Solo & Small Firm Section of THE FLORIDA BAR

The Florida Law Practice
LINK

Volume XXXXVI, No. 3
www.flsolosmallfirm.org
Spring/Summer 2023

For Florida Lawyers – By Florida Lawyers

A JOURNAL OF THE SOLO AND SMALL FIRM SECTION

MESSAGE FROM THE CHAIR

by Cristina Alonso, Alonso Appeals

It is exciting to begin this new bar year, particularly during this time of transition as we welcome many new Section members to our Executive Council from varied practice areas in and out of state, including young lawyers. Our Section continues to grow at a record pace, no doubt due to the many benefits that we provide our membership.

Our CLE program is robust and cutting-edge, with virtual seminars already scheduled on varied topics such as the use of artificial intelligence in our practices, attorneys as medical marijuana patients, avoiding ethical pitfalls and disciplinary actions, employment law issues, and mental health and wellness. The Section will continue to offer our members free one-credit Wednesday Wisdom zoom webinars that are held at lunchtime. These webinars remain available on demand on the Section's members' only Facebook page. We are grateful to our CLE Committee Co-Chairs, Paige Greenlee of Tampa and Stephanie Cagnet Myron of West Palm Beach, for their hard work, as well as our CLE

CRISTINA ALONSO,
2023-2024 SOLO & SMALL FIRM
SECTION CHAIR

Program Consultant, Linda Calvert Hanson.

We look forward to the virtual Annual Ethics and Professionalism Update seminar scheduled for October 27, 2023, which is being planned by Co-Chairs Michelle Gilbert and Bill Curphey, as well as the annual virtual Solo & Small Firm Conference scheduled for February 23, 2024, which provides valuable insights on technology and business management, and is being planned by Stephanie Cagnet Myron and Camara Williams. Of course, our CLE program would not be complete without our annual live Florida Law Update that will take place at the Florida Bar's Annual Convention in 2024 and is being planned by Chair Judge Jennifer Kuyrkendall Griffin and Vice-Chair Michelle Adams Gumula. Be on the look-out later this year for the announcement of the location for our 2024 Out of Country CLE trip.

INSIDE:

The growing use of artificial intelligence and its impact on solo and small firm practitioners has led me to create a Technology Committee, which will be led by Chair Liz McCausland of Orlando. The committee will provide regular education and programming to our members on the use of technology in their practice. This education will focus on:

- Helping members use technology to efficiently run their practices.
- Maintaining a technology plan that aligns with their professional responsibilities.
- Making sure both they and their staff maintain technological competencies.
- Emerging technology and how to utilize it ethically in our members' practices.
- Cyber security for our members and their practices.

The committee will also focus on assessing the technological needs of the section and make recommendations as needed. Liz will also represent our Section as an appointed member of The Florida Bar Board of Governors.

The Mentoring Committee is another new committee for our Section. The committee will be led by Chair Zack Zuroweste, who served this past year as the Co-Chair of The Florida Bar's Special Committee on Mentoring New Lawyers, which became a Standing Committee and spearheaded the creation of the just launched Counsel to Counsel mentorship program facilitated virtually through the MentorcliQ software. The Counsel to Counsel mentorship program aims to mentor lawyers admitted to the Florida Bar in the past three years and currently working at a law firm with three or fewer lawyers. We look forward to Zack's innovative leadership and welcome him to our Executive Council.

The Section continues to support legal aid and pro bono programs through its annual Pro Bono Awards, which recognize the organizations within the state that put together the best pro bono service program during the past year. The Florida Pro Bono Coordinators Association nominates five programs for consideration. The Section's Pro Bono Awards Committee selects three finalists, one of whom is named the winner and receives $4,000, while two other finalists receive $2,000 each. Our Secretary, John Maceluch, will continue serving as Chair of the committee and Chrissy Davis will serve as Vice-Chair.

Our Outreach and Expansion Committee will be led by our Chair-Elect Renee Thompson, who will continue our Section's efforts to increase our membership and boost member involvement in our events and the leadership of our Section. To that end, the Section is a sponsor of the 2023 Voluntary Bar Leaders Conference and will be holding its first joint meeting with the Young Lawyers Division (YLD) during the Section's Long Range Planning Conference scheduled to be held on April 12 and 13, 2024 in San Juan, Puerto Rico. We thank YLD President Anisha Patel for the opportunity to have this joint meeting, as well as our YLD liaison, Rebekah Taylor.

