

# NETWORKS

FALL 2008



INPACT  
AMERICAS

## MEMBER PROFILE

**Guthoff Mehall Allen  
& Company**

### AT A GLANCE

**Location:** Bloomington, IL

**Founded:** 1972

**CPAs:** 6

**Total Staff:** 12

**INPACT Member:** Since 1976

**Client Base:** Corporations,  
Small Businesses  
and Individuals

### Interactive in Illinois

If you visit the website of Guthoff Mehall Allen & Company, PC, you'll see this is a CPA firm that has embraced the Internet, offering a variety of online financial tools. While they recognize the importance of having a strong web presence and a full-time technology person on staff, they believe it's not enough just to be state-of-the-art. They are proponents of traditional interactivity as well — personal attention for their clients, close alliances with fellow INPACT members and continuing education for their staff.

### The Value of Relationships

Founder of the firm Ron Guthoff joined INPACT shortly after its organization in 1975. That membership has been an important one for the firm, helping to shape it and serving as an invaluable resource over the past 32

*continued on back*

## The Many Benefits of INPACT

As I look at our firm, I can see how it has really been shaped by INPACT. The sharing of knowledge and information and the friendships we've developed over the years are what make INPACT so worthwhile. It's invaluable to be able to pick up the phone and talk to colleagues just about anywhere in the world about professional questions.

There are so many innovative ideas circulated at every INPACT meeting. I've heard others say — and I whole-heartedly agree — that if we come back with just one good idea, it pays for the trip. The more we can extend this network, the better for all of us. That's why one of the goals for my presidency is a push for new members.

### New Members Bring New Ideas and Resources

When I became president, membership was at 29 firms ... but we've been as high as 45 in the early '80s. My goal is to add five new firms during the two years of my tenure and so far, in 2008, we have already welcomed two new members. Membership growth will not only strengthen our revenues, but with new members comes new insight! We want to keep the flow of information and resources fresh and strong.

### Spread the Word

The best way to build membership is to encourage existing members to share the INPACT story with other industry professionals. As you know, membership is geographically exclusive, so you won't be talking about INPACT to your competitor down the street. Good candidates are firms for whom you do peer reviews (or who are reviewing your firm) and people you meet at CPE sessions. So, when you are out among accountants, think INPACT!

### Global Communications

Another challenge on our plate is to encourage more communication among the American and

global contingents. My predecessor, Gary Benware, has done a great job in attending many of the international conferences during his tenure. He and Executive Director Mara Ambrose also



**Richard A. Mehall**  
President,  
INPACT Americas

participate in the Global Strategic Committee, whose mission is to encourage interaction among the regions and strengthen the global alliance.

### Exploring International Markets

INPACT Americas is pleased to host the upcoming World Conference in San Francisco. It's important for us to continue to develop globalization as more and more clients are expanding their businesses into international markets and relying on INPACT for assistance. In this regard, I applaud the continuing growth of INPACT Audit. Its member firms are now full

members of the International Federation of Accountants (IFAC), which puts us on a major playing field and in position to expand international business.

### Focus on Effective Management

At the same time INPACT pursues global opportunities, we remain mindful that our core mission is practice development — the efficient and effective management of accounting firms. While we may expand services as member needs arise, this primary focus will not change.

### Involvement is the Key

I want to leave you with one more thought: INPACT is a talented group of individuals ... always thinking, always seeking to enhance services for their clients. How much we gain as members of this organization is directly related to how much we contribute. The more active we are, the more benefit will accrue to our firms, and the more value we will realize from our dues dollars.

It's a great privilege to be a part of INPACT. I look forward to working with you as your president!



# INPACT Americas 2008 STRATEGIC PLANNING INITIATIVE

## Making a SUPER INPACT

There's been real sense of excitement, adventure and involvement as the administration and members of INPACT set out to make a good thing even better by launching our 2008 Strategic Plan Initiative. This effort to strengthen our alliance was kicked off at the June conference with a series of successful meetings based on Open Space Technology. OST methods allow large and diverse groups to address important and complex issues, and encourages participation of all attendees.

## The FABULOUS Five

As a result of these meetings, members came up with five categories of interest, setting up teams whose role it will be to exchange ideas and establish action plans on how INPACT members can communicate better, work cohesively and operate proactively as a group.

