



Newsletter from the Iowa Society of CPAs, your primary source for profession-related information

## Meet ISCPA's 2025-26 leadership

### EXECUTIVE COMMITTEE



**Rick J. Tiwald, chair**

Des Moines Marketplace  
Leader | Deloitte,  
Des Moines



**Laura L. Meier, vice chair**

Controller | Federal Home  
Loan Bank of Des Moines



**Matthew D. Kelderman,  
treasurer**

Shareholder | Kroese &  
Kroese PC, Sioux Center



**Twyla R. Rosenbaum,  
secretary**

Associate Professor |  
Morningside University,  
Sioux City



**Erik K. Bonstrom, past  
chair**

Partner | UHY LLP,  
West Des Moines

### BOARD OF DIRECTORS



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Chief Financial Officer |  
Community Foundation of  
Greater Des Moines



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Consulting, DeWitt



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Principal | Honkamp PC,  
Dubuque



**Sandi D. Smith**

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& Finance | Principal, Des  
Moines



**Tim R. Stiles**

Finance Director | City of  
West Des Moines, West  
Des Moines



**Todd E. Thorson**

Partner | Forvis Mazars  
LLP, West Des Moines



**Joseph C. Ugrin**

Professor and Head of the  
Department of Accounting,  
University of Northern  
Iowa, Cedar Falls



### 2025-26 Executive Committee

Members of the Iowa Society of CPAs elected the organization's executive committee and board of directors for May 1, 2025-April 30, 2026, during the annual business meeting at the ISCPA Leadership Summit on May 1 at the Courtyard by Marriott in Ankeny.

*Photo from l to r: Twyla Rosenbaum, Erik Bonstrom, Rick Tiwald, Matthew Kelderman, and Laura Meier*

## Plan now for Emerging Leaders Conference



Block your calendar now! The 2025 **Emerging Leaders Conference** is set for Aug. 14 at West48 Conference Center in West Des Moines.

Take advantage of this opportunity to explore key skills and strategies needed to succeed in the constantly evolving, fast-paced work

environment. Network with other CPAs and connect with industry leaders for valuable insights and guidance. Whether you're just starting out in your career or looking to take the next step, this conference is the perfect opportunity to gain new knowledge and discover tangible tactics on what it takes to lead.

Details and registration at [www.iacpa.org/ELC](http://www.iacpa.org/ELC).

## Summer conference for college educators

Attention educators! You don't want to miss this opportunity. The Iowa Society of CPAs, in partnership with the Illinois CPA Society, is hosting an Accounting Educators Conference this summer.

### ACCOUNTING EDUCATORS CONFERENCE

July 23 | 9 a.m.-1:30 p.m. CDT

Virtual event | CPE available

Register at [www.iacpa.org/educatorsconference](http://www.iacpa.org/educatorsconference).

This free half-day event is designed for college accounting educators who want to stay ahead of the curve. You'll get timely updates, practical ideas to boost student engagement, and fresh perspectives on navigating the changing CPA landscape. Plus, it's a great chance to connect and share ideas with your peers.

Please help us spread the word to other college educators.

## Outstanding Accounting Students 2025

### Buena Vista University

William Munger

### Central College

Mickayla Schlerman

### Coe College

Maddy Maahs

### Dordt University

Jeralyn Rediger

### Drake University

Gavin Neely

### Grand View University

Olivia Brown

### Loras College

Jacob Hocking

### Luther College

Olivia Engler

### Morningside University

Jared Nicholas

### Mount Mercy University

Payton Bideaux

### St Ambrose University

Daniel Molony

### Simpson College

Emma Winterboer

### University of Dubuque

Zachary Floss

### University of Iowa

Claire Westphal

### University of Northern Iowa

Josiah Laddusaw

### Upper Iowa University

Mia Huberty

### Wartburg College

Britney Young

### William Penn University

Braiden Daniel McCann

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Website: [www.iacpa.org](http://www.iacpa.org)

Phone: 515-223-8161 or 800-659-6375



## INAUGURAL CIRCLE OF EXCELLENCE AWARDS

Mark your calendar now. ISCPA will host its inaugural **Circle of Excellence Awards** on Thursday, Sept. 25, at The Meadows Events & Conference Center in Altoona. This new event recognizes outstanding individuals and firms for their leadership, dedication, and service. It also celebrates the future of the profession by honoring newly licensed CPAs, recent CPA Exam passers, and Iowa CPA Education Foundation scholarship recipients whose hard work and determination inspire us all.

The evening will begin with a cocktail and networking reception and continue with awards presentations and dinner.

### We will be recognizing:

- ISCPA Outstanding Accounting Students
- Iowa CPA Education Foundation Scholarship recipients
- Newly certified CPAs
- Capstone Award recipients

- Successful CPA exam candidates\*
- Rising Stars
- Public Service
- Outstanding CPA in Business and Industry
- Iowa CPAs Month of Service honorees
- Iowa CPA Education Foundation Crown Donor recognition

ISCPA members and guests are invited to attend. For more information, visit the ISCPA event page at [www.iacpa.org/coe](http://www.iacpa.org/coe).

