For the US, all federal taxes.

It should be noted that it is stipulated to include future taxes in the agreement if they are similar to those that are already included.

## NICHE NEWS

*Continued from page 7*

Marketing Group, presented "LinkedIn Strategies to Develop Your Business."

### Business Valuation

The Business Valuation Practice Group Teleseminar was held on September 28. Chair **Tom Giordano** (New York) presented, "Industry Valuation Methods/Rules of Thumb." Participants earned one hour of CPE credit. The next teleseminar will be held on December 14.

### Canadian Tax

The inaugural Canadian Tax Practice Group Meeting was held at the offices of **Welch LLP** in Toronto on September 25. The group began with extensive roundtable discussions covering a variety of topics. Michael Peggs of Cadesky Tax in Toronto presented "Current Transfer Pricing Issues." Dean Smith, also of Cadesky Tax, presented "Current U.S. Personal Tax Matters of Interest." L. David Fox and Evelyn Schusheim of Cummings, Cooper,

*Continued on page 10*

Do you know which is the agreement for exchange of tax information between the United States and Colombia?



# BEPS: WHAT LIES WITHIN YOUR COUNTRY-BY-COUNTRY TRANSFER PRICING

by Charles River Associates (BKR Strategic Alliance Partner)

On October 5, 2015, the OECD released its package of final reports under the OECD/G20 Base Erosion and Profit-Shifting Project (BEPS).<sup>1,2</sup> Action 13 of the BEPS Action Plan contains the OECD's new guidance on a standardized three-tiered approach to transfer pricing documentation<sup>3</sup> and introduces a requirement for large multinational enterprises (MNEs) to provide governments with information on their global allocation of income, economic activity, and taxes paid among countries according to a common template – the Country-by-Country Report (CbC Report).

The three-tiered standardized approach to transfer pricing documentation has the following elements:

1. Master File – requires an MNE to provide tax authorities with high-level information regarding its global business operations and transfer pricing policy.
2. Local File – requires detailed transactional transfer pricing documentation specific to each country, identification of material related party transactions, the amounts involved in those transactions, and transfer pricing analysis of the arm's length nature of those transactions.
3. CbC Report – requires annual provision of the following data for each tax jurisdiction in which an MNE does business: the amount of revenue; profit before income tax; income tax paid and accrued; number of employees; stated capital; retained earnings; and tangible assets. Finally, it requires MNEs to identify each entity within the group doing business in a particular tax jurisdiction and to provide an indication of the business activities for each entity.

Together, these documents will provide the framework for governments to assess transfer pricing risks, make determinations about where audit resources can most effectively be deployed, and provide information to

commence and target audit enquiries.

The CbC Report will only need to be prepared by MNEs with consolidated revenues exceeding EUR 750 million. They will be filed with the home country of the ultimate parent company and shared with other relevant countries under government information exchange mechanisms.<sup>4</sup>

The new CbC Report requirements take effect for fiscal years beginning on or after January 1, 2016. Tax payers do not need to file the CbC Report until one year following their year end. For example, a tax payer with a December 31, 2016, year end must file the CbC Report by December 31, 2017.

## **Transfer Pricing Diagnostic Tool Provides Insight into Your CbC Data**

To implement the new BEPS transfer pricing documentation requirements, tax authorities will, in general, need to amend their current tax laws. Various countries, including the United Kingdom, Australia, and Spain have already introduced legislation to implement regulatory requirements for CbC reporting. Denmark, Mexico, and the Netherlands have proposed bills to their legislative bodies to amend current tax laws to comply with BEPS Action 13.

The CbC Report provides tax authorities with a high-level view of how revenues, profits, and taxes paid are spread across countries within an MNE. Additionally, the CbC Report provides information on economic activity, for example, where human capital and assets are located.

In light of the new CbC Report, CRA has developed a proprietary diagnostic tool that uses CbC data to provide insight into a company's global transfer pricing position, based on BEPS concepts of value creation and risk alignment. With this tool, MNEs can identify variances within transfer prices across peer entities to review if profits diverge from transfer pricing targets. Further, CRA's diagnostic tool helps you analyze how profits are shared

within an MNE and understand what lies within your CbC data before the tax administrations review the documentation. Finally, the tool generates reports that can be submitted to tax authorities for CbC compliance purposes, and be used to support the position of the audited entity.

