

INSPIRE. EMPOWER.
ESTD

MONTANA SOCIETY *of* CPAs

1913
IMPACT. EXCELLENCE.

Road Show 2024



ALLEN LLOYD, CAE
Executive Director
Montana Society of CPAs

The image features a top-down view of numerous light-colored wooden blocks, each with a black question mark. The blocks are scattered across a white background, with some overlapping. A semi-transparent grey horizontal band runs across the middle of the image, containing the word "QUESTIONS" in a white, serif, all-caps font.

QUESTIONS



CHANGED PLANS?

closed

closed

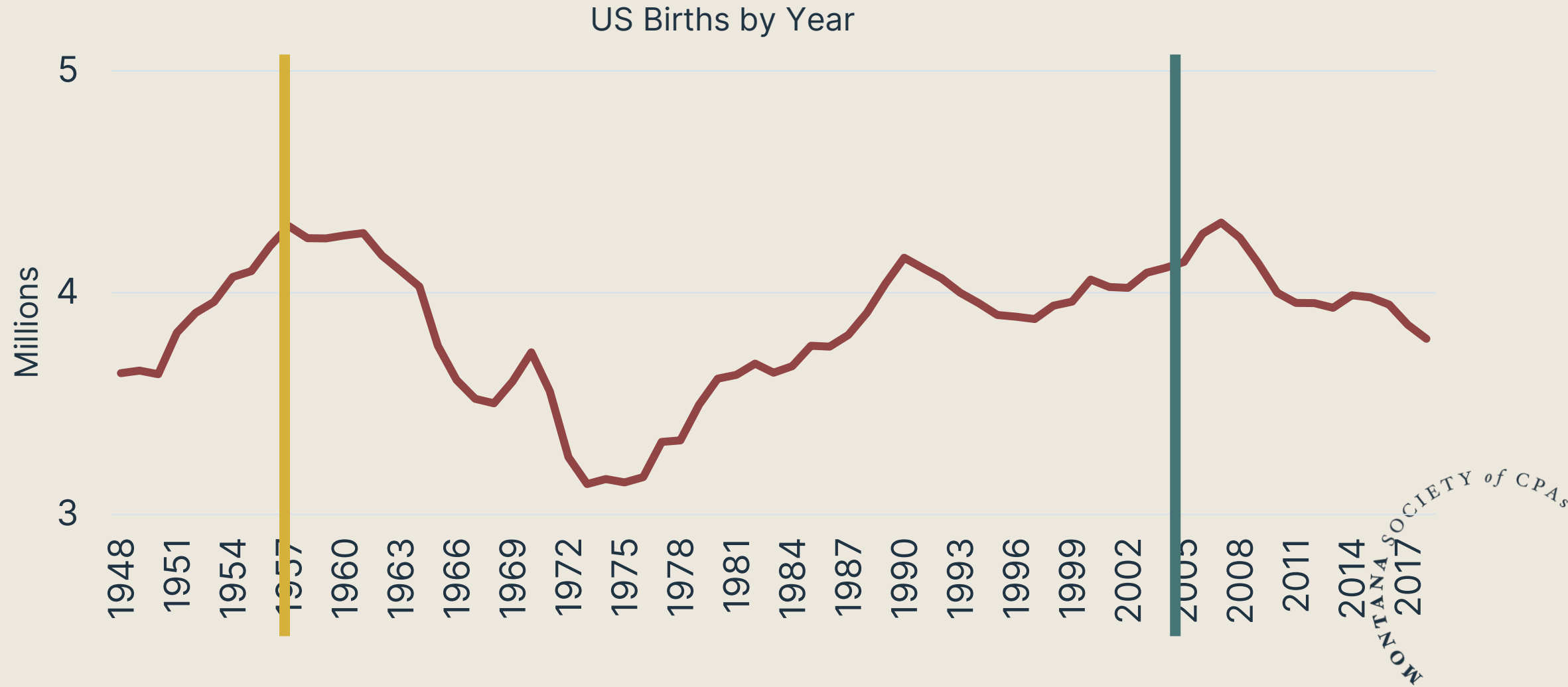
MEMBERSHIP DECLINING



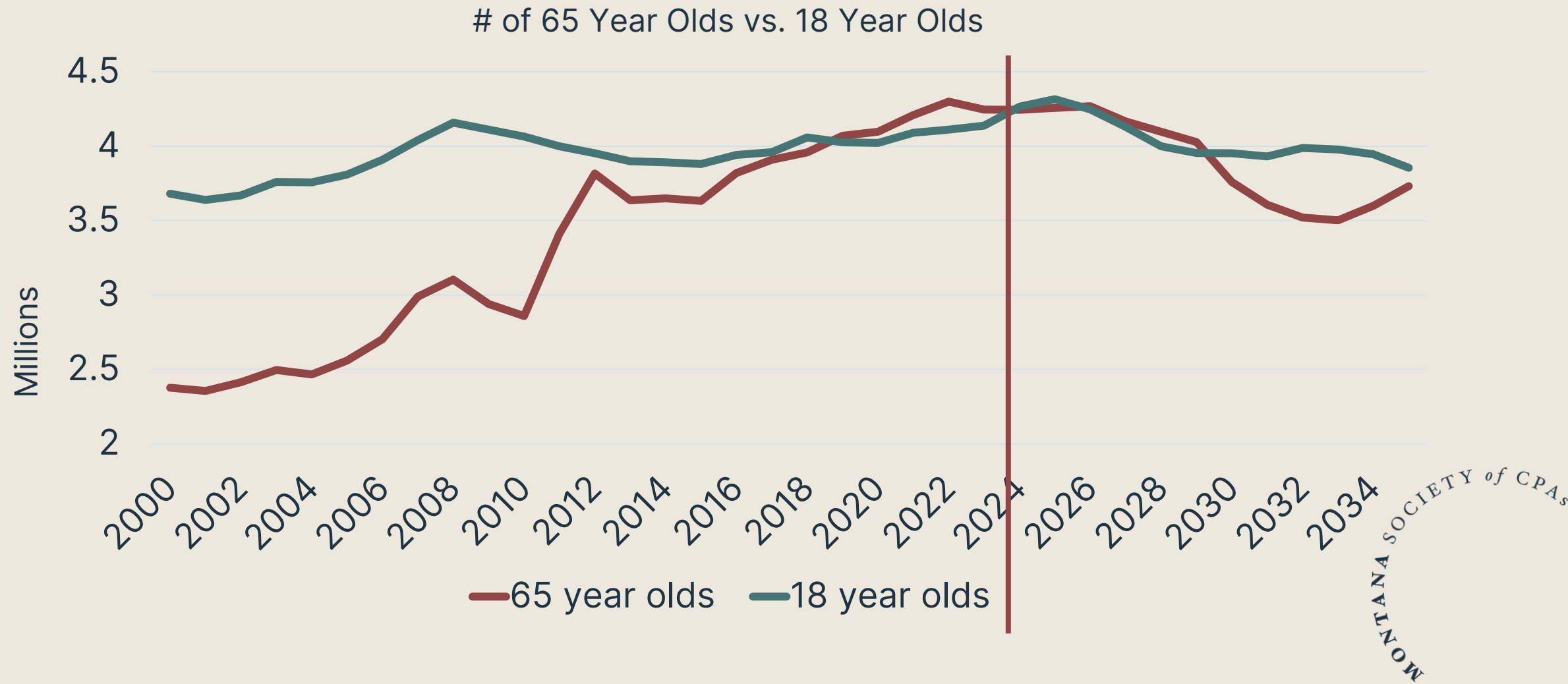
A complex network of copper pipes and valves, symbolizing a talent pipeline. The pipes are arranged in a grid-like pattern with various turns and connections. There are four valves with colored handles: red, green, blue, and another red one at the bottom right. The background is a light blue gradient with a faint, large, stylized letter 'A' in the background. A dark blue horizontal band is overlaid across the middle of the image.

