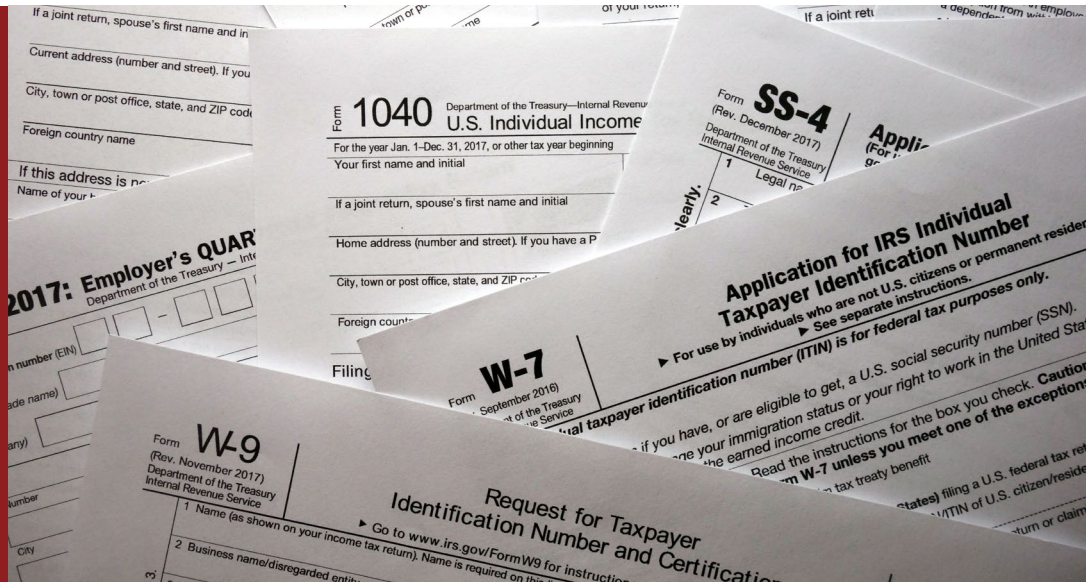


The General Ledger

A Quarterly Update for Clients and Friends of Robins, Eskew, Smith & Jordan

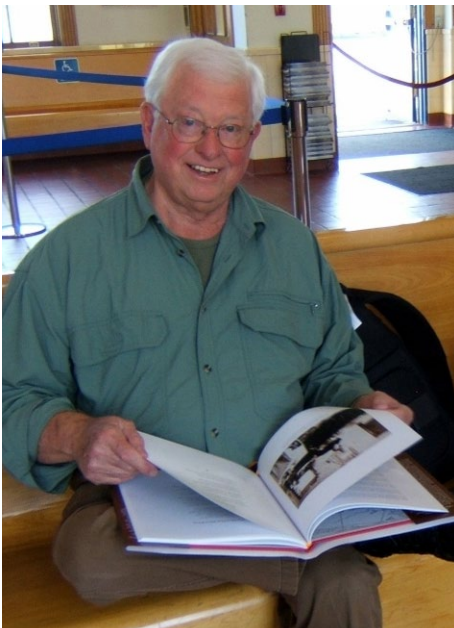
SPRING 2022 IN THIS ISSUE:

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4. Tax Refund Delays Continue



Reflections on Emory Williams

An Enduring Influence on Robins, Eskew, Smith & Jordan By Greg Pace, Managing Partner



EMORY WILLIAMS

One of life's biggest blessings is the people with whom we have opportunity to interact. In the busyness of life, it is easy to lose sight of the importance of relationships. We often do not take notice of those who cross our path briefly but others make a lasting impression on our lives even in a minimal amount of time.

Emory Williams was one of those individuals for me. I met Emory 18 years ago when RESJ began to explore the possibility of merging with Williams-Keeling. This was part of his exit strategy from the practice he had built. To help make the deal work, I relocated my family from Stockbridge to Gwinnett County. Introductions to clients by Emory was part of the transition. I was very apprehensive about the process, but Emory was such a kind, likable gentleman that he made it easy. I learned two things quickly. First, Emory

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Reflections on Emory Williams

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was loved and respected by his clients. They considered him a friend and not just a CPA. Secondly, I knew I had big shoes to fill.

One of my early memories of Emory was being invited to visit him at Big Canoe. He invited Eddie Robins and me to come see the area and to experience the unbelievable view from his mountaintop home. As the youngest of the three, I ended up in the back seat of Emory's car as he drove us around the development. Because he was so familiar with the roads, he drove the curves faster than I would have preferred. It is one of the only times that I ever remember feeling carsick. I was so glad when we pulled into the clubhouse parking lot and he put the car in park!

The favorite visit every year was April 15 when Emory would come grill steaks for the Suwanee office staff. From him I learned the importance of the cut of meat and how to season the steak properly; for that, my family is grateful.

Emory would often stop by the office to chat when he came back to the Atlanta area. He would inquire about clients and always wanted to know how things were going with the firm. In the struggles and adjustments Emory shared insights and offered words of encouragement. I would drop what I was doing to spend 15 to 30 minutes talking with him. The favorite visit every year was April 15 when Emory would come grill steaks for the Suwanee office staff. From him I learned the importance of the cut of meat and how to season the steak properly; for that, my family is grateful.