For more information about Country-by-Country Reporting, contact the authors.

\* \* \* \* \*

<sup>1</sup> *Organisation for Economic Co-operation and Development*

<sup>2</sup> See <http://www.oecd.org/ctp/beeps-2015-final-reports.htm>.

<sup>3</sup> *The Final Report on Action 13 contains the text of the new Chapter V of the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, dealing with transfer pricing documentation.*

<sup>4</sup> *Note, US MNEs may be subject to file a CbC Report for a subsidiary operating within a country that adopts the new reporting requirements.*

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# NICHE NEWS



**BKR's Canadian Tax Practice Group held its first in-person meeting at the offices of Welch LLP in Toronto on September 25.**

*Continued from page 8*

Schusheim, Berliner LLP in Toronto presented "Practical Issues in Tax Dispute Resolution." The group's next telemeeting is scheduled for January 26, 2016.

## Forensic Accounting/Litigation Support

The Forensic Accounting/Litigation Support Practice Group held a teleseminar on October 7. Chair **Dave Hammel** (Detroit) presented "Finding Fraud During a Divorce." Participants earned one hour of CPE credit. The next teleseminar will be held on January 27, 2016.

## Future Leaders

The Future Leaders Practice Group held a teleseminar on October 5. Guest Speaker Carrie Steffen, president of The Whetstone Group, presented "The Keys to Consultative Selling."

## Manufacturing

The Manufacturing Practice Group held a telemeeting on August 5. Topics included the AICPA Global Manufacturing Conference and group dinner on September 17-18 in Denver, Colorado, as well as the benefits of obtaining manufacturing-related certifications, non-A&A/tax services members offer, increasing

visibility, the state of the industry, IC-DISC, and the practice group chairmanship.

## Medical Practices and Health Care

The Medical Practices and Health Care Practice Group Teleseminar was held on September 30. Topics included key performance indicators, integrated delivery systems, and ICD-10. Members earned one hour of CPE credit. The group will hold an in-person meeting from January 21-22 in Orlando, Florida.

## Real Estate and Construction

The Real Estate and Construction Practice Group held a telemeeting on September 28. The group discussed the latest real estate trends focusing on multi-family residential properties and tangible property regulations. The group's next teleseminar will be held jointly with the Affordable Housing Practice Group on December 15.

## Technology

The Technology Practice Group held a telemeeting on August 12. Topics included BKR's IT Survey results, online payment systems, information security plans, email retention, Windows 10, crimeware, Office 365, email discovery, Microsoft Azure, and digital signatures. The next telemeeting will be held on December 2.

## WORLDWIDE BULLETIN

is a publication of

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#### SUBMISSIONS

BKR welcomes news and articles from member firms, committees, and task forces, which can be submitted via e-mail, fax, or mail to BKR's Executive Office.

# MEMBER NEWS AND NOTES

## Baltimore, Maryland, USA

**Gross, Mendelsohn & Associates, P.A.** is pleased to announce that **Jared Imhoff**, CPA, was promoted to principal. **David Leipnik**, CPA, and **Ryan Levy**, CPA, were promoted to manager.

Additionally, **Michael Marinaro**, CPA, MCTS, and **William Walter**, MCP, MCSE, of Gross Mendelsohn's Technology Solutions Group, were also promoted to principal.

## Barcelona, Spain

**Faura-Casas Auditores Consultors, S.L.** is pleased to announce the opening of its new offices in Barcelona. The firm has moved to new and modern facilities where it will continue to provide the best customer service possible.

On May 11, the firm relocated to 299 Còrsega Street, 6th Floor. They are still in the "Eixample" district, but much closer to Diagonal Street in the middle of the business area of the city. This is a very well-connected zone in a privileged area. Despite the change of address, the firm's telephone numbers and email addresses remain the same.