I encourage solo and small firm practitioners interested in learning more about the Section to reach out to an Executive Council member or committee chair. There has never been a better time to join the Section and get involved. Volunteering to speak at our seminars and submitting articles for publication are just a couple of ways to become involved in Section leadership and network with other members. Throughout the year, the Section provides its membership with opportunities to publish articles that are circulated to the Section membership via The LINK – the Section's newsletter that is published three times a year on a variety of topics– and QuickLINK – the Section's biweekly newsletter that provides tips on technology and business management, and updates on Section events. We thank our Publications Committee Chair Michelle Gilbert for continuing in her role as Chair, notwithstanding her added responsibilities as our Treasurer, as well as our new Vice-Chair Megan Murray.

The work of our Section would not be complete without the continued leadership of Priscilla Horn who has served for many years as Chair of the Affiliate Outreach Committee and CLA Representative & Paralegal Liaison. Our membership has affiliate members that include law professors, Florida law school students, and Florida legal assistants and legal administrators. Dr. Michael Olexa, a Professor of Agricultural Law at the University of Florida and Director of its Institute of Food and Agricultural Sciences Center for Agricultural and Natural Resource Law, is a past Chair of the Section and we thank him for his continued service as Chair of the Agriculture Law Committee.

Lastly, I would like to thank our 2022-2023 Section Sponsors: Florida Lawyers Mutual Insurance Company, ElderCounsel LLC, Clio, Aligned CPA LLC, Quantum Cyber Security & Investigations Inc., TitleTap, and Florida Appeals, for supporting our Section. We hope to be able to continue working with them this bar year. We are thankful to our new Sponsorship Committee Chair, Rebekah Taylor, for her willingness to step up to this important position, as well as our Public Relations and Communications Consultant, Lisa Tipton, for ensuring our sponsorship program runs smoothly.

I am grateful to have the opportunity to serve as your Section Chair and look forward to an amazing and innovative year!

Follow

@FLSoloSmallFirm

and join our groups on Facebook and LinkedIn

TOP 5 TIPS TO HELP ATTORNEYS TURN CONSULTATIONS INTO CLIENTS

by Kerry Kathleen Heaps

Public Speaker, Entrepreneur, PR Professional

As a solo attorney, you've got a lot on your plate, serving your current clients, running your office, keeping up with CLE and of course, the task of marketing your firm and retaining new clients. Not everyone feels comfortable selling their services, not to mention the process of overcoming whatever objections come up and ultimately closing the deal. Below are the top 5 tips I use to help attorneys streamline their sales process and close more deals.

Have a system in place to generate leads. Systems are crucial in business, especially in the sales process. It all starts with a potential lead. Whether it's someone who calls in, emails your office, or fills out a lead form from your website, treat leads as you would cash, with care and attention. Your system doesn't need to be a fancy sales funnel or cost a lot of money to work, in fact, the more simplistic it is, the better the end result. I recommend putting call in and email leads in Excel, this way you can use color coding to see who needs follow up first. For example, I use orange for potential clients that I am following up with this week, yellow for those that aren't ready right now but agreed to a call back in 90 days, and green for those that become a client. Print out the lead forms from your website and make notes on the form, this way, everything is together. I recommend keeping it in a bright colored file folder, so it's easy to find on your desk. Make notes of when you call and email the prospect; it's not unusual for some (based on their needs) to finally have a conversation with you after the 6th or 7th attempt at contacting them. Use what system works for you, if you don't feel comfortable with it, you won't use it and consistency is key.

KERRY KATHLEEN HEAPS

Create a script for phone, email, and text messages. This might feel a bit awkward at first, but keep in mind having ideas of what you can say (or your staff could say if they are corresponding for you) will keep the process streamlined and efficient. Some attorneys rely too heavily on automated systems. If there's a glitch in your system, leads will fall through the cracks and could go unanswered. So make sure you have some human involvement in the process.

