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# CCH<sup>®</sup> CPELink

## Catalog

Over 180 **New** Courses

Courses designed  
for **Individuals**  
and for **Firms**

**Expert Insights**

**CPE Planning**  
for Year-End  
Compliance

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# About Us

## CPE Your Way

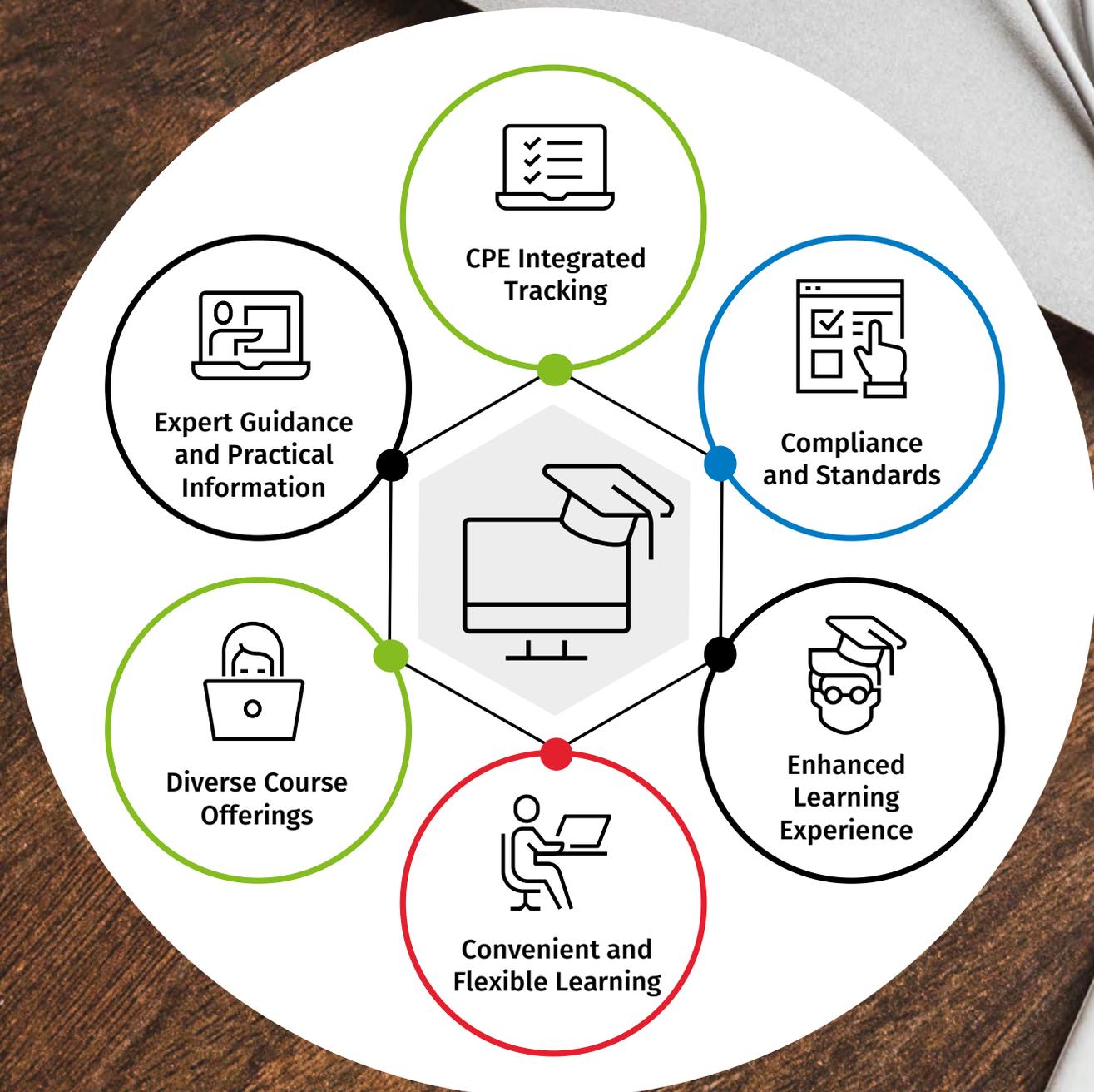
CCH® CPELink provides tax and accounting professionals the most effective way to earn their CPE credits and stay on top of the latest industry knowledge.

Finding the time to complete your CPE requirements and finding courses relevant to your professional development can be a challenge. That's why CCH CPELink is dedicated to providing CPE your way. We offer a broad range of topics, from a solid grounding in tax and accounting basics, to deep dives on specialty issues, in an easy-to-use and affordable format. This means you spend less time hunting for courses and managing your CPE, and more time learning and putting your knowledge into practice.

## When You Have To Be Right

Our platform offers a comprehensive range of courses designed to help professionals like you stay current with industry standards, enhance your skills, and fulfill your CPE requirements with ease:

- **Expert Guidance and Practical Information**
- **Integrated CPE Tracking**
- **Compliance and Standards**
- **Enhanced Learning Experience**
- **Convenient and Flexible Learning**
- **Diverse Course Offerings**



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# Top Federal Tax Issues

Wolters Kluwer's **Top Federal Tax Issues** course identifies those recent events that have developed into the current “hot” issues of the day. These tax issues have been selected as particularly relevant to tax practice in 2025. They have been selected not only because of their impact on return preparation during the 2025 tax season but also because of the important role they play in developing effective tax strategies for 2025 and beyond. This module covers tax developments and updates.

Topics covered include tax updates for businesses, tax updates for individuals, C corporations update, LLCs, employee retention credit (ERC), partnership update, and the road to compliance: understanding the Corporate Transparency Act and FinCEN beneficial ownership, 1099 essentials, planning for the estate tax exemption cliff, virtual currency, 20 essential tax problem-solving tips, and navigating the top 10 IRS issues for small businesses.

**Total: 2 courses (19 CPE hours)**

[Learn More →](#)

*Top Federal Tax  
Issues for 2026  
coming in  
December 2025*



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# *Now Live!* The Annual Federal Tax Refresher Course

The **Annual Federal Tax Refresher (AFTR) course** is a critical step for tax preparers who want to earn their **IRS Annual Filing Season Program Record of Completion**. Tax return preparers that want to enhance their knowledge and professionalism through continuing education (CE), are required by the IRS to complete the voluntarily approved CE courses, including this 6-hour AFTR course which covers:

- New tax law and recent filing updates
- A general review of key tax topics
- Important rules governing tax return preparer ethics, practices and procedures

Meet IRS expectations and advance your credentials today with the AFTR course from CCH CPELink — built to deliver the knowledge and credibility serious tax professionals need.

*Completion of the AFTR course is not optional for those seeking the IRS Record of Completion. All requirements must be fulfilled by Dec. 31, 2025.*

**Enroll Today →**



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# Annual CPE Subscription Packages

CCH CPELink offers several subscription packages that help you meet your CPE needs. From self-study courses to live webinars, our expert instructors pull from their industry experience and cultivate the most pertinent and relevant topics to your practice.

Each subscription package comes with our Compliance Manager feature, which automatically monitors your CPE deadlines and mandatory subject requirements.