**Faura-Casas Auditores Consultors, S.L.'s new offices in Barcelona**

## Chicago, Illinois, USA

**Ostrow Reisin Berk & Abrams, Ltd. (ORBA)** is pleased to announce that **Jacqueline Janczewski**, CPA, has joined the firm's Tax Department. Jacqueline focuses on business taxation, providing closely held

companies and their owners with accounting, tax planning, and compliance services. Jacqueline represents clients before the IRS and state authorities. She has more than 15 years of experience in corporate, partnership, and individual taxation across a variety of industries.



**Jacqueline Janczewski**

## Houston, Texas, USA

**Briggs & Veselka Co.** is proud to announce that the following promotions.

**Adam Dimmick** was promoted to audit shareholder on October 1. Adam has more than 12 years of public accounting experience, providing accounting and auditing services for construction contractors and real estate entities, manufacturing and distribution businesses, and not-for-profit agencies.

**Jamie Sylvester** was promoted to audit shareholder on October 1. Jamie has more than 13 years of accounting experience in the United States and Canada at Big 4, as well as middle market firms, providing audit services for publicly traded and private companies.

**Lynell Lilly** was promoted to tax shareholder on October 1. Lynell has more than 25 years of experience in public accounting, providing services to clients in a wide variety of industries. She is experienced in federal, state, and international tax compliance for corporate, partnership, and trust entities.

**Beverly Hensley**, from the firm's El Campo office, was promoted to tax principal on October 1. Beverly has more than 16 years of experience, providing a wide range of public accounting services, from QuickBooks, payroll,

and tax planning to preparation, including individuals, small business, corporate, partnership, trusts, and estate taxation issues.

**Kaki Perdue** was promoted to audit principal on October 1. Kaki has nine years of experience providing audit services to clients in a variety of industries. Her experience is strongest in the oilfield service and manufacturing industries.

**Brett Schimanski** was promoted to BAS principal on October 1. Brett has more than 20 years of experience in the financial services industry with over 10 years of experience serving as a compliance consultant and providing internal audit services.

**Scott Robertson** was promoted to tax principal on October 1. Scott has more than 12 years of experience in public accounting providing services to clients in a wide variety of areas. He has focused extensively on trust, estate, and gift taxation for fiduciary and high net worth clients.

## Karachi, Pakistan

**Muniff Ziauddin & Co. Chartered Accountants** has announced the **Moin Khan** submitted recent tax changes in income tax law enacted through the Finance Act, 2015. Download the document at [http://www.bkr.com/cmsAdmin/uploads/important-changes-made-through-finance-act-2015\(1\).doc](http://www.bkr.com/cmsAdmin/uploads/important-changes-made-through-finance-act-2015(1).doc).

## London, United Kingdom

On July 10, the **Blick Rothenberg LLP** partners invited the firm to celebrate its 70th anniversary with a boat trip. On arrival at the Silver Sturgeon, everybody was greeted with a cocktail reception. As the boat set sail, **Bob** and **David Rothenberg** gave a welcome speech, discussing the history of the firm. The firm was founded as Blick Rothenberg & Co. on 1 July 1945 by Helmut Rothenberg, OBE, whose European origins continue to be reflected in the international breadth of both our clientele and services.

It was a summer of sport and raising  
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# MEMBER NEWS AND NOTES

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money for the firm's charity, Kith & Kids. In July, 32 runners took part in the annual JP Morgan Corporate Challenge, a 5.6km run in Battersea Park, raising more than £1,140. In October, 25 people successfully completed the firm's big challenge of the year, the British Military Fitness' Major Series 10k challenge, which consisted of a 10k course littered with all kinds of obstacles, hills, mud, and water. In total, more than £3,500 has been raised so far.

Blick Rothenberg LLP, *Investors Chronicle*, *Tech City News*, and Channel 4 News launched the Tech Business Awards over the summer. The awards are part of Blick Rothenberg's 12 month Tech Business Programme, worth more than £100,000, which is designed to support UK based tech companies. Ten selected companies will receive tailored one-to-one financial guidance, strong commercial advice from industry experts, and help to ensure that their financial building blocks are in place.