Follow up is crucial. Make sure you've got a plan for follow up, the best practice here is to set up the next step with your prospect. For example, if you are a business law attorney and you've got a prospect that isn't ready to move forward yet, you could use the following verbiage. "I understand you are not ready to decide right now. Would it be okay if I followed up with you in 90 days to see how things are progressing?" By asking permission and setting up the next step, they can tell you if they prefer you following up sooner, and they know that you will be touching bases in the time period you both agree on. You can schedule these on your calendar or keep everything in your prospecting file.

Conduct a secret shopper experiment. If you have office staff that helps you with your sales process, and you are finding that you're not closing as much business as you'd like, it may be time for a secret shopper. Your staff may be wonderful at all of their other tasks, but marketing may not be their strong point, or it may be that the automated side of things isn't working properly. Either

continued, page 16

The Florida Law Practice LINK is prepared and published by The Florida Bar Solo & Small Firm Section.

Cristina Alonso, Pembroke Pines .... Chair
Renée Thompson, Ocala .... Chair-elect
John Maceluch .... Secretary
Michelle Garcia Gilbert, Tampa .... Treasurer
Christopher C. Johnson, Tampa .... Immediate Past Chair
Michelle Garcia Gilbert, Tampa .... Editor
Ricky Libbert, Tallahassee .... Section Administrator
Eli Murphy, Tallahassee .... Graphic Artist

Statements or expressions of opinion or comments appearing herein are those of the editor and contributors and not of The Florida Bar or the Section.

UPCOMING CLE

All one-credit CLEs are 12–1 PM. One-credit live InReach webinars are $50 for Solo & Small Firm Section members and $95 for non-section members. Wednesday Wisdom Zoom webinars are free for section members unless otherwise noted. Updates and registration information are available at flsolosmallfirm.org/calendar.

August 2023

16—Attorneys as Medical Marijuana Patients: Considerations for Your Health & Wellness and Legal Practice
Live InReach webinar by Amanda Barton, Mr. Cannabis Law, and Dr. Michelle Weiner, Director of Integrative Pain Management at Spine and Wellness Centers of America. Moderator: Stephanie Cagnet Myron. Course number 7869 is approved for 1 CLE; 1 Mental Health & Wellness credit.
REGISTER

23—When "Powering Through" is No Longer an Option
Free Wednesday Wisdom Zoom CLE for Solo & Small Firm Section members* by Don Blackwell, Bowman & Brooke, LLP, and Rebecca Bandy, Director, Henry Latimer Center for Professionalism at The Florida Bar. Moderator: Judge Jennifer Kuyrkendall Griffin, Third Judicial Circuit. Course number and 1 CLE, 1 Mental Health & Wellness credit pending approval. *Registration will be approved when section membership is confirmed. **REGISTER**

September 2023

19—DUI Tips: What to Know Before You Are Pulled Over
Live InReach webinar by Justin Petredis, Law Office of Justin Petredis, P.A. Moderator: Paige Greenlee, Greenlee Law, PLLC. Course number and 1 CLE pending approval. Registration opens soon.

27—How to Minimize the Impact of a Bankruptcy on Your State Court Judgment
Free Wednesday Wisdom Zoom CLE for Solo & Small Firm Section members* by Megan Murray, Underwood Murray, P.A. Moderator: Judge Jennifer Kuyrkendall Griffin, Third Judicial Circuit. Course number and 1 CLE pending approval. *Registration will be approved when section membership is confirmed. **REGISTER**

October 2023

17—Avoiding Ethical Pitfalls & Disciplinary Actions
Live InReach webinar by Sia Baker-Barnes, Searcy Denney Scarola Barnhart & Shipley. Moderator: Rebekah S. Taylor, Solo & Small Firm Section YLD Liaison, Snedaker Law. Course number and 1 CLE, 1 Ethics credit pending approval. Registration opens soon.

Interested in presenting a CLE program? Please email Solo & Small Firm Section CLE Committee Co-Chairs Paige Greenlee and Stephanie Cagnet Myron. Learn more at FLSoloSmallFirm/CLE.