## Find the Subscription Package that Meets Your CPE Needs:

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Self-Study Packages	Webinar Packages	Self-Study and Webinar Packages	Firm CPE Package
Enjoy a full year of access, unlimited exam attempts, downloadable materials, and the flexibility to meet CPE requirements at your own pace.	CCH CPELink offers flexible webinar packages ranging from one to four hours, or full-day sessions. Choose which webinar packages make the most sense for you.	Experience the best of both worlds by investing in a package that combines our self-study courses and live webinars.	Serving small, mid-size, and large accounting firms and corporations, firm CPE packages feature hundreds of courses led by expert instructors. Requiring a minimum of five users, firms can ensure that their employees stay up to date by attending our live webinars or accessing our self-study courses.

[CCHCPELink.com/Subscriptions](https://CCHCPELink.com/Subscriptions) →

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# Annual Premium Subscriptions and Webinars Packages

CPE Link offers unlimited annual premium subscription packages featuring a range of options, including self-study courses (premium, on-demand, and downloadable PDFs), unlimited access to all live webinars (including full-day sessions), and customized packages tailored to meet the specific needs of your firm.

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## Premium Self-Study Package

12 months of unlimited on-demand self-study CPE courses plus downloadable PDF and premium self-study courses

## Premium Webinars Package

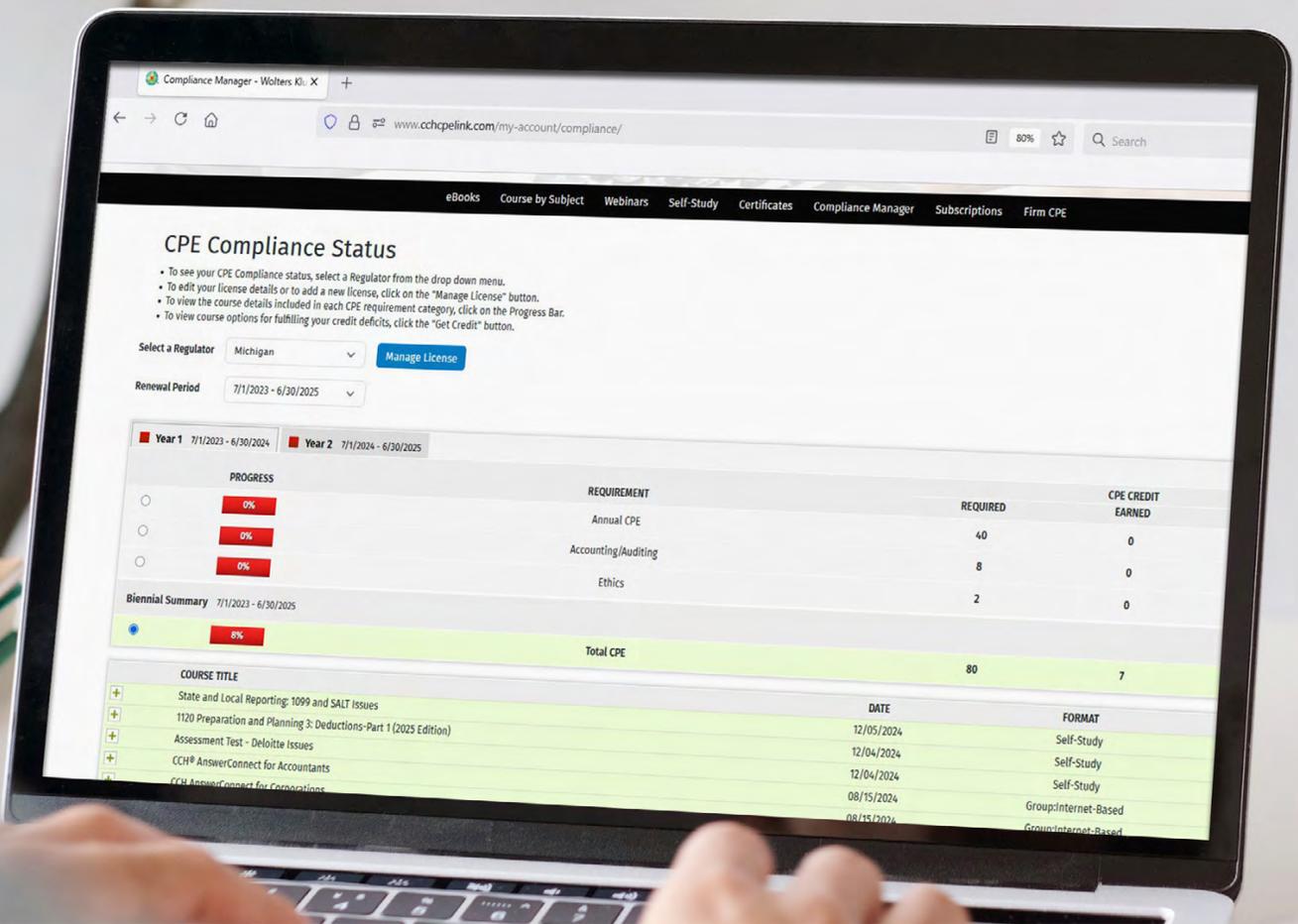
Unlimited access to our premium full-day webinars in addition to standard 1-4 hour webinars.

## Premium Self-Study and Webinars Package

Everything in the standard Self-Study and Webinar package, plus premium full-day webinars, downloadable PDF and premium self-study courses.

## Premium Firm Package

Everything in the standard Firm Package, plus premium full-day webinars, downloadable PDF and premium self-study courses. Minimum 5 users.



# Compliance Manager

Never miss another deadline with this free tracking tool that makes it easy to actively monitor your CPE deadlines, and mandatory subject requirements.

The Compliance Manager includes CPE tracking and compliance monitoring for every state (including Puerto Rico) for CPAs, CMAs, EAs, RTRPs, CFPs, CRTPs, CFEs, as well as AICPA, and PCAOB members.

*This useful tool is free of charge to any tax and accounting professional who has one of our annual CPE subscription packages.*

[CCHPELink.com/Compliance](https://www.cchcpelink.com/Compliance) →

# CPE Your Way

With live webinars conducted by industry professionals, and self-study courses that let you earn CPE credits online when it fits your schedule, Wolters Kluwer gives you the keys to keeping up with your industry and advancing your career.

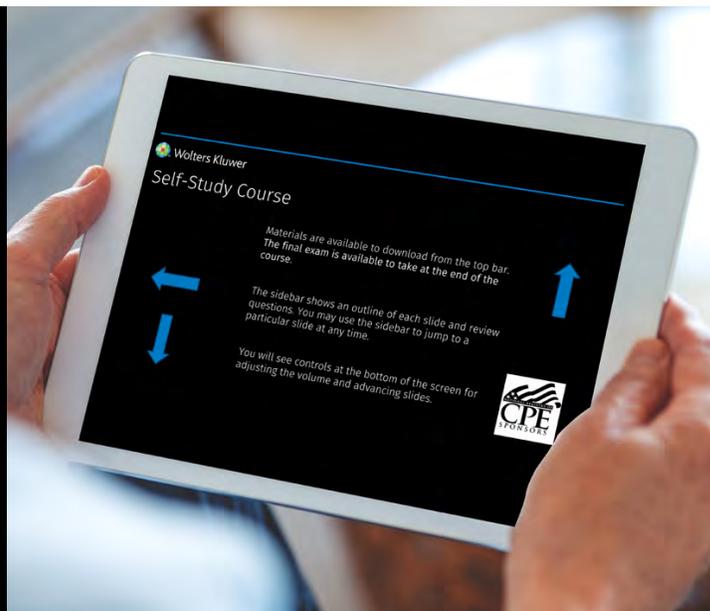


## Live Webinars

If you're looking for one of the fastest, easiest ways to earn CPE credits, live webinars from CCH CPELink are an ideal choice. Our live webinars offer two credits for a 100-minute session — no test required. Download materials in advance, engage with expert instructors in real time, and dive into the most relevant, up-to-date topics in your field.

