

INSIGHT



HR & IT Service Joins the TRC

This year the AGN Technical Resource Center is proud to announce the addition of HR and IT experts to an ever-expanding list of services. Whether you are struggling with payroll or adapting to AI in the industry, the TRC is here to guide and support. Below are some of the experts we are proud to welcome onto the TRC platform and are eager to help you.

For Technical Resource Center services, please click on the Member Benefits tab at agn.org.

For all inquiries, please contact Faiz Jaffar (fjaffar@agn.org).

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New Services - TRC Welcomes HR and IT Expertise

The AGN Technical Resource Center was a service created out of member needs and feedback. AGN members of all sizes needed a central help desk to support their tax advisory and A&A services. Since 2022, the AGN TRC has been that help desk, connecting nearly two dozen firms with experts in a variety of niche expertise.

As the industry has evolved, so have the needs of our member firms. The AGN Technical Resource Center will continue to evolve to meet those needs. We are proud to announce that we are expanding our services to include HR Consulting and IT Consulting. As firms struggle to understand the evolving landscape of payroll and cybersecurity, benefits and AI, the Technical Resource Center will be here to support.

We are honoured to welcome the following services to the growing list of AGN TRC experts:



Should CPAs Understand ACA Reporting? Absolutely - Enough to Call in the Experts



JULIE KNISELEY,
PRESIDENT



When a midsize manufacturing company received a staggering \$300,000 penalty from the IRS for ACA non-compliance, they turned to their CPA firm for help. However, they soon learned two critical lessons: **ACA compliance is the company's responsibility, not their CPA's or insurance broker's, and misunderstanding the rules can be costly.**

The penalty arose from the company's failure to file required ACA information returns. Leadership admitted they mistakenly believed that the removal of the individual mandate meant reporting wasn't necessary. The CPA firm knew they didn't have expertise in-house on the ACA, so they reached out to the James Moore HR Solutions for help.

The first step was a thorough review of the company's payroll, benefits, and HR records. This assessment uncovered errors in their filings, including misclassifications, inaccuracies in coverage documentation, and missing details that likely triggered the penalty.

Next, the team contacted the IRS to request an extension and launched a detailed response. Leveraging their expertise in ACA compliance, they prepared corrected forms, clarified

inaccuracies, and demonstrated the company's good-faith efforts to meet ACA requirements.

To prevent future issues, the consultants helped the company implement automated ACA tracking and reporting systems, minimizing human error and ensuring long-term compliance.

After months of careful coordination with the IRS, the result was a complete abatement of the \$300,000 penalty. The company avoided a financial disaster and gained the tools to stay aligned with ACA regulations moving forward.

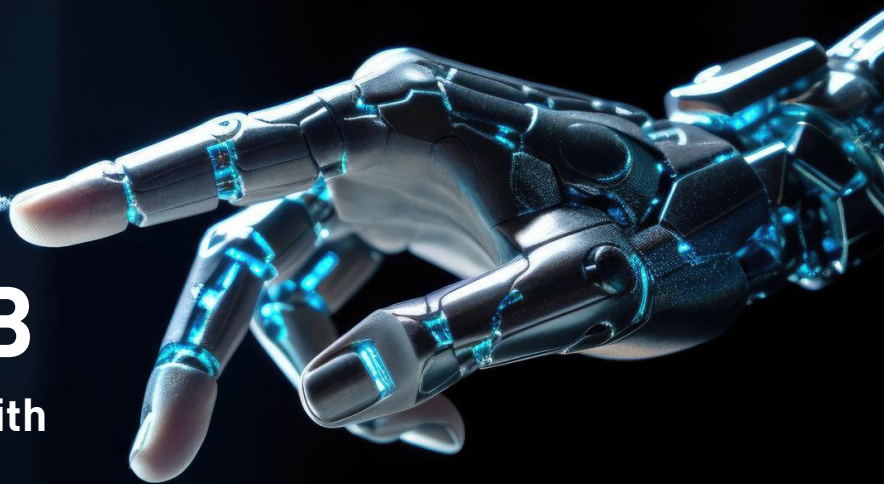
This case highlights the critical role skilled HR consultants play in navigating complex regulatory challenges and how collaborating with CPA firms brings that technical expertise with strategic problem-solving to clients. To date, James Moore's HR Solutions team has saved clients over \$5 million.

