VOL 4 · FALL 2026

THE JOURNAL ENTRY

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FALL 2026

Utah Association of
Certified Public Accountants
15 W. South Temple, Suite 1625
Salt Lake City, UT 84101
801-466-8022
mail@uacpa.org
www.uacpa.org

Managing Editor
Amy Spencer
as@uacpa.org

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PRESIDENT'S MESSAGE
AMY ANHOLT, CPA

One of the things I love about being a CPA is being part of a network of like-minded professionals. We are fortunate to have a member organization as strong as the Utah Association of CPAs. Our profession is unique in so many ways, and our reach is broad and incredibly diverse.

One of the more difficult tasks we have as CPAs is explaining what a CPA does and the value we bring to our organizations, our clients, and our communities.

That is one of the reasons the UACPA is launching an image campaign: to support every CPA in Utah by communicating the unique talents, skills, and perspectives we bring to the table. We truly believe everyone should have a CPA in their life in some capacity.

"Talk to Your CPA" isn't just the tagline for our campaign; it's also the title of a new podcast where each episode puts the listener in the driver's seat of their finances and gives them more confidence about their financial future.

Through the podcast, UACPA members provide valuable information that can help anyone who listens feel better equipped to navigate their financial life.

Susan Speirs is the host, and each episode offers golden nuggets that can help listeners achieve a "financial glow-up."

The topics are broad by design and as of writing this article include

- Your Top 5 Income Tax Questions with Chelsea Smith, CPA, a partner from Squire
- How Do I Save Money When Life Is So Expensive? and The CFO Mindset: How to Master Your Monthly Spending Plan with Shane Stewart, a Certified Financial Planner with Deseret Mutual Benefit Administrators
- 529 College Savings Plans: What Every Parent Should Know with Troy Runnells, CPA and CFO of My529
- Charitable Contributions with Stacy Weight, CPA and CAO at Utah Community Action
- Is My Car Loan Interest Tax Deductible with Matt Gardner, CPA, a tax director at CBIZ

There are so many helpful pieces of advice and practical information built into these conversations.

The podcast also explores strategies that may help taxpayers reduce their tax liability and will continue to address legislation that could affect individual tax situations. These are exactly the kinds of topics where a CPA's perspective can bring clarity to something that might otherwise feel overwhelming.

We are looking for recommendations for future podcast topics and would love to have UACPA members join us as guests on upcoming episodes. If you have a topic suggestion or idea for a future episode, please contact Debbie Dujanovic at dd@uacpa.org.

Each episode ends with an important reminder: While Susan is a CPA, she isn't your CPA. Her recommendation? Talk to your CPA.

It is a fitting way to close each episode, and a great reminder that CPAs have knowledge and skills that can make a meaningful difference in people's lives. ■

CEO'S MESSAGE
SUSAN SPEIRS, CPA

The CPA profession is changing, and Utah is helping lead that change.

With the passage of S.B. 15 during the 2025 Utah Legislative Session and the implementation of updated licensing requirements in 2026, Utah has modernized the pathway to becoming a certified public accountant. These changes recognize the realities facing today's profession while maintaining the standards, competency, ethics, and public trust that have long defined the CPA designation and license.

Effective July 1, 2026, Utah law provides greater flexibility in the education and experience combinations available for CPA licensure. Rather than relying solely on the traditional 150-semester-hour model, candidates may qualify through pathways that combine a bachelor's or postgraduate degree with appropriate accounting and business education; successful completion of the Uniform CPA Examination; AICPA Code of Conduct examination and Utah Laws and Rules examination; and the required professional experience.

For candidates entering the profession with a bachelor's degree, the pathway generally requires two years of qualifying accounting experience. A qualifying postgraduate degree may substitute for one year of that experience, allowing candidates with advanced education to pursue licensure with one year of experience. Utah's updated administrative rules further define the accounting and business coursework necessary to ensure candidates possess the technical foundation expected of a CPA.

Modernizing licensure allows us to look beyond a single pathway and focus on what matters most: developing competent, ethical professionals prepared to serve an increasingly complex marketplace.

At the same time, our work is far from finished. Utah, like many states across the country, continues to experience significant pressure to deregulate licensed professions. As policymakers examine whether occupational licensing requirements create unnecessary barriers to employment, we must continue to articulate why CPA licensure is integral to a healthy economy, government and citizenry.

CPAs serve in positions of extraordinary public trust. We



audit financial statements, safeguard taxpayer resources, advise businesses and families, participate in capital markets, and provide assurance on information used to make consequential financial decisions. Appropriate education, examination, experience, ethics and regulatory oversight provide important safeguards for the public.

The UACPA will continue to strategize around these ongoing deregulation efforts, working with policymakers, educators, employers, the public and our members to ensure that modernization does not come at the expense of competency, modern market demands or regulatory integrity. We should be willing to examine requirements as the profession and marketplace evolve while remaining steadfast in future-proofing the integrity and value of the CPA credential and license.

S.B. 15 demonstrates that modernization and strong professional standards can move forward together. It gives us an opportunity not only to address the challenges facing the CPA workforce today, but also to think more broadly about how we educate, develop and prepare the CPAs who will lead our profession tomorrow.

For our future Utah CPAs, the opportunity before us is significant: to create multiple pathways into the profession while ensuring that every pathway develops the competency, ethics and professional judgment necessary to sustain the public's trust. ■



FEATURE

THE PATH TO A NEW PATH

HOW THE NEW PATH TO BECOME A CPA CHANGED ONE STATE AT A TIME

BY AMY SPENCER, UACPA STAFF

Before hitting the steps on the career ladder, many CPA candidates find themselves along the winding paths of a puzzling route where they check off their requirements before landing that coveted credential.

For many years, the maze was simple; one could earn their CPA license with a straightforward college education, two years of work experience and the Uniform CPA Exam. Then in 1988, the AICPA membership voted overwhelmingly to support the 150-hour requirement. MAccs and master's degrees added a new corridor in the thick of this puzzle.

With the 150-hour rule elevating the profession, aspiring accountants had to complete an entire fifth year of higher education before securing a license.

Over time, that education requirement, along with skyrocketing costs on tuition, became a barrier to entry. With accounting salaries lagging against competing disciplines like finance, consulting, and software development, the accounting workforce began to dry up.

It was time to trim the hedges and clean up the path. Between 2010 and 2022, bachelor's and master's degrees across the country plummeted by nearly 20%. And as an aging CPA population started retiring en masse, the CPA license was under serious threat.

Recognizing the risk of a permanent shortage, state societies took matters into their own hands. A grassroots-level shakeup was underway, producing a wave of legislative reforms across the nation and leading directly to Utah passing its landmark reform, Senate Bill 15.

MINNESOTA LAYS THE GROUNDWORK

The movement to dismantle the 150-hour rule began with conversations within state society boards and leadership council meetings.

The primary catalyst emerged from the Minnesota Society of CPAs (MNCPA). Frustrated by declining regional candidate counts and ongoing pipeline bottlenecks, MNCPA leadership reviewed academic studies, including the research published in the Journal of Accountancy that revealed that the 150-hour requirement did not correlate with improved audit quality or superior candidate performance.

In 2023, the MNCPA drafted legislation proposing an alternative where candidates could earn licensure through a standard 120-credit bachelor's degree paired with two years of qualifying professional work experience. The option to earn 150 hour with one year of qualifying work would remain available.

UACPA

STEPS TO BECOMING A CPA IN UTAH

EDUCATION



BACHELOR'S IN ACCOUNTING

You must meet the required core accounting and business course requirements

MASTER'S IN ACCOUNTING

With a Master's in Accountancy, you are automatically eligible to sit for the CPA Exam

EXPERIENCE



4000 HOURS (2 YEARS) WORK EXPERIENCE

2000 HOURS (1 YEAR) WORK EXPERIENCE

Experience means accounting and auditing skills and principles under the direct supervision of a current CPA

EXAM



FOUR SECTIONS OF THE CPA EXAM

AUD + **FAR** + **REG** + **[CHOOSE ONE]**

- **AUD** - Auditing and Attestation
- **FAR** - Financial Accounting and Reporting
- **REG** - Regulation
- **BAR** - Business Analysis and Reporting
- **ISC** - Information Systems
- **TCP** - Tax Compliance and Planning

ETHICS



AICPA ETHICS EXAM

The AICPA Ethics Exam is an open-book, self-study exam that can be taken online

UTAH LAWS & RULES

The state-specific exam covers the Utah Certified Public Accountant Licensing Act (Utah Code Title 58, Chapter 26a)

Updated July 1, 2026

The proposal initially triggered resistance from national leadership. The AICPA and NASBA cautioned that Minnesota or any state that passes legislation would risk having their CPAs being trapped within their own borders.

However, the MNCPA maintained its course. Meanwhile, leadership argued that individual and firm mobility had become a shield used to preserve an obsolete standard rather than solve an urgent economic crisis. The push generated support from local firms, corporate controllers, and university educators, demonstrating to other state societies that reform was both necessary and achievable.

A FORK IN THE ROAD

Once Minnesota cleared the path, other state societies were quick to jump on board. State lawmakers and state CPA societies began questioning why aspiring accountants were required to pay for 30 credit hours of non-essential coursework, sometimes in unrelated subjects like cinema, music appreciation, or basic electives, just to hit an arbitrary credit count.

Like dominoes, state after state stepped forward with similar bills, beginning with Ohio who passed House Bill 238 in Jan. 2025 to establish a 120-credit plus two-year experience pathway.

By May 2025, Minnesota had expanded its pathway through Senate file 3045.

What began as an isolated push had become the prevailing national direction. More than 40 U.S. jurisdictions have enacted legislation, revised administrative rules, or introduced binding statutes to implement expanded pathways to licensure.

Faced with this momentum, NASBA and the AICPA adapted their position. Rather than defending an unviable 150-hour standard, the national bodies formed the National Pipeline Advisory Group (NPAG), amended the UAA model rules, and introduced the Competency-Based Experience Pathway. Across the country, states updated their mobility statutes to automatically recognize licensed CPAs from jurisdictions that adopted these equivalent experiential pathways.

UTAH MAKES A MOVE

While the debate intensified nationally, Utah moved quickly.

Even with the high-tech momentum of Silicon Slopes driving economic growth across the Wasatch Front, accounting firms were experiencing a talent shortage. The UACPA solicited feedback from members, volunteer leadership, past presidents and educators at Leadership Council meetings, leading to working alongside state legislators and the Division of Professional Licensing (DOPL) to support the future of local business.

Modernizing the licensing process was introduced during the 2025 Legislative session through S.B. 15. The bill passed unanimously both the Utah House and Senate and established Utah as the third state in the country to eliminate the rigid 150-hour threshold.

Utah's reform took effect on July 1, 2026. The graphic on the opposite page shows the options for licensure.