## Long Island, New York, USA

**Albrecht, Viggiano, Zureck & Co., P.C. (AVZ)** has announced that, after 38 years of dedicated service, **Michael Collins** retired on September 30. Mike was committed to the highest level of client service. A testament to his client-centric approach to business



**Michael Collins** is the enduring relationships he formed with so many people who are now called his friends. Mike didn't have any great business philosophy, he just always concentrated on getting the job done with quality, consistency, and a deep sense of doing what is best for all his clients.

The firm would like to thank Mike for his years of service and dedication.

**James O'Connor** was appointed co-chair of the Suffolk County Bar Association Taxation Committee. The Committees of the Suffolk County Bar Association are truly the "backbone" of their association. They provide the meaningful exchange of ideas and opin-

ions, and are a training ground for future leaders with formal and informal mentoring between peers. The committees serve to inform the Executive Committee and the Board of Directors of important perspectives and positions, and any potential impact on legislation.



**James O'Connor**

## Los Angeles, California, USA

**Gumbiner Savett Inc.** is pleased to announce the promotion of three of its senior managers to principal: **Jill Massey**, CPA, MST, and **Susan Lash**, CPA, MST, both in the Tax Department; and **Amit Jain**, CPA, in the Audit and Accounting Department.

Jill is instrumental in leading much of the firm's tax department staff training, mentoring, and evaluation process. The process is highly successful in creating a seamless delivery of service to clients from all staff levels. Jill specializes in tax planning, compliance, and tax controversy resolution for construction, manufacturing, real estate, and non-profit organization clients, as well as individuals and their multi-generational families.

Susan is an invaluable tax planner, assisting her clients in optimizing their tax situations and helping them meet their financial goals. She specializes in tax planning strategies and compliance filings in the areas of estate, gift, and trust administration. She also works closely with her clients on their individual and corporate tax needs.

Amit is a key member of the firm's Audit and Assurance Department who specializes in working with privately held entities to provide overall solutions for their audit, accounting, and financial reporting requirements. Amit works with clients in the consumer finance, retail, jewelry, distribution, manufacturing and entertainment industries. He is also a member of the firm's Quality Control Committee.

## Luanda, Angola

Partner **Dr. Carlos Pinho** of **ACE** –

**Auditangol Consulting Enterprise, Lda.** participated in a debate on Radiodifusão Nacional de Angola about Public Finance Management on September 5 on 93.5 FM, which was also broadcast at <http://www.rna.ao>.

## Louisville, Kentucky, USA

**Deming, Malone, Livesay & Ostroff, PSC (DMLO)** recently celebrated four decades as an original Louisville independent business.

The firm chose to recognize this milestone anniversary, honor their history, and live out their "More Than the Numbers" tagline earlier this year with a DMLO Day of Service. Teams of owners and employees spread out to spend the day serving five local non-profit organizations in a variety of different ways. To see a few of the special moments from the day, visit <http://dmlo.com/dmlo-day-of-service-2015>.

Giving back is such a part of the culture at DMLO that they were recently ranked #6 among medium-sized firms and recognized at the Business First Corporate Philanthropy awards.

## Lyon, France

**SFC Group** is proud to become a founding member of CLE7. Officially established on June 25, the non-profit organization, CLE7, brings together companies of the seventh arrondissement of Lyon under the presidency of Nicolas Total, partner in SFC Group. Its goal: boost economic exchanges and create links between the different actors involved in the life of the district. To meet the expectations of its members and expand its visibility, the association has now forged many partnerships, including the Chamber of Commerce of Industry of Lyon and Greater Lyon.

On September 3-4, SFC Group organized its annual seminar, Blue Days, in the Alpes region at La Plagne, an internationally renowned ski resort, to celebrate with its 240 employees at the end of the tax period. Rafting, mountain biking, hiking, and tree

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climbing were proposed. The second day was more studious, devoted to a conference on the relationship between management and the success of a high mountain trek. All were happy with these two days, which allowed them to approach and discover the wild and wonderful landscape.



SFC Group's annual seminar, Blue Days, in the Alpes region at La Plagne

## Monterrey, Mexico

**QGA Contadores Publicos, S.C.** has announced that Partner **C.P. Francisco Luciano Quintanilla Rodríguez** is part of the group, Consejo Consultivo, which comprises ex-presidents of the Instituto Mexicano de Contadores Públicos de Nuevo León.