“When it comes to ACA compliance, the stakes are high, but the right partnership can make all the difference.”



Practical Utilization of AI for the SMB

Does your AI strategy align with your needs and goals?



As we enter 2025, the landscape of artificial intelligence (AI) continues to evolve rapidly, with businesses of all sizes rushing to integrate AI solutions into their operations. However, this enthusiasm often leads to hasty implementations without clear goals, particularly among small businesses. Larger firms may have the resources, expertise, systems, and processes to take on large or custom AI integration projects. For smaller firms, it's prudent to take a step back and focus on the attainable utilization of AI, ensuring that it aligns with their specific needs and objectives.

One of the first steps small businesses should take is to identify practical, actionable uses of AI that can directly benefit their operations. This involves understanding the unique challenges and opportunities within their firm, and how AI can address these aspects effectively. Many CRMs include some form of AI to enhance outreach efficiency and sales strategies through personalized recommendations. Teams can make more efficient use of meeting time by leveraging AI-generated notes and tasks. Boost productivity by drafting emails, documents, or other content.

Education is another critical component. Small businesses must invest in educating their teams on best practices for AI implementation. This includes not only technical training, such as prompting best practices, but also fostering an understanding of ethical considerations and data privacy laws. Knowledgeable employees are better equipped to leverage AI tools efficiently and responsibly, minimizing risks and maximizing benefits.

Security is paramount when integrating AI into business processes. Firms should prioritize securing the data their AI systems have access to and restricting employee access to AI platforms that are managed by the firm. This involves implementing robust cybersecurity measures, regular system audits, and staying updated on the latest security protocols. A secure AI framework ensures that sensitive data is protected, and business operations are not compromised.

Lastly, it is essential to align AI initiatives with overall business goals. As with any initiative, work toward a deliverable without a clear and attainable goal in mind is best spent elsewhere. By understanding

how AI can support and enhance strategic objectives, teams can make more informed decisions and achieve sustainable growth. Whether it's improving operational efficiency, enhancing customer experiences, or driving innovation, a clear alignment with business goals ensures that AI investments yield tangible, long-term benefits.

While the rush to adopt AI is understandable, we must remember that it is still very early in this stage of our Artificial Intelligence journey. Small business should focus on practical usage, team education, and security to fully realize the potential of AI. By doing so, they can harness the power of AI to meet their business goals and thrive in an increasingly competitive landscape.

ALEX THIESSEN,
VP OF CORPORATE
DEVELOPMENT

GDR Group
Technology Solutions Partner

Year-End HR Best Practices



MARY MITCHELL,
SR HR BUSINESS ADVISOR



As we enter a new year, it's the perfect time to reflect on recent accomplishments and focus on setting the stage for an even brighter year ahead. Starting the year strong often begins with a comprehensive HR checklist to ensure nothing is overlooked and to lay the foundation for growth. Here are some essential steps to position your organization for success in 2025.

Compensation, Payroll, and Benefits

Compensation benchmarking and required payroll administration changes are among the most important year-end tasks to consider.

Keep Payroll Books Open - Many payroll providers will allow you to "keep the books open" after your final scheduled pay run to allow for last-minute payroll runs or corrections. This is particularly important if you are waiting for pay statements from third-party disability providers, for example.

Send Updated Tax Rates - Review your tax notices and notify your payroll provider of any changes in unemployment tax rates or other contribution changes for the upcoming year.