UPCOMING CLE, CONTINUED

October 2023

25—Farm Labor Law Issues
Free Wednesday Wisdom Zoom CLE for Solo & Small Firm Section members* by Michael Prendergast, Ford Harrison. Moderator: Judge Jennifer Kuyrkendall Griffin, Third Judicial Circuit. Course number and 1 CLE pending approval.
*Registration will be approved when section membership is confirmed. **REGISTER**

27—Virtual Annual Ethics & Professionalism Update: Scary Tales of Unprofessional & Unethical Conduct
8 AM–12:55 PM; Course number and 5 credits pending approval.
Program Chairs Michelle Garcia Gilbert and Bill Curphey. Speakers and topics to be announced soon.

November 2023

14—Traps of the Employment Law Trade: Keeping Your Law Firm Compliant with Ever-Changing Employment Laws
Live InReach webinar by Christopher Johnson, Ford Harrison. Moderator: TBD.
Course number and 1 CLE pending approval. Registration opens soon.

15—Ways to Thankfully Enjoy a Less Stressful Holiday Season
Speakers: TBD. Moderator: Judge Jennifer Kuyrkendall Griffin, Third Judicial Circuit. Free Wednesday Wisdom Zoom CLE for Solo & Small Firm Section members.*
Course number and 1 CLE, 1 Mental Health & Wellness credit pending approval.
*Registration will be approved when section membership is confirmed. **REGISTER**

December 2023

12—A.I. & Ethics: What Lawyers Really Need to Know
Live InReach webinar by Jonathan Grabb, The Florida Bar Director of Ethics & Advertising.
Moderator: TBD. Course number and 1 CLE, 1 Ethics and 1 Technology credit pending approval.
Registration opens soon.

Four Ways to Find Solo & Small Firm Section-Sponsored CLE Courses

1. Visit our calendar to register for upcoming monthly live GoToWebinars and free Wednesday Wisdom Zoom webinars.
2. Join our section's members-only Facebook group to access a video library of previously recorded Wednesday Wisdom Zoom webinars.
3. Purchase previously recorded section CLE through The Florida Bar, available 24/7 as on-demand seminars and podcasts.
4. Purchase previously recorded section CLE through The Florida Bar in CD or DVD format.

I AM SOLO

by Stephanie Cagnet Myron, Esq.

Cagnet Myron Law, Palm Beach County

- **What do you like best about being a solo or small firm?**

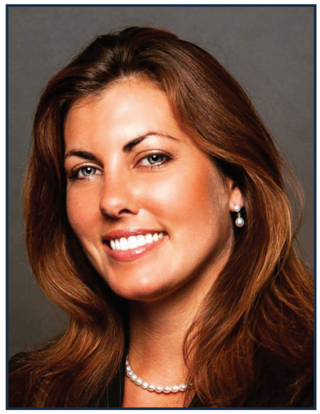
My favorite part of being a small firm practitioner is being able to control my own calendar and cases. I determine the cases that I want to take on, and I am able to set boundaries to allow for me to have true work-life balance.

- **Please explain how you came to this type of practice and why.**

Early in my career I served as a criminal prosecutor, and I encountered a few stalking cases shortly after the law was implemented here in Florida. I saw this as an opportunity to be proactive and put a stop to harassment before it escalated into physical violence. After my time as a prosecutor, I worked for larger firms handling civil litigation cases, and then for the Legal Aid Society of Palm Beach County handling all of the stalking and cyberstalking injunctions. I saw the need for assistance in these cases and the importance of educating law enforcement and the public on the ability to take legal action against ongoing harassment. I now empower victims of stalking, cyberstalking, revenge porn, and sexual violence through injunctions, in the criminal process and in related civil claims as well. I see the immediate positive impact that occurs once a person feels heard and receives the protection they seek.

- **What do you like least?**

The main negative consequence of being a solo practitioner or part of a



STEPHANIE CAGNET MYRON

small firm is the isolating impact it can have compared to the social environment of a larger firm. To counteract this, I have remained active in bar associations, the legal community, and my local community. I now have a large network of people I can contact with any questions. I also chair several committees and have found that provides for greater fulfillment through active involvement while having a positive impact.

- **Would you say that solo or small firm practice is a "people" practice?**

To be an effective solo or small firm practitioner, you need to be able to have empathy and communicate effectively with people. People are your only source of business. If you are not able to communicate effectively then you will not be successful in bringing in business or making the connections required to effectively run a business.