On March 6, 2022, Emory passed away after battling many health problems. It had been several years since I had seen him but I periodically thought about how I should make a trip to Big Canoe to see him. I regret that I never made the time and specifically never took the opportunity to express to him the impact that he had on me. I will miss him but his influence on me and RESJ will live on. **Lesson learned: Don't assume there will another chance to say, "Thank you."**

[Emory Williams Obituary](#)

FIRM NEWS

Promotion



TAYLOR PACE

Congratulations to Taylor Pace on his recent promotion to senior accountant. Taylor's new responsibilities include serving as in-charge on numerous attest engagements and taking on a larger role with the firm's growing client accounting services and outsourced CFO practice. He also will be assisting in mentoring and training staff accountants in RESJ's professional development program.

New Hire



MALCOLM SMITH

In January, RESJ welcomed Malcolm Smith as a staff tax accountant in the McDonough office. He is a recent graduate of Kennesaw State University where he received a Bachelor of Business Administration in accounting.

Are You Ready for Outsourced Accounting?

Over the past year, our firm has seen a significant increase in business owners inquiring about outsourcing their accounting. Many companies already outsource a variety of processes such as IT but have not considered the accounting function until recently.



Outsourced accounting is simply delegating a portion of business accounting processes to a third party such as RESJ. The processes are not moved offshore, but are transferred to skilled and experienced professionals, who with the use of the latest accounting software, can more efficiently handle the function. In addition, most services are customized to meet the specific needs of the business. A well-tailored, outsourced solution is cost effective and efficient, with timely financial reporting that allows business owners to focus on growth and operations. Some businesses also opt for full outsourced CFO services which include strategic planning, merger and acquisition services and exit transition planning.

BENEFITS OF OUTSOURCING YOUR ACCOUNTING:

- **Improved accounting functions and processes.** Outsourcing

brings efficiencies and processes using the latest tools, talents and applications. At RESJ, we utilize only best-in-class, proven technology. Client accounting records are available 24/7 on secure portals with redundant backup to prevent loss of data.

- **Elimination of hiring, training and supervising personnel.** The pace of turnover due to resignations, retirements and health issues continues to be significant. Outsourcing the accounting function eliminates the need to hire and manage an internal team.
- **Cost-effective, fixed monthly fee.** Cost is always a major concern for small business owners; however, in most cases, we find that outsourcing can save money over current in-house costs.
- **Industry expertise.** The RESJ team not only provides decades of

accounting expertise but also has extensive experience serving specific industries.

- **Focus on growth.** Outsourcing accounting allows business owners to focus on the business and grow the business instead of financial recordkeeping.
- **Unmatched confidentiality.** Outsourced accounting provides privacy of financial information, owner compensation and benefit plans.
- **Year-round support.** Our team of CPAs and accountants serves as your internal accounting department, handling everything from accounting and bookkeeping to payroll and tax.

At RESJ, we customize our services to meet your business' specific needs. You can choose between bronze, silver or platinum levels of service. Our services range from basic accounting functions like bookkeeping to controller and CFO services. If you think your business could benefit from outsourcing the accounting function, we are happy to walk you through the service and show you the value of moving to outsourced accounting and how it really can be better for business.

TO LEARN MORE AND TO SCHEDULE A FREE CONSULTATION, CONTACT:

Lee Jordan, Partner
Director of Outsourced Accounting
ljordan@resjcpas.com

The Long Wait for Tax Refunds Continues...



In our fall 2021 newsletter, we provided an update on the long wait for tax refunds and, unfortunately, since that time there has not been much improvement. The Internal Revenue Service continues to remain woefully behind with processing paper returns and written correspondence. It is estimated that there is a 10-month backlog.

National Taxpayer Advocate Erin Collins revealed on March 18, 2022, that the IRS has approximately 15 million income tax returns awaiting processing. This number includes 4.7 million original individual returns, 2.6 million amended individual returns, 4.9 million original business returns and 1.2 million amended business tax returns.

This overwhelming backlog of income tax returns is on top of written correspondence submitted by taxpayers or their professional representatives to address issues arising from notices. Reaching the IRS by telephone has become nearly impossible as well and, at a minimum, requires lengthy hold times.

The Service has begun a hiring campaign for 10,000 new employees to address the ongoing delays. **In the meantime, RESJ will continue to do all that we can to assist our clients, but a great deal of patience will need to be exercised by both taxpayers and CPAs as we address various issues.**

Duluth 770.271.7422 | McDonough 770.474.7703 | Fayetteville 770.716.1650 | resjcpas.com

Bruce Burkholder to Speak at Employee Benefit Plan Conference



Bruce Burkholder, an audit and client services manager in the Duluth and McDonough offices, will be speaking on May 19 at the Georgia Society of CPAs 2022 Employee Benefit Plan Conference. Bruce, along with Melissa Herbert from Warren Averitt, will present “What You Need to Know About Plan Mergers, Spin-Offs, Terminations and Common Pitfalls.” Key topics to be covered include understanding GAAP and tax treatment for mergers, terminations and spinoffs in addition to exploring the impact on financial and Form 5500 reporting, common pitfalls and audit procedures relating to these events. For more information on the conference, visit the [Georgia Society of CPAs website](https://www.gscpas.org).