The ex-presidents of the Instituto Mexicano de Contadores Públicos de Nuevo León, Consejo Consultivo

## Mt. Arlington, New Jersey, USA

The American Institute of CPAs (AICPA) has identified **Nisivoccia LLP** as one of the 500 largest firms, out of approximately 44,000, in the United States. This tier of CPA firms represents the organizations serving America's small and mid-sized businesses. The Group of 400 (or G400) is composed of the

top 400 largest firms in the nation, of which Nisivoccia LLP is included.

**Raymond Nisivoccia** served as a panelist at the CEO Roundtable hosted by the Mount Olive Area Chamber of Commerce. The event was held at the Hackettstown Regional Medical Center. Raymond was chosen as one of the four panelists based on his experience as a successful CEO of one of

the largest companies in the area.

**Marcia Geltman**, CPA, partner, along with **Glenn Schwier**, CPA, JD, hosted a seminar in October entitled, "Divorce and Taxes for Attorneys," at the firm's Mt. Arlington office.

Nisivoccia LLP hosted a Certified Municipal Finance Officers Roundtable at the Mt. Arlington offices. The topic for this session was "Personnel Management for the Municipal Finance Officer."

Nisivoccia LLP held its annual golf outing in September at Farmstead Golf Club. More than 40 employees participated in the annual event.

**Bob Charlton**, CPA and partner, was published in the July/August issue of *New Jersey CPA*. His article was entitled, "Don't Let Your Valuation Report Get Thrown Out."



Bob Charlton

## New York, New York, USA

**Anchin, Block & Anchin LLP** is pleased to announce the addition of a new partner, **Raphy Soussan**, and a new director, **Marc Nadritch**, to its team.

Raphy is a commercial audit partner with more than 20 years of experience providing auditing, accounting, and consulting services to private companies, with more than 15 years at Big Four and national firms. He also has

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The Nisivoccia team

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extensive experience working with clients to develop proactive tax and business strategies. He has focused on a variety of industries, including, among others, fashion and apparel, food and beverage, manufacturing and distribution, healthcare, and technology.

Marc joins Anchin as a director in its Private Equity practice. He will be primarily focused on performing financial due diligence on behalf of both private equity and corporate acquirers in the middle market. With more than 15 years of experience in the private equity and M&A space with Big Four firms and other internationally known consulting firms, he has extensive knowledge in financial due diligence and M&A activities.

## Pittsburgh, Pennsylvania, USA

**Louis Plung & Company** has announced the addition of **Lindsay Andrews**, CPA, as audit and assurance manager. Lindsay joins the firm with 10 years of expertise in accounting, tax return preparation and audits, reviews, and compilations. Her experience spans non-profit, construction, manufacturing, and various small businesses, as well as employee benefit plan accounting and auditing services. Her recent accolades include the Super CPA Award from VSCPA and *Virginia Business Magazine* in 2011, and the Rising Star Award from *SmartCEO* in 2015.



**Lindsay Andrews**

The firm is also proud to announce that Audit & Assurance Partner **Joseph Zovko** has been selected for Leadership Pittsburgh's incoming Class XXXII. Joseph has more than 20 years of accounting, auditing, and tax experience with non-profit organizations, employee benefit plans, and large to mid-size companies.



**Joseph Zovko**

## Philadelphia Region, Pennsylvania, USA

**St. Clair CPA Solutions** sponsored a business networking luncheon for the Montgomery County Chamber of Commerce Women's Resource Council at Ruth's Chris Steak House in King of Prussia, Pennsylvania. Guest speaker Connie Lawson, owner of Sweet Ashley's Chocolates in Royersford, Pennsylvania, gave an informative and entertaining presentation and chocolate tasting, which included tips on using chocolate for marketing and client-appreciation gifts.