**\* Know of a Successful CPA exam candidate?** Please share their name with Madeline Ward at [mward@iacpa.org](mailto:mward@iacpa.org) so we can be sure to invite them to be a guest at this event. ISCPA relies on members, firms, and businesses to help us identify successful CPA exam candidates. Let's give these individuals the recognition they deserve!

## ISCPA Case Competition 2025

*ISCPA connects students with practical accounting experience*

**T**he Iowa Society of CPAs third annual Case Competition was a huge success, bringing together bright, aspiring accounting students from across the state to show-case their critical thinking, collaboration, and financial acumen in front of industry professionals.

The ISCPA Case Competition allowed 143 high school students from 11 school districts to connect accounting classes with active CPAs in a real accounting case simulation. Members volunteered their time working with students to prepare them for the competition.

Twelve classroom presenters comprising of experienced CPAs and industry leaders delivered instruction across four key education modules, which served as the foundation for the competition.

Students were assigned to teams of four to five participants so they could efficiently work through the case together. Over the course of the program, teams synthesized the material from the instructional modules, applied it to their case analysis and developed comprehensive solutions. The competition concluded with 28 team presentations, each evaluated by a panel of CPA

professionals serving as judges. These judges were impressed by the quality of the student work, their poise under pressure, and the creativity and professionalism demonstrated throughout. The event successfully combined education, mentorship, and real-world application, providing students with an unforgettable experience.

Thank you to ISCPA members for making this such a huge success. Special recognition to Jenny McGarry, JL McGarry Consulting for creating the case used in the competition.



# The benefits of intentional and ethical leadership

By Shana Francesca

**A**ll life on earth exists because of overlapping interdependent ecosystems. An ecosystem can also be described as a bubble of life. For organizations to truly be full of life, fueling creativity, driving innovation and profitability, they need to be fostered and grown as bubbles of life. Does your organization feel like a bubble of life?

## Assess your impact

Leaders should ask themselves, "What is my impact?" How leaders show up inside their organization leaks out. It is felt by clients, partners, vendors and those who come in contact with the company's brand, whether that be the products, employees or physical location(s).

Regardless of the type of leader you are or the type of business you run, what remains the same is human nature. We all want and need to be seen, heard, understood, valued, cared for and empowered.

## Foster innovation and creativity

Our organizations should look like a diverse community of people engaged together to innovate, including in how work is done, the products and services that are brought to market and how they are marketed, the way employees are empowered to show up and how they profit from their contributions, the way we interact with the community and the physical world around us, and so much more. Leaders

should consistently be accountable for their impact and contribution, remembering that they are meant to operate as part of an ecosystem.

If innovation and creativity are stagnant in an organization, it is likely that revenue, influence and reach, and customer and employee retention are as well. The core problem is likely to be a regimented culture, strict hierarchy and a lack of diversity especially within leadership.

A Citibank study in 2020 showed that the American economy lost out on \$16 trillion in economic gains because of a lack of diversity - so we know that a lack of diversity is bad business, full stop. Diversity is not hiring a few people of differing genders, skin colors, abilities or ethnicities, checking the box and moving forward with business as usual.

Truly understanding diversity and what it takes to support it, is to take a step back and understand ecosystems. We need to shift how we view organizations and understand that they need to function more like communities rather than strict hierarchies with a lonely leader or leaders at the top isolated from understanding the impact of their actions on the people being impacted.

National Geographic defines an ecosystem as a geographic area where plants, animals and other organisms, as well as weather and landscape, work together to form a bubble of life. What if we as leaders strove to create a bubble of life? And what

if, in that environment, innovation and exponential profitability were inevitable? It's like leadership is the landscape and the weather.

## Good leadership is the foundation

Leaders create the central foundational vision and the support for their people to fulfill that vision, consistently contributing to their people's thriving so their people, in turn, can contribute to that organization's thriving. Leadership also drives culture, aka the weather.

The professional services industry, over the last few years especially, has experienced some of the worst turnover rates of any office-based industry. This begs reevaluation of leadership and culture, as uncomfortable as that might be. It can't be more uncomfortable than losing clients and market share and potentially having to close the doors.

Good leaders recognize the value of every person in the organization as an essential part of an ecosystem, continually invest in honoring them and, in doing so, are a consistent and active part of the success of that ecosystem as a whole.

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**Shana Francesca** is the founder and CEO of Concinnate LLC, a consulting firm for ethical leadership. She can be reached at [shana@concinnate.world](mailto:shana@concinnate.world).

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insurance  
industry  
CONFERENCE



## Interested in learning more about ethical leadership?

Catch another perspective with Boz Bostrom, CPA, at the ISCPA Insurance Industry Conference on June 18.