By linking the education and experience requirements, Utah ensures that candidates who enter the workforce directly after a bachelor's program trade a theoretical fifth year of school for 2,000 hours of practical, supervised workplace training. Candidates are still required to master the same core technical competencies: financial accounting and reporting, auditing and attestation, and regulation which are tested in the CPA Exam.

A CLEAR PATH AHEAD

Minnesota sparked the conversation, but it has quickly become a 40-plus-state movement toward common-sense, experience-driven licensing. With S.B. 15, Utah got out in front. We removed a hurdle while safeguarding the public trust.

While the 150-hour requirement contributed to the shrinking pipeline, broadening the path may provide a bright light at the end. ■



STRENGTHENING SECURITY

WHAT UTAH'S NEW POWER OF ATTORNEY RULES MEAN FOR YOU

BY JASON GARDNER, UTAH STATE TAX COMMISSION

As tax professionals, we understand that safeguarding sensitive taxpayer data is not just a regulatory obligation, it is the bedrock of the trust we build with our clients and the public. With cyber threats and identity theft on the rise, the Utah State Tax Commission has taken proactive steps to ensure that the information we handle remains protected.

Effective June 1, 2026, the Utah State Tax Commission has implemented a mandatory update to its Power of

Attorney (POA) policy. To ensure alignment with statutory requirements and national standards, all new Power of Attorney forms submitted to the Commission must now be notarized to be considered valid for tax-related representation.

WHY THE CHANGE?

This update is rooted in advancements in legal requirements and security. Specifically, Utah Code Title 75A, Chapter 2, requires a POA to be signed by the principal before a licensed notary to be legally enforceable. By updating our internal practices, the Commission is now fully compliant with this state law.

Furthermore, this change aligns Utah with the Uniform Power of Attorney Act (UPOAA), a national trend adopted by many states to bolster financial information security. Requiring a notary provides a necessary mechanism to verify that a signature is genuine, effectively acting as a safeguard against potential identity theft and unauthorized access to taxpayer records. While we recognize this adds a step towards your workflow, we believe it is a necessary, minor measure to ensure the absolute security of taxpayer data.

WHAT YOU NEED TO KNOW

We want to ensure this transition is as smooth as possible for all practitioners. Here are the key details regarding the updated requirements:

- **Existing POAs Remain Valid:** If you have a valid POA on file with the Utah State Tax Commission prior to June 1, 2026, it remains valid. You do not need to replace or re-notarize existing documentation. This requirement applies only to new POA submissions.
- **The Preferred Form:** We encourage the use of the updated Utah TC-737 form, which has been revised to include a dedicated notary field.
- **IRS Form 2848:** Please note that the Commission will no longer accept IRS Form 2848 (or any attached addendum pages) as a valid POA, as the federal form lacks the required notary field.

FOR QUESTIONS ABOUT SPECIFIC FILINGS, CONTACT THE UTAH STATE TAX COMMISSION BY TELEPHONE AT 801-297-2200 OR TOLL FREE 1-800-662-4335.

- **Alternative Formats:** We continue to accept other state-issued, other country issued, military, or self-created POA forms, provided they are properly notarized and contain the necessary authorization details. Court-certified documents, such as Appointments of Representative or Guardianship, remain acceptable.
- **Organizational Representatives:** Organizations may be appointed as representatives; however, the agency must verify which individuals are authorized to act for that organization. Authority must trace back to an identifiable person before information can be released.

In many situations, discussions are permitted with the following individuals, even without a POA form:

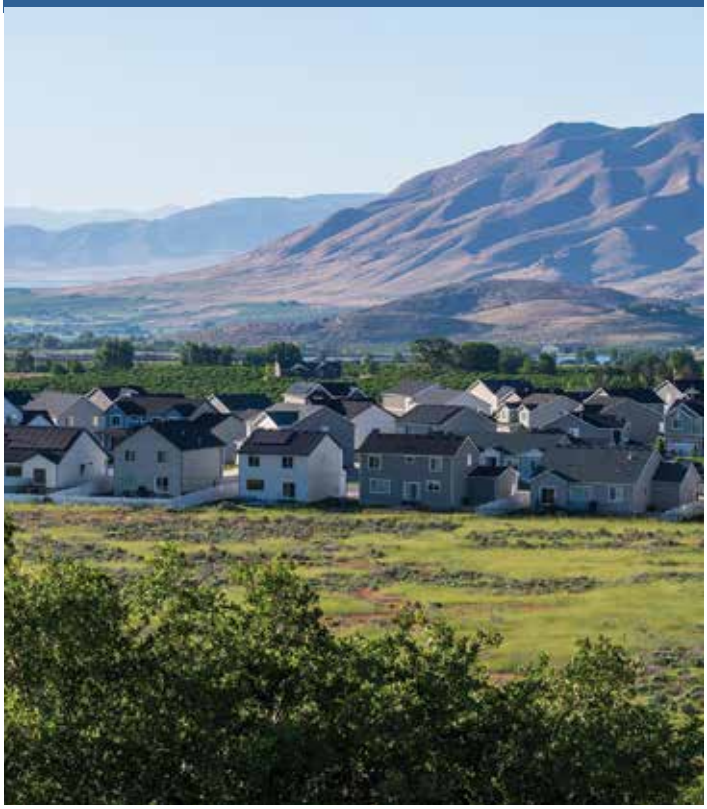
- **Third-Party Designees/Preparers on Tax Returns:** Authorized to discuss only that specific return and payments related to it.
- **Tax License Application Submitters:** May discuss matters directly related to the Utah tax account or license application they submitted.
- **Software Providers:** May discuss technical submission details for electronic returns, not taxpayer identity or confidential information.

If you have questions about specific filings, please contact the Utah State Tax Commission by telephone at 801-297-2200 or toll free 1-800-662-4335. ■

Jason Gardner is the deputy executive director at the Utah State Tax Commission where he acts as a liaison to the Utah State Legislature. In his role, he demystifies the tax code, ensuring that Utahns understand their obligations and have the clarity needed to remain in compliance

BY THE NUMBERS

UTAH'S QUALITY OF LIFE



These numbers come from the Utah Foundation's October 2026 Report, Utah's Community Quality of Life: Utahns Report Concerns about Housing, Costs, and Jobs.

63 WHERE UTAH LANDED ON THE QUALITY OF LIFE INDEX (OUT OF 100), THE LOWEST POINT SINCE THE SURVEY BEGAN IN 2011

47 PERCENTAGE WHO SEE HOUSING & GROWTH AS A TOP NEED TO IMPROVE QUALITY OF LIFE (#1 ON THE LIST)

2 PERCENTAGE WHO SEE HEALTH & HEALTHCARE AS A TOP NEED TO IMPROVE QUALITY OF LIFE (#13, LAST ON THE LIST)

$544K THE MEDIAN SALES PRICE OF A SINGLE-FAMILY HOME AT THE BEGINNING OF 2026, RANKING AMONG THE TEN MOST EXPENSIVE IN THE U.S.

3.4 PERCENTAGE INCREASE IN THE U.S. CONSUMER PRICE INDEX OVER THE 12 MONTHS LEADING UP TO AUGUST

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PIDS THESE DAYS

A PRACTICAL GUIDE TO UNDERSTANDING PUBLIC INFRASTRUCTURE DISTRICTS

BY CHRIS HARDING, CPA, CFE, CIA, SALT LAKE COUNTY AUDITOR

If you've ever squinted at a property tax notice and wondered what a "Public Infrastructure District" is doing between the school district and the mosquito abatement line, congratulations, you've met a PID, and you're not alone. Most Utahns have never heard of one. Most CPAs have heard of one exactly once, usually while reconciling a client's tax bill and muttering, "Wait, what is this?"

To be clear, my office doesn't create, approve, or run PIDs — that's the job of the city, county, basic special district, or development authority that receives the petition to form one. What we do handle is what happens once a PID's debt-service levy lands on the tax roll: calculating and certifying the tax rate, printing the notice, and — more often than you'd think — fielding the "what is this?" phone call from a taxpayer staring at a new line item. So let's demystify the PID, because once you understand it, you'll start seeing it everywhere, like a word you just learned.

WHAT IS A PID, ACTUALLY?

A Public Infrastructure District is a limited-purpose local government entity created under Utah's Public Infrastructure District Act (Title 17D, Chapter 4) to finance and build public infrastructure — roads, water and sewer lines, storm drainage, parks, and more — usually for a specific development.

Here's how it typically comes together: The surface property owners within the proposed district — often just the developer, since they typically own all the land before anyone else moves in — file a petition with a "creating entity" (a city, county, basic special district, or a development authority like MIDA) asking it to form the district. If the creating entity agrees, the district is formed, its own board is seated, and it's authorized to issue bonds to pay for the infrastructure up front. The district then may levy its own property tax on properties within its boundaries — a PID levy — to repay those bonds over time.

A PID is a real government entity, subject to a number of the same rules as other special districts and it must adopt a public budget each year, hold a public hearing on it, and file that budget with the Utah Office of the State Auditor. But it doesn't follow the same playbook as a city or school district on everything. Notably, a PID's debt-service tax levy is specifically exempted by statute (Utah Code § 17D-4-301) from the standard Truth in Taxation notice-and-hearing process under § 59-2-919, as long as the rate stays within the cap set in the district's own governing documents. That's a meaningful difference worth knowing if you're used to thinking every property tax increase triggers a TNT hearing.

WHY THIS FINANCING TOOL EXISTS

The pitch for a PID is straightforward: infrastructure is expensive, and somebody has to pay for it before there's a single rooftop to spread the cost across. A developer doesn't want to front $30 million for roads and sewer lines out of pocket, and the city isn't eager to add that cost to its own budget or citywide tax rate either. A PID solves that standoff: the infrastructure gets built now, and the bill gets paid later, by whoever ends up buying a home in the development, a little at a time, through their property tax bill.

Framed that way, it's easy to see why a PID appeals to developers and cities alike. But it's worth being honest about who carries the cost. It's not the developer, and not the city's general taxpayer base. It's the eventual homeowner, who often doesn't realize a PID levy exists until it shows up on their tax notice.

A LIVE DEBATE WORTH KNOWING ABOUT

There's also a genuine, ongoing debate in Utah about how independent a PID's finances really are. State law creates a clear separation. The city, county, or authority that forms a PID is not liable for its debts, a point the legislature reinforced again this year. But that separation was tested in 2025, when the developer behind the Wohali resort PID in Coalville filed for Chapter 11 bankruptcy, prompting the Utah Office of the State Auditor to warn local governments they could still end up "financially accountable" for PIDs they've created, despite the statutory liability shield.

Critics argue that a government entity run largely by developer interests early on, and financed by debt that can grow during a downturn, deserves more scrutiny before it's treated as routine. Supporters counter that PIDs bring in infrastructure capital that wouldn't otherwise be available and haven't cost taxpayers outside the district a dime. Both can be true at once, and it's a debate worth watching if you work anywhere near municipal finance.