- INPACT Association Team
- Business Development/International Team
- Organizational Support Team
- Staff Development Team
- Technology & Innovation Team

## Team MISSIONS

The **Association Team's** role will be to set an overall strategic direction for the association. The **Business Development/International Team** is focused on



Association Team

marketing issues and is charged with enhancing and facilitating collaboration in order to develop business for all members. The **Organizational Support Team** is investigating how INPACT can better support individual member firms and what resources are needed to accomplish that. The **Staff Development Teams** will be responsible for



Business Development/International Team

determining how education and leadership development for entry-level and mid-level professionals can be integrated into INPACT's programs. The **Technology & Innovation Team** is concerned with enhancing communications through the development of a web-based member portal so more members' staff will have access to it.

## A POWERFUL Start

"We are thrilled that members have taken such an active role," says Mara Ambrose, executive director of INPACT Americas. "We really believe the key to success is member involvement, and the response we've had to this new approach is phenomenal. Of course we've always had excellent participation at the conferences," she notes, "but I'm so impressed with the level of activity and follow through on tasks we've seen after the spring forum."

## HEROES Action

Already, each team, through conference calls and other work sessions, has refined its groups objectives, created an action plan, set individual tasks and is moving forward with development that will be ongoing as we seek to continually improve INPACT's offerings. Some have prepared surveys that are being distributed, so if you are asked to complete one, please take the time, as your input is critical to the success of these initiatives. The full action plans can be viewed online at [www.inpactam.org](http://www.inpactam.org) in the members' section.

"Team members feel a real sense of ownership in this strategic plan," reports Mara, "and it's especially nice to have so many younger members stepping up and

getting involved. We've made a powerful start, taking strategic planning from mere conversation to energetic activity. We look forward to seeing the achievements that will surely come from our teams' enthusiastic efforts."



Technology and Innovation Team

If you are interested in participating on one of the teams, please contact Mara Ambrose, INPACT Americas executive director at 301.694.8580.

## Coming Up in 2009...

**Partners Forum — Spring**  
June 17-19  
Colonnade Hotel  
Boston, Massachusetts

**INPACT International Annual Conference**  
October 14-17  
Vienna, Austria

**Partners Forum — Fall**  
November  
San Antonio, Texas

**INPACT Asia Pacific Annual Conference**  
December 3-5  
HoChiMinh (formerly Saigon), Vietnam

**Leadership Development Part I**  
December 6-8  
Atlanta, Georgia

## M E M B E R N E W S

### Goff Backa Alfera & Company Pittsburgh, PA



#### **GBACO Announces New Partners**

**James (Jamie) Robert Baird, III, CPA, CVA**, partner in the Audit and Consulting Group has more than 10 years of experience with public and closely held businesses in various industries including, retail, service, government, construction, technology, manufacturing, and nonprofit organizations.



**Edward Savikas, CPA**, has served the public accounting profession for 37 years. Ed's experience includes account administration; planning for audit engagements; review and compilation engagements for commercial, nonprofit and government sector clients; as well as tax preparation and planning.

### Stambaugh Ness York, PA

#### **New President and COO**



Stambaugh Ness announces the appointment of **Steven L. Hake, CPA**, as President and Chief Operating Officer. He has been with the organization for 26 years — the past eight years as Chief Operating and Information Officer. Steve will also continue in his role as Managing Partner of

Stambaugh Ness Business Solutions, an accounting software and technology consulting affiliate.

#### **New Shareholders Elected**



**Jolleen E. Biesecker, CPA, MSTax**, has 18 years in diversified auditing and tax and serves on the firm's Tax Administration Team developing and implementing tax education for firm personnel.



**Nikki M. Hoffman, CPA**, has 13 years of public accounting experience. Nikki is a member of the Accounting and Auditing Committee, which is responsible for keeping the firm up-to-date with professional standards and regulations, and improving procedures and standards.

She also serves as a team leader on the committee responsible for transitioning the firm to a "paperless" environment.



**Darren W. Welker, CPA, CIA**, has served clients in various capacities in the accounting and auditing practice during his 13-year career. Recently, Darren has had an active role in developing and advancing the firm's Risk Advisory and Outsourced Audit Services, which includes

enterprise risk management, internal auditing, Sarbanes Oxley compliance, SAS-70 reviews and similar operational and control evaluations.

### Schlabig & Associates Akron, OH

#### **Team Schlabig Women Build**



In July, Team Schlabig participated in Habitat for Humanity's Women Build project. Ten women employees — **Jenni Mancine, Marian Stolzenburg, Laura Schick, Betsy McIntyre, Sylvia Matheos, Diane Stojak, Donna**

**Wutrick, Debbie Petrone, Sharon Sledzik and Kelly Nizzer Bates** — helped to build a second story onto a home in Akron. The general consensus was that it was exhausting work, but the end result was so rewarding.