The optional bonus session, **Navigating Ethical Leadership - Strategies for Making the Right Call** starts the day and a separate session on Current Issues in Business Ethics 2025 follows in the afternoon. Register at [www.iacpa.org/IIC](http://www.iacpa.org/IIC).



JUNE 18, 2025 | 7 AM - 4:20 PM | 8 HRS CPE | THE MEADOWS EVENTS & CONFERENCE CENTER, ALTOONA

## CLASSROOM PRESENTERS & COMPETITION JUDGES

**Libby Van De Pol**, American Packaging Corporation, Story City

**Danelle Willer**, Bowser & Richman LLP, Fort Dodge

**Creative Planning LLC**: Mike Jensen

**Carson Ehrenberg**, Deloitte, Des Moines

**Rebecca Maire**, Deloitte, Des Moines

**John Murphy**, Des Moines Area Community College, Ankeny

**Eide Bailly LLP**: Devin Neitzel, Lee McFee

**Jenny McGarry**, JL McGarry Consulting, De Witt

**Rachel Ruplinger**, KPMG LLP, Des Moines

**Lisa Brandau**, Murphy Coe & Smith PLLC, Osage

**Krista Downing**, Principal, Des Moines

**Kevin Wilhelm**, Principal, Des Moines

**Paige Grimm**, Shive-Hattery Group Inc, Cedar Rapids

**Justin Jacobsma**, Williams & Company PC, Le Mars

**Welgaard CPAs and Advisors**: Ben Spadt

## ON-SITE HOSTS

**Andersen LLC, Des Moines**: Collin Baker, Nate Hampton, Reid Jewell, Brad Smerage

**BAC CPA LLC, Dyersville**: Jessica Brinkman, Ryan Brinkman

**Bowser & Richman LLP, Fort Dodge**: Dave Bowser, Amanda Richman, Danelle Willer

**Deloitte, Des Moines**: John Dillon, Carson Ehrenberg, Derek Friestad, Rebecca Maire, Alexis Munsell

**Murphy Coe & Smith PLLC, Osage**: Lisa Brandau

**Principal, Des Moines**: Jaelyn Allen, Kiernan Blanchard, Abbey Bueltel, Lily Debates, Krista Downing, JuanDaniel

Lopez, Lily Manning, Madeline Murphy, Admir Mujakic, Erin Pancoast, Sandi Smith, Cody Waddell, Eddie Weible, Kevin Wilhelm

**RSM US LLP, Des Moines**: Libby Almond, Alli Crump, Abby Derner, Sara Embrey, Maddy Kramer, Kate Nickerson, Andrew Steckel, Emma Troutman, Derek Van Roekel, Emma Welden

**Shive-Hattery Group, Cedar Rapids**: Jennifer Bennett, Eleanor Burgess, Nick Hatz, Paige Grimm, Megan Messick, Jill Pisarcik, Olivia Roberts, Kim Wichgers, Jake Young

**TP Anderson Company PC, Humboldt**: Aaron Olson

**Wellabe Inc, Des Moines**: Chris Axiotis, Sean Duvall, Jeff Harms, Sara Lehan, Lindsey Petersen

**Williams & Company PC, Le Mars**: Justin Jacobsma



# SUMMER INTERN SOCIAL

**JUNE 26 | 4 - 6 PM**  
**BACKPOCKET PIN & PIXEL**  
**6205 MERLE HAY RD, JOHNSTON**

Sign up at [www.iacpa.org/SIS](http://www.iacpa.org/SIS)

**iowa**  
SOCIETY  
OF  
**cpas**



# Meet your new ISCPA Chair Rick Tiwald

**R**ick Tiwald began his role as ISCPA Chair on May 1. He is a CPA and Des Moines Marketplace Leader with Deloitte.

## What inspired you to become a CPA?

During high school, I took a few accounting classes that sparked my initial interest in the field of business. I had a knack for numbers, and it felt like a path I could truly excel in. As I began my college journey, I wanted a career that I thought would provide stability and fulfillment. My first semester at Creighton University, sitting in Accounting 101, led me to my profession today. I had the privilege of learning from William Heaston, an accounting professor whose stories and insights ignited a passion within me. His enthusiasm for the profession was contagious, and I found myself increasingly drawn to the idea of becoming a CPA. I thought the other accounting professors at Creighton were equally inspiring, each contributing to my growing interest in the field. Their mentorship and dedication helped shape my vision of what it means to be a part of this esteemed profession.

## How has your career progressed?

My career journey has been an exciting adventure with a few twists and turns along the way. My first job was at Arthur Andersen in Omaha where I climbed the ranks to Principal, gaining invaluable experience, even as I witnessed Andersen implode post-Enron. This pivotal moment opened new doors, leading me to Deloitte in 2005, where I am able to do what I love – serving clients. Embracing new opportunities, I relocated to Des Moines to lead Deloitte's Tax practice in Iowa, covering Des Moines and Davenport. In 2019, I stepped into the role of Marketplace Leader for Deloitte's Des Moines office. It's been an incredible ride, filled with challenges and triumphs, and I'm proud to work with a wonderful group of colleagues.