- **Do you like people/are you a people person?**

I thrive in a social environment interacting with others. I appreciate the opportunity to guide people through some of their most traumatic experiences. I deal with highly personal information and the way that I react to my clients has an extreme impact on their lives. In some cases, I may be the first person they are trusting with deeply private information. When I explain to someone the type of cases I handle, people typically respond with a personal story or a situation regarding a loved one who has been impacted. It is important to respond with empathy and compassion.

- **Do you prefer working alone or with others, like a paralegal or with co-counsel?**

Due to the highly personal information that my clients share, it is important to me that they feel they can speak with me directly and trust that I am the only person who will have access to that information.

- **What person/people most influenced your becoming a solo or small firm attorney? Either positive or negative?**

During my first term as a Governor on the Florida Bar Board of Governors, Young Lawyers Division, we created a website dedicated to helping people start their own law firm. This provided me with the tools and resources to

continued, page 17

HOW A MODERN CPA FIRM CAN HELP YOU

Joy Lutz, CPA
Aligned CPA

As an attorney, you understand the complexities of legal work and the importance of staying up-to-date with changes in legislation and regulations. However, you may not be aware of the benefits of partnering with a modern CPA firm that specializes in supporting law firms. In this article, we will discuss the reasons why law firms need a modern CPA to help them reach their goals faster.

The most significant difference when working with a modern CPA firm is you get more proactive advice. Traditional CPA firms are reactive. They focus on activities that have already taken place, such as tax preparation. A modern CPA will help you look forward. They look at how you can increase your cash flow, hit your revenue targets, benchmark against other firms, understand what your financial statements actually mean, and save money by implementing tax planning.

Who doesn't want that?

We've found that many of our new clients had no idea that a CPA firm could do these things. They've always hired in-house or had a consulting relationship with an advisor other than their CPA.

With an outsourced CPA, you get the best of both worlds: staff comes with a strong tax background and a strong CFO background. This means they can help you be more profitable and save more money by paying less taxes.

Here's how a more modern CPA firm can help you.

Meaningful Advisory

Are you looking for a way to take your firm to the next level? Do you struggle to understand your finances and to plan for the future? Look no further than an outsourced Chief Financial Officer (CFO) from a modern CPA firm.

JOY LUTZ

An outsourced CFO provides the same benefits as an in-house CFO but at a fraction of the cost. They can help you understand your financial situation and forecast potential challenges, enabling you to develop solutions to mitigate risk. With an outsourced CFO, you can receive expert financial advice and guidance without the expense of a full-time employee.

Whether you're a small firm or the CEO of a large firm, a CFO can provide you with the financial insight and strategic planning necessary to succeed. They can help you create and execute a plan that aligns with your firm goals, giving you a competitive edge in the marketplace.

An outsourced CFO can help you make informed decisions, avoid financial pitfalls, and drive growth and profitability. We find that most law firms don't even know these services exist, or that even a small firm can benefit from advisory solutions.

What do we consider meaningful advisory? These are services such as defining your firm goals, tracking metrics and KPIs, creating and monitoring a budget, benchmarking against other law firms, and other valuable services that help you achieve success. Ultimately, advisory gives you a financial partner and resource to take you further without having the cost and headache of managing in-house staff.

One of the top problems we help law firm owners work through is cash planning. Our clients want to know if they have enough cash to hire, to buy a new office, or to take a distribution. With proper planning, you won't have to wonder when you can take that next step. It will already be planned out!

High-Level Tax Planning

Have you ever wondered if you are over paying in income taxes?

Without proper tax planning, you probably are. That's why it's essential to partner with a CPA firm specializing in high-level tax planning for law firms.

High-level tax planning services go beyond simple compliance. A proactive CPA will help you identify and implement tax-saving strategies, and provide ongoing support and advice to ensure that you're always making the most of every tax opportunity. The goal of tax planning is to make sure your tax plan is in alignment with your resources and supports your unique circumstances and goals.

With help, you can rest assured that your tax planning is in the hands of experienced professionals who have your best interests at heart. We'll help you stay compliant with all applicable tax laws and regulations while also

continued, page 18

NEED CLE CREDIT? THE SOLO & SMALL FIRM SECTION CAN PROVIDE IT 24/7 ON DEMAND!