WHERE IT GETS INTERESTING FOR AUDITORS AND CPAS

If you do any work in local government finance, municipal advisory, or prepare tax returns for clients in newer developments, PIDs matter to you for a few practical reasons:

- **They add to the total tax bill.** A homeowner in a PID pays the standard county, city, and school levies plus the PID's own levy; meaning a higher combined rate than a similar home just outside the district boundary. How much higher varies district to district, so it's worth checking the actual combined rate rather than assuming.
- **They have finite (but long) lives.** PID debt is often structured over 20–30 years, though Utah law allows limited tax bonds to mature over as long as 40 years. A district that formed a decade ago isn't dissolving anytime soon, but it isn't permanent either, which is worth knowing when advising on long-term ownership or resale value.
- **They still have real reporting obligations.** PIDs must adopt a public budget, hold a hearing on it, and file financial reports with the Utah Office of the State Auditor — with the level of report (from a basic fiscal report up to a full independent audit) scaling with the district's revenue or expenditures. If you're engaged to review one, treat it like the governmental entity it is.
- **They're easy to miss in due diligence.** I've seen plenty of confusion — from homebuyers and finance professionals — when a PID levy appears on a tax bill with no obvious explanation. If you're reviewing a client's property tax history or a transaction involving newer development, it's worth a quick check for PID or other special-district levies hiding in the total.

THE BOTTOM LINE

A PID isn't inherently good or bad — it's a financing tool, and how it plays out depends on the specifics: who's on the board, how the debt is structured, and how transparent the disclosures are to the eventual homeowner. It is, by statute, a government entity — but as the debate over liability in cases like Wohali shows, that classification doesn't settle every question about who's on the hook when things go wrong.

Next time you see an unfamiliar line item on a property tax notice, don't assume it's a typo or a mystery fee. Look a little closer. There's a decent chance it's a PID — and now you know enough to ask the right questions about it. ■



Chris Harding, CPA, CFE, CIA, is the elected Salt Lake County Auditor, where he oversees property tax administration, Truth in Taxation compliance, tax rate certification, and municipal bond oversight, and serves as Clerk of the Board of Equalization. He works closely with local governments, including special districts like PIDs, RDAs, and HTRZs, across the county. Chris lives in South Jordan with his wife, Candice, and their five children.



DECODING THE U.S. FINANCIAL REPORT

WHAT CPAS SHOULD KNOW ABOUT THE ANNUAL AUDITED FINANCIAL REPORT OF THE U.S. GOVERNMENT

BY MICHAEL DOORLEY, CPA

Every year, thousands of CPAs prepare, audit, and review financial statements for companies, nonprofit organizations and governments. Accrual accounting, the balance sheet, income statements, management's discussion and analysis, notes, supplementary information and auditor's opinion are central to the accounting profession's understanding of the financial position and condition of an entity.

Yet one of the world's largest and most complex reporting entities — the United States federal government — produces an audited annual financial report that remains largely outside mainstream view and financial discussions.

The Financial Report of the United States Government, produced by the U.S. Department of the Treasury in coordination with the Office of Management and Budget (OMB), provides a comprehensive accrual-based assessment of the federal government's financial position and condition. The report is prepared in accordance with accounting standards established by the Federal Accounting Standards Advisory Board (FASAB), and it is audited by the Government Accountability Office (GAO).

Despite its significance and online availability, the report receives limited media coverage and virtually no attention within public policy debates, which primarily focuses on annual budget deficits and debt ceiling discussions.

For CPAs, however, the report represents something far more significant: the application of modern financial reporting concepts to one of the largest governmental entities in the world.

LOOKING BEYOND THE FEDERAL BUDGET

Most public discussions of federal finances center on the annual budget deficit. The deficit measures the difference between cash receipts and cash disbursements during a fiscal year. It is an important indicator of Treasury borrowing needs and short-term fiscal policy. It is not the federal government's bottom line.

The Financial Report approaches federal finances differently. Rather than focusing solely on cash-based accounting, the report incorporates accrual accounting principles designed to recognize the financial effects of governmental activity when obligations are incurred rather than when cash payments are made.

One of the report's most important measures is Net Operating Cost, which the Financial Report defines as the federal government's "bottom line." Unlike the budget deficit, Net Operating Cost reflects actual and estimated changes in long-term liabilities and other accrued obligations that do not require immediate cash expenditures.



The differences can be substantial.

For fiscal year 2025, the federal government reported a budget deficit of approximately $1.8 trillion, while Net Operating Cost totaled approximately $2.1 trillion, before giving effect to the Supreme Court's findings of illegally collected tariffs. In fiscal year 2022, the difference was significantly larger: the budget deficit was approximately $1.4 trillion while Net Operating Cost was approximately $4.2 trillion.

For accounting professionals, the reason is familiar. Accrual accounting captures obligations and economic costs as they arise, including actuarial adjustments, pension-related liabilities, veterans' benefits, and other long-term commitments that may not yet affect current-year cash flows.

The distinction is not merely technical. It reflects two fundamentally different approaches to evaluating financial

condition — one focused on annual cash financing requirements and the other focused on recording revenue when earned, expenses when incurred and long-term economic obligations.

THE FEDERAL GOVERNMENT'S BALANCE SHEET

The Financial Report also includes a consolidated balance sheet that presents a broader picture of the federal government's financial position.

For fiscal year 2025, the federal government reported approximately $6 trillion in assets (excluding stewardship and heritage assets) and $48 trillion in liabilities resulting in a negative net position of $42 trillion.

Major liabilities include debt held by the public ($30.3 trillion), federal employee and veterans' benefits payable ($15.5 trillion), environmental liabilities, and other accrued commitments ($2 trillion).

The report also includes long-term projections associated with Social Security and Medicare. Over a 75-year period, the present value net expenditures for these programs was estimated at approximately $88 trillion.

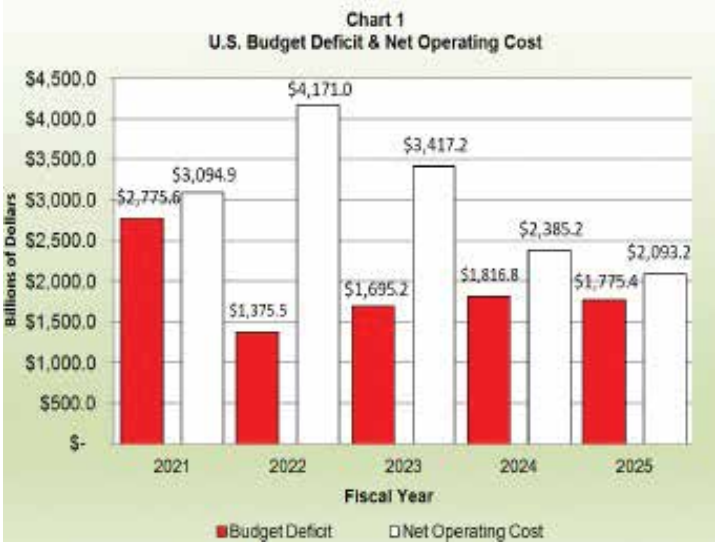
Although these long-term projections are not recognized as liabilities under federal accounting standards, they are disclosed to provide users with insight into long-term fiscal sustainability and the potential implications of current fiscal policies.

The report repeatedly warns that the federal government remains on an "unsustainable fiscal trajectory," a phrase that has appeared consistently in recent years.

Regardless of political perspective, these disclosures present issues familiar to CPAs: long-term obligations, actuarial assumptions, sustainability and the relationship between current operations and future financial capacity.

CONSTITUTIONAL AND PROFESSIONAL FOUNDATIONS

Federal financial transparency is rooted in the U.S. Constitution. Article I, Section 9, Clause 7 states that "a regular Statement and Account of the Receipts and Expenditures of all public Money shall be published from time to time."



Federal budget and related reporting focus primarily on cash receipts and expenditures. As federal operations expanded throughout the twentieth century, accounting professionals and policymakers increasingly recognized that annual cash reporting did not fully reflect the government's growing long-term obligations.

A major shift occurred with passage of the Chief Financial Officers Act of 1990 which strengthened federal financial management and reporting requirements and accelerated the movement toward audited, accrual-based financial statements at the federal level.

Today, the FASAB establishes generally accepted accounting principles for federal entities, and the AICPA recognizes the FASAB as the official federal accounting standards-setting body.

For the accounting profession, the evolution of federal financial reporting represents a significant extension of principles long associated with transparency, comparability, accountability, and decision-useful financial information.

THE CONTINUING AUDIT CHALLENGE

Although the federal government prepares consolidated audited financial statements annually, the GAO has issued a disclaimer of opinion on the consolidated government-wide financial statements each year since its first audit for fiscal year 1997.

EXECUTIVE SUMMARY TO THE FY 2025 FINANCIAL REPORT OF THE U.S. GOVERNMENT

NATION BY THE NUMBERS

A Snapshot of The Government's Financial Position & Condition

	2025	2024*
Financial Measures (Dollars in Billions):		
Net Cost:		
Gross Costs	$ (8,071.4)	$ (7,750.2)
Less: Earned Revenue	$ 752.2	$ 670.7
Gain/(Loss) from Changes in Assumptions	$ (18.6)	$ (283.6)
Total Net Cost	**$ (7,337.8)**	**$ (7,363.1)**
Less: Total Tax and Other Unearned Revenues	**$ 5,244.6**	**$ 4,977.9**
Net Operating Cost	**$ (2,093.2)**	**$ (2,385.2)**
Budget Deficit	**$ (1,775.4)**	**$ (1,816.8)**
Assets, comprised of:		
Cash and Other Monetary Assets	$ 1,187.7	$ 1,177.7
Inventory and Related Property, Net	$ 504.2	$ 479.9
Loans Receivable, Net	$ 2,002.5	$ 1,751.0
Property, Plant, and Equipment, Net	$ 1,400.3	$ 1,302.1
Other	$ 960.7	$ 973.1
Total Assets	**$ 6,055.4**	**$ 5,683.8**
Less: Liabilities, comprised of:		
Federal Debt and Interest Payable	$ (30,334.1)	$ (28,338.9)
Federal Employee and Veteran Benefits Payable	$ (15,472.2)	$ (15,033.4)
Other	$ (1,972.5)	$ (1,960.8)
Total Liabilities	**$ (47,778.8)**	**$ (45,333.1)**
Net Position[1]	**$ (41,723.4)**	**$ (39,649.3)**
Sustainability Measures (Dollars in Trillions):		
Social Insurance Net Expenditures	$ (88.4)	$ (78.3)
Total Federal Non-Interest Net Expenditures	$ (79.6)	$ (72.7)
Sustainability Measures as Percent GDP:		
Social Insurance Net Expenditures[2]	(4.6%)	(4.2%)
Total Federal Non-Interest Net Expenditures	(3.9%)	(3.6%)
Fiscal Gap[3]	(4.7%)	(4.3%)

1 The government's net position is calculated in accordance with federal accounting standards. Per these standards, net position does not include the financial value of the government's sovereign power to tax, regulate commerce, or set monetary policy, or the value of nonoperational resources, such as national and natural resources, for which the government is a steward.