TALENT PIPELINE

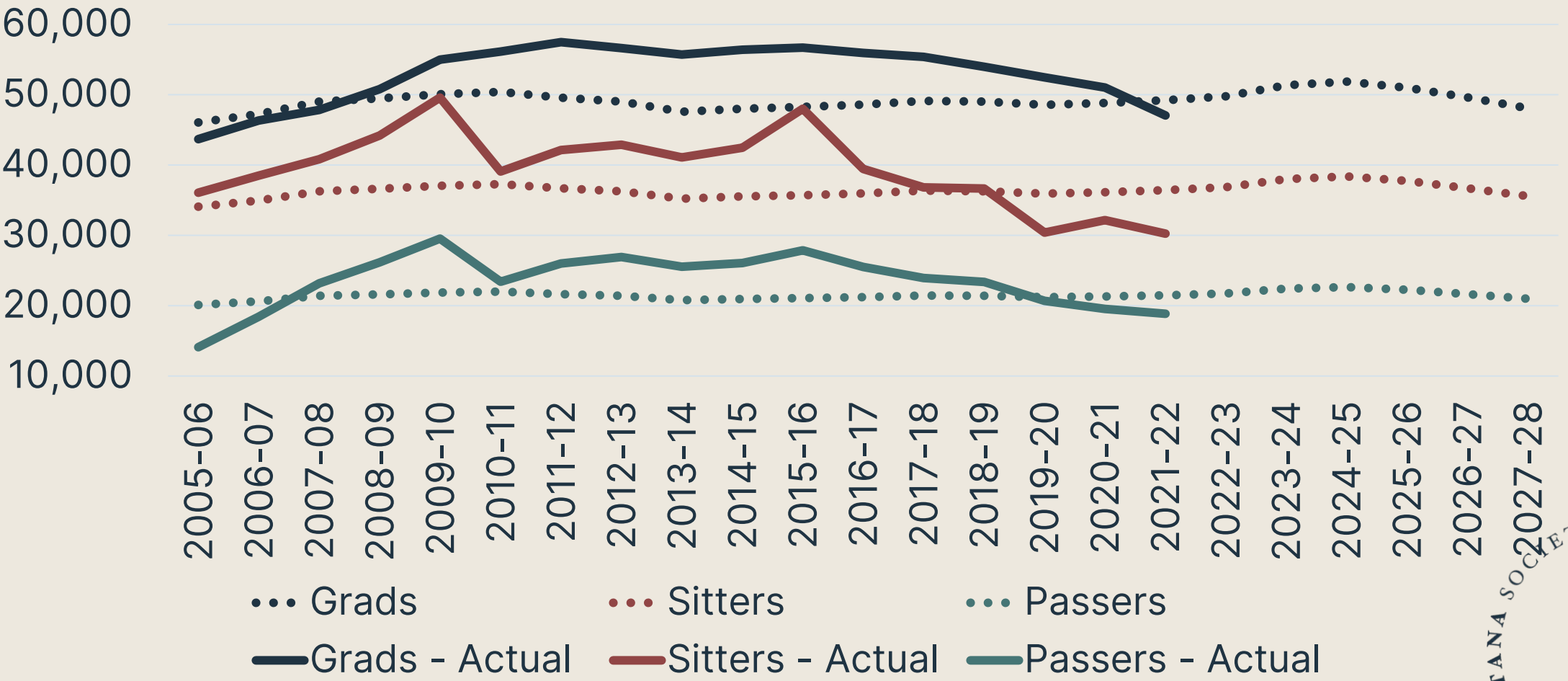
ISSUE OF BIRTHRATES



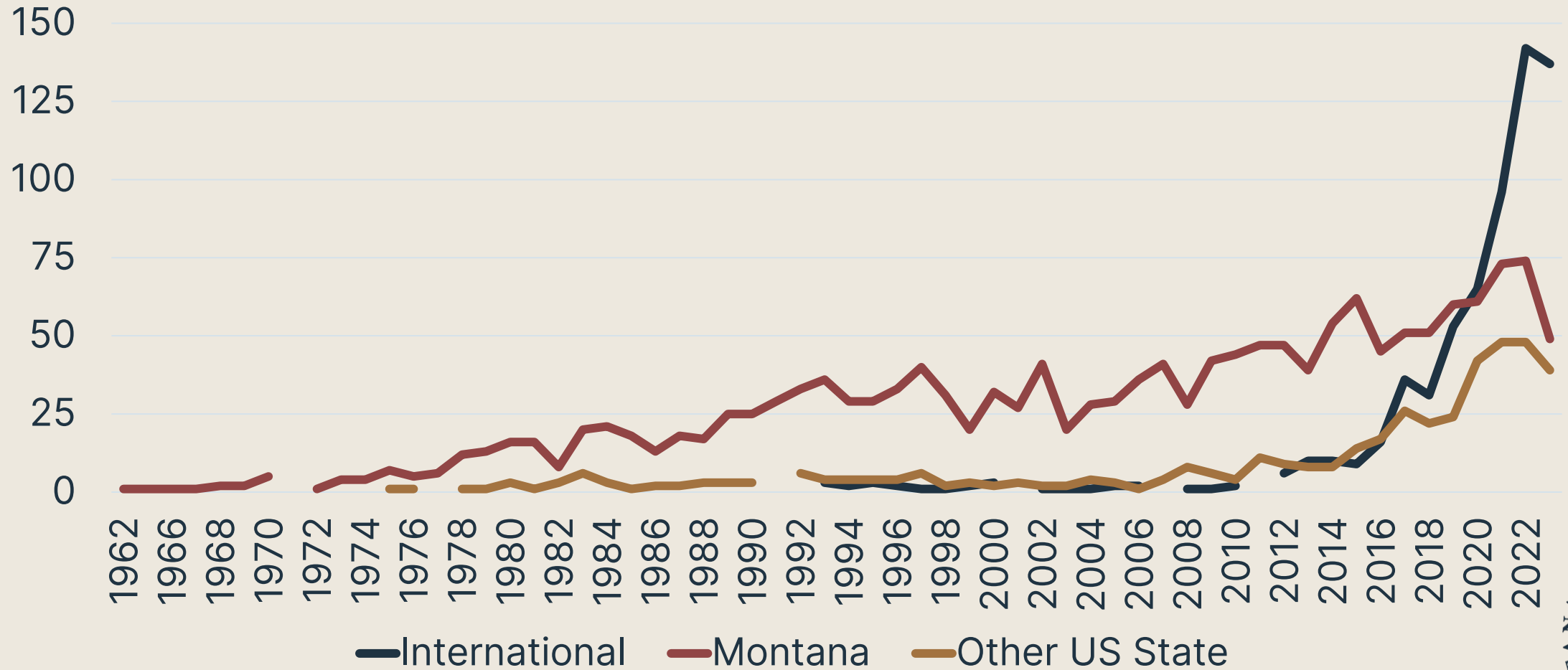
ISSUE OF BIRTHRATES



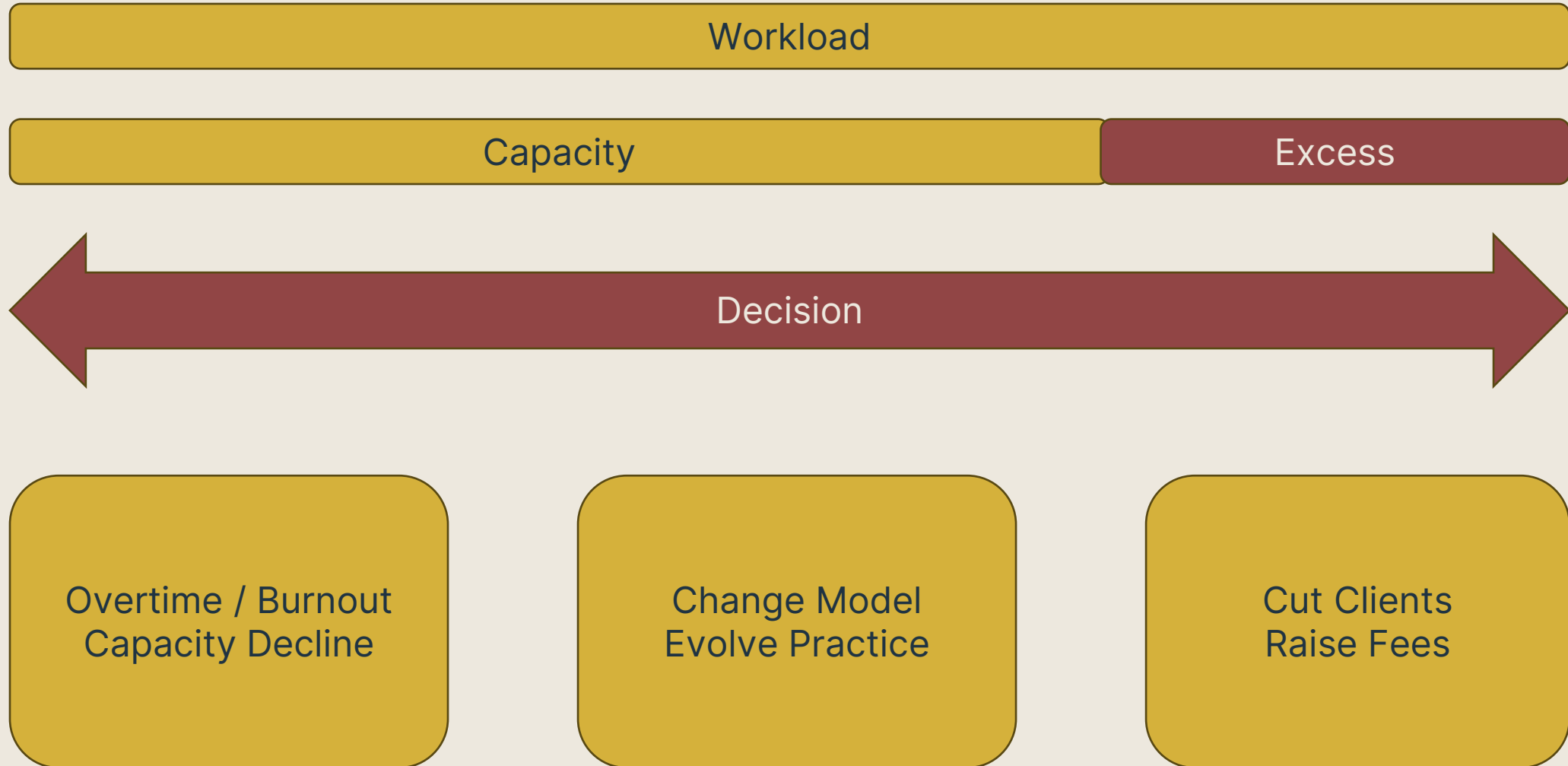
ACCOUNTING PIPELINE



ACTIVE CPAS IN MONTANA



WHAT IS THE PRACTICAL IMPACT?



A black and white photograph of a railroad switch, showing the metal rails and wooden ties. The rails cross in the center, creating a V-shape. The background shows more tracks receding into the distance. A semi-transparent dark blue horizontal band is overlaid across the middle of the image, containing the word "SIDETRACK" in white, bold, serif capital letters.

SIDETRACK

The image features two halves of a fresh avocado, cut lengthwise, positioned symmetrically on a vibrant green background. A dark green, semi-transparent horizontal band spans the width of the image, passing behind the avocado halves. Centered on this band is the text "TALENT PIPELINE" in a white, bold, serif typeface. The avocado halves show their characteristic green skin, pale yellow-green flesh, and dark brown pits.

TALENT PIPELINE

YOUNG PEOPLE PROBLEMS