Online seminars and downloadable audio are available through Florida Bar InReach. Many CLEs are offered in CD/DVD format, too; click here for the Solo & Small Firm Section's catalog.

Professionalism

5723—Professionalism Update for Lawyers: Ways to Avoid the Disciplinary Process. F. Scott Westheimer. 1 CLE; all of which may be applied towards Professionalism.

6247—Annual Ethics & Professionalism Update: Navigating the Future: The Expertise for Changing Times. John Maceluch and Stephane Cagnet Myron. 5 CLE; 3 of which may be applied towards Ethics; 2 of which may be applied towards Professionalism; 1 Technology CLE.

6596—Time Management Strategies & Life Hacks for the Productive, Professional Lawyer. Melanie Griffin. 1 CLE; all of which may be applied towards Professionalism.

Ethics

7221—Ethical Concerns When Representing Crime Victims: Emerging Issues Involving Technology & Cyberstalking. Stephanie Cagnet Myron. 1 CLE, all of which may be applied toward Ethics; 1 Technology CLE.

7231—How to Avoid a Fee Dispute & Happily Get Paid (joint program with the ADR Section of The Florida Bar). Mari Frank. 1 CLE, all of which may be applied towards Ethics. Available soon for purchase.

5705—Ethical Trust Accounting: Would You Fear A Bar Audit? Keys to Establish, Manage & Maintain a Compliant Trust Account. CPA Debra Davis, Esq. 1 CLE; all of which may be applied towards Ethics.

5714—Hot Topics in Florida Legal Ethics. Tim Chinaris. 1 CLE; all of which may be applied towards Ethics.

6247—Annual Ethics & Professionalism Update: Navigating the Future: The Expertise for Changing Times. John Maceluch and Stephane Cagnet Myron. 5 CLE; 3 of which may be applied towards Ethics; 2 of which may be applied towards Professionalism; 1 Technology CLE.

6595—How the Ethical Lawyer Can Avoid Technology Traps. Tim Chinaris. 1 CLE; all of which may be applied towards Ethics; 1 Technology CLE.

FLSoloSmallFirm/CLE

MORE 24/7 CLE

Online seminars and downloadable audio are available through Florida Bar InReach. Many CLEs are offered in CD/DVD format, too. Click here for the Solo & Small Firm Section's catalog.

Mental Illness Awareness

6245—50 Lessons for Happy Lawyers: Boost wellness, Build resilience. Yes, you can. Nora Bergman. 1 CLE; 1 Mental Illness Awareness.

6118—Compassionate Wellness: Because Mere Civility is No Longer Enough. Don Blackwell. 1 CLE; 1 Mental Illness Awareness.

Technology

7234—Bona Fide Technology Barriers: Principles for the Layered Protection of Your Practice. G.C. Murray II, Esq. and Robert Blackwell. 1 CLE; 1 Technology CLE.

5673—Microsoft Word: Pro Tips to Save you Time & Energy. Judge Jennifer Kuyrkendall Griffin. 1 CLE; 1 Technology CLE.

5713—Cyber Stalking, Revenge Porn & Victim's Rights: What All Lawyers Need to Know. Stephanie Cagnet Myron. 1 CLE; 1 Technology CLE.

6246—Practice without Borders: Using Technology to Efficiently Run your Practice from Anywhere. Liz McCausland. 1 CLE; 1 Technology CLE.

6338—Tech Options for a More Efficient Practice. Marck Joseph. 1 CLE; 1 Technology CLE.

6598—Digital IP: Helping Clients Protect, Defend & Recover Intellectual Property Rights Online, In Social Media & E-Commerce Platforms. Luca Hickman. 1 CLE; 1 Technology CLE.

General CLE Credit

7397—Florida's New Tort Reform: The Impact on Attorneys & Potential Litigants. Michal Meiler. 1 CLE; 1 Civil Trial certification credit.

7324—Arbitrator/Mediator Perspectives - How to Best Prepare your Clients for Mediations, Conciliations, Conferences & Arbitrations. Renee Thompson and Adam Myron. 1 CLE.