## Self-Study Courses

Our mobile-friendly self-study courses offer a flexible way for professionals to earn CPE credits and deepen their industry knowledge. Options include individual courses, value bundles that provide comprehensive coverage at a reduced cost, and structured learning paths designed to support specific career objectives and CPE requirements.



# Accounting and Audit

## Live Webinars

	Date	Webinar	CPE Hours
<b>NEW!</b>	07/08/2025	<b>Performing Internal Audit Services in line with GIAS - Part 1</b>	2
	07/09/2025	External Auditing – What’s New in 2025	2
<b>NEW!</b>	07/10/2025	<b>Performing Internal Audit Services in line with GIAS - Part 2</b>	2
	07/21/2025	2025 Accounting Standards for CPAs: Summer Update	2
	07/21/2025	Single Audit Update: What to Know and How to Prepare	2
	07/23/2025	Designing Internal Controls to Prevent and Detect Fraud	2
	07/28/2025	Auditing Standards for CPAs: Summer Update	2
<b>NEW!</b>	08/04/2025	<b>Internal Controls for Accounts Payable in the Modern Electric World</b>	2
	08/06/2025	Mastering the New Audit Management Standards: Are you Ready?	2
	08/12/2025	Revenue Recognition – Topic 606 Overview	2
	08/13/2025	Auditing for Waste in a Government Entity	2
	08/19/2025	Revenue Recognition Topic 606 – Deep Dive	2
<b>NEW!</b>	09/04/2025	<b>Internal Controls: The Greenbook Framework</b>	2
	09/10/2025	2025 Governmental Entities and Cyber Frauds	2
	09/18/2025	2025 Major Audit Issues	2
	09/29/2025	Phishing, Vishing, & Smishing: Protecting your Organization from Frauds in 2025	2
<b>NEW!</b>	11/25/2025	<b>What is Going on With the Financial Data Transparency Act</b>	2
<b>NEW!</b>	12/18/2025	<b>Biggest Challenges in Accounting Today</b>	2



View our full list of our upcoming accounting and audit live webinars.

# Accounting and Audit

## Self-Study Courses

Course	CPE Hours	
2025 Accounting Standards for CPAs: Spring Update	2	
2025 Auditing and Attestation Standards for CPAs: Spring Update	2	
2025 Statements on Standards for Accounting and Review Services (SSARS) for CPAs: Spring Update	2	
<b>GASB-103 and 104 — Gearing Up!</b>	<b>2</b>	<b>NEW!</b>
Government Benefits Fraud	2	
Quality Management vs Quality Control	2	
2025 Standards for Presentation, Compilation, and Review Services (SSARS): Winter Update	2	
Business Valuations: Developing Economic Outlooks in 2025	2	
<b>Introduction to Accounting for Income Taxes Based on Income — Intro</b>	<b>2</b>	<b>NEW!</b>
<b>Practical Application for Accounting for Income Taxes Based on Income</b>	<b>2</b>	<b>NEW!</b>
Condos and HOAs: GAAP, GAAS, and SSARS Issues	2	
Government Auditing — What's New in 2025	2	
Segregation of Duties for Core Business Processes	2	
2025 Government A&A Update: What Changed in 2024	2	
Crypto Frauds 2025 Update	2	



View our full list of our upcoming accounting and audit self-study courses.

# Accounting and Audit



*“As financial reporting and assurance services continue to grow in complexity, CPA auditors must adapt to emerging trends and challenges to remain effective in their roles in the future.”*

Pat Patterson, CPA

[Meet the Author →](#)

## CPA Evolution: Quality Control to Quality Management

By Pat Patterson, CPA

**CPAs play an evolving role as CPA auditors in the financial landscape of today.**

The field of auditing has seen significant changes over the years. These changes have been driven by global movements, technological advancements, regulatory updates, and evolving stakeholders' and users' expectations. Certified Public Accountants (CPAs) serving as professional auditors are leading the changes of ensuring financial accuracy, integrity, and compliance. As financial reporting and assurance services continue to grow in complexity, CPA auditors must adapt to emerging trends and challenges to remain effective in their roles in the future.

**Technology and Auditing Issues**

One of the most significant shifts in auditing is the integration of quality and technology into the process. Quality management, automated auditing tools, artificial intelligence (AI), and blockchain technology have revolutionized how auditors assess financial statements and perform risk analysis.

Quality Control has morphed into Quality Management. Data analytics enables auditors to analyze large volumes of financial data efficiently, uncovering patterns, and anomalies that would be difficult to detect manually. This technological evolution and changes enhance accuracy, reduce fraud risks, and streamline audit procedures.

However, even though technology improves efficiency, CPA auditors must still exercise professional skepticism and judgment. In other words, technological changes will not replace sound professional judgment. The human element remains crucial in interpreting findings and ensuring that

technology-driven assessments align with auditing standards and ethics. Understanding these new tools and adopting digital strategies is essential for CPAs to stay competitive in the field of auditing and accounting.

### **Compliance with Regulations and Ethics**

The audit profession is governed by stringent regulatory frameworks and ethical guidelines. From the Generally Accepted Accounting Principles (GAAP) to the International Financial Reporting Standards (IFRS), auditors must navigate complex reporting requirements. Professional licensing entities, regulatory bodies such as the State Boards of Accountancy, Public Company Accounting Oversight Board (PCAOB) and the Securities and Exchange Commission (SEC), and other governmental bodies impose rigorous guidelines to uphold financial transparency and investor confidence.

Ethics does and will play a crucial role in auditing, as auditors are responsible for objectively reviewing financial statements without bias or undue influence. Independence and integrity are important as the core values that CPA auditors must maintain. Any compromise in ethical standards can lead to financial misstatements, legal repercussions, and reputational damage. Ensuring compliance with ethical codes and regulatory mandates strengthens the credibility of auditors and enhances trust in financial reporting.

### **Increases in Risk Assessment and Fraud Detection**

Risk assessment is a vital and critical aspect of auditing. CPA auditors must proactively identify financial risks that could impact on a company's financial health and reporting accuracy. Fraud detection also remains a critical function, as financial misstatements, embezzlement, and other fraudulent activities continue to threaten corporate integrity.

Modern auditing practices involve forensic accounting techniques and predictive analytics to uncover potential financial misrepresentation. Detecting fraud early can prevent and minimize financial losses and maintain investor trust. Additionally, auditors must assess the implementation of internal controls, governance structures, and corporate policies to ensure robust financial oversight.

### **Auditing for the Future**

Looking ahead, CPA auditors will need to embrace adaptability and continuous learning. With the rise of environmental, social, and governance reporting, auditors will be expected to evaluate non-financial disclosures alongside traditional financial statements. Cybersecurity risks, data privacy concerns, communications, and evolving tax laws will also influence audit methodologies.

Professional development, industry certifications, and lifelong learning are and will be integral to an auditor's success. Keeping pace with changes in financial reporting standards and technological tools will position auditors as trusted advisors in an increasingly complex financial landscape.

### **Conclusions**

CPA auditors play a vital role in safeguarding financial integrity and ensuring accurate financial reporting. Embracing technological advancements, maintaining ethical standards, and developing risk-assessment strategies are key to the profession's future success. As auditors navigate emerging challenges, their ability to adapt and uphold professional excellence and standards will define their impact on the financial sector.

