



# Communication



During this busy season as your attention is being pulled in different directions, it is especially important to clearly communicate. You may have heard that ‘communication is key’ so let us explore some of what that key unlocks, mainly relating to the relationship with the client and public.

This article explores three (3) ‘key’ questions:

- What are the (new) office hours?
- What is the client records policy?
- Is a 3rd party helping with workload?

## IMPORTANT DATES

Individual CPA Late renewal  
January 1 – April 30, 2022

CPA Firm renewal  
April 1 – June 30, 2022

CPE Audit letters  
May – December 2022 (rolling audit)

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Once you solidify the hours of operation for the busy season with staff, communicate this to your clients. For the most impact include this information on your website, social media, and signature of emails. It can be confusing and unsettling when a business does not keep consistent office hours or communicate any changes.

The handling of client records needs special attention. Occasionally, a client can be unaware of how records are handled or how to obtain a copy of prepared documents. An important key is to have a records policy in line with the Board Records Rule (20-12-.12) AND educate the client for realistic expectations.

For some, hiring a 3rd party contractor to assist with the increased workload is common practice but the client may feel blindsided by the outsourcing. There is a concern when documents are shared outside the CPA firm. Communicating with the client when this option is exercised can help ease fears.

The tie that binds all this together is communication. With today’s technology, broadcasting information is easier than ever before. Communication builds trust and from there a strong working relationship.

**“Nothing in life is more important than the ability to communicate effectively.”**

(Gerald R. Ford, 38th US President)



Georgia State Board of Accountancy

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Georgia State Board of Accountancy
200 Piedmont Avenue SE
Suite 1604, West Tower
Atlanta, GA 30334
GSBA@sao.ga.gov
(404) 463-0365
www.gsba.georgia.gov

Audit of 2020-2021 Continuing Professional Education

If selected for the CPE audit you will receive an email from the Board office between May and December 2022. This will be a rolling audit.

- You are required to respond to the audit request within 30 days of receipt.
The request will include how to submit the certificate(s) or transcript(s) showing CPE hours earned.
To help with the audit process, submit all documents as one scanned file.
Name format for scanned file is {license number 2021 CPE} e.g., CPA001001 2021 CPE.



Think twice about using your employer contact information for your individual CPA license. If you are no longer employed at the company and forget to change the contact info with the GSBA office, you can miss important information from the Board.

Housekeeping items:

- When requesting scores make sure to include the name you used when you took the exam.
When corresponding with the Board office remember to include your license number.
Proper documentation is required for the name change of a person or firm
o Person - Divorce decree, marriage certificate or other government forms
o Firm - Filing Notice from the Secretary of State's Office

2022 Board Meeting Dates

- Mar 23, 2022
May 25, 2022
Jul 20, 2022
Sep 21, 2022
Nov 16, 2022

Georgia Fun Fact

Elberton, Georgia is the Granite Capital of the World. The Elberton Granite deposit is a mass of granite approximately 35 miles long, six miles wide and most likely two to three miles deep. (Granite Facts, Elberton Granite Association)





## Remembering James P. Martin Jr.

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The Georgia Society of CPAs (GSCPA) is saddened to learn of the passing of former GSCPA Executive Director James (Jim) P. Martin, Jr. Our thoughts are with his family, friends and colleagues.

In 1965, Jim was hired as executive director of The Georgia Society of CPAs, which he held for 35 years when he retired in 2000. When Jim began, the Society membership was 1,050, and he was the only staff member. When he retired, the membership had grown to over 10,000, and he managed a staff of 28 who worked in six different departments.

During the Society's Centennial celebration in 2005, Jim reflected on his time at GSCPA. "While I had been working prior to being hired by the Society, this position was the beginning of my career," said Jim. "I started with the title of executive director and ended with the same title. It was a great job where I made many lasting friends and had the opportunity to work for professionals I respected."

He received his degree in journalism from the University of Georgia in 1960. In 1970, he received his J.D. degree from the Woodrow Wilson College of Law. From 1961-65, he edited TRUX Magazine, the voice piece for the Georgia Motor Trucking Association. Charlie Jenkins was the GSCPA president when Jim started, and he noted that although Jim came into the position with minimal experience, he impressed everyone with his enthusiasm and focus.

During his tenure, Jim worked with 35 presidents. He had an uncanny ability to "read" each person with whom he comes in contact, listen to the issues, and determine how to serve those whom he represented. Anyone who had seen him "work a room" at the legislature or an annual meeting knows he was a pro.

In 1965, Georgia began an introduction program for new CPAs given during the CPA Certificate Presentation Luncheon, which ran for years after Jim's retirement. The program was a highlight of Society events and included the certificate recipients and their families and guests.

The first issue of Little Accounts hit the streets in 1972. Jim was the editor, reporter, typesetter and envelope stuffer. He had a unique writing style and the ability to identify what the members needed and wanted to know. The one-page newsletter has evolved into Current Accounts, a 40-page, award-winning magazine.

In 1975, the Society moved its offices from downtown to Tower Place in Buckhead. Jim saw five complete moves and six expansions with the Society. He started with 5,000 sq. ft. on the 8th floor and eventually expanded to 24,000 sq ft on the 27th floor. In 1993, Jim negotiated space to create the GSCPA Conference Center. Georgia was one of the first state societies to have an on-site facility for educational programs and meetings.