2 Pursuant to federal accounting standards, for SOSI reporting, the federal government's social insurance programs include Social Security; Medicare Parts A, B, and D; DOL's Black Lung program; and the RRB.

3 To prevent the debt-to-GDP ratio from rising over the next 75 years, a combination of non-interest spending reductions and receipts increases that amount to 4.7 percent of GDP on average is needed (4.3 percent of GDP on average in FY 2024). See Financial Statement Note 24 for additional information.

* Restated for prior period adjustment due to correction of error (see Financial Statement Note 1.V).

For CPAs and auditors, a disclaimer of opinion represents a serious matter because it indicates that sufficient appropriate audit evidence could not be obtained to express an opinion on the financial statements as a whole.

The GAO has cited several major causes, including material weaknesses in internal controls over financial reporting, limitations involving the Department of Defense (DoD), and uncertainties affecting portions of the consolidated statements. Persistent challenges involving property, equipment, inventory systems, and financial reporting processes within DoD continue to be among the most significant issues.

At the same time, many individual federal agencies receive unmodified opinions on their standalone financial statements. The primary difficulties arise in connection with government-wide consolidation and the extraordinary scale and complexity of federal operations.

For accounting professionals, these audit challenges highlight the importance of enterprise-wide controls, systems integration, data governance, and auditability in large organizations.

WHY THE REPORT MATTERS TO CPAS

The Financial Report of the United States Government is not simply a governmental accounting exercise. Its implications extend to economic growth, interest rates, taxation, healthcare funding, inflation, capital markets, and long-term fiscal stability.

CPAs routinely advise businesses, governmental entities, nonprofit organizations, lenders, investors and retirees whose financial outcomes are influenced by federal fiscal conditions. Understanding the federal government's audited financial position and condition therefore provides valuable context for broader economic and financial analysis.

The report also presents an opportunity for CPAs to contribute meaningfully to public financial literacy. In virtually every other environment, audited accrual-based financial statements are considered fundamental tools for evaluating financial position and long-term sustainability. The same analytical principles should apply at the federal level.

Reasonable professionals may disagree about fiscal policy, taxation, entitlement reform, or debt management strategies. However, objective financial reporting remains essential regardless of political viewpoint.

For the accounting profession, the Financial Report of the United States Government remains possibly one of the most important — and least known and discussed — financial reporting documents produced anywhere in the world. The profession should ask, why? ■

Michael Doorley, CPA, is an educator and advocate for federal financial civics. His mission is to help the media, students, engaged citizens and others understand what the Financial Report of the U.S. Government reveals and the repeated warnings. He may be reached at michael@michaeldoorley.com

FORE THE FUTURE

THE UTAH CPA FOUNDATION'S CHARITY GOLF TOURNAMENT RAISES ALMOST $30,000

BY DEBBIE DUJANOVIC, UACPA STAFF

The future of the CPA profession across Utah got a huge boost in August when more than 100 golfers and 20 sponsors came together for the annual Utah CPA Foundation Charity Golf Tournament at South Mountain Golf Course in Draper.

Once the final putts had dropped, the sand traps had settled, and the expenses were paid, the event raised almost $30,000 for the foundation's mission of providing educational opportunities and support to the future generation of CPAs and accountants across Utah.

This completely sold-out tournament was the ultimate networking scramble, giving golfers and hole sponsors a chance to connect on the course. To add to the fun, players weren't just aiming for the greens, they also had a shot at winning many incredible prizes like a Yeti backpack, a Blackstone griddle, a Delta Air Lines gift card, a Southern Utah getaway, and much more.

A special thanks to our title sponsor, Zoho, our breakfast sponsor, Acquire Tax Credits, and to Soltis Advisors for providing swag bags to each golfer. We also appreciate Specialty Tax, LLC, for sponsoring the hole-in-one contest, which we are sad to report didn't produce a $10,000 winner. Good news though, there's always next year's tournament to try the money shot again.

Speaking of next year, watch for an email to drop into your inbox in January for the 2027 Utah CPA Foundation Charity Golf Tournament in August. Be sure to secure your foursome and sponsorship spots early because we anticipate another sold-out event. ■



HOLE SPONSORS: ZOHO, ACQUIRE TAX CREDITS, CANOPY, WEBER STATE UNIVERSITY SCHOOL OF ACCOUNTINGW, FINANCE AND TAXATION, HAYNIE & COMPANY, WELLS FARGO, UMB BANK, KEY BANK, EIDE BAILLY, CBIZ, BMO COMMERCIAL BANK, CUI BENEFITS, SURALINK, FORVIS MAZARS, CENTRAL BANK, CHILDREN FIRST EDUCATION FUND, SPECIALTY TAX, BAYSORA






UMB
UACPA
HOLE SPONSOR
HOLE 5
UMB
BANK




I'm Ready
YETI
FIND MY
TAX CREDITS
ACQUIRE



2026 AWARDS

CONGRATULATIONS

On Friday, Sept. 25, the Utah Association of CPAs gathered at the Murray Armory for the annual Inauguration & Awards Luncheon. The event brought the accounting community together to celebrate key milestones across the profession: Formally inducting newly licensed CPAs, recognizing our 100% membership organizations, and honoring outstanding peers selected for annual association awards. We are proud to present the 2026 UACPA award recipients:



Distinguished Service
Jonyce Bullock, CPA

Jonyce is the CEO of Squire and past president of the UACPA. Since joining Squire in 1999, she has guided the firm's strategic growth and operational success. Early on, she founded Squire's QuickBooks support and consulting practice, anchoring the firm at the intersection of accounting technology and client advisory services. As CEO since 2018, Jonyce focuses on governance, innovation, and cultivating the next generation of leaders. Her expertise addresses major industry shifts, including evolving business models, thoughtful technology adoption, and preserving company culture amid rapid growth. Her leadership embodies Squire's core values of personal connection, proactive ownership, and thoughtful innovation.

A magna cum laude graduate of Brigham Young University with bachelor's and master's degrees in accountancy, Jonyce has earned widespread acclaim. She was named to the AICPA & CIMA Global Women to Watch list, Forbes' America's Top 200 CPAs, and twice as Forbes Best in State. She currently chairs the BYU School of Accountancy Advisory Board and the Utah Valley Chamber, and champions mentorship and leadership opportunities for women.



Outstanding CPA in Public Practice
Phillip Peine, CPA

Phillip is Squire's Southern Region Managing Partner, based in the firm's St. George, Utah, office. He joined HintonBurdick, now Squire, in 1996 and has held a variety of leadership roles throughout his career with the firm. Phillip works closely with businesses and individuals across a broad range of tax and advisory needs, with areas of focus including business and personal tax, executive advisory, controller services, and wealth management. He has experience serving clients in the health care industry.

Phillip earned both his bachelor's in accounting and Master of Accountancy from Southern Utah University. He is a Certified Personal Financial Specialist and is involved with the Southern Utah Estate Planning Council.

Outside of work, Phillip enjoys spending time with his wife and their four children.



Outstanding CPA in Nonprofit & Government
Troy Runnells, CPA

Troy is the chief financial officer and chief operating officer at my529, overseeing accounting, finance, business intelligence, the call center, operations and fraud prevention. Throughout his 21-year tenure at my529, Troy has been instrumental in guiding the plan's significant growth, joining when the organization had $1 billion in AUM. Noted accomplishments include developing a platform to support relationships with financial advisors, developing the organization's business intelligence team, overseeing the fraud prevention initiatives and refining the business continuity plan.

Previously, Troy was a corporate controller for a national retailer and worked at Deloitte in Orange County, Calif.

Troy graduated from Brigham Young University with a Bachelor of Science in Accounting. He earned an MBA from Utah State University.

Troy has volunteered with Utah's Council on Financial and Economic Education, the United Way and served on the board for the UACPA.



Outstanding CPA in Business & Industry
Arthur M. Warsoff, CPA

Art is currently the president/co-owner of Transworld Business Advisors of Utah County. Transworld is the world leader in the marketing and sales of businesses, franchise consulting, and franchise development. His specialty is Main Street businesses and his motto is "good deals, good people." Art has earned the Certified Business Intermediary (CBI) designation from the IBBA.

Prior to opening the Lehi office for Transworld in 2016, Art had a long career with American Express where he worked in finance, fraud, risk management, marketing, product development, operations, and customer service. Previously, he was an auditor for KPMG in New York and had worked for WR Grace in the Corporate Controller office.

Art has served as the ambassador chair for the Utah Valley Chamber of Commerce and is a member of many other Chambers of Commerce along the Wasatch Front. He is heavily involved with volunteer efforts and has served on the board for TreeUtah. He is currently the co-chair of the University of Pennsylvania Alumni Club of Utah and also volunteers and serves on key committees with a variety of other social service organizations.

Art earned an MBA in Finance and International Business from the Leonard N. Stern School of Business at NYU and a B.S. in Economics in Accounting and MIS from the Wharton School of Finance at the University of Pennsylvania.



Outstanding Leadership Council Member
Clark Ashton Wilkinson, CPA

Clark has been an active member of the UACPA for many years. He earned the Personal Financial Specialist (PFS) designation from the AICPA.

With his entire career in public accounting, Clark has worked for three different firms, but has been most fulfilled with starting his own firm. It provided the opportunity to deliver a variety of services over the years in audit, business valuation, consulting, tax planning, etc.

Clark has found much fulfillment in giving back to the profession, serving as a board of advisor member to the school of accountancy at Utah State University, and serving on several boards and committees for the UACPA. The position he has most enjoyed has been as the UACPA's Federal Key Person, working with Utah's federal Senators and Congressional elected officials.

Outside of the profession, Clark has enjoyed serving in politics as the mayor of Centerville. He still finds time to play in basketball leagues and tennis tournaments and serve in his religion. He has recently enjoyed time with his four children, their spouses, two grandchildren and his wife, Janie. Without their support he would never have been able to be as involved as he has been in the profession.



Rising Star
Braden Morrison, CPA

Braden's first experience with accounting was making fun of his uncle for being a tax accountant. But like most things he once made fun of, he now deeply enjoys. He began working as an accountant for Gubler and Company while attending UVU. During his time at UVU, he served as a UACPA Campus Ambassador where he grew his passion for and involvement in the accounting profession. He completed both his bachelor's and master's degrees at UVU and earned a summa cum lade designation. He passed the CPA Exam during his master's program and shortly after graduation joined CLA as a tax associate. Since becoming a CPA, he has joined the Emerging Professionals Council at the UACPA. While Braden loves a well-balanced balance sheet and a tied-out tax return, he really loves his family. He is a husband and a father of a one-year-old. With his family he enjoys exploring the outdoors, baking indoors, and reading Dr. Seuss. He anxiously anticipates teaching his daughter advanced financial statement analysis and the virtues of compounding interest.