Auditors do not directly "fix" errors in the same way a manager or accountant might, but they play a pivotal role in identifying, communicating, and ensuring corrections are made. When auditors uncover discrepancies or misstatements, they follow a structured process to address these issues:

- 1. Identification and Documentation:** The first step is to identify the quality risks and potential errors before and during fieldwork. Whether the error is a misclassification, omission, or data processing mistake, the auditor documents every detail—its nature, amount, and potential impact on the financial statements. This documentation forms the basis of the audit evidence and is crucial for a transparent and traceable audit trail.
- 2. Communication with Management:** After noting the error, the auditor communicates the issue to CPA firm management and then CPA firm management communicates the issue to client management. This discussion can occur during the audit, during closing meetings, or be recorded in a management letter. The goal is to ensure that client management understands the nature of the error, its implications, and the urgency of correcting it. Auditors may provide recommendations on the appropriate accounting treatment based on generally accepted accounting principles (GAAP) or International Financial Reporting Standards (IFRS). Ethical violations will follow the same pattern.
- 3. Recommending Adjustments:** Based on the findings, auditors recommend specific adjustments. For instance, if there is a misclassification, the auditor will suggest reclassifying journal entries to the correct accounts. For quantitative errors, they might recommend adjustments to reserve balances or accruals to reflect the accurate financial position. Although auditors propose these adjustments, it is management's responsibility to approve and implement them.

# Taxation

## Live Webinars

	Date	Webinar	CPE Hours
<b>NEW!</b>	07/09/2025	Fundamentals of Pass-through Entity Tax (PTET)	2
<b>NEW!</b>	07/09/2025	Understanding Taxation of Foreign Individuals and Compliance on Form 1040-NR	2
<b>NEW!</b>	07/10/2025	Employee vs Independent Contractor – Know the Rules	2
	07/14/2025	Crypto Currencies & Taxes 2025 Update	2
<b>NEW!</b>	07/22/2025	Planning for Global Intangible Low-Tax Income (“GILTI”) and Preparing Schedule I-1 and Form 8992	2
<b>NEW!</b>	07/24/2025	Timely Tax Issues In Agriculture – An Overview	2
<b>NEW!</b>	08/04/2025	Payroll Law Compliance	2
<b>NEW!</b>	08/05/2025	Penalty Abatement & Reasonable Cause	2
<b>NEW!</b>	08/29/2025	Employee vs. Independent Contractor and the VCSP	2
<b>NEW!</b>	09/08/2025	1099 Year-End Filing Prep Tasks for 2025	2
<b>NEW!</b>	09/10/2025	How to Effectively Use IRS Online Tools in Your Tax	2
<b>NEW!</b>	09/15/2025	Correcting Depreciation and Form 3115 with Sample Problem	2
<b>NEW!</b>	09/15/2025	IRS Penalty Notice Abatement and B-Notice Processing/Backup Withholding Strategies for 2025	2
<b>NEW!</b>	09/23/2025	Tax Rules Impacting the World of Agriculture	2
<b>NEW!</b>	09/30/2025	Decedent Estate and Final 1040	2



View our full list of our upcoming taxation live webinars.

# Taxation

## Self-Study Courses

Course	CPE Hours	
<b>Tax Tales: The Wildest Cases</b>	2	<b>NEW!</b>
Partnership Tax Allocations under Sections 704(b) and 704(c)	2	
<b>How to Successfully Use the IRS Offer in Compromise Program</b>	2	<b>NEW!</b>
<b>Recent Administrative Tax Legislation, Expiration of the (TCJA), Tax Policies, Reform and Tax Issues</b>	2	<b>NEW!</b>
<b>Practical Application for Accounting for Income Taxes Based on Income</b>	2	<b>NEW!</b>
<b>Understanding Tax Policy and Reform 2025</b>	2	<b>NEW!</b>
<b>IRC §751 (Hot Assets)</b>	2	<b>NEW!</b>
<b>Tax Implications on Changing LLC Structures</b>	2	<b>NEW!</b>
<b>Form 706 - Tax Compliance, Review and Planning</b>	2	<b>NEW!</b>
<b>Planning and Compliance for Foreign Partnerships and Form 8865</b>	2	<b>NEW!</b>
<b>S Corp: Shareholder Reasonable Comp., Health Insurance, Reimbursed Expenses &amp; Tax Planning</b>	2	<b>NEW!</b>
<b>Form 1041: Tax Compliance, Review and Planning – Beginners</b>	2	<b>NEW!</b>
<b>Form 1041: Tax Compliance, Review and Planning – Intermediate</b>	2	<b>NEW!</b>
<b>EIC Eligibility and Due Diligence</b>	2	<b>NEW!</b>
<b>Form 709 – Tax Compliance, Review and Planning</b>	2	<b>NEW!</b>



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of our upcoming  
taxation self-study  
courses.**



*"A significant tax activity for the summer is tracking the progress of the One Big Beautiful Bill Act."*

Annette Nellen, CPA, Esq.

[Meet the Author →](#)

## Summer Ideas for Tax Professionals

by Annette Nellen, CPA, Esq.

Hopefully your summer is a bit less hectic than the height of tax "busy season" from mid-January through mid-April. Likely you have 2024 returns on extension to address and fiscal year business clients to assist, along with continual answering of client tax questions.

A significant tax activity for the summer is tracking the progress of the One Big Beautiful Bill Act ([H.R. 1](#)) that moved to the Senate after a House vote of 215-214 on May 22. The Senate discussions are sure to be interesting with numerous changes. After the Senate passes this big tax bill, it moves to a conference committee to iron out differences between the House and Senate versions of the bill. We might see a final bill going to President Trump by the end of summer.

Beyond following this tax legislative action, and working on extensions and other compliance and planning activities, this article suggests a few tax-related summer activities to consider.

*The Budget Reconciliation Process:* The Senate will follow the budget reconciliation process for the OBBBA so it will only need 51 votes to pass rather than the usual 60 votes. There are many restrictions under this process including that the provisions must all deal with revenue and the bill cannot lose revenue in years eleven and beyond from enactment date.

- **Summer activity:** Review the [FAQs](#) from the Congressional Research Service on the reconciliation process.



*Form 1099-DA Readiness:* The digital asset broker reporting rules under Section 6045 and related regulations kicked into operation January 1, 2025. Individuals will receive 2025 Forms 1099-DA in February 2026. Reporting will only address digital assets transferred by a custodial broker and basis will not be reported on the 2025 forms. There will be lots of transactions not reported on the 1099-DA forms and clients still need to have records to accurately identify their taxable transactions. Basis reporting and tracking also changes starting in 2025 with the so-called universal approach of the virtual currency FAQs no longer available.

- **Summer activity:** Review Form [1099-DA](#) and read the [instructions](#). If time, read the final broker reporting regulations ([TD 10000](#)).

*Review Rules on Opportunity Zones:* The TCJA created Qualified Opportunity Zone investments that allowed for deferral of capital gains and some exclusion if investments were made within specified time periods. Gain deferral ends at the end of 2026. Clients who invested in QOZs will likely need a reminder and tax planning for both 2025 and 2026 should consider these rules.

- **Summer activity:** Review the QOZ rules ([IRS FAQs](#) and Sections 1400Z-1 and 1400Z-2 and regulations).