A black and white photograph of a railroad switch, showing the metal rails and wooden ties. The word "SIDETRACK" is overlaid in a white, serif font on a dark, semi-transparent rectangular background.

SIDETRACK

THE PROBLEM

- Logically government work is unattractive
 - Complicated and different enough to require different skills
 - Historically low paying
- Government is both our client and our regulator
- If government can't get their work done, they can change the rules and laws.

2023 MT HB 262

- Revise local government financial reporting and audit requirements
- Created a lower standard available to smaller governments
- Intent – allow government entities to use a framework less complicated than GAAP
- Actuality – no real change

A dramatic landscape photograph featuring a dark, stormy sky with a large, bright lightning bolt striking down on the left. The foreground shows a vast, flat field with rows of crops or furrows leading towards the horizon. In the distance, a line of wind turbines is visible against a lighter, hazy horizon. The overall mood is ominous and powerful.

STORM BREWING

SENATE FILE 1660



- The Minnesota Society of CPAs introduces a bill
- Adds 2 new pathways to becoming a CPA
- Bill doesn't move (but its existence creates tension)

SHOWDOWN



- The national association doesn't approve
- The two start fighting
- The media starts covering it

SPRING 2023 RESOLUTION

- Council believes the AICPA has the role and responsibility to continue to **convene ongoing collaborative discussions among stakeholders**, including state CPA societies, employers, regulators, educators and others
- Council believes this collaborative process, convened by and through the AICPA, should **result in a continuous research-driven national pipeline strategy** that, among other things, addresses the image of the profession in the eyes of students as well as educational and experience requirements, and outlines short and long-term initiatives that result in measurable outcomes to address the profession's ongoing and evolving human capital needs and priorities.

A close-up photograph of a woman with dark hair and brown eyes, looking through a black tactical scope. She is wearing a black jacket with a visible zipper. The background is blurred, showing a stone wall on the right and a bright, out-of-focus area on the left.