### Dugan & Lopatka CPAs Wheaton, Illinois

#### **Internship Program Proves Beneficial**



**Daniel and Chris Schultz enjoying Chicago Pizza**

**Daniel Tykersson**, a German university student, served a summer internship with Dugan & Lopatka, hosted in the home of Mark Schultz and his wife, Karen. The company was asked by Dr. Heinfried Brunsmann (INPACT International) if they would be interested. Daniel, who is fluent in Swedish and English, as well as German, gained experience working on

audits, billing, payables and marketing projects. Mark Schultz says the firm benefited from having the extra help during their busiest months and even loaned their intern to a valued client who needed temporary staff. Daniel also assisted in setting up areas of the firm's new web site that may attract more German companies ... a Dugan & Lopatka niche. While Daniel didn't have any cost for accommodations, he did have other expenses — renting a car, insurance, gas, lunches and incidentals. The internship allowed him to visit a new country and make friends both within and outside the work environment. All in all, it offered numerous benefits to everyone involved and the company considers it a success.

### Smoker Smith & Associates, PC Hershey, PA

#### **Hershey Also Hosts Intern from Germany**

Smoker Smith & Associates were very pleased to welcome intern **Dominique Hoffmann** to their office this summer and would like to express their appreciation to Dr. Heinfried Brunsmann (INPACT International) for his sponsorship. Dominique worked closely with partners on several important engagements and proved himself to be very resourceful. Participation in client conferences introduced him to the corporate environment. He understood very quickly the nuances that are required to do business in the retail, professional and manufacturing sectors in the United States. Dominique developed worksheets that were quite beneficial in dealing with a client in Africa. He also demonstrated tools to use in identifying fraudulent activity which the firm has since incorporated into its day to day operations. On the weekends, Dominique had access to a car and enjoyed discovering and savoring life in America. Firm partner, Brion Smoker, found Dominique to be an extraordinary young man who will no doubt excel in his chosen career.

### Homes Lowry Horn & Johnson Fairfax, VA

#### **Growing and Leading**

**Homes Lowry Horn & Johnson** was highlighted in the Washington Business Journal List of Leaders for 2008 in the Washington DC metropolitan area. They added additional staff in 2008 and now have a total of 24 CPAs and 9 accountants.

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## IN PACT WORLD CONFERENCE 2008

# BRIDGING THE GLOBE

SAN FRANCISCO, CALIFORNIA  
October 29 – November 1, 2008

Welcome to the more than  
100 delegates from the three regions  
and LawPact who have already  
registered for this important conference.  
We look forward to joining our colleagues  
to share, learn and explore in  
America's City by the Bay.

For more information call  
+1.301.694.8580 or visit  
[www.inpactgroup.com](http://www.inpactgroup.com)

## Keynote Speakers

Eric E. Cohen, CPA — *Global XBRL Technical Leader for PricewaterhouseCoopers*

Richard Flint, CSP — *"The Man Who Knows the Truth"*

Stephen Hunt, IP — *INPACT Member - Griffins, Insolvency Practitioners*

## Concurrent Sessions

Managing by the Numbers

Electronic Security

Doing Business in the USA

Buy/Sell Agreements

Risk Management Issues in an Economic Downturn

Succession Planning

## Entertainment & Events

Napa Valley Tour

INPACT "Ryder Cup" Golf Tournament

Welcome Reception

San Francisco City Highlights Tour

Neptune's Palace Informal Dinner

Muir Woods & Sausalito Tour

Gala at the War Memorial Opera House

## The Apprentice, Amazing Race and Survivor, All Rolled Into One

### Two Years at the Helm

My tenure as president of INPACT had a lot in common with today's reality shows — a global cast, plenty of teamwork, new friendships, exciting travels, personal growth ... and a surprise ending. It has been an incredibly busy and successful two years. Working with the board and the impressive visionaries in this group was a most rewarding experience, both professionally and personally.

### Trading Spaces

As I handed over the reins to Rick Mehall, I looked back on the challenges we undertook and I'm extremely proud of the interest we generated and the growth of our association with new members regionally, nationally and internationally. As I speak to members, I hear again and again examples of firms relying on each other for expertise and resources, and building strong friendships through these professional relationships. While INPACT's important basic benefits remain the same — the ability to network, share ideas and grow your individual firm through learning, partnerships and referrals — we've added a new and exciting group

focus with the development of our Strategic Planning Initiative.

### American Idol

Just as INPACT Americas has solidified our industry here in North America, the goal of the initiative is to bring INPACT Americas, INPACT International and INPACT Asia Pacific closer together to create new resources, new markets and new opportunities worldwide. (You can read more on the initiative on page 2 of this newsletter.) Towards that goal, my travels have taken me from Switzerland to Malaysia to the international conference in Spain. At each destination I've been amazed at the free exchange of knowledge and ideas, as well as the camaraderie and commonality shared by members from such widely differing business cultures.