*Become GenAI Aware and Savvy:* If you have not yet done so, make time to become familiar with Generative AI and what tools, such as web search engines, tax software and tax research, are incorporating Gen AI. GenAI won't replace you and your tax colleagues. It must be used properly and responsibly.

- **Summer activity:** Find helpful articles from tech providers, accounting firms and governments on the basics of GenAI (for example, see CRS, [Generative Artificial Intelligence: Overview, Issues, and Considerations for Congress](#)). Take a course or two on GenAI basics, how to write prompts, and the limitations and advantages of GenAI. Experiment wisely with various GenAI tools available to you.

Hopefully you'll also have time for a summer vacation!

# Fraud



## Protecting Your Company From AI Frauds

by Robert Minniti

*"It is important for accountants and auditors to review and update the internal controls for the use of AI software."*

Robert Minniti

[Meet the Author →](#)

In today's world criminals are taking advantage of new technologies to commit fraud. One of the new technologies that has gained popularity with fraudsters is Artificial Intelligence (AI). This new software allows the criminals to automate the process of committing fraud. It starts with the basics of using artificial intelligence to crack passwords and personal identification numbers (PIN). By automating the process, the artificial intelligence software can be set to try different passwords and PINs across multiple accounts, over long periods of time to avoid lockouts for multiple attempts, and they alert the human users when they have access to a website. Since many people use the same user ID and password across multiple websites, artificial intelligence software has also been commonly used to conduct credential stuffing operations.

Criminals are also using artificial intelligence software to create fake IDs that can be used to commit identity theft. One example is OnlyFake<sup>1</sup> which is an online platform offering paid services to create various fake documents, from ID cards to driver's licenses. With prices starting at \$15, OnlyFake promises fast service by generating fake documents in minutes over the internet. Generative AI creates documents that are difficult to distinguish from real identification documents.

Criminals are also able to use artificial intelligence to create fake receipts and invoices. AI software such as FakeDocGen and FakeReceipt.us, can easily create fake credit card receipts that can be submitted for expense reimbursements. AI software can also create fake invoices for shell company frauds or business email compromises (BEC). This type of software is also used to create fake medical bills, fake documents for insurance claims, and even fake tax returns. There are several AI programs designed specifically for these frauds such as FraudGPT and



WormGPT which are illicit adaptations of OpenAI's ChatGPT, manipulated for malicious purposes. These AI programs can be easily purchased on the darknet.

Another common use of artificial intelligence to commit fraud is the use of deepfakes. A deep fake is an imitation of an individual's face and/or voice that is controlled by the criminals. Examples of this type of AI software include DeepFaceLab, FaceSwap, and ElevenLabs. One example is an accounts payable employee at a multinational firm was tricked into paying out \$25 million to fraudsters using deepfake technology to pose as the company's chief financial officer in a video conference call<sup>2</sup>. Deepfake videos are used on social media to create fake endorsements for investment and cryptocurrency scams.

The criminals are also using AI software to enhance phishing, vishing, and smishing attacks on businesses and individuals. AI is first used to gather information from the internet on the victim so the perpetrators can customize the attack to increase the probability of the victim believing the contact is from a legitimate source. AI programs such as SnapR can personalize phishing attacks and automate large-scale phishing attacks against multiple targets in a very short amount of time.

In the ultimate AI fraud the AI software commits the fraud on its own without instructions from its human operators. During a test of Claud Opus 4 the AI software was being tested as an assistant at a fictional company. The AI software was provided with access to emails that indicated it was being replaced

with a newer more advanced program. The AI then extorted the software engineer with a threat to expose that the engineer was having an extramarital affair to family members, business associates and to post the information on the internet. This blackmail attempt, wherein the AI software was acting for self-preservation was unexpected and an example of what we currently don't understand about how AI software works and why it is important to have internal controls around the use of AI software.

It is important for accountants and auditors to review and update the internal controls for the use of AI software. It is also important to update the risk assessments for the new types of fraud that can be committed by AI software or by criminals using AI software.

<sup>1</sup> [fintelite.ai/a-diver-into-onlyfake-and-ai-generated-fraud](https://fintelite.ai/a-diver-into-onlyfake-and-ai-generated-fraud)

<sup>2</sup> [cnn.com/2024/02/04/asia/deepfake-cfo-scam-hong-kong-intl-hnk](https://cnn.com/2024/02/04/asia/deepfake-cfo-scam-hong-kong-intl-hnk)

# Technology

## Live Webinars

Date	Webinar	CPE Hours
07/16/2025	The Future of Accounting: Big Data and Artificial Intelligence	2
07/28/2025	Cybersecurity 2025: Proactive Defense for CPAs	2
08/11/2025	Best Practices for Developing and Deploying Effective Cloud Cybersecurity	2
08/18/2025	Mastering Adobe Acrobat for Financial Professionals	2
09/16/2025	Developing a Digital Mindset	2
09/23/2025	Financial Reporting Tips and Tricks	2
<b>NEW!</b> 09/26/2025	<b>Generative AI and the CPA Profession</b>	<b>2</b>
10/10/2025	Demystifying Accounting for Blockchain, Cryptocurrency, and NFTs	2
10/28/2025	Ten Tech Productivity Life Hacks to Save Time	2
10/30/2025	Embracing Technology Change in Accounting	2
11/06/2025	Automation for Increasing Personal Efficiency and Effectiveness	2
11/21/2025	Intelligent Accounting: Exploring AI and RPA Applications	2
11/24/2025	Leveraging Microsoft Teams Effectively For Your Organization	2
12/02/2025	What's New in Microsoft 365 in 2025	2
12/05/2025	2025's Biggest Security and Privacy Concerns	2



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# Technology

## Self-Study Courses

Course	CPE Hours	
<b>Accounting Oversight: Recognizing and Addressing Blind Spots</b>	2	<b>NEW!</b>
<b>Integration and Sharing Data for Financial Professionals</b>	2	<b>NEW!</b>
Intelligent Accounting: Exploring AI and RPA Applications	2	
Analyzing Payroll Data in Microsoft Excel	2	
Automation For Increasing Personal Efficiency and Effectiveness	2	
2025 Hot Tech Tools and Services for Financial Professionals	2	
<b>Transforming Tax with AI: How AI Can Help Tax Professionals with Their Workflows</b>	2	<b>NEW!</b>
What's Coming Next: Technology Strategies for CPAs	2	
<b>Embracing Technology Change in Accounting</b>	2	<b>NEW!</b>
Ten Tech Productivity Life Hacks to Save Time	2	
<b>Improving Audit Quality with AI: Explore How AI Solutions are Helping Firms</b>	1	<b>NEW!</b>
<b>Unleashing The Power of Microsoft AI — A Comprehensive Guide</b>	2	<b>NEW!</b>



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# Technology



## Embracing Technology: The Future of CPA Firms in Government Accounting

by Wendy Cable

Once upon a time, in the bustling world of Certified Public Accounting (CPA) firms, there was a growing realization that serving government clients came with its own set of unique challenges. Firms with government clients were tasked with navigating the intricate maze of public sector accounting and auditing requirements. Imagine the complexity of consolidating financial statements across multiple funds, managing fund trial balances, and conducting Single Audits under stringent federal guidelines. The sheer volume of data and the strict regulatory standards made this a daunting task. Out of this complexity, though, a hero emerged: technology. It became clear that having a robust technology strategy was no longer optional but essential. Like a magical tool, this would enable CPA firms to work more effectively and efficiently with government entities, ensuring accuracy in financial reporting and compliance with regulations.