Outstanding Educator
Michelle Rankin, CPA

Michelle Rankin brings more than 15 years of professional tax experience into the classroom as a professional-in-residence tax faculty member at Utah Valley University, where she teaches tax courses primarily at the graduate level. Michelle began her career with Ernst & Young in Austin, Texas, and worked with Tanner and Woodbury Corporation in Salt Lake City. She stays engaged in the profession through contract tax work, firm training, and CPE presentations.

Michelle joined academia five years ago because she wanted a career where she could make a positive impact. She brings that passion to the classroom by designing courses that engage students, focus on the student learning experience, and connect what they are learning to the realities of the tax and accounting profession.

Outside the classroom, Michelle helped establish and continues to co-lead Utah's Networking Community for Women in Accounting and co-hosts the Aleutian Trail Talks podcast, which focuses on career growth and professional development.

Most importantly, Michelle truly loves what she does. She enjoys interacting with students, getting to know them, and supporting their development and growth as they begin and progress through their careers.



Women to Watch: Emerging Leader
Brooke Butterfield, CPA

Brooke is a CPA and audit manager at Tanner. She has six years of audit experience serving clients in the nonprofit, technology, financial services, and healthcare industries. In her role, she leads engagement teams and mentors staff as they transition into their professional careers. She also helps accounting students navigate the recruiting process.

Committed to developing others, Brooke regularly prepares and delivers professional training within her firm and teaches in her local church congregation. She is passionate about building strong client relationships and delivering high-quality service tailored to each organization's needs.

She earned a Bachelor of Science in Accounting from Southern Utah University and a Master of Accountancy from Utah State University. She is a member of the AICPA and the UACPA. Through her leadership, mentorship, and commitment to professional excellence, Brooke is dedicated to helping shape the next generation of accounting professionals.



Women to Watch: Experienced Leader
Caroline Klein, CPA

Caroline is the owner of Klein Tax & Accounting Services, PLLC, where she has spent the past decade helping individuals and small businesses navigate taxes, accounting, payroll and financial decisions. She founded her firm in 2015 after eight years with Anderson Bradshaw, PLLC, where she worked as a tax manager.

Caroline is especially passionate about helping women launch and grow their own businesses. Her practice focuses on small businesses and service providers, including therapists, physicians and other professionals. She enjoys helping business owners understand the financial side of their business, stay on top of tax and regulatory compliance, and make informed decisions as they grow.

Caroline earned her bachelor's in accounting in 2007 and her Masters of Accountancy in 2009 from the University of Utah. She is actively involved in the UACPA and has served on the annual conference committee since 2019, currently serving as the committee chair since 2022.

Outside of work, Caroline enjoys hanging out with her husband and three children. She loves to travel, coach flag football, go boating, foster kittens, and play the violin.



Lifetime Member
W. Tim Larsen, CPA

Tim boast more than four decades of distinguished leadership in public accounting and business advisory. He spent more than 40 years at the Utah-based accounting firm Squire & Company, where he served as managing partner from 2004 – 2018.

A pioneer in accounting technology, he made history as the first professional in Utah, and the 33rd nationwide, to earn the AICPA's Certified Information Technology Professional (CITP) credential. He holds both a Bachelor of Science and a Master of Accountancy from Brigham Young University.

His commitment to the profession and local community includes service on the AICPA Council, serving as president of the UACPA (2008–2009), board chair of the Provo-Orem Chamber of Commerce, and an eight-year appointment by Governor Herbert to the Utah Tax Review Commission.

Outside the office, he is deeply devoted to his faith and family. He and his wife, Elise, share nine children, 34 grandchildren, and one great-grandchild. An avid outdoorsman, he spends his free time boating, fishing, hunting, and enjoying sports with his family.



Lifetime Member
Rebecca A. Schreyer, CPA

Over an exceptional 41-year career, Rebecca made only one intentional firm transition, a testament to her deep commitment to her clients, teams, and profession. Her accounting journey began in 1983 as an intern with Nicholson & Reed LTD prior to graduating from the University of Utah and passing the CPA Exam. She eventually advanced to senior tax associate while balancing 12 years of largely part-time work as she welcomed four children.

Rebecca later joined the firm that would become Stayner Bates, where she spent 24 years and rose to become a shareholder. When Stayner Bates joined the national firm BKD Advisors, she continued serving her clients for five years through its merger into Forvis Mazars before retiring on May 31, 2024.

Throughout her career, Rebecca has been a dedicated leader and volunteer with the UACPA. Her service includes roles as downtown chapter president, treasurer on the executive board, and chairperson for both the practice advisory committee and the tax issues committee. Notably, serving as the inaugural chairperson of the K–12 relations committee remains one of her favorite career accomplishments, reflecting her passion for inspiring and guiding the next generation of accounting professionals.



Lifetime Member
Joan D. Glenn, CPA

Joan has been practicing as a CPA since 1976 and, although now semi-retired, she hasn't quite figured out how to stop completely. Licensed in both Utah and Maine, Joan has spent much of her career working with employee benefit plans, retirement plans, tax, and closely held businesses.

With 50 years in practice, Joan considers one of her greatest accomplishments to be something fairly simple: keeping clients happy. Many of those professional relationships have lasted for decades and have become friendships along the way.

Joan has enjoyed being involved in the profession beyond her own practice. She has served on the boards of the UACPA, the Western Pension & Benefits Conference, and the American Woman's Society of CPAs. She currently serves on an island non-profit board, Southgate Water Association, and advises on other non-profits in her community.

After many years in Utah, Joan and her husband, Gary, moved to Peaks Island, Maine, where she continues to work and enjoy life on the coast.

Joan has never been particularly interested in slowing down. She took up the cello at age 50, and at 64 added singing in a chorale and playing the ukulele. When she isn't working, she can often be found swimming in the ocean, or off on another adventure.

CONGRATULATIONS NEW CPAS

The following individuals were licensed between Aug. 2023 and July 2026. They received a certificate and recited the Oath of a CPA led by Mike Blackburn, CPA at the annual Inauguration & Awards Luncheon.

Ashley Archuleta
Nathanael Awerkamp
Christine Ball
Diane Baur
Patricia Heather Brammer
Jaret Burbank
Gabe Keli'i Burdeos
Brandon George Bushman
Alec Roberts Call
Miguel A. Camara Espejo
Sophie Michele Carter
Jake Chapman
Jana Novotna Comer
Dennis (Shu) Dai
Nathan DeGraw
Connor Dillon
Marta Ellsworth
Taylor Eyre
Jeff Fowler
Mitchell Frei
Garrett Gneiting
Giovanni Gomez
Christian Gray
Cristian Gutierrez
Joseph Hamilton
Kate Christine Hamilton
Bethany Judith Harker
McKenzie Harris
John Taylor Harvey
Marissa Lee Hoeft
Riley Holyoak
Austin Hoyt
Nathan Jackson
Jesse Jorgensen
Samuel Keeley
Ming Hei Ko
Jillian Kunz
Jack Lowe
Laura Melonakos
Braden Morrison
Brady Nelson
Morgan Nethercott
Todd Pace Nielson Jr.
Garrett Joseph Owens
Andrew Michael Pagano
Kateryna Pavlenko
Kenneth Phillips
Bryce Reynolds
Ethan Dustyn Shaffer
Rachel Elizabeth Shaffer
Isaac Smith
Rebecca Stamp
Chad Stewart
Allison Talbot
Miranda Tholen
Hyrum A. Tirado Leon
Troy Hansen Varner
Joshua von Niederhausern
Xiaojie Li Walcer
Ashley Weiler
Diana Wellington
Peter Williams
Michelle Young
Yidan (Zoey) Zuo









Find more photos from the annual Inauguration & Awards Luncheon on page 37 and online at uacpa.org/awards26










MEET THE UACPA'S CAMPUS AMBASSADORS

THE 2026–2027 CAMPUS AMBASSADORS ARE LEADING THE FUTURE OF THE PROFESSION

The UACPA is represented at Utah colleges and universities by a dynamic group of student leaders who are passionate about accounting. Meet the UACPA's Campus Ambassadors, who are actively recruiting new members, promoting the virtual mock CPA Exam, planning the Future CPA Summit, and connecting with professionals who can provide guidance in their careers.

When these Campus Ambassadors are not in the classroom, they are future-focused by supporting their peers and the profession.

MAKING CONNECTIONS

Through partnerships with accounting clubs and support from their school's advisors, Campus Ambassadors are prepared to showcase what the profession is about. Whether chatting with classmates at Meet the Firms events or tabling in the business building, ambassadors encourage their peers to take advantage of the $10 student membership that comes with perks like free chapter meeting and conference access, access to mentors, and discounts on CPA Exam prep courses.

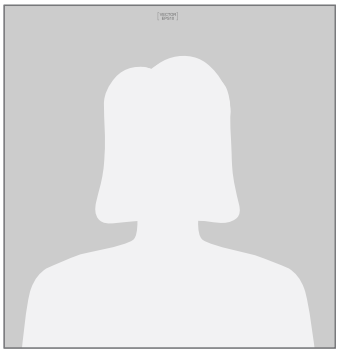
CAMPUS EVENTS

With at least one event on campus per semester, ambassadors organize and promote these events that bring their peers together. The UACPA supports these events by covering costs for treats, customized flyers, and standout guest speakers. Events can range from casual tabling setups to expert panels exploring hot topics like AI, forensic accounting, or audit. Most schools get a visit from our own CEO Susan Speirs, CPA, who presents on the CPA Exam, gives networking tips and hosts etiquette dinners.