RESOLUTION FIGHT

THE NATIONAL PIPELINE ADVISORY GROUP REPRESENTS:



9 Men 13 Women



State Societies



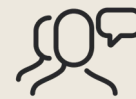
Big 4



Large Firm



Midsize Firm



Small firm



NASBA



Academics & AAA



Semi-retiree



Consultants



Former board of accountancy member



Leadership Academy graduates



Business and Industry



Tax practitioners



UAA Committee



Forensic accountant



Diversity, equity, & inclusion leaders

TY of CPAs

FOR

NATIONAL PIPELINE ADVISORY GROUP



Lexy Kessler
Aprio, MD
NPAG Chair



Jennifer Wilson
ConvergenceCoaching
Facilitator



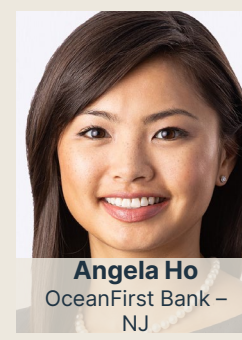
Sue Coffey
Association
Sponsor



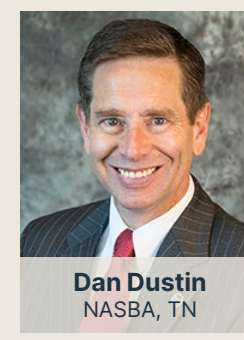
Okorie Ramsey
Chair, AICPA and
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Official Observer



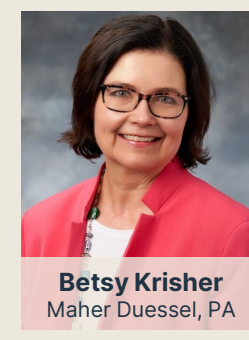
Allen Lloyd
MTCPA



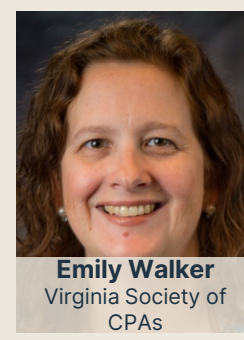
Angela Ho
OceanFirst Bank –
NJ



Dan Dustin
NASBA, TN



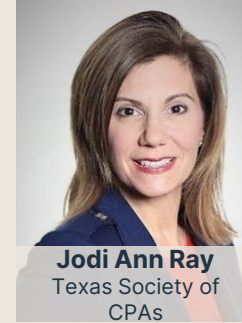
Betsy Krisher
Maher Duessel, PA



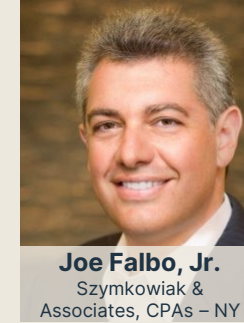
Emily Walker
Virginia Society of
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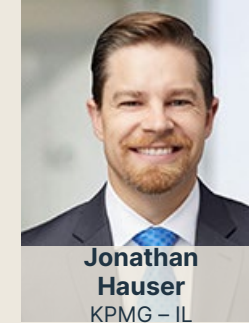
**Jeannine
Birmingham**
Alabama Scty of CPAs



Jodi Ann Ray
Texas Society of
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Joe Falbo, Jr.
Szymkowiak &
Associates, CPAs – NY



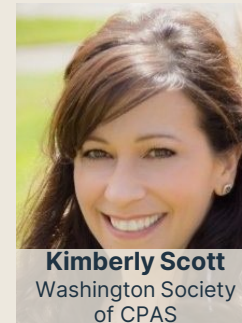
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KPMG – IL



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J.S. Held – CA



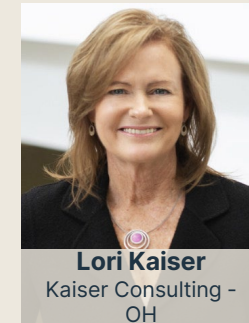
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EY Americas – NJ



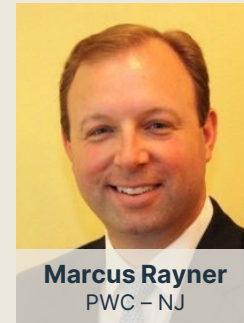
Kimberly Scott
Washington Society
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**Lindsay
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BPM – SD