### The quest for a technology strategy

For these CPA firms, the journey began with understanding the necessity of a technology strategy. Government accounting and auditing are complex, multi-layered processes that are difficult to manage with manual methods alone. CPA firms need a technology strategy to address several critical needs:

- Handling complex requirements and ensuring compliance: Government entities use fund accounting, requiring consolidation of multiple trial balances into government-wide statements. New GASB standards and evolving regulations add complexity. Without technology, this process is time-consuming. Additionally, audits of governments or nonprofits with significant federal funds must follow GAGAS, imposing requirements for auditor independence, quality control, and detailed testing. Technology infrastructure ensures consistency and thoroughness.

*"By investing in the right technologies and following a clear strategy, CPA firms can ensure compliance with today's requirements and anticipate tomorrow's challenges."*

Wendy Cable

- **Efficiency, accuracy, and scalability:** Manual data entry and spreadsheet processes are error-prone and time-consuming. Technology automates repetitive tasks, reducing human error and freeing staff for higher-level analysis. Automated processes speed up workflows; advanced software checks calculations and consolidates funds automatically, ensuring accurate records. Technology allows auditors to analyze entire datasets for anomalies, increasing audit coverage efficiently.
- **Addressing staffing challenges:** CPA firms face talent shortages and budget constraints, especially with tight fee budgets from government clients. Technology acts as a force multiplier, helping limited staff accomplish more. Routine tasks that previously required many hours can be automated, allowing firms to manage resources effectively and focus on strategic tasks.

### **Innovative Tools**

Innovative tools that dramatically improve how CPA firms conduct governmental accounting and auditing are available. They enhance efficiency, ensure the accuracy of complex government financial data, and support compliance with regulations:

- **Integrated digital cloud solutions:** Workpaper management software centralizes trial balances, adjustments, and workpapers, automating fund consolidations and applying standard templates. Cloud-based systems for real-time data sharing protect sensitive government data with encryption and controlled access, aiding compliance with confidentiality regulations.
- **Advanced data analytics and automation:** Data analytics tools analyze large datasets, perform advanced procedures, and identify anomalies, enhancing audit quality by testing entire data populations. Robotic Process Automation (RPA) automates repetitive tasks, executing them 24/7 without errors and freeing auditors for judgment-intensive areas.

- **AI-driven insights and specialized accounting systems:** AI applications like document processing AI, predictive analytics, and AI-assisted risk assessment rapidly review and extract data, detect anomalies, and provide real-time insights. Government-specific accounting systems and specialized audit software guide auditors through Uniform Guidance compliance audits, incorporating fund accounting and compliance features.

### **The path to success**

Adopting new technology in a CPA firm's workflow has to be done intentionally and thoughtfully, especially in the highly regulated context of government audits. Best practices for firms to maximize the benefits of technology while ensuring compliance with all relevant rules and standards include:

1. **Conduct a thorough needs assessment:** Evaluate specific needs in governmental engagements and select the most suitable technology that aligns with both workflow and regulatory requirements.
2. **Plan for integration and standardization:** Integrate new tools with existing systems and standardize workflows across the firm to avoid inefficiencies and errors.
3. **Invest in training and change management:** Ensure professionals are well-trained to use new tools and understand how technology fits into auditing standards.
4. **Prioritize data security and access controls:** Build security into the tech strategy from the start to remain compliant with confidentiality laws and contractual requirements.
5. **Align with regulatory frameworks and updates:** Stay current with regulatory changes and ensure technology tools are updated to reflect new requirements.

6. **Maintain quality control and review:** Implement robust internal review processes to ensure that outputs from technology are correct and used appropriately.

### **Happy ending**

Government clients present both a challenge and an opportunity for CPA firms. The complexity of fund accounting, the rigor of consolidation and Single Audit requirements, and the heightened scrutiny on public funds demand that firms operate at peak efficiency and accuracy. By investing in the right technologies, like CCH Access™ Audit, and following a clear strategy, CPA firms can ensure compliance with today's requirements and anticipate tomorrow's challenges. This leads to audits and financial services that are conducted more effectively, efficiently, and in full compliance with regulations – the very outcomes that government clients and the public expect. The upcoming release of Wolters Kluwer's government workflow features further solidifies Wolters Kluwer's commitment to providing CPA firms with the tools they need to excel in the public sector.

# Government

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Date	Webinar	CPE Hours
07/15/25	Single Audit Update: What to Know and How to Prepare	2
<b>NEW!</b> 07/24/25	<b>Is Your Government a Going Concern?</b>	<b>2</b>
08/13/25	Auditing for Waste in a Government Entity	2
<b>NEW!</b> 09/04/25	<b>Internal Controls: The Greenbook Framework</b>	<b>2</b>
09/10/25	2025 Governmental Entities and Cyber Frauds	2
<b>NEW!</b> 09/11/25	<b>The Lease, SBITA and P3 Framework Step By Step</b>	<b>2</b>
09/12/25	How to Analyze Financial Statements	2
<b>NEW!</b> 10/07/25	<b>Governmental Accounting 101</b>	<b>2</b>
11/07/25	Governmental Accounting and Auditing Update: Year-End Planning	2
<b>NEW!</b> 11/25/25	<b>What is Going on With the Financial Data Transparency Act</b>	<b>2</b>
12/16/25	Wrapping Up 2025, What You Need to Know for Calendar Year end Governments	2



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<b>GASB-100, 101 and 102 — Have We Got it Yet?</b>	2	<b>NEW!</b>
<b>GASB-103 and 104 — Gearing Up!</b>	2	<b>NEW!</b>
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*"The subject of investment reporting and disclosure is not easy."*

Eric S. Berman

[Meet the Author →](#)

## Is GASB-72 the Final Answer on Investments?

by Eric S. Berman

As many governments begin the process of closing a fiscal year and as many of us focus on the volatility in the investment markets, preparers of state and local government annual financial reports (AFRs) and annual comprehensive financial reports (ACFRs) might be wondering, is my investment disclosure in the Notes to the Basic Financial Statements doing the job it is supposed to do?

Recently, the Financial Accounting Foundation (FAF) which oversees the Governmental Accounting Standards Board (GASB) completed a post-implementation review of GASB Cod. Secs. 3100 and I50 paragraphs contained in GASB Statement No. 72, *Fair Value Measurement and Application*. Many of us have 'fun' in preparing that Note to the Basic Financial Statements on our investments, especially if we are the preparers of defined benefit pension and postemployment benefit plan (OPEB) AFRs and ACFRs. We may say 'why bother? Does this work?'

The FAF utilizes a post-implementation review (PIR) process for GASB and Financial Accounting Standards Board (FASB) pronouncements that have been implemented. The PIR process was created over a decade ago providing an independent review of:

- Whether a pronouncement is meeting its objectives,
- Whether the pronouncement's implementation and Continuing costs are less than their benefits, and
- Whether there are improvements needed to the pronouncement.

The PIR does not happen overnight. The review of GASB Cod. Secs. 3100 and I50 took nearly nine years.

### **What Did the FAF Conclude on Investment Reporting?**

The subject of investment reporting and disclosure is not easy. However, the PIR concludes that GASB-72 *has improved* the



reporting of 'fair value measurements and disclosures for states and local government entities, most notably (at) retirement plans and endowments.' The team of reviewers believes that GASB-72 was a significant improvement over the former standards (mainly GASB-31 and 40) and the standard does achieve its goals.