## How did you first get involved with ISCPA?

When Cindy Adams, the Society's now-retired CEO, reached out to see if I'd be interested in joining the Iowa CPA Education Foundation Advisory Committee, I was thrilled. Supporting the next generation of accountants is something I am passionate about. After getting involved with ISCPA and collaborating with Cindy and the tremendous staff on various initiatives, Cindy invited me to join the board. Having previously been involved with

the Nebraska Society of CPAs, I knew the immense value a state society can offer its members, making this opportunity a perfect fit.

## What are your priorities as ISCPA chair?

Looking ahead, the board has several key priorities for the upcoming year. First, the board needs to ensure a smooth transition for the new CEO, Carrie Steffen. Second, the board needs to continue promoting accounting careers in Iowa to help address the pipeline issues facing the accounting profession. Third, we should explore innovative ways to enhance member engagement. These initiatives will certainly give a full agenda with much to work towards for the coming year and beyond.

## Why should members get involved with the Society?

It's easy to get involved and the benefits are countless, both tangible and intangible. From networking opportunities and cost savings to training and the chance to contribute to the community and profession, the advantages are plentiful and impactful.

## Who has had an impact on your career success?

Before starting my profession, the accounting professors at Creighton had a significant impact on me. Once I began in public accounting, numerous individuals—partners, managers, and colleagues—played pivotal roles in shaping my career. Reflecting on the life and professional lessons some of these folks shared with me early on, I realize that while I may not have fully appreciated them at the time, those insights have become invaluable. Today, I find myself passing on many of those same words to younger professionals because the lessons are timeless.

## Tell us about your early years.

I grew up in Omaha and attended Creighton University before starting my career at Arthur Andersen. My childhood was filled with basketball and baseball. At some point, I realized that my days of playing sports were limited. This realization led me to consider a future in business. At age 10, I attended my first Creighton basketball game and instantly became a devoted Bluejay fan, making it almost inevitable that I would one day pursue my education there.



## ISCPA Chair Rick Tiwald

**FAMILY:** My wonderful wife of 36 years, Holly, and I are proud parents of two sons, Dean (32), and Reed (28). Dean and his wife Hannah reside in Omaha, and they have two children: Blake, my 3.5-year-old beautiful granddaughter, and Graham, my grandson who recently celebrated his first birthday. Reed and his significant other, Liz, live in Lincoln, Neb.

**INTERESTS:** Outside of work, it's pretty straightforward. We enjoy spending time with our family, especially our amazing grandkids. I play golf (poorly, but often) and enjoy college sports, primarily basketball (Go Jays!). Although my playing days are well behind me, I will watch or attend pretty much any sporting event available.

**WHAT ONE WORD DESCRIBES YOU?** Hard-working. While I was a good student and a decent athlete growing up, I wasn't the best at either. However, I discovered that hard work made up for a lot of shortcomings. This work ethic was instilled in me by my parents from a young age.

### ISCPA BOARD OF DIRECTORS:

- Vice chair 2024-25
- Director 2022-2024

### COMMITTEE BOARD LIAISON:

- Insurance Industry Committee 2022-25

### COMMITTEE VOLUNTEER:

- Iowa CPA Education Foundation Advisory Committee 2019-25

## 2025-26 annual membership renewal

**76%** Thank you to the 76 percent of members who have already renewed ISCPA membership as of June 5! ISCPA's membership year runs May 1-April 30. Membership invoices have been sent via email and USPS and are now past due. If you have not received your membership renewal statement for the new fiscal year, please contact Director of Membership Lindsey Haley at 515-985-7125 or [lhaley@iacpa.org](mailto:lhaley@iacpa.org). Online renewal is the easiest method for fast renewal. Go to [www.iacpa.org/my-cpa/dues](http://www.iacpa.org/my-cpa/dues).

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**800-397-0249**  
[www.APS.net](http://www.APS.net)



# Welcome!



The following individuals have recently joined the Society. Please take time to welcome them and invite them to participate in events and programs with you.