Lori Kaiser
Kaiser Consulting –
OH



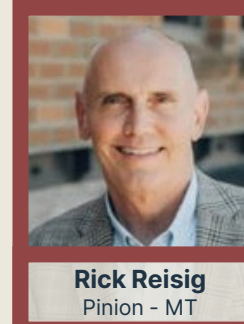
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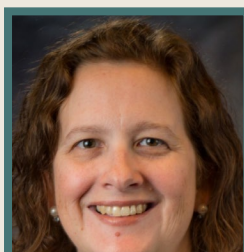
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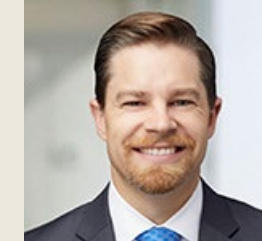
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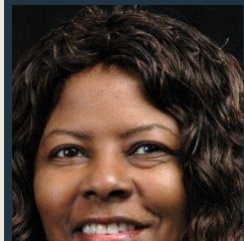
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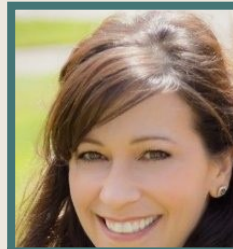
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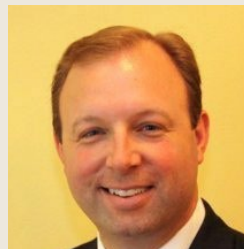
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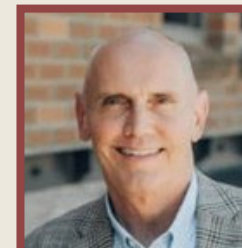
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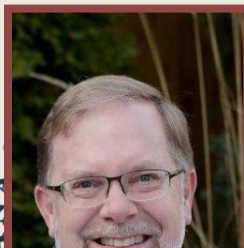
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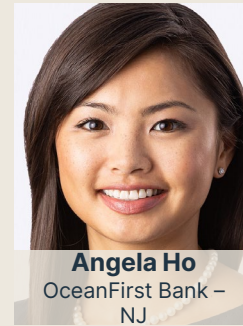
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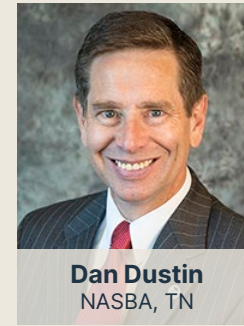
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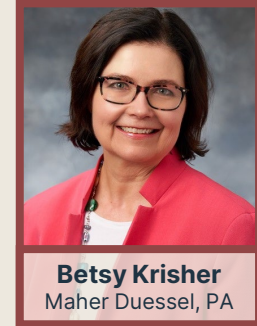
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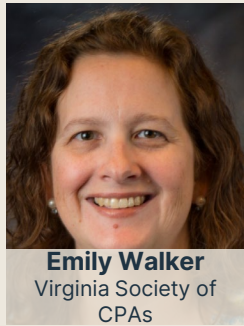
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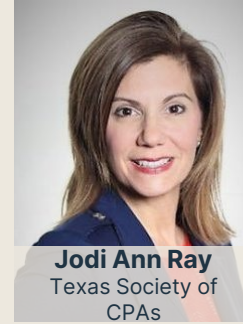
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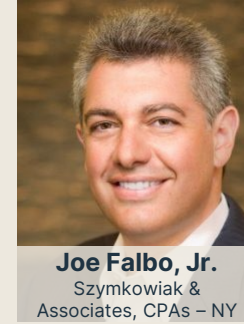
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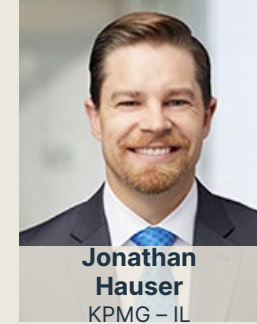
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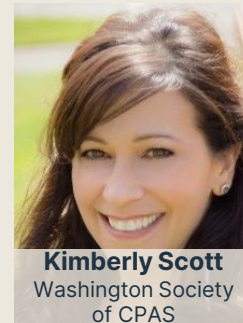
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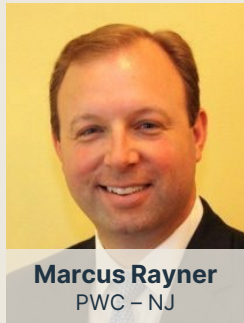
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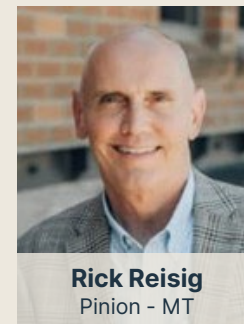
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NATIONAL PIPELINE STRATEGY

PHASES 1 AND 2



Study and learning

Leakage identification
/ prioritization

PHASE I - PIPELINE STUDY AND LEARNING

- **Defining “pipeline”**
- **Identifying life stages**
- Soliciting feedback via polling and including more external stakeholders (1,600 responses – thank you!)
- Immersing in survey data, funnel data
- Learning about substantial equivalency, 3Es and mobility
- Everything has been on the table for discussion