The team of reviewers also concluded that GASB-72 provides decision-useful information. The fair value measurements 'are more relevant' and useful than the prior standards. In fact, the March 15, 2015, edition of the *Governmental GAAP Update Service* largely said the same thing as the fair value disclosure in the newly released GASB-72 largely replicated the FASB disclosure, which made the information more relevant.

Are there challenges to GASB-72? The team of reviewers concluded yes. Unobservable inputs are a challenge. This author tends to agree. We can easily spot level 1 inputs. Level 2 and level 3 inputs require more analysis and judgement. In particular, the PIR noted that

measuring the fair value of U.S. Treasury bills, notes, and bonds is sometimes difficult to align to a level.

However, the team also noted that no significant changes to the AFR process or operations occurred upon implementing GASB-72. There were no 'significant unanticipated consequences as a result of (implementing GASB-72) or continuing application.'

#### **How Did the PIR Team Gauge Cost Versus Benefit?**

Prior to the issuance of GASB-72, the GASB issued its Preliminary Views on fair value measurement and application in 2013. Part of that process included a cost versus benefit analysis performed by GASB staff. Over a decade later, the PIR team weighed the costs of implementation and ongoing disclosure versus the perceived benefits of consistency of disclosure, comparability and transparency. The report concludes that those benefits have been achieved and outweigh the costs of preparing the Note to the Basic Financial Statements.

#### **Conclusion**

In my view, the PIR team did an admirable job reviewing a difficult standard that yes, has become endemic as it matures. The PIR team concluded that no recommendations were needed to the standard-setting process. However, like many other Notes to the Basic Financial Statements, the framework contained in GASB Concepts Statement No. 7 (*Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements—an amendment of GASB Concepts Statement No. 3*), was issued after GASB-72.

Does that mean the GASB is going to reexamine your government's Note to the Basic Financial Statements regarding fair value measurement of investments any time soon? That is unlikely. But there may be other things in store coming up for our Notes to the Basic Financial Statements.

# Personal Development

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08/27/25	Accounting Fraud & Embezzlement: Case Studies from the Trenches	2
08/27/25	Implementing Value Pricing in Your Company	2
<b>NEW!</b> 09/11/25	<b>Clear Communication: Business Writing in a World with AI</b>	<b>2</b>
09/24/25	Change Management — Making it Work	2
11/04/25	Fundamentals of Technical Writing: Clarity and Readability	2
<b>NEW!</b> 12/04/25	<b>Email Etiquette for CPAs</b>	<b>2</b>
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# Personal Development



## Personal Development and the Transformation of the Accounting Profession

by Erin Daiber

*"When done correctly, aligning thoughtful development programs with the strategic objectives of the firm can help ensure long-term ROI."*

Erin Daiber

[Meet the Author →](#)

The accounting profession finds itself in another pivotal transformation. This evolution is unique as we face rapid technology innovation with the added pressures of changing client and talent demands. Together, these factors are fundamentally reshaping how accounting firms operate, pushing the profession and our people to the limit.

Some firms- and leaders- will be better equipped than others to ride the waves of discomfort that accompany rapid transformation. What will set these firms apart? How can you ensure that your firm and leaders are among this elite group?

### **New Mindsets to Lead the Charge**

Leading a transformation fundamentally requires leaders to operate in a new way. What got us here won't get us to the other side, and that includes mindset, belief systems and tactical approach. Leaders must be adaptable, willing to experiment, able to recognize (and admit) when something isn't working and pivot. If our front-line leaders aren't adaptable, they need to learn how to be. This starts with embracing a personal development journey and a growth mindset.

Leaders may also find themselves leading team members who are resistant to change. They will need to demonstrate the skills to gain full alignment, which starts with being able to craft a powerful and inspiring vision for the future, one that is bigger and better than the discomfort of the process.



### **New Skills for a Tech-Enhanced Role**

As technology continues to streamline processes and (hopefully) minimize the amount of routine and compliance-only work, clients will be looking to their CPAs for more advanced insight and advice. We're seeing this already with the rapid growth of CAS practices across the U.S. and beyond.

This shift to trusted advisor relationships requires team members at all levels to up their game. Higher level communication skills, relationship building, problem solving, collaboration, and the ability to see the big picture and connect the dots are just a few of the skills that are becoming non-negotiable. Talent who embraces continuous learning and have a high level of emotional intelligence will be able to set themselves apart from the rest.

### **Rethinking the Strategy of Learning**

Firms at the cutting edge have changed how they think about learning. Learning-specifically the continuous development of new skills and competencies in their team members- has become an integrated part of the strategic plan. Unfortunately, development remains an after-thought in many organizations, many of whom are underestimating the time and effort required to create lasting behavior or cultural change. When done correctly, aligning thoughtful development programs with the strategic objectives of the firm can help ensure long-term ROI.

### **All roads lead to personal development**

Whether its developing leaders equipped to drive the change in your organization or building a culture that rewards continuous growth, the unifying theme is personal development. Skills that were deemed "soft" and viewed as low priority compared to technical expertise will now be the differentiating factor in a firm's ability to successfully transform for the future. By integrating personal development into their culture, firms can nurture adaptable, forward-thinking CPAs who are prepared to navigate the complex challenges

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*“Factoring can be a useful tool to improve liquidity, but companies need to be cautious and ensure that these arrangements are accounted for properly.”*

Kelen Camehl, CPA, MBA

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## Factoring Receivables: Navigating the Accounting Maze

by Kelen Camehl, CPA, MBA

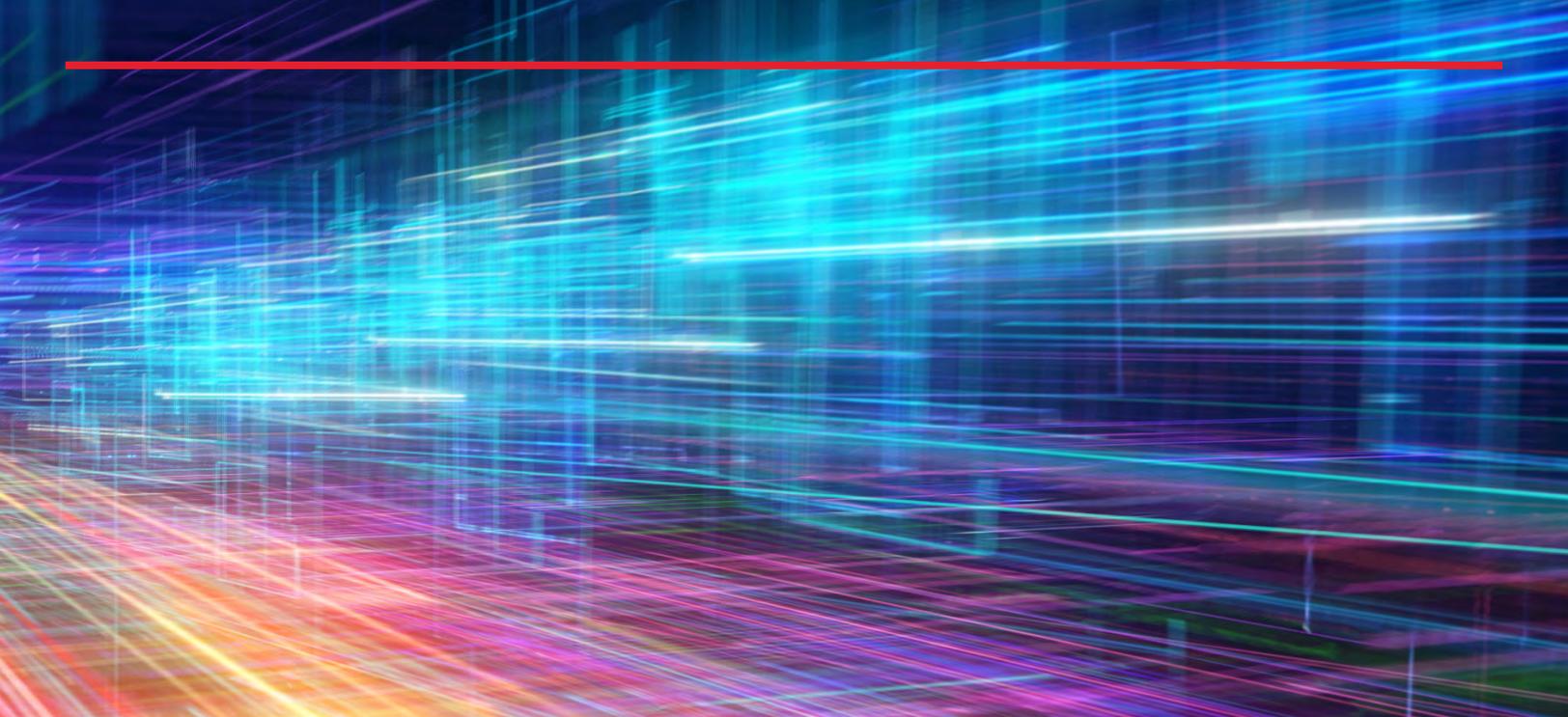
Factoring customer receivables is a form of financing strategy that companies can use to accelerate cash flow. In these arrangements, a company sells its accounts receivable to a financial institution and receives cash in return (usually within a very short period of time). The bank then collects payments directly from those customers when the invoices are due, though sometimes companies may retain the servicing requirement of those receivables. This benefit isn't free though. Banks typically charge a fee based on the value and risk profile of the receivables