Consider Compensation Benchmarking - Look into compensation benchmarking to ensure the company is staying competitive against industry standards.

Compliance and Reporting

Compliance tasks are a critical year-end activity for Human Resources. Keep in mind these can vary based on your organization's size, industry, and location(s), so be sure to do your research to compile a complete list.

Review Employee Handbook and Update Employment Notices - Update your employee handbook to reflect any new laws or internal changes, many changes happen at the beginning of the year. Review compliance posters as well as any federal, state, and local changes.

Gather ACA Records - Ensure records and data are ready for the required ACA reports (if applicable) ensuring that forms 1094-C and 1095-C will be prepared correctly in the new year.

Planning and Strategy

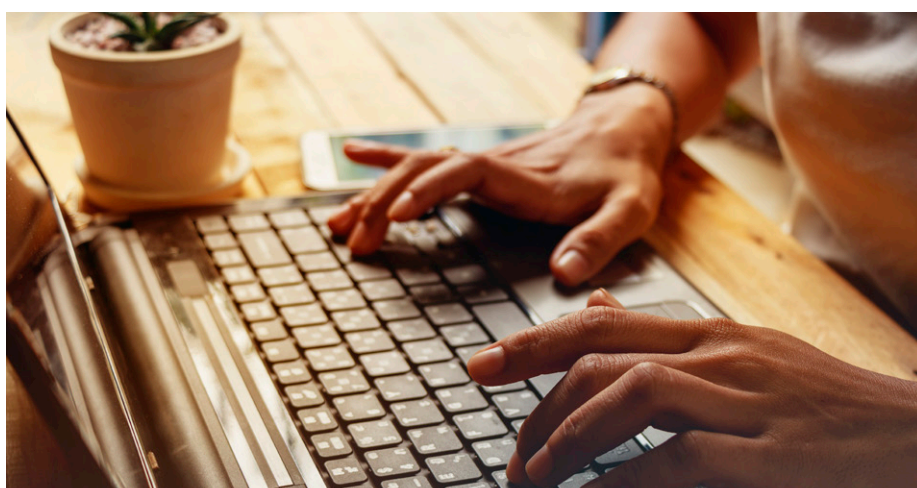
Developing strategies for the new year sets a strong foundation. Take this time to reflect on the current year and plan for the upcoming year, identifying HR goals that align with company goals and objectives.

Perform Staffing Analysis - Analyze staffing needs and forecast hiring requirements to guide your recruitment goals. Be sure your human resources objectives focus on employee retention, engagement, training, and continuous improvement while keeping in line with company goals.

Plan the Calendar - Get your calendar ready! Schedule your upcoming employee engagement initiatives and training and development programs. Planning now will ensure the costs associated are included in this year's budget.



The HR checklist above should get you well on your way to a fantastic new year. Reflect and plan ahead for 2025 – and let us help you achieve success.



4 Things Every Tax Practitioner Should Know Before Adopting Generative AI



In 2024 alone, Blue J's generative AI solution for tax research processed hundreds of thousands of tax questions. Through these questions and customer feedback, we've learned a lot about what makes a firm's AI adoption successful.

Better prompting leads to better results

Learning how to write inputs for generative AI results in much stronger outputs. A big part of crafting better prompts is understanding that generative AI effectively acts as a mirror. The clarity, relevance, and completeness of your prompt directly influence the clarity, relevance, and completeness of the response.

Prompting alone is not enough

After so many years of using traditional search, many tax experts forget that conversational search is just that: a conversation. The best results using generative AI typically don't come from one-off prompts. Instead, using follow-up questions after an initial response will deepen your research to discover more meaningful insights.