**Andrew Betts**

Ernst & Young LLP  
Des Moines

**Broden Coulter**

Forvis Mazars LLP  
West Des Moines

**Erica Davis**

Federal Home Loan  
Bank of Des Moines  
Des Moines

**Brock De Boer**

Kroese & Kroese PC  
Sioux Center

**Tate DeVries**

DeVries Zimmers LLP  
Clive

**Kayleigh Dowd**

Chicago Mercantile  
Exchange  
Chicago, IL

**Jessica Drees**

Dahm Knapp &  
Associates  
Hiawatha

**Connor Dunsbergen**

Welgaard CPAs and  
Advisors  
Urbandale

**Abigail Gallagher**

RSM US LLP  
Des Moines

**Jacob Hagendorf**

Honkamp PC  
Dubuque

**Sarah Halterman**

Ernst & Young LLP  
Des Moines

**Preston Hasting**

Farm Bureau Financial  
Services  
West Des Moines

**Carson Heiderscheit**

CliftonLarsonAllen LLP  
Cedar Rapids

**Abby Hendrickson**

Gosling & Company PC  
Waverly

**Andrew Hingst**

RSM US LLP  
Des Moines

**Tanner Howlett**

Deloitte  
Des Moines

**Kyle Knudson**

PwC  
Des Moines

**Deb Krueger**

Wells Fargo  
Des Moines

**Derek LaBarge**

Ernst & Young LLP  
Des Moines

**Aleda Lee**

Honkamp PC  
Dubuque

**Allison Leichtman**

GreatAmerica Financial  
Services Corporation  
Cedar Rapids

**Sean Ortgies**

GreatAmerica Financial  
Services Corporation  
Cedar Rapids

**Tyler Overmohle**

Federal Home Loan  
Bank of Des Moines  
Des Moines

**Ethan Richards**

RSM US LLP  
Des Moines

**Logan Schiebout**

Ernst & Young LLP  
Des Moines

**Stephen Schuster**

King Reinsch Prosser &  
Co LLP  
Sioux City

**Cooper Siebrecht**

Ernst & Young LLP  
Des Moines

**Brianna Smith**

Ernst & Young LLP  
Des Moines

**Elaine Wittmer**

Ernst & Young LLP  
Des Moines

**Cassandra Zinnel**

CliftonLarsonAllen LLP  
Cedar Rapids

**AFFILIATES****Delvin Addae**

Deloitte  
Des Moines

**Miranda Berneman**

Sudol Tax & Accounting  
PLC  
Algona

**Martin Cheruiyot**

West Des Moines

**Ramona Chism**

Myers and Stauffer LC  
Des Moines

**Mariela De Jesus**

Myers and Stauffer LC  
Des Moines

**Stacy Fenton**

Myers and Stauffer LC  
Des Moines

**Andrew Guinn**

Gardiner + Company PC  
Urbandale

**Jacob Hocking**

Eide Bailly LLP  
Dubuque

**Jason Klouse**

Myers and Stauffer LC  
Des Moines

**Blake Meyer**

Van Maanen Sietstra  
Meyer and Nikkel PC  
Pella

**Seth Miller**

Hogan-Hansen PC  
Waterloo

**Catherine Mitchell**

Myers and Stauffer LC  
Des Moines

**Olivia Moehle**

Menke & Company  
Burlington

**Justin Mull**

Myers and Stauffer LC  
Des Moines

**Jocelyn Murray**

Verity Group  
North Sioux City, SD

**Samuel Poland**

Deloitte  
Des Moines

**Mia Ruther**

Menke & Company  
Burlington

**Matthew Vickers**

Myers and Stauffer LC  
Des Moines

**Shiwei Wang**

Deloitte  
Des Moines

**Huan Wang**

Deloitte  
Des Moines

**Kelsi Ward**

Welgaard CPAs and  
Advisors  
Pella

**Pavel Yashurkin**

Rock Island, IL

**Vel Tha Zi**

Deloitte  
Des Moines



**Jacob Zwanziger**  
Myers and Stauffer LC  
Des Moines

## New student affiliates

**Buena Vista University**  
Jamie Malek

### Des Moines Area Community College

Karim Aljarrah  
Cade Alonzo  
Kaitlin Anousis  
Tricia Barnes  
Jennifer Bockert  
Kailee Carstensen  
Leisha Clark  
Taylor Coe  
Juan De la Cruz  
Ryan Dreismeier  
Tamar Gunn  
Matt Johnston  
Janae Kastendick  
Gracie Lange  
Pilar Martinez-Reyes  
Jaimee McCann  
Amanda Mensing  
Faithe Naylor  
Erin Nelson  
Huy Ngo  
Abby Nicklin  
John Pointer  
Vera Rozhdestvenskaya  
Hollie Schmitz  
Heather Sheets  
Dawson Smith  
Paige Sohm  
Nicole Sweazey  
Keith Ward-Taylor  
Samanatha West  
Mackenzie Wiedman  
Lisa Peterson

**Drake University**  
Alexandra Harvey

**Iowa State University**  
Isaiah Hirschman  
Karina Johnson  
Johnathan Nevenhoven

**Simpson College**  
Seth Cipale  
Nick Frideres

**Truman University**  
Grace Rassmussen

**University of Missouri-Columbia**  
Maggie Carlson

### University of Northern Iowa

Kaden Kamstra  
Nicole Luong  
Dallas Schumann  
Levi Wendt

**Upper Iowa University**  
Jacob Goedken  
Aline Sanford

## Members in the news

**Haley Arkfeld**, Deloitte, Des Moines, has been promoted to tax manager.

**Lexy Bledsoe Mills**, Deloitte, Bettendorf, has been promoted to tax manager.

**Steve Borneman** has been hired by Mittera Group, Des Moines, as an accountant.

**Kelli Breitbach**, Eide Bailly LLP, Dubuque, has been promoted to manager.

**Greg Cargin**, Gardiner + Company PC, Sioux Falls, SD, has been promoted to partner – non-shareholder.

**Michael Chizek**, Deloitte, Des Moines, has been promoted to audit & assurance manager.

**Laura Currie** has been hired by Sammons Financial Group, West Des Moines, as director of accounting & financial reporting.