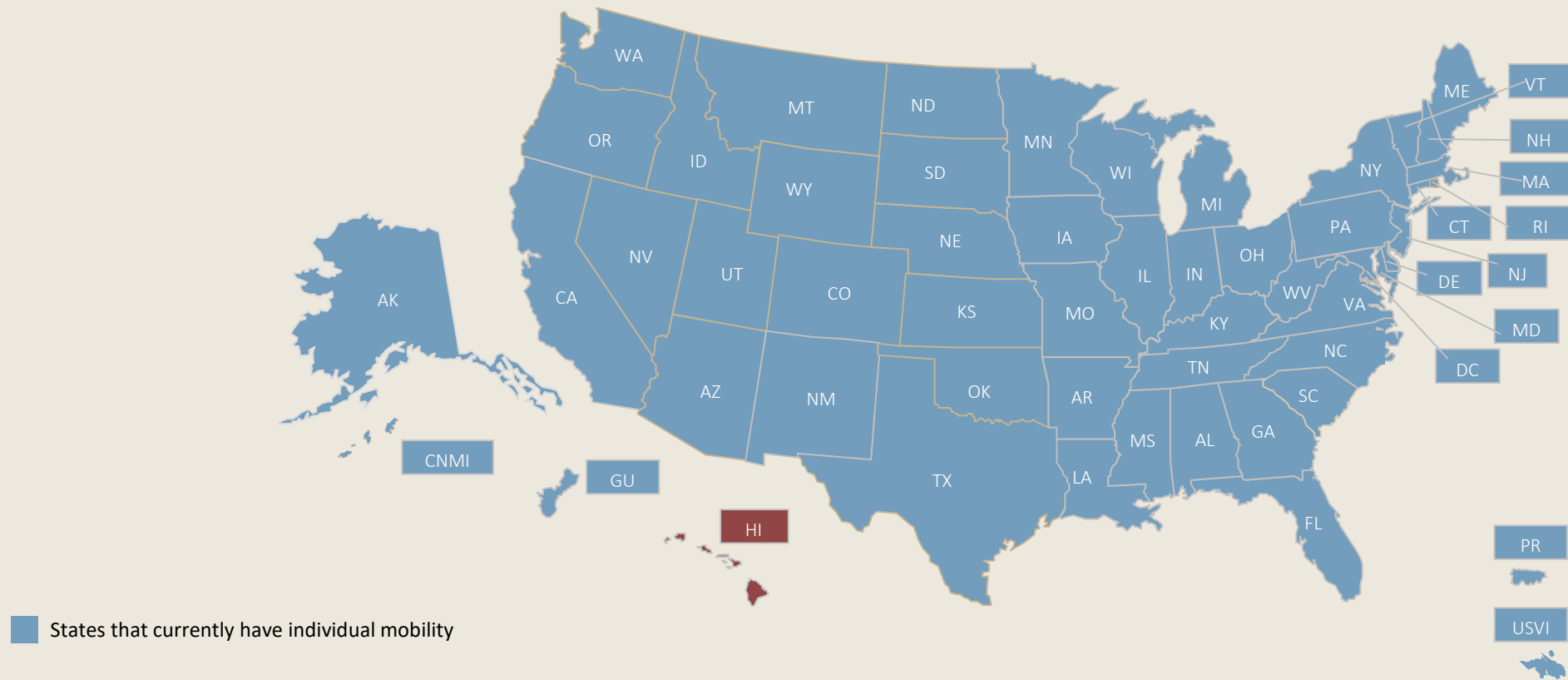
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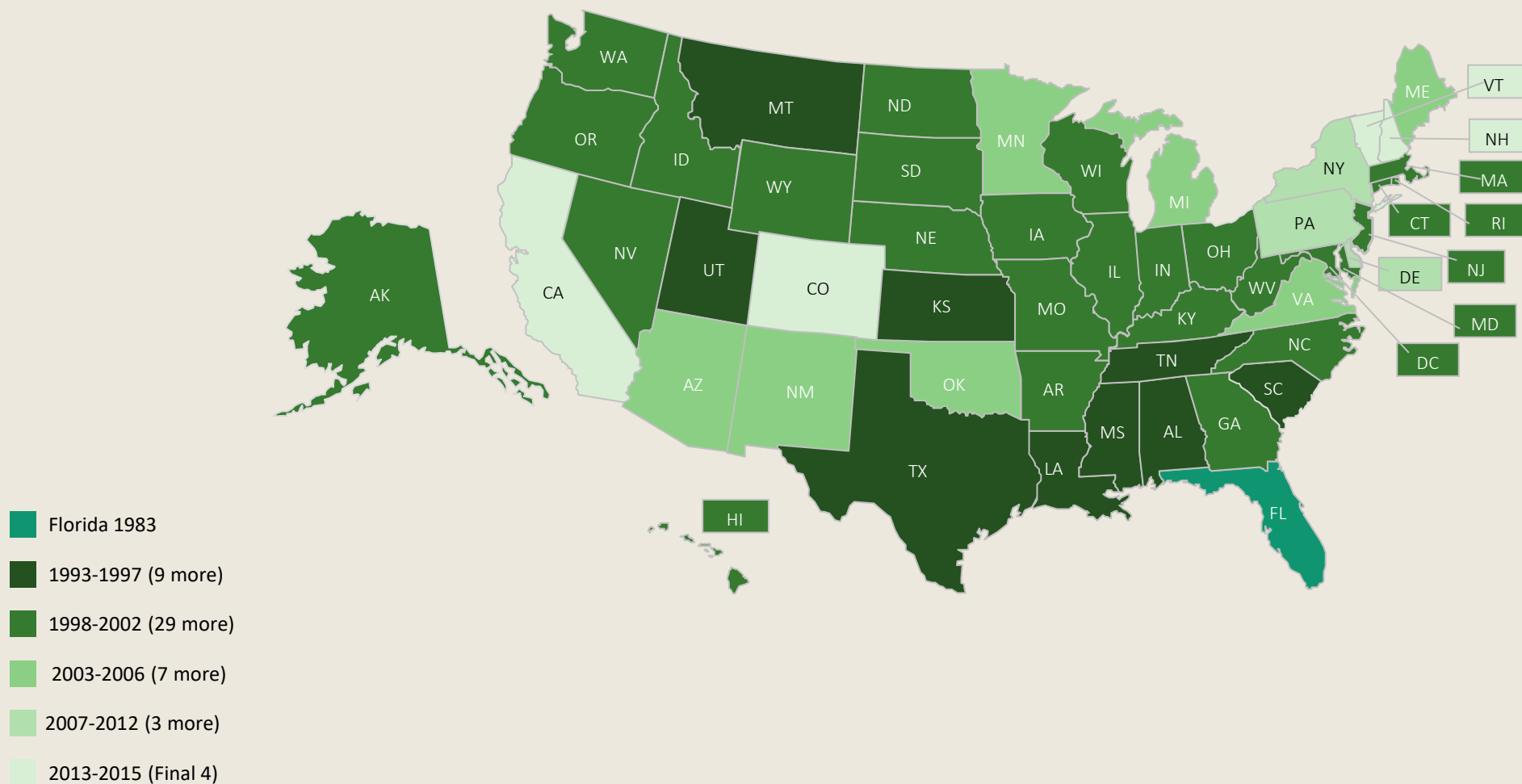
CURRENT INDIVIDUAL MOBILITY