Jim was responsible for GSCPA being the first state society to have an institutional advertising campaign. In the mid-70s, he co-authored an article that addressed the need to promote the CPA and the profession to improve the public image. Sixteen states developed similar models.

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## Remembering James P. Martin Jr. *continued from page 3*

When the AICPA expanded its advertising efforts with the Image Enhancement Program in 1996, Jim conceived the idea for automobile tags, window decals and bumper stickers. Jim was selected by Accounting Today as one of 1998's Most Influential People in the accounting profession, recognized for his innovative marketing efforts.

The Georgia Society's 1040K Road Race, the first of its kind in any state society, began in 1986 and was the model for 15 other state society programs. Jim was present at every one of the races until the program ended in 1998.

Jim established the Key Person program for Georgia's federal and state legislators and served as the AICPA Key Person coordinator. Georgia was the first state to have a breakfast meeting in Washington, D.C., with its Key Persons and the Georgia delegation. This was during the time Jimmy Carter was president. Eventually, the AICPA took over the program and expanded it to include other states.

Jim was active in the Georgia Society of Association Executives and CPA/SEA. In 1983, he became a Certified Association Executive and served as president of GSAE, chairman of the organization's Educational Foundation, and president in CPA/SEA. He also served on various AICPA Committees. In 1985, Jim received the Clifford Clarke Award as the Outstanding Association Executive.

Jim was very proud of the reputation of The Georgia Society of CPAs and played a significant role in the organization's achievements and programs.

During his retirement, Jim stayed involved with the CPA profession, occasionally speaking at a GSCPA chapter or annual meeting and lending his knowledge to legislative issues. In 2002, GSCPA presented him with the Meritorious Service Award for his outstanding service to the profession. He served as the consumer member of the Georgia State Board of Accountancy for two terms from October 11, 2013, through January 21, 2021. The Georgia State Board of Accountancy recently passed a resolution of distinguished service in recognition and appreciation to Jim for his outstanding leadership and guidance to the CPA profession in Georgia for over fifty years.

## In remembrance of James P. Martin Jr.

Jim served as the consumer member (non-CPA) for 2 terms on the Georgia State Board of Accountancy from 2013 to 2021.

Jim was a great Georgian and a wonderful ambassador to the CPA profession for many decades. He will be greatly missed by all at the Georgia State Board of Accountancy. I'll always remember Jim as a personal friend and an excellent storyteller. I cherish the stories and history of the CPA profession in Georgia that Jim shared with me during our years together on the GSBA. Thank you for your service, Jim. Rest in peace.

Clay Huffman – Board Chair  
Georgia State Board of Accountancy

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## Remembering James P. Martin Jr. *continued from page 4*

"As one of my original Board Members when I took this position, Jim was always supportive, and his kindness was evident in every comment he made. He loved this profession and the people in it. He will be truly missed by all who knew him."

Paul Ziga, Executive Director  
Georgia State Board of Accountancy

I enjoyed serving with Jim on the state board and I cannot help but smile remembering our commutes into Atlanta on I-85. My fondest thoughts of Jim are that as he got older and did not want to drive in traffic, I would pick him up in Commerce and we would ride into the meetings together. Every time and multiple times he would begin reminding me as soon as we started towards Atlanta that we could ride in the "diamond lane", his name for the HOV lane. Now, I cannot ride into Atlanta without seeing one of the signs and thinking of the "diamond lane" and recalling our conversations and his thoughts about our profession, the board and life in general. He will be missed.

Mike Mixon  
Current Board member

Jim was an eternal optimist; he loved people and always had something to say about any topic. He was so proud of the CPA profession, and Georgia CPA's in particular. More importantly than the profession itself, he cared about the people who served and their families. Jim loved to travel. He enjoyed saying that he could go to any town in Georgia and would know a CPA there who could "get me out of jail" if need be. Jim loved trips to Washington and meeting with members of our Congressional delegation. Jim and I met with Johnny Isakson in Johnny's office in 1999, shortly after Johnny was elected to the House of Representatives. As a freshman Congressman, Johnny's office had a stunning view of the US Capitol building right behind his desk. Jim bluntly asked "Johnny, how did YOU get such an incredible office?" Well, Newt Gingrich had just retired, and Johnny temporarily got the office. Jim was impressed. He also loved being recognized in the halls of the Congressional office buildings. Jack Kingston and Saxby Chambliss always called out to Jim, and frequently I heard "What do you want this time, Jim?" I miss Jim. I wish we had more time with him. Although he wasn't a CPA himself, no one could have loved this profession more.

Ron Bobo  
GSCPA President 1998-1999  
GA State Board of Accounting Vice Chair 2014-2015

Jim Martin was a true gentleman, storyteller, historian, and servant leader to the accounting profession. He loved people, and especially CPAs. After serving over 30 years as the executive director of the Georgia Society of CPAs, he then served two terms as the consumer member to the Georgia Board of Accountancy. His background, knowledge and experience made him an exceptional Board member. It was an honor to serve on the Board of Accountancy with Jim.

Elizabeth Hardin  
Former Board member