**Maddie DeJong**, Deloitte, Des Moines, has been promoted to tax senior.

**Erin DeVore**, Honkamp PC, Davenport, has been promoted to principal.

**Ashley Didesch**, Honkamp PC, Dubuque, has been promoted to SALT manager.

**Alyssa Diedrich** has been hired by Athene USA, West Des Moines, as a senior audit associate.

**Clint Donaldson**, Deloitte, Des Moines, has been promoted to audit & assurance senior manager.

**Bill Duffy** has been hired by Bontrager Tax Accounting & Consulting LLC, Kalona, as an accountant.

**Sean Duvall**, Wellabe Inc, Des Moines, has been promoted to audit manager.

**Thomas Dyer** has been hired by GreatAmerica Financial Services, Cedar Rapids, as a treasury analyst.

**Kelly English**, Honkamp PC, Dubuque, has been promoted to tax associate II.

**Paul Fienup** has been hired by KRM Development LLC, Urbandale, as finance lead.

**Natalie Fischer** has been hired by Medical Associates Health Plans, Dubuque, as a controller.

**David Fisk**, Federal Home Loan Bank of Des Moines, has been promoted to enterprise risk management & controls program manager.

**Nathan Friederick** has been hired by MBE CPAs, Baraboo, WI, as audit in-charge.

**Tyler Gramenz**, UHY LLP, West Des Moines, has been promoted to CAS senior accountant.

**Samuel Halse**, Halse Company PLC, Rock Rapids, has been promoted to partner.

**Eric Hanna**, Hogan-Hansen PC, Waterloo, has been promoted to partner.

**Heidi Handlos**, Federal Home Loan Bank of Des Moines, has been promoted to product accounting manager.

**Bryce Hasselmann**, Deloitte, Des Moines, has been promoted to tax senior.

**Andrew Henricksen**, UHY LLP, West Des Moines, has been promoted to audit senior.

**Brody Heying**, Honkamp PC, Waukee, has been promoted to senior accountant.

**Jade Vuong**, UHY LLP, West Des Moines, has been promoted to senior manager, transaction advisory.

**Dustin Kalinay**, Gardiner + Company PC, Urbandale, has been promoted to audit manager.

**Charles Kliegl**, Deloitte, Des Moines, has been promoted to audit & assurance manager.

**Gabby Koithan**, Houlihan & Associates PC, Sioux City, has been named shareholder.

**Jay Korf**, Forvis Mazars LLP, Des Moines, has been promoted to senior audit associate.

**Erik Lackore** has been hired by Creative Planning LLC, Urbandale, as a senior tax associate.

**Dylan Lange**, Honkamp PC, Dubuque, has been promoted to accounting supervisor.

**Dan Lemke** has joined Creative Planning LLC, Cedar Rapids, as senior tax manager.

**Natalie Mandernach**, Ascendant Wealth Management Group, Fort Dodge, has been promoted to financial advisor.

**Jon McCorkell** has been hired by Raak & Associates Inc, Estherville, as a staff accountant.

**Ashley Meade**, Honkamp PC, Dubuque, has been promoted senior assurance manager.

**Andrew Morrissey**, Deloitte, Des Moines, has been promoted to audit & assurance in-charge.

**Josh Morrissey**, Deloitte, Des Moines, has been promoted to tax manager.

**Dillon Nelson**, Honkamp PC, Dubuque, has been promoted to senior accountant.

**Kristi Patrum**, Honkamp PC, Dubuque, has been promoted to tax supervisor.

**Denise Pierson**, Federal Home Loan Bank of Des Moines, has been promoted to enterprise risk management director.

**Susan Plank** has been hired by Murken Thompson, Swisher, as an accounting specialist.

**Joshua Raisch**, Honkamp PC, Waukee, has been promoted to senior tax associate.

**Claire Rasmussen** has been hired by TDT CPAs & Advisors PC, Cedar Rapids, as senior tax associate.

**Scott Rheinschmidt**, GreatAmerica Financial Services, Cedar Rapids, has

been promoted to EVP, CFO.

**Pamela Richardson** was hired by Mestek Machinery Inc, Cedar Rapids, as a senior cost accountant.

**Amanda Richman** has been hired by Bowser & Richman LLP, Fort Dodge, as an accountant.

**Michael Rimathe**, Forge Financial and Management Consulting Inc, West Des Moines, has been promoted to senior accountant.

