

April 24, 2018

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CPA Letter Daily

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TOP STORY

**Fraudsters target seniors getting new Medicare cards**

Fraudsters are using the rollout of revamped Medicare cards as an opportunity to trick seniors into revealing financial information. The cards do not contain Social Security numbers.

[ConsumerAffairs](#) (4/17), [Fox News](#) (4/22)

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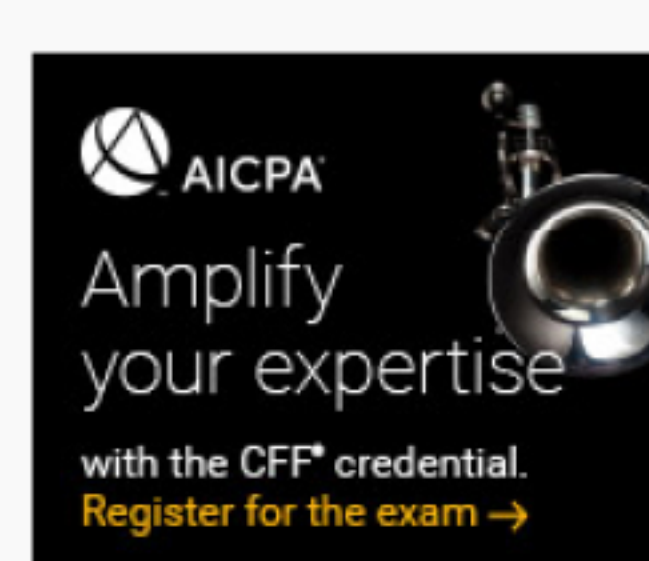
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FINANCIAL FOCUS

**Social Security myths that could bring smaller benefits**

Erroneous beliefs regarding Social Security could adversely affect how much an individual receives in retirement. Here is a look at six misconceptions.

[CNBC](#) (4/23)



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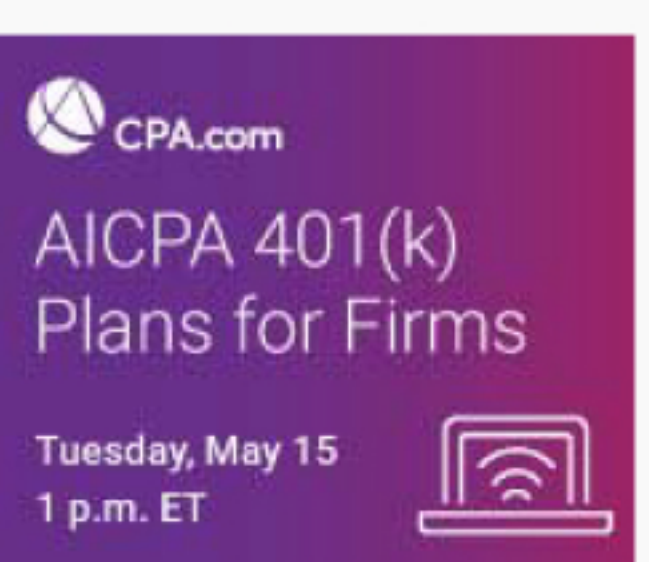
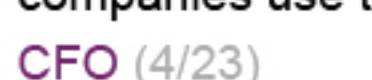
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CORPORATE FINANCE

**How to maximize the value of variance analysis**

Variance analysis offers benefits in terms of risk management and consistency, but a survey suggests companies use this tool in different ways. Here are best practices to make the most of this process.

[CFO](#) (4/23)



AICPA 401(k) Plans for Firms
Tuesday, May 15
1 p.m. ET

Customized Retirement Plans for Your Firm

Choosing a retirement plan for your staff doesn't have to be expensive or complicated. The AICPA 401(k) Plans for Firms program offers exclusive AICPA member pricing for customized plans with benefits such as fiduciary support. [Register now](#) for the May 15 webcast at 1 p.m. ET.

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TAX SPOTLIGHT

Requests by IRS and state departments of revenue for electronic accounting software records of taxpayers

Recent high-profile data breaches have brought attention to the Internal Revenue Service's and state tax authorities' protections against records given to auditors.

[The Tax Adviser](#) (4/2018)



LEADERSHIP

How to prevent critics from derailing good ideas

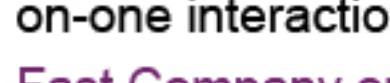
If a team member constantly dismisses or criticizes proposals, ask the person to back up the claim with facts. Even if this doesn't stop the person from complaining, it helps you prevent negativity from infecting the rest of the team.

[Forbes](#) (4/22)

**Find time for one-on-ones with staff**

Using the right meeting cadence can help managers make time for full-team meetings, as well as one-on-one interactions with staffers.

[Fast Company online](#) (4/20)

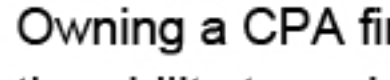


STRATEGIC FOCUS

Why millennial CPAs should consider firm ownership

Owning a CPA firm can give entrepreneurial millennials the freedom to make their own decisions and the ability to make a big impact on clients.

[CPA Insider](#) (4/23)

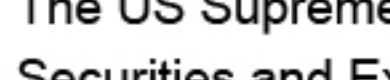


POLICY & REGULATORY

High court hears challenge to legality of SEC in-house judges

The US Supreme Court has begun hearing arguments in a case challenging the constitutionality of the Securities and Exchange Commission's administrative law judges. The SEC defends its use of in-house judges, but the solicitor general says the way the SEC picks the judges is unconstitutional.

[Pensions & Investments](#) (free access for SmartBrief readers) (4/23), [Reuters](#) (4/23)

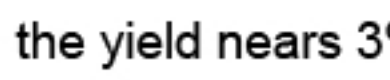


MARKET UPDATE

10-year US Treasury yield fluctuates short of 3%

The last auction drew plenty of buyers for 10-year US Treasuries yielding 2.996%, but traders were unable to break through the psychological 3% level. Fixed-income managers are watching closely as the yield nears 3% because what happens next could give a clue as to whether the bull market in bonds is ending.

[Bloomberg](#) (free registration) (4/23)

**Existing home sales rise 1.1% in March**

US existing home sales increased 1.1% to a seasonally adjusted annual rate of 5.6 million units in March, according to the National Association of Realtors. Year over year, existing home sales fell 1.2% for the month.

[Reuters](#) (4/23)



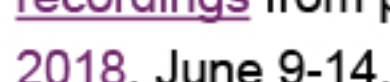
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*Simplicity is the shortest path to a solution.*

Ward Cunningham,
computer programmer



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