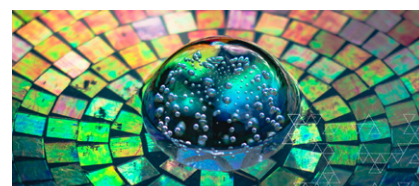
AI is meant to complement your team, not replace it

The anxiety around AI potentially replacing tax practitioners is understandable, but it's much more likely this technology will transform roles rather than eliminate them. Using generative AI for tax research and drafting gives teams time to focus on the uniquely human elements of their work. Honing those human skills (like client interactions) will prepare practitioners to work alongside AI.

The quality of a generative AI system matters

After so many years of using traditional search, many tax experts forget that conversational search is just that: a conversation. The best results using generative AI typically don't come from one-off prompts. Instead, using follow-up questions after an initial response will deepen your research to discover more meaningful insights.

To learn more about how technology is transforming how tax professionals work, join us for our [joint webinar with AGN on January 29th, 2025 at 2:00 pm ET.](#)



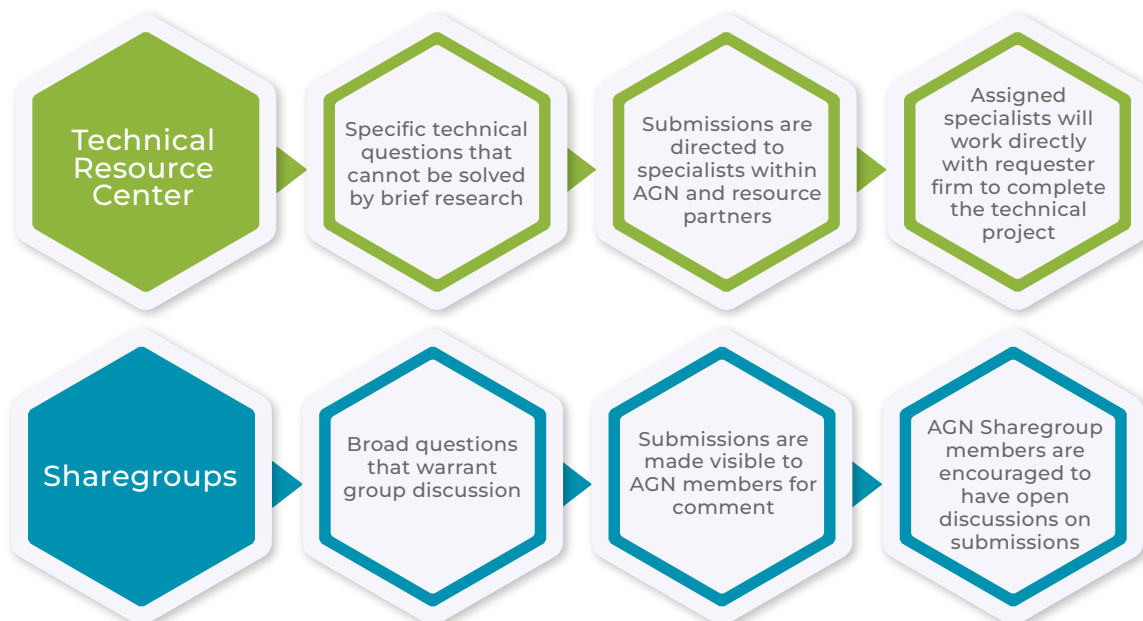
Technical Resource Center vs Sharegroups

The AGN Technical Resource Center (TRC) is a service made for firms of all sizes to connect with technical experts required for challenging projects.

Our industry's technical environment is rapidly evolving, and it can be tough to keep up with the technical and niche expertise required to meet client needs. Our TRC experts help meet those needs in an expanding range of specialisms and industries. Use the TRC to:

- ▶ **Submit challenging, niche, and technical questions.**
- ▶ **Receive timely response from vetted AGN members and resource partners**

The AGN TRC is designed to work in conjunction with the AGN Sharegroups. Look at the comparative graphic below to see the differences.



For more information on the TRC and to submit TRC projects, click the link below.

[Submit your project](#)



**Excellent.
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Individual.**

**For all inquiries, please contact
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