**Jacob Robertson**, UHY LLP, West Des Moines, has been promoted to senior staff tax accountant.

**Solomon Rosenbaum** has been hired by JBS Foods USA, Oakville, as accounting supervisor.

**Elliott Ryan**, Honkamp PC, Cedar Falls, has been promoted to staff accountant II.

**Justin Schaubroeck**, Forge Financial and Management Consulting Inc, West Des Moines, has been promoted to audit supervisor.

**Greg Schippers**, DHI Group Inc, West Des Moines has been promoted to CFO.

**Gage Schmidt**, Deloitte, Des Moines, has been promoted to audit & assurance senior.

**Brianna Schmitt**, Deloitte, Des Moines, has been promoted to audit & assurance senior.

**Megan Traxel**, Deloitte, Des Moines, has been promoted to audit & assurance senior.

## ***Now is the perfect time to plan your education***

As the weather warms up, it's a great time to start thinking ahead to your summer and fall CPE plans. Active CPAs need 120 hours of CPE every three years, including four hours of ethics, and for some CPAs, credit for financial statement presentation or Yellow Book requirements.

According to the Iowa Accountancy Examining Board, half of your total CPE must come from live formats (either webinars or in-person) and half from technical subjects. That leaves you with a good balance - 50% can be self-study or on-demand, and 50% can cover non-technical topics like personal development.

Here's the good news: ISCPA has you covered on all fronts! Our online CPE Tracker, exclusively for members, makes it easy to keep tabs on your progress. Any CPE you complete through ISCPA is automatically logged, including those special requirements like ethics or Yellow Book. Plus, you can manually add any external courses for a complete record.

The ISCPA CPE catalog offers thousands of options to fit your schedule and interests, with topics spanning tax, audit, accounting, nonprofit, government, finance, technology, and more. Whether you're looking for quick one-hour sessions or multi-day deep dives, even evenings or weekends, we've got something for you.

As you plan your summer and fall, don't forget to pencil in your CPE hours. Registering early not only helps you snag the best rates but also takes one more thing off your plate. Visit **www.iacpa.org/cpe** to explore your options.

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# New quality management standards: Time is running out!

Has your firm started work on implementing the new quality management (QM) standards? If not, completing the implementation by the **Dec. 15, 2025**, deadline could be challenging. The new QM standards enhance firm quality control systems and incorporate a risk assessment process that focuses on a quality management system tailored to firm size, service offerings and risk profile. The new standards also include two new quality control components and revisions to existing components to enhance the monitoring and remediation process. These standards mark a shift from traditional quality control systems to a proactive, risk-based approach tailored to each firm's unique circumstances. It's imperative for firms of all sizes to understand these changes and begin preparations to ensure compliance and enhance engagement quality.

### Why this matters for CPAs

The impending effective date necessitates immediate attention from CPAs to assess and adapt to these standards. Key actions include grasping how

the new requirements impact your firm's specific services and operations; creating a system that aligns with the new standards and addresses identified quality risks; educating team members on risk assessment and the importance of ongoing monitoring to maintain high-quality engagements.

Proactive adoption of these standards not only ensures compliance but also enhances the integrity and reputation of your practice. Prepare now with our education offerings:

**July 16:** The Practical Path to QMS Implementation

**Aug. 14:** Avoiding Deficiencies in Peer Reviews: Focus on Engagement Quality

**Aug. 14:** Guide to the AICPA Quality Management Standards

Visit the ISCPA QM resources page for more information and additional QM CPE options: [www.iacpa.org/qms](http://www.iacpa.org/qms).

## Save the date for annual tax updates and signature programs

JUNE 16	Multistate Tax Issues: Interstate Insights and Regional Perspectives
AUG. 6	Farm Tax Update
OCT. 27	Accounting and Auditing Update for the Real World
OCT. 28	Preparation, Compilation and Review Update for the Local Firm
OCT. 30	Real World Tax Update for Individuals and Entities
NOV. 6	Federal Tax Update: Individual and Business Current Developments
NOV. 13	Iowa Tax Update
NOV. 20-21	Fall Federal Tax Summit (Cedar Rapids)
DEC. 2	Iowa Department of Revenue Update
DEC. 8-9	Winter Federal Tax Summit

As potential future tax updates are released, ISCPA will be your go-to source for the latest news and developments. Visit our **online CPE catalog** often for the latest learning opportunities.

## ISCPA member exclusive

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# MULTISTATE TAX ISSUES:

*Your regional tax update is here - don't miss out!*

Midwest tax professionals, get ready! After last year's successful launch, the multistate tax issues seminar is making its return on June 16 with an updated focus on the latest regional tax developments. This live virtual event is a collaboration among six state CPA societies - Iowa, Illinois, Indiana, Michigan, Minnesota, Nebraska, and North Dakota - and is designed to deliver critical insights into the tax changes shaping each state's evolving landscape.