### The Real World

Remember that surprise ending I mentioned? For me personally, reality set in at the beginning of 2008 when, after two open-heart surgeries, I spent 30 days in intensive care. This unpredictable storyline was the last thing I expected when I stepped into the role of president, but I couldn't have scripted a

more supportive group of colleagues, family and friends. My firm, my family and I offer our sincere thanks to everyone for the flood of encouraging messages. I am recovering well, fully back to work and enormously thankful for the excellent care and countless expressions of kindness I received.

### The Biggest Winner

I consider myself most fortunate to have had the opportunity to serve, and I must say a special thanks to Mara Ambrose for her continued efforts and her sincere desire to improve our association. As I continue on the board as past president and serve on the Global Strategic Plan committee, I urge you all to get involved and stay involved. The more partners you send to conferences, the more they will bring back to your business. The more you participate, the more you will gain! Together we can bring our dreams to reality.

Gary R. Benware  
Past President  
INPACT Americas



## INPACT ASIA PACIFIC Emerging Asia Beckons

### Asia Struggles in Year of “Prosperity”

The eight in 2008 has a rhythmic note with the word “发” (pronounce “Fa”). This is the word *prosperity* in Chinese. However, three-quarters of the year has passed and, unfortunately, it has been nothing like the prosperous previous year. Asia, the world’s most vibrant economic region, has met grave times.

Economic news has been negative throughout Asia — elevated oil prices, U.S. subprime crisis, bleak economic news around the world, continued inflation around the region, and the increased political noises in Southeast Asian countries. With Southeast Asia faring badly, one can imagine the plight of the peripheral economies, such as Pakistan and the small island nations around the Pacific, which are likely to slip into recession

and stay there for a long time. What a catastrophic year for them!

### Trends Shift From Globalization to Regionalization

The larger economies of countries like China, Japan, South Korea and India, who have gained economic momentum over the past few years, will likely fare better, and the previous trend of globalisation is expected to reverse to favor regionalisation again. Emerging countries like Vietnam and Bangladesh could see more factory setups from labor- and materials-intensive industries such as garments, textiles and shoes. And a growing economy needs the accounting profession.

### Enhancing the Value of Our Services

Accountants enjoy a solid reputation compared to other professions, yet we cannot be complacent. Our choice to work in alliance through INPACT shows our commitment to garner our diverse talents as a group to better compete in this shifting economic environment. We are in the midst of discussion

with several firms in India, who are looking forward to joining INPACT. We also recently welcomed the rejoining of a former member from Kolkata (formerly Calcutta), India — N.N. Das & Co.

### 2008 and Beyond

At long last, it’s 2008 World Conference time. Our acknowledgement to INPACT Americas’ administration for their ever flawless organization of what is sure to be a great conference.

On a personal note, when the conference commences, I will have already undergone a major operation and will be recuperating, so I will miss the conference this time. I wish every delegate an enjoyable event and look forward to seeing you at the 2010 World Conference to be held in Beijing, where Asia Pacific will play host.

*Derek Lai,  
International Director  
INPACT Asia Pacific*



# 7TH ANNIVERSARY LAWPACT CELEBRATES SEVEN YEARS

LawPact celebrated its 7th anniversary this summer. Since our modest start in 2001, we’ve grown from 6 members to more than 30, adding 6 new firms in the past year. We now have 21 members in North America and 10 in Europe. As a part of our effort to recruit, particularly in the Western US, we are expecting a number of candidates to join us for the World Conference. We have commitments from at least 8 prospective members, including a firm in Buenos Aires, which will be our first in South America. Thank you to Buenos Aires INPACT member Marcelo Bergé for this referral!

### New York, New York

In June, our members met in New York City for a 2-day conference hosted by Menaker & Herrmann LLP. The highlight of the program was a discussion of disaster planning and recovery led by a panel of experts. Our members found great benefit in the panel format, and future conferences will include this style of presentation on other topics. Social activities included a ferry ride across the East River to Queens for dinner at the Water’s Edge, which afforded a wonderful view of the Manhattan skyline. We also enjoyed a luncheon at the beautiful Morgan Library.

### Welcome Madeleine Lebedow

In January 2008, LawPact appointed Madeleine Lebedow of MFL

We now have  
21 member firms in  
North America and  
10 in Europe.

Associates as our executive director. Maddy comes to us with a wealth of experience, and has already made important contributions to our planning and organizational efforts.