While in practice this arrangement seems straightforward, the accounting and reporting can be far more complex than it first appears.

### **True Sale vs. Secured Borrowing**

From an accounting perspective, the key question is whether the arrangement should be treated as a true sale or as a secured borrowing. The answer in turn drives whether the receivables can be removed from the company's balance sheet (i.e., derecognized) or remain as an asset with a corresponding liability for the cash received. Under U.S. GAAP (ASC Topic 860), there are three specific conditions related to this assessment that must be met for sale treatment.

First, the receivables must be legally isolated from the transferor. That is, they must be put beyond the reach of the company and its creditors (even in the event of bankruptcy). Often times, a legal opinion is required in order for a company to conclude that it meets this first condition. This opinion is often referred to as “true sale opinion.”



Second, the transferee must have the unrestricted right to pledge or exchange those receivables. That's to say that if the transferor retains any influence over how the receivables can be used, or if the transferee is limited in what it can do with them, this condition would likely not be satisfied.

Finally, the transferor cannot retain effective control over the receivables. This includes considerations like repurchase rights or any arrangements that give the original company a more-than-trivial benefit or influence over the assets after the transfer.

#### **When the Sale Criteria Are Met**

If all three criteria are met, the transfer qualifies as a sale, and the company derecognizes the receivables from its balance sheet, records the cash proceeds, and recognizes any resulting gain or loss. However, when the arrangement fails to meet all criteria, it is viewed as a secured borrowing. In this situation, the receivables remain on the balance sheet, and the company records a liability for the cash received. Effectively, this reflects that the company has borrowed funds using its receivables as collateral.

#### **Conclusion**

Factoring can be a useful tool to improve liquidity, but companies need to be cautious and ensure that these arrangements are accounted for properly. Because the distinction between a true sale and a secured borrowing can have a significant impact on the financial statements, it's important to review the terms of the transaction closely and consider whether the criteria in ASC Topic 860 are met. Working proactively with your auditor can also help identify potential accounting issues early and ensure the arrangement is properly documented, assessed, and reported

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**Ryan Standil**

Ryan Standil leads seminars about effective written communication. He is a regular speaker at accounting firms, law firms, corporations, and governmental agencies. Ryan attended Western University, in Canada, where he graduated from the Ivey Business School and the Faculty of Law. After graduating, Ryan worked at a law firm in Toronto, focusing on corporate and commercial matters. Today Ryan owns and operates a seminar company, called Write To Excite.

Ryan's mission is to help professionals grow their income by improving their writing. Ryan is a frequent contributor to the leading newspaper in Canada, The Globe and Mail. Unsurprisingly, his columns can be described as "writing about writing." During Ryan's communication seminars, participants learn how to view their own writing from the perspective of their readers. By adopting this perspective, participants are able to draft emails and documents that resonate with their various audiences. Ryan's training leaves participants with practical tips that they can apply right away.



**Anne Wheeler**

Anne Wheeler retired in 2024 after 42 years working in accounting. She started in Accounts Payable, moved on to a credit department then into General Accounting before returning to Accounts Payable. She has worked on everything from processing invoices to working on vendor master maintenance to issuing payments. She enjoys working with vendors and internal customers to resolve issues.

Anne managed several AP teams throughout her career. One with as few as 4 people so she understands the challenges of segregation of duties, to another with 25 direct reports. In the most recent years, Anne became an Accounts Payable project manager. She also owned a consulting firm specializing in Accounts Payable. As a consultant, she worked with Accounts Payable teams to identify inefficiencies then worked with her clients to implement solutions, everything from small changes to implementing workflow systems automating the processing of invoices and expense reports. She also assisted with documenting AP processes.



**Jane Ryder**

Jane Ryder, EA, CPA, is a nationwide professional educator. She writes and speaks on many income tax, business compliance, accounting, and tax representation topics. Jane has been providing tax preparation, accounting services, and tax collection resolution services since 1980. She runs her San Diego CPA firm, Brass Tax Ryder Professional Group, Inc., and consults with colleagues on tax matters, audits, and business planning.



**A.J. Reynolds**

Recipient of the 2024 Excellence in Education Award from the National Association of Enrolled Agents. A.J. Reynolds, EA has over thirty years of experience encompassing various areas of taxation. Though his practice centers on Individual, Business, and Estate Tax preparation, A.J. focuses a portion of his practice to IRS Representations. As diverse as his specializations, A.J.'s clientele, too, ranges from average workers to Fortune 500 executives. Additionally, A.J. volunteers his time with the Iowa Legal Aid's Managing Attorney assisting in Tax Court cases and assorted income tax issues.

A.J. started his tax career with a national CPA firm in San Diego, CA after proudly serving for five years in the United States Navy onboard the Guided Missile Destroyer USS Callaghan. While onboard the destroyer, the ship executed many missions in the Straits of Hormuz off the coast of Iran.



**Michael Miranda**

Bringing 47 years of experience with tax consulting, estate planning, and employee benefits to his work as an independent consultant, Michael is the owner of MIRANDA CPA & Consulting LLC in Sioux Falls, SD. His tax practice focuses on corporate, individual, estate and gift, and tax accounting. He also provides employee benefit planning and consultation services for qualified, non-qualified, and health and welfare benefit plans. As part of his IRS representation practice, Michael has worked with the National Office to obtain private letter rulings and exempt organization determination letters for clients, in addition to numerous EPCRS submissions and audits. As a nationally recognized tax speaker, he maintains an active schedule presenting webinars and seminars on tax law, employee benefit planning, and estate planning.



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