ENSIGN COLLEGE



Dylan Meyers



Abigail Marshall

SOUTHERN UTAH UNIVERSITY



Jaime Dolan

UTAH TECH UNIVERSITY



Jessi Zavala

UNIVERSITY OF UTAH



Avy McKinnon



Sophie Seybold

UTAH STATE UNIVERSITY



Paige Olsen

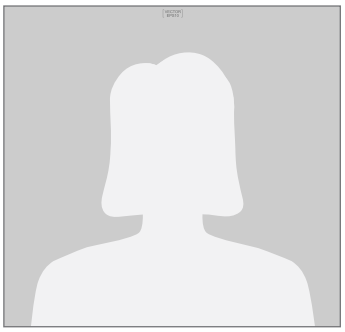


Kalolaine Maile

UTAH VALLEY UNIVERSITY



Kyenna Boyd



Megan Pyne

WEBER STATE UNIVERSITY



Olivia Riley



Amanda Durfee

WESTMINSTER UNIVERSITY



Parker Churney

2026 – 2027 STUDENT EVENTS

- Oct. 21 - UVU/UACPA Southern Chapter Meeting
- Nov. 5 - Virtual CPA Mock Exam
- Nov. 16 - Etiquette Dinner at Utah Tech University
- Jan. 14 - Virtual CPA Mock Exam
- Jan. 22 - Future CPA Summit at University of Utah
- March 25 - Virtual CPA Mock Exam

THE FUTURE CPA SUMMIT

Ambassadors don't just attend professional events, they help run the show. Every year, ambassadors collaborate, beginning in the fall, to plan and market the annual Future CPA Summit held each January at Utah Valley University or at the University of Utah, even taking the stage as event hosts to introduce featured speakers. Throughout the year, they also rally peers and nominate top-performing classmates for Outstanding Student Awards, which are awarded in the spring and come with a $1,000 scholarship to be used towards the CPA Exam or study materials.

LEVELING UP

Being an ambassador comes with serious rewards. Representatives kick off their year by setting concrete SMART goals and strategizing the best way to connect with other CPA candidates. They are part of Leadership Council and have the opportunity to network with the UACPA's leaders and practicing CPAs.

By blending event planning, networking, and leadership, UACPA Campus Ambassadors aren't just boosting their resumes, they are shaping the future of accounting across Utah. ■

MEMBERSHIP

NEW MEMBERS

Congratulations to the following individuals who were approved for membership in the UACPA as of Aug. 31, 2026.

Cassidy L. Carter
Macy C. Putnam
Deloitte

Lonnie K. Hunter
Evans & Sutherland

Eli R. Barker
Forvis Mazars

Tanner Stubbs
Grant Thornton LLP

Meldon Tausinga
Larson & Company

Jayce Alvey
Kaden Christensen
PwC

Kenrik Lopez
Richey May

Connor L. Leckman
RSM US LLP

Erick A. Marfo
Savage Services

Seth A. Huff
Sensiba, LLP

Chantry Jensen
Squire & Company

Hannah Klassen
Ming Hei Ko
Dylan Z. Little
Taylor C. Spencer
Justin Wood
Tanner LLP

Josh Warhurst
Vista Healthcare Management

Hansen E. Bourgeous

Craig R. Chilton

Thomas Griffin

Marcus Gutierrez

Adam Jensen

Karlie Jurges

Sharon A. Lewis

Savannah Sheen

Jacob Thurman

Mark Wintriss

Student Affiliates

Colorado State University
Dawn Gibson

Fullerton College
Richard Norrbom

Southern Utah University
Westin D. Cross

University of Utah
Rebecca Rollins

Utah Tech University
Jessica Zavala

Utah Valley University
Cierra Searle
Kyenna Boyd
Corene Jensen

Weber State University
Sara Belliston

Western Governors University
Ivan Siete Perez

Westminster University
Matthew DeTemple
Jailee A. Snow

Got News?

Tell us about your new job, recent firm developments, and key highlights.
We love to celebrate your success!

Send news to
Amy Spencer, as@uacpa.org

MEMBERSHIP

MEMBERS IN THE NEWS

Tell us about your employment changes or what's been happening at your firm. Send your news to Amy Spencer, as@uacpa.org





CMP, P.C. in Logan is proud to announce promotions of Tara Williams, CPA, and Josh Liechty, CPA, CVA. Tara has been promoted to assurance partner. She has more than 16 years of experience in audit and attestation services and will oversee assurance engagements, mentor senior staff, and help lead the continued growth of the firm's assurance department. Tara earned her bachelor's in accounting from Utah State University and her master's in accounting from Weber State University. Josh has been promoted to tax partner. Josh specializes in individual and business tax planning as well as providing business valuation services and will continue to oversee client tax strategies. He earned his bachelor's and master's in accounting from Utah State University.

CBIZ named Todd Gordon as office managing director of its Utah location. He succeeds Clair Rood, who has transitioned to a managing director role. Todd has served on the leadership team for 8 years, providing audit and attestation services to clients at every stage of the business life cycle.

Haynie has been announced as #94 on INSIDE Public Accounting's 2026 Top 100 Firms list, recognizing Haynie among the largest accounting firms in the U.S. based on net revenue. This milestone reflects Haynie's continued growth and evolution through its commitment to expanding its expertise, strengthening its service, and creating new opportunities for its people.

IN MEMORIAM

Bruce DeWitt Garfield
Feb. 10, 1961 – May 22, 2026
Member since 1995

Shayne Lee Miller
Oct. 22, 1964 – Aug. 9, 2026
Member since 2011

Farris Duane Blackley
Feb. 4, 1935 – Aug. 21, 2026
Member since 1964
UACPA President in 1978–79

Thomas Mark Wolsey
July 29, 1935 – July 3, 2026
Member since 1970

BOARD QUESTION

WHAT IS AN APP THAT YOU REGULARLY USE?



Amy Anholt, CPA

"I love the Shazam app! When you hear a song you love but don't know the title or artist, Shazam quickly identifies it and provides details like the song title, artist, and album. You can even explore lyrics and listen to the song. I also enjoy aspects of Instagram, from following accounts that make me smile and laugh to staying connected with the UACPA and the Talk to Your CPA campaign."



Rusty Hansen, CPA

"The apps I use are Trailforks and Strava in the summer since I do a lot of mountain biking."



Melanie Spencer, CPA

"My son and I love to open the Night Sky app on a warm summer night and find all of the planets and constellations!"



Debbie Davis, CPA

"The app that I use is X, keeps me connected to the BYU sports community."



Noah Meyers, CPA

"I regularly use Day One, a journaling app, to capture thoughts, photos, and video. It's nice that it makes suggestions based on recent activity and places I've been to add helpful context. It makes a brain dump feel more organized and fun, and makes documenting memories I want to keep much easier."



Dan Greer, CPA

"I use apps for each tennis major tournament, Australian Open, French Open, Wimbledon, and U.S. Open. The three cycling grand tours, Giro de Italia, Tour de France, and Vuelta a Espana apps. The World Surf League app keeps me up-to-date on the Champions Tour, including watching live events or replays. Spotify for several weekly tennis-related podcasts."



Paul Burnett, CPA

"I use the BoardGames app to track the board games I own, want to buy, and hope to play in the future. As someone who enjoys board gaming, it helps me organize my collection, discover new games, and keep track of titles that interest me."



Aaron Clark, CPA

"My favorite apps:
1. Gemini on my phone, and Claude on my computer. Yes, my hobbies include building cool tools with AI.
2. Strava for cycling/mountain biking/hiking.
3. Duolingo for learning and practicing languages. Spanish is my strongest, followed by Italian, then German, and finally Mandarin."

BOARD CONT.

Monica Gardner, CPA



"Some of my favorite apps are game or puzzle apps. I love board and card games as well as jigsaw puzzles, but not the mess. Having an app makes it easy to start and stop during a break."

Dan Frei, CPA



"My family enjoys traveling so I regularly use travel apps for flights (Delta/Southwest), places to stay (Marriott/Airbnb), and rides once I reach the destination (Uber/Lyft). I also use a ski app, My Epic, during ski season to manage the ski day."

Susan Speirs, CPA



"I'm working on getting some hobbies, but I find myself using the Delta app to book and track my flights, Audible for a good read and Spotify as a go-to for music and podcasts."

STAFF CHAT

WHAT IS AN APP THAT YOU REGULARLY USE?



April Deneault

"I regularly use Libby and Audible because I enjoy listening to audiobooks. I also use the Chevron app to save money on gas. For entertainment and ideas, I use TikTok to find new recipes, and I use YouTube for workout videos and fitness routines."



Amy Spencer

"I could humble brag on my Candy Crush score or wax poetic for how Duolingo prepared me for Germany, but the most life-changing app in my arsenal is quite boring. 1Password is like my personal assistant who secures every 24-character username and password, saving me from the infuriating cycle of resetting passwords every time I want to log into the accounts I use regularly."



Debbie Dujanovic

"Hands down, the New York Times Games app is the most important app on my phone! In 2020, during the height of the pandemic, my sister and I started playing Wordle and texting our results to each. It was our way of checking in with each other every day. Six years later, my love for the app has grown, and nowadays I cannot start my day without playing Wordle, Connections, The Mini, and Spelling Bee — in that exact order. While I'll never officially admit that this routine is what gets me out of bed at 5:30 am, I will say that if I don't launch into my morning this way, my day feels just a little bit off."