States that currently have individual mobility

States that do not have individual mobility

150 ADOPTION



MONTANA SOCIETY of CPAs

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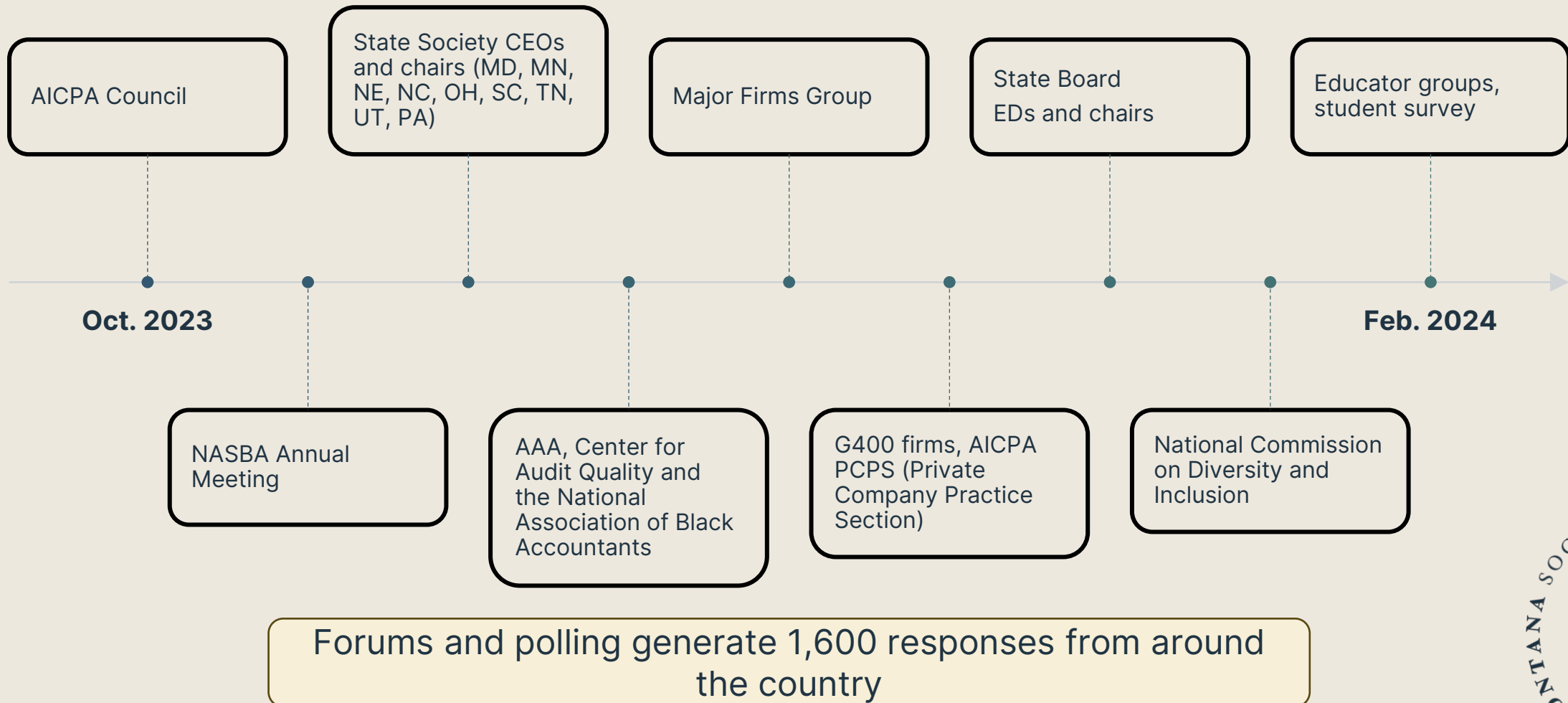
A person is shown from the chest down, wearing a bright yellow knit sweater over a plaid shirt. They are holding a green, insulated thermos with a silver lid. The person is sitting on the ground in a forest, with their legs crossed. The background is a soft-focus view of trees and sunlight filtering through the leaves. A semi-transparent dark blue banner is overlaid across the middle of the image, containing the text "QUICK BREAK" in white, serif, all-caps font.

QUICK BREAK

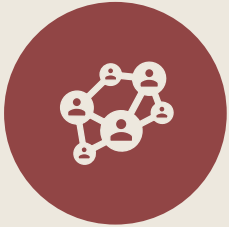
PHASE 2 - PIPELINE LEAKAGE IDENTIFICATION / PRIORITIZATION

- Qualitative and quantitative
- Forming working groups to progress multiple work streams at the same time
- Updating polling survey
- Updating AICPA Council
- National survey
- Focus Groups/Forums with Key Stakeholders

INTENTIONAL, INCLUSIVE PROCESS FOCUSED ON DATA AND DISCUSSION – LISTENING AND LEARNING



WHAT HAVE WE FOUND?



Tell a more
compelling
story



Address the
cost and **time**
of **education**



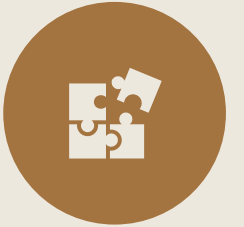
Make the
academic
experience
more
engaging



Better
support to
CPA exam
candidates



Enhance
employee
experience



Expand paths
for **under-**
represented

FINAL RESULTS

National Pipeline
Advisory Group

Accounting Talent Strategy Report

Analyzing the root causes of the accounting talent shortage, potential solutions, and next steps forward.



MONTANA SOCIETY of CPAs



ONE MORE REPORT FOR THE SHELF



NEXT STEPS

The image features a top-down view of numerous small, light-colored wooden blocks scattered across a white surface. Each block is marked with a black question mark. A semi-transparent dark grey horizontal band runs across the middle of the image, serving as a background for the central text.

QUESTIONS

An aerial photograph of a city, likely Missoula, Montana, with a dense urban area in the foreground and rolling hills and mountains in the background. The image is overlaid with a semi-transparent dark grey rectangle containing white text.

Allen Lloyd, CAE
Executive Director
Allen@Montana.CPA