Tailored for CPAs and tax advisors navigating multistate compliance, this seminar offers a unique opportunity to hear directly from regional experts. Whether you're working with clients across multiple jurisdictions or managing your firm's multistate obligations, you'll gain practical, actionable strategies to stay ahead of the curve.

Don't miss this chance to sharpen your regional tax knowledge and connect with peers across the Midwest.

## Multistate Tax Issues: Interstate Insights and Regional Tax Perspectives

June 16 | 8:30 a.m.-noon CDT | 4 hours CPE | Live virtual seminar

## Farm Tax Update with Paul Neiffer returns in August

The agriculture industry has its own unique set of tax rules, creating both challenges and opportunities for tax professionals. That's why the popular Farm Tax Update is a can't-miss event for CPAs and tax advisors who work with farm and ranch clients.

Join Paul Neiffer, CPA, farm tax expert and author of the FarmCPAReport blog, for an essential virtual seminar covering the latest developments and planning opportunities in agricultural taxation. Learn how to navigate complex scenarios like family-owned land held in multiple entities, the impact of recent tax law changes, updates on important court cases and IRS rulings and tax planning topics and guidance.

Walk away with actionable insights to help your clients maximize tax benefits, manage compliance and plan effectively. An optional pre-seminar bonus session (7:30-8:20 a.m. CT) offers an extra hour of CPE for a total of 9 hours.

### Farm Tax Update

Aug. 6 | Live virtual seminar

8 a.m.-4:30 p.m. CDT

(7:30 a.m. start time for bonus session)

[www.iacpa.org/ftu](http://www.iacpa.org/ftu)

## EXPLORE ISCPA Knowledge Hub

### HAVE YOU VISTED ISCPA'S KNOWLEDGE HUB?

The library of free downloadable content includes white papers, webinars, product guides, case studies, industry analysis and much more, provided by experts and vendors within the accounting industry. You will find new information is regularly added. Go to the ISCPA website [www.iacpa.org](http://www.iacpa.org) and navigate to the Knowledge Hub under Resources.

### 2025 Conferences at a Glance

JUNE 17	Taxation on Real Estate
JUNE 18	Insurance Industry
JUNE 30	K2's Artificial Intelligence
AUG. 6	CPA Trends Forum
AUG. 14	Emerging Leaders
SEPT. 16-17	Fall CPE
SEPT. 25	Circle of Excellence Awards
NOV. 3	Business Valuation

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# YOUNG PROFESSIONAL SPOTLIGHT

## EMILY JUNKER

**SCHOOL:** BA in Accounting, University of Northern Iowa

**HOMETOWN:** Van Meter

**SOCIETY AND COMMUNITY INVOLVEMENT:** ISCPA Student Member, DEI Committee, Career Awareness Committee

*Emily lives in West Des Moines and just graduated from UNI through the UNI@DMACC partnership.*



**My inspiration to become a CPA comes from:** My professors and ISCPA members who came to speak at DMACC.

**First job as a teen:** Detasseling, then a shift supervisor at Cold Stone Creamery.

**What I wanted to be when I grew up:** A stand-up comedian or an artist.

**If I weren't (becoming) a CPA, you might find me:** Studying economics/logistics or becoming an artist.

**How has being a member of ISCPA helped you?** ISCPA has helped me plan my future as a CPA and has given me a very connected network. I learned much about myself and became confident in sharing who I am.

**What is your favorite thing about your educational experience?** My favorite thing about my academic experience in the first cohort of the UNI@DMACC Hybrid Accounting program was that I could work three internships (two with RSM, one with the Capital Collective) while still attending classes. Although balancing school and work was challenging, I felt like I could fully immerse myself in the accounting world. Learning and applying such learning simultaneously helped me understand complex concepts and better retain the information.

**What are some of the biggest changes you see for the profession?** I see the profession embracing the 120-hour pathway. I am hopeful that as more people enter the profession, we will see improvement regarding other challenges such as work-life balance and competitive pay. I also think there will be more recruitment of community college students.

**What message do you have for students considering a career as a CPA?** Join the ISCPA as a student and get involved in your community via volunteering and attending events. Network, ask questions, and don't be afraid to put yourself out there.

**I am passionate about:** The student pipeline and addressing barriers to entry.

**People don't know this about me, but:** I used to be a cake decorator in Sitka, Alaska. They called me the 'Sitka Cake Boss'.

**If I were famous, I'd want to be famous for:** Making a new Economic school of thought or changing the world for the better.

**Who would you swap places with for a day?** My mom's dog, Max.

**Favorite food:** Gyros and quesabirria tacos

**Secret talent:** Karaoke

**Three words that describe me best:** Kind, courageous, persistent

**Favorite app:** LinkedIn

**Favorite movie:** The Smartest Guys in the Room- the Enron Movie

**Favorite vacation:** Visiting my older brother in Naples, Italy

**Best concert I've been to:** Cage the Elephant

**Go-to karaoke song:** "Fergalicious" by Fergie feat. Will.i.am

**What my autobiography would be called:** "Wow, what a life!"



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