### The Benefits of Working Together

Our members appreciate the significant role INPACT has played in the growth of LawPact. We will help in any way to further develop this great relationship, and we offer an invitation to all INPACT members to draw upon the resources our member firms can offer — just as we encourage our members to use the services of INPACT members when opportunity arises.

### See You in San Francisco

Those of us who attended the World Conferences in Miami and Rome have been telling others about the benefit of the opportunity to interact with like-minded professionals from around the world. Our members are excited to meet again with our colleagues from INPACT in one of the most beautiful cities in the world. We are looking forward to seeing you in October!

Visit our newly  
enhanced website at  
[www.lawpact.org](http://www.lawpact.org)

*Douglas C. Conover, Esq.  
President*



## Dragon Benware Crowley Wins AIME Award



### Promotional Videos Drive Firm's Success

At the INPACT Americas spring Partners Forum in Kentucky, Dragon Benware Crowley was presented the Award for Innovation & Management Excellence for two marketing videos created for the company. Placed on local and regional cable television,

the videos have been highly successful in creating awareness for the firm.

Yes, they really did win. No, this wasn't really the prize. But firm partner, Doug Hoffman, did drive his new personal acquisition home from the Louisville Partners Forum conference.

## MEMBER NEWS

### Homes Lowry Horn & Johnson *continued*

#### Three Named as "Super CPAs"

Each year the Virginia Society of CPAs partners with Virginia Business magazine to select a list of "Super CPAs." This list of "the best of the best" in a number of categories recognizes Virginia's top certified public accountants for their important contributions to the CPA profession and the prosperity of the Commonwealth of Virginia. The designation is especially prestigious because the Super CPAs are nominated and selected by their peers.

**Roger Overton**, current firm president, won for his excellence in estate planning and trusts. Roger also was recently a featured guest on The Leaders Spot with Rebecca Blacksmith on WDVM Radio, Washington's All Business Talk Radio.

**Mark C. Vogel**, was honored for his expertise in providing business valuation and litigation services. Mark, a company principal, has served as co-chair of the Business Valuation Committee of the VSCPA Northern Chapter. He was previously recognized as a "Super CPA" in Litigation Services in November 2003, and for Business Valuation every year from 2004 through 2008. He was also named a "SmartCPA" in the September 2007 issue of Washington Smart CEO magazine.

**Pat Dix**, who has been with Homes Lowry Horn & Johnson since 1990, was chosen for her outstanding performance with individual taxation. Currently tax manager, she specializes in corporate and individual tax. Pat oversaw the development of the company's internal individual tax guide manual.

## BOARD OF DIRECTORS

**Richard A. Mehall**  
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**James A. Ruzon**  
Wermer Rogers Doran & Ruzon

**Roberto Soto Leyva**  
Soto Prieto Consulting

## MEMBER PROFILE *continued*

years. Current INPACT president, Rick Mehall, joined the company in 1983 and became a partner in 1986. He says that getting to know fellow professionals well at INPACT events has given Guthoff Mehall Allen & Company a distinct advantage. "Just yesterday, I ran into a situation we hadn't previously encountered," notes Mehall. "I was able to send out an SOS and got a quick response and helpful answer from a member across the country. And that's just one of the many benefits." He says the firm regularly sends two or three representatives to INPACT conferences, and they recently had three of the staff complete the leadership development program.

### State-of-the-Heart

GMA & Company's expertise comes from advanced training, technical experience and financial acumen gained from years in the profession. They offer a comprehensive list of accounting, auditing, financial planning, consulting, asset management, forensic accounting, valuation and tax services to help clients increase efficiency and profitability. In addition, they recognize that good business goes beyond corporate walls. Management and staff alike pride themselves on being good citizens, actively working in the community, volunteering their services to the Chamber of Commerce, the Red Cross, and the Kiwanis Club of Bloomington, as well as serving on boards of directors in the twin cities of Bloomington and Normal. "Because one of the issues in our profession is the stress that comes with the long hours during tax season," says Mehall, "we encourage our people to participate in family and school events and recreational activities. We firmly believe that maintaining a healthy work/life balance helps us all bring a fresh outlook and a positive attitude to the office each day."

"We view every client relationship like a partnership, and truly believe that our success is a result of their success."

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S. Mara Ambrose, Executive Director  
PO Box 495 • Frederick, MD 21705-0495  
USA  
Tel: +1.301.694.8580  
Fax: +1.301.694.5804  
E-mail: [inpactam@inpactam.org](mailto:inpactam@inpactam.org)  
Website: [www.inpactgroup.com](http://www.inpactgroup.com)