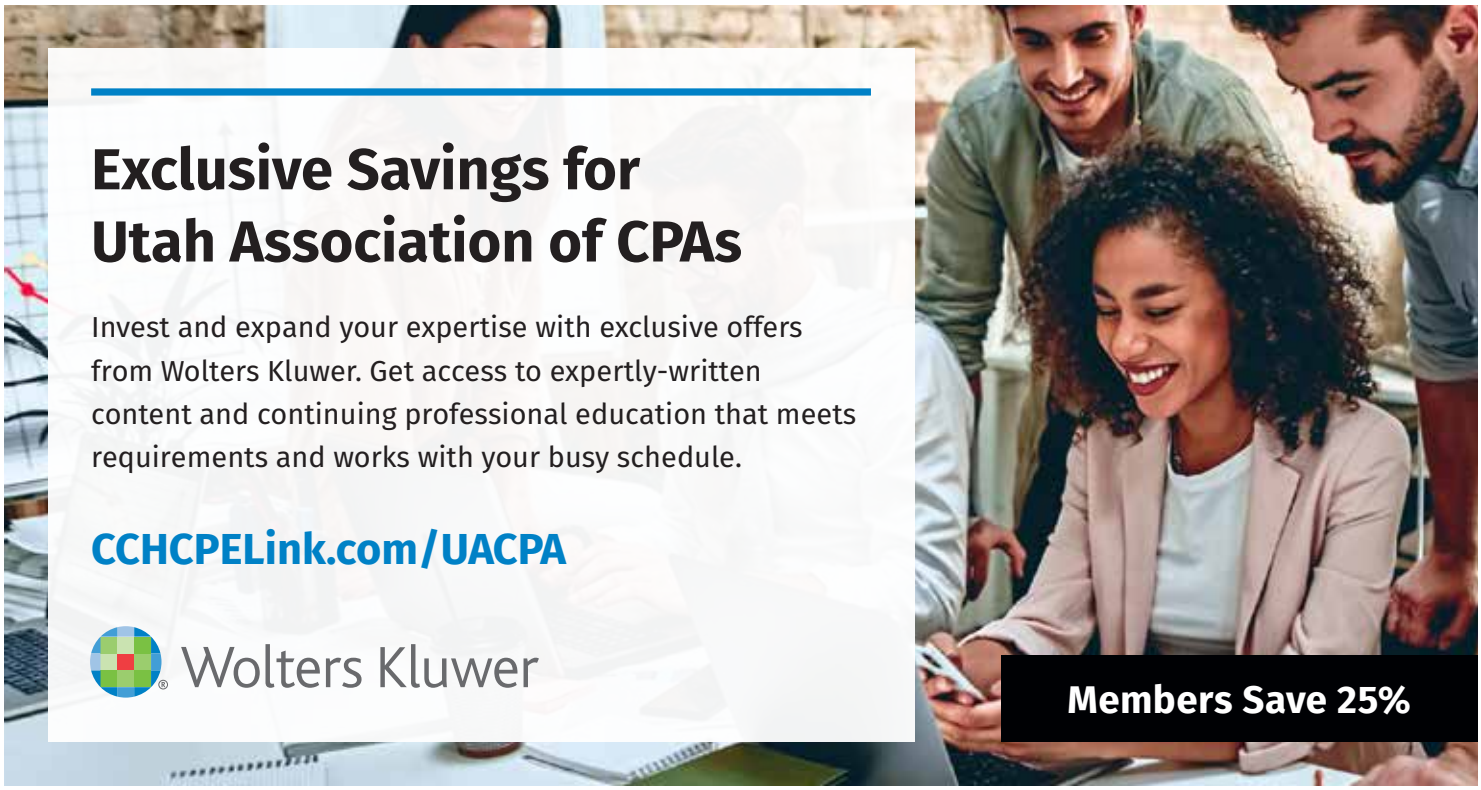


MEMBERSHIP

BOARD BULLETS

THE LATEST ACTIVITIES WITH THE BOARD

- The board approved the recommendations from the Awards Committee for the annual Inauguration & Awards Luncheon to be held Sept. 25.
- The board approved the slate of recommendations from the Nominations Committee for executive board members for the 2027–2028 fiscal year.
- An update was given on the Talk to Your CPA campaign in light of the regulatory environment and the public environment. This is an educational campaign for the public about what CPAs do. Research indicates that the public depends on us much more than we think, but they don't understand all that we do. This works well with the regulatory environment.
- Discussion was held regarding the challenges CPA firms are having with reporting standards that conflict with statute and the issuance of audit reports. We're working closely with the Office of the State Auditor.
- Discussion was held regarding the future of CPE. Deregulation calls CPE a barrier to the profession; the public expects professionals to be up to date in the areas where they work. CPAs would like to lower the hours, however, they would like to see competency-based education and more live CPE. We're working with the AICPA and NASBA to understand what potential models could look like. We do know that CPE needs to have impact as well as be simple to manage from a regulatory standpoint.





MEET A UACPA MEMBER

STEPHEN NANCE, CPA

Stephen Nance is a partner and vice president at DrillDown Solution, an accounting firm that supports dental practice owners, where he has worked since 2014. Nance grew up in Centerville and his father worked as an auditor for 30-plus years at the IRS, giving him insight to informed decisions. Stephen lives in Orem with his wife and fours kids and their Yorkie.

How did you get involved with the UACPA? Before starting my master's degree at Weber State University, I was the recipient of a scholarship from the UACPA. A professor at Weber State, Ron Mano, invited me to a Northern Chapter UACPA Lunch and Learn at Maddox. They discussed ethical issues relevant to the profession, and I had a strong and memorable feeling of appreciation, not only for the scholarship, but for the good the profession does for society.

That feeling was rekindled after attending a UACPA annual conference and eventually becoming a member. I knew I wanted to support this community. I also wanted the chance to get to know other CPAs and CPA firms. When I received an email asking for volunteers, I readily responded.

What led you to become a CPA? I originally planned to attend law school and saw accounting as a back-up plan or an entry into law school that would stand out from all the political science and English majors. After my wife and I got married, when I was getting to the point of potentially studying for the LSAT and/or looking at or applying for law school, we had to make the decision whether to stick with accounting and go for a CPA or to go to law school. We knew we wanted a family, and getting a master's degree and a CPA was a quicker and cheaper path than three years of law school. And we felt good about that decision.

What do you like about being a CPA? Mostly, it's the relationships with clients I've developed over the years, becoming a trusted advisor. Also, I'm in tax where workdays can be long sometimes, but I know the times during the year to plan for long hours and can plan vacations at other times during the year. Overall, I feel like it's a good work-life balance.

What is your favorite book or author? I don't know if I have a favorite. Most reading I do nowadays is either scripture or business/dental books, but I also enjoy the Harry Potter and Lord of the Rings series.

What do you like to do outside of work? Skiing, water skiing, running, hiking, travel, camping. I don't do all of these as often as I'd like, but I have a good life. I've been on a pattern of running a marathon every other year in order to balance time with family and to budget time and money accordingly.

What are some of your goals? I have goals to increase the revenue and valuation of DrillDown Solution. I also want to increase the value I bring to clients. Personally, I would like to decrease my marathon time (It's nothing impressive as is). Ultimately, I would like to be an embodiment of love for my family and everyone I have the opportunity to interact with.

What advice do you live by? "No other success can compensate for failure in the home," from "Home: The Savior of Civilization" by J.E. McCulloch. I am goal oriented and success driven. Oftentimes work calls me to work late or travel, and if I did these things all the time, I believe I could blow up the success of my firm. But I need to remember why I do what I do, and it's for my family. Sometimes my family has to make sacrifices so that I can work to provide for them. Other times, work is required to make sacrifices, so that I can prioritize my family. For the most part, holidays, Sundays, and vacations are protected times where I do what I can not to let work encroach. At times, that means I'm not getting things done for clients as fast as I would like, but there can be a balance to this. I'm not perfect, but my family is my greatest success. ■

PHOTOS

WEBER BIZ SUMMER CAMP

More than 20 teens across Utah participated in the annual summer camp in June that introduces high school students to accounting careers while experiencing campus life. The UACPA partners with Weber State University to provide professionals and the Utah CPA Foundation funds this annual event.











PHOTOS

INAUGURATION & AWARDS

Congratulations to the award winners (page 22) who were recognized at the annual celebration of new CPAs, outstanding professionals and 100% organizations on Friday, Sept. 25. See more photos from the event at uacpa.org/awards26.















UACPA

2026 ANNUAL CONFERENCE

Gain timely, actionable insights at a conference built by CPAs for CPAs, featuring top-tier keynotes, industry-specific sessions, and practical strategies to drive your practice forward.

See the full agenda online.



LINDSEY STEVENSON, CPA

The AICPA Vice Chair will deliver a professional issues update



JEROME MAYNE

Learn about fraud and ethics with a former white-collar felon



PETER VIDMAR

The two-time Olympic gold medalist will talk about translating elite athletic training into actionable principles for business, leadership and personal achievement

DECEMBER

10 - 11

7 A.M. - 3 P.M.

GRAND AMERICA HOTEL
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INCLUDES 1 HOUR ETHICS + 1 HOUR UTAH LAWS & RULES

UACPA



ROCKY MOUNTAIN

TECHNOLOGY CONFERENCE

This two-day virtual conference for accounting professionals explores practical AI tools, modern firm tech stacks, advanced Excel workflows, IT governance, and cybersecurity lessons.

IT Strategy, Leadership & Governance

Cybersecurity & Tech Crime Excel & Microsoft Ecosystem

Productivity & Workflow

AI & Automation

Firm Technology & Tech Stacks

DEC. 17 - 18

UACPA Virtual Courses

CPECourseSchedule

Register online at uacpa.org/cpe.

DATE	CPE	COURSE TITLE	INSTRUCTOR	MEMBER FEE*	NON-MEMBER FEE
OCTOBER					
10/5/26	4	2026 Washington Ethics and New Developments	Mark Hugh	$185	$210
10/8/26	2	Shortcuts that Excel Users Love	Karl Egnatoff	$105	$120
10/15/26	4	Protecting Digital Data — More Important Now Than Ever Before	Karl Egnatoff	$185	$210
10/19/26	2	Social Security: Dispelling Common Myths with Essential Truths	Kenneth Greenwood	$105	$120
10/20/26	2	Understanding Schedule K-I Using Tax Opportunities Efficiently	Arthur Werner	$105	$120
10/20/26	2	Crypto, Blockchain and Taxes	Arthur Werner	$105	$120
10/21/26	8	Estate Planning for Now and Beyond (Oregon Society)	Arthur Werner	$270	$320
10/26/26	2	Introduction to Required Minimum Distributions	Inibehe Adesanya	$105	$120
10/28/26	4	2026 Washington Ethics and New Developments	Mark Hugh	$180	$210
10/29/26	2	Small Business Retirement Plans: Picking the Right Plan for Your Client	Gregory White	$105	$120
NOVEMBER					
11/2/26	8	Estate Planning Strategies: Advanced Techniques and Tools	Arthur Werner	$280	$330
11/3/26	2	Crucial Real Estate Taxation Insights Part 1	Gregory White	$105	$120
11/4/26	2	Crucial Real Estate Taxation Insights Part 2	Gregory White	$105	$120
11/5/26	2	Crucial Real Estate Taxation Insights Part 3	Gregory White	$105	$120
11/5/26	2	Exploring Business Valuation Fundamentals	Joel DiCicco	$105	$120
11/6/26	2	Crucial Real Estate Taxation Insights Part 4	Gregory White	$105	$120
11/9/2026	8	Advanced Audits of 401(k) Plans: Best Practices and Current Developments	Robert Bedwell	$280	$330
11/10/26	4	2026 Washington Ethics and New Developments	Mark Hugh	$185	$210
11/12/26	4	Federal Tax Update Individual with Greg and George	Gregory White	$200	$225
11/12/26	4	Federal Tax Update Business with Greg and George	Gregory White	$200	$225
11/12/26	2	Forms 7217 and 7203	Joseph Nicola	$105	$120
11/13/26	8	Creative Strategies for Buying, Selling, and gifting a Business	Arthur Werner	$280	$330
11/16/26	4	Multistate Income Tax Issues	Inibehe Adesanya	$185	$210
11/17/26	4	Employer's Handbook: Health Care, Retirement, and Fringe Benefit Tax Issues	Gregory White	$200	$225
11/17/26	2	Virtual Currency: Keeping Up with the Tax Code	Jason Carney	$105	$120
11/18/26	4	Mergers and Acquisitions — Complete Guide to Relevant Issues and Choice of Business Entity	Arthur Werner	$185	$210
11/19/26	16	Idaho Tax Conference (Idaho Society)	Various	$565	$665
11/23/26	4	2026 Washington Ethics and New Developments	Mark Hugh	$185	$210

UACPA Virtual Courses

CPECourseSchedule

Register online at uacpa.org/cpe.