The firm is growing with new staff who recently joined the firm, including new Manager **Maureen Cardamone**, CPA; Senior Accountant **Eduardo (Eddie) Hernandez**; Staff Accountants **Cecilia Buck**, **Travis Cohle**, and **Gregory Hipps**; and Administrative Assistants **Gabriela Brito** and **Julie Grant**. Maureen, Eddie, Travis, Gabriela, and Julie will work in the firm's Conshohocken, Pennsylvania office; Cecilia and Gregory will be based in their Merchantville, New Jersey, office.



**St. Clair's business networking luncheon**

## Sofia, Bulgaria

**Euroglobal S.E.E. Audit** is pleased to announce that it relocated to a new and bigger office in Sofia on October 1. The new office is conveniently situated in the center of the city. Moving to the new premises is connected with the rapid business development of the company, the implementation of an even wider range of professional services for the clients, and the commitment to create comfortable working

environment for its employees. For more information, please contact **Ivan Pishmanov**, acting manager:

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## Vancouver, British Columbia, Canada

**Lohn Caulder LLP** is proud to announce that **Kelly Lohn** was awarded a commemorative gift at the Chartered Professional Accountants of British Columbia's 2015 Member Recognition Dinner, acknowledging his many years of volunteer and committee work with the Institute of Chartered Accountants.

The firm wrote a presentation on "Effective Tax Strategies" for the Canadian Institute of Chartered Accountants and its Financial Literacy Program. Kelly gave the first presentation to institute staff. **Michael Fitton** spoke to the financial planners of the Bank of Montreal, leading a presentation on financial and income tax planning on September 17.

The firm welcomes aboard **Tara Whitelaw** as a new staff member and congratulates **Paolo Amoruso** for passing the rigorous exams to become an accredited CPA, CA.

**Ryan Lore** won the longest drive contest at the annual CPA, CA golf tournament, having won the longest drive contest at Lohn Caulder's own golf tournament earlier in the year.



**Kelly Lohn**

# MEETING/TELEMEETING SCHEDULE

## 2015

November 13	U.S. Tax Practice Group Meeting Hilton Chicago O'Hare Airport Chicago, Illinois, USA
November 12-13	BKR Leadership Institute (Session 3) Vdara Hotel Las Vegas, Nevada, USA
November 16	International Tax (Americas) Committee Telemeeting*
November 24	Human Resources Practice Group Telemeeting*
November 30	EMEA Region Tax Meeting Sheraton Amsterdam Airport Hotel Amsterdam, The Netherlands
December 1	EMEA Region Future Leaders Meeting Amsterdam, The Netherlands
December 1	SALT Practice Group Telemeeting*
December 2	Technology (Internal) Practice Group Telemeeting*
December 2-4	Staff Tax Training - Level Four Club Quarters Philadelphia, Pennsylvania, USA
December 7	Managing Partners Roundtable Meetings The Cosmopolitan Hotel Las Vegas, Nevada, USA
December 9	Marketing Practice Group Telemeeting*
December 14	Future Leaders Practice Group Telemeeting*
December 14	Business Valuation Practice Group Telemeeting*
December 15	Real Estate/Construction and Affordable Housing Joint Teleseminar*
December 17	Assurance Services Practice Group Telemeeting*

## 2016

January 5	Firm Administrators Practice Group Telemeeting*
January 7	Business Development Practice Group Telemeeting*
January 21-22	Medical Practices and Health Care Practice Group Meeting Walt Disney World Dolphin Resort Orlando, Florida, USA
January 26	Canadian Tax Practice Group Telemeeting*
January 27	Forensic Accounting/Litigation Support Practice Group Teleseminar*
May 3	Marketing Practice Group Meeting The Roosevelt Hotel New Orleans, Louisiana, USA
May 6-9	ASIA/PACIFIC REGIONAL MEETING Crown Hotel Perth, Australia
May 20-24	AMERICAS REGIONAL MEETING Four Seasons Hotel Toronto, Ontario, Canada
June 4-6	EMEA REGIONAL MEETING Marriott Hotel Vienna, Austria
November 12-15	<b>ANNUAL WORLDWIDE MEETING</b> The Ritz-Carlton Santiago, Chile

\* All telemeetings are held at 2:00 p.m. Eastern Time except where noted.

**HAPPY HOLIDAYS FROM YOUR  
EXECUTIVE OFFICE TEAM!**