DATE	CPE	COURSE TITLE	INSTRUCTOR	MEMBER FEE*	NON-MEMBER FEE
DECEMBER					
12/2/26	4	Federal Tax Update Individual with Greg and George	Gregory White	$200	$225
12/2/26	4	Federal Tax Update Business with Greg and George	Gregory White	$200	$225
12/3/26	4	Tax Planning for Rental Real Estate	Inibehe Adesanya	$185	$210
12/3/26	2	Tax Research — Intermediate Concepts	Joel DiCicco	$105	$120
12/4/26	8	Maximizing Fringe Benefits: Strategies for Business and Personal Needds Now and Beyond	Arthur Werner	$280	$330
12/7/26	4	Reviewing Individual Tax Returns: What Are You Missing? (Idaho Society)	Sali Sheafor	$175	$225
12/7/26	4	Reviewing Partnership Tax Returns: What Are you Missing (Idaho Society)	Sali Sheafor	$175	$225
12/8/26	4	Reviewing S Corporation Tax Returns: What Are You Missing? (Idaho Society)	Sali Sheafor	$175	$225
12/8/26	4	Tax Planning for Small Business (Idaho Society)	Sali Sheafor	$175	$225
12/10-11/26	16	UACPA Annual Conference	Various	$351	$500
12/10/26	8	Federal Tax Update — Individuals (Form 1040) (Oregon Society)	J Patrick Gaverick	$270	$320
12/11/26	8	Federal Tax Update — C&S Corporations, Partnerships & LLCs (Forms 1120, 1120S, and 1065) (Oregon Society)	J Patrick Gaverick	$270	$320
12/11/26	4	2026 Washington Ethics and New Developments	Hugh Mark	$185	$210
12/14/26	2	IRAs: What You Need to Know about Contributions, Conversations and Distributions	Gregory White	$105	$120
12/16/26	4	1065 Mastering Preparation and Planning Part I	Gregory White	$200	$225
12/17-18/26	16	Rocky Mountain Technology Conference	Various	$396	$520
12/17/26	8	CFO Series: Essential Cost Containment	TBD	$310	$410
12/17/26	4	1065 Mastering Preparation and Planning Part 2	Gregory White	$200	$225
12/29/26	4	2026 Washington Ethics and New Developments	Mark Hugh	$185	$210



UACPA PODCAST

The Talk to Your CPA podcast is out now with actionable advice on tax strategy, investing, and long-term financial growth. Veteran CPA Susan Speirs hosts each episode with guests who dive into today's pressing economic challenges.

Listen to it whever you get your podcasts:

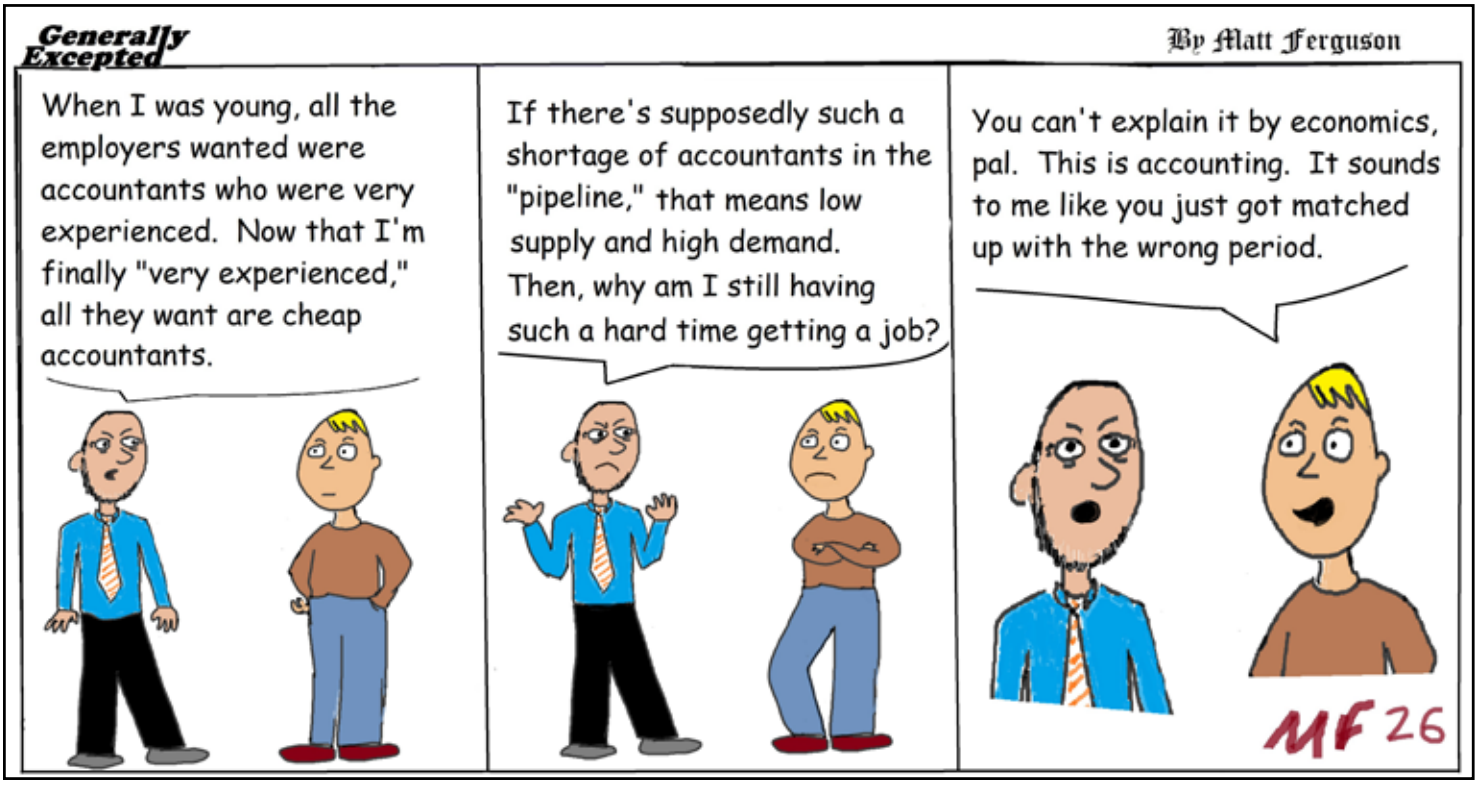
- **Your Top 5 Income Tax Questions** with Chelsea Smith, CPA, a partner at Squire
- **How Do I Save Money When Life Is So Expensive?** with Shane Stewart, a Certified Financial Planner
- **The CFO Mindset: How to Master Your Monthly Spending Plan** with Shane Stewart, a Certified Financial Planner
- **529 College Saving Plans: What Every Parent Should Know** with Troy Runnells, CPA, CFO at my529

JOB POSTINGS

To view and post job listings, visit uacpa.org/jobs. Posting is free for members and posts are active for 60 days.

Jobs currently posted

- Accounting & Operations Manager
- CPA - Tax Accountant - Flexible/Remote - Friendly/ People-First Culture
- Hiring for Controller, Remote
- Director of Budgeting and Tax Administration - Weber County
- Finance Manager - Land Development - Draper
- Firm Controllership - Law, Tax and Insurance Groups
- Access Database Consultant
- Chief Finance and Operations Officer - Westminster University



UACPA MISSION

MISSION
The UACPA Leadership supports and challenges members through advocacy, professional education, leadership development, networking, and community service, to help them succeed in a competitive and changing world.

VISION
At the UACPA, our vision is to be a world-class professional association essential to our members.

We unite a vibrant community of CPAs to enhance the success of our members and champion the values of the profession; Integrity, Competency, and Objectivity.

VALUES
Advocacy: The UACPA represents the profession at the legislature and other regulatory bodies and promotes the value of the CPA to employers, the business community, and the public at large.

Leadership & Service: The UACPA provides leadership and service within the profession, within the UACPA, and within the community.

Professional Development: The UACPA supports and encourages continuing education and leadership development.

Professional Community: The UACPA reinforces peer accountability to encourage members to maintain integrity and high ethical standards. We provide member-to-member networking opportunities and networking opportunities with other professions. We value belonging to a distinguished organization and believe that we serve as the primary resource and point of contact for Utah CPAs.

Diverse Population Outreach: The UACPA believes in reaching out to under-represented populations, those returning to the profession or choosing it as a second career, and other professions.

CONGRATULATIONS

100% ORGANIZATIONS

Congratulations to the firms and businesses currently participating in the UACPA's 100% membership program. This demonstrates their commitment to the profession, to the association's high ethical standards and lifelong learning.

- A+P CPAs
- Baker Tilly
- CBIZ & CBIZ CPAs
- CLA (CliftonLarsonAllen)
- CMP
- Davis & Bott, Certified Public Accountants, L.C.
- Eide Bailly
- Forvis Mazars
- Haynie & Company
- HBME
- Jones Simkins LLC
- Richey May
- Sadler Gibb
- Savage Esplin & Radmall, PC
- Squire & Company, PC
- Tanner LLC
- Teuscher Walpole, LLC
- Utah Office of the State Auditor

UACPA

Firms with 10 or more full-time CPAs are eligible to be a part of the 100% membership program. Call our membership team to sign up, 801.466.8022.

UACPA

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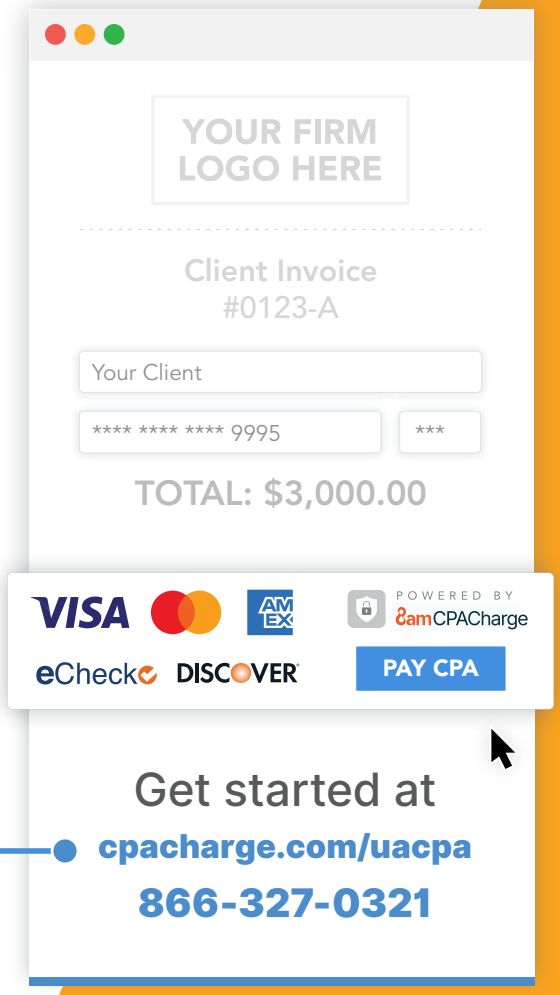
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