7221—Ethical Concerns When Representing Crime Victims: Emerging Issues Involving Technology & Cyberstalking. Stephanie Cagnet Myron. 1 CLE, all of which may be applied towards Ethics; 1 Technology CLE.

FLSoloSmallFirm/CLE

MORE 24/7 CLE

FLSoloSmallFirm/CLE

Multi-Credit Programs (pricing indicated)

7395—Florida Law Update 2023. Live (in person) at The Boca Raton (register through Annual Florida Bar Convention) and live video webcast with 90-day, on-demand access. This course will cover the latest updates in Business Litigation; City, County, & Local Government; Criminal Appellate; Criminal Trial; Elder Law; Labor and Employment; Marital & Family Law; Wills, Trusts, & Estates.

- Live (in person) registration through the Annual Florida Bar Convention (select the $350 All Access Pass to attend Florida Law Update 2023 at The Boca Raton: **REGISTER**
- Live video webcast with 90-day, on-demand access (Solo & Small Firm Section members $295; non-members $340): **REGISTER**

6247—Annual Ethics & Professionalism Update: Navigating the Future: The Expertise for Changing Times. Maintain Heading: Ethical Impacts of Recent Lawyer Advertising Decisions, Opinions, and Rule Changes, Jonathan Grabb. Secure Your Mooring: Effective Strategies to Boost Technology and Maintain Security, John Stewart. Stay Aboveboard: Compliance Requirements Resulting From Recent Rule Changes and Ethics Opinions, Tim Chinaris. Retain Your Bearing: Ethical and Professional Obligations of Practicing Virtually and in the Courtroom. Moderator: John Maceluch; panelists: Judge Jessica Goodwin Costello, Judge Keith Meyer, Judge William Dyer. Follow Your Compass: Professionalism and Civility in Trying Times and Difficult Situations, Elizabeth Hunter. 5 CLE; 3 of which may be applied towards Ethics; 2 of which may be applied towards Professionalism; 1 Technology CLE. $250.

6826—2023 Solo & Small Firm Conference: Automate & Levitate: Tactics for Small Firm Business Owners. Automating your Practice, Conti Moore and Nikie Lomax. Simplify On Boarding and Collections, Marko Skarica. From Lawyering to Leading: Knowing the Numbers That Matter Most, Leticia DeSuze. Funding your Law Firm - How to get Financing, Scott Leitner. Website Best Practices and Educating Different Customer Groups, Robin Cardella. 4 CLE; 2 Technology CLE. $245.

FOLLOW THE MONEY, AND MORE

Harold D. McFarland

Florida Private Investigator

While the term "forensic accounting" almost immediately brings to mind the phrase "follow the money", it can be much more than that depending on the needs of the situation. Forensic accounting generally starts with determining the sources and uses of all incoming and outgoing money flows. Once this has been determined, then the real analysis can begin.

All areas of law have their own unique needs for forensic accounting: criminal defense, civil contracts, trustee fidelity, valuation, equitable distribution, and equity calculations are just a few areas where it is commonly used. However, the need for forensic accounting may

HAROLD D. MCFARLAND

not be apparent at first. For example, in a divorce, if estimated tax payments have been made, then how should those payments be allocated in an equitable way? This can be complicated if one spouse owns a sole proprietorship or funds flow through from a partnership or S-Corporation but the estimated tax payments were made from marital asset funds.

Forensic accounting can be used to determine what happened, and what the value of a partner/shareholder's interest in a partnership or S-Corporation in the event of a breakup or sale. What went in or came out, what personal expenses were paid out of the business, and what were the contributions of assets? Given the scenario, these situations can rapidly become complex, leading to the need for a forensic accountant.

continued, page 19

TOP LESSONS LEGAL PROFESSIONALS HAVE LEARNED IN 15 YEARS

Kate Rattray

Writer, Former Lawyer

In business years, 15 years can feel like a lifetime—especially since only 25% of new businesses make it to 15 years or more.

Those that succeed do so with a tremendous amount of effort and support. These customers have had incredible experiences and learned important lessons throughout their legal careers, and we wanted to celebrate that. We shared some of the most powerful insights, trends, and tips during the Solo and Small Firm Virtual Summit this past February 24th, 2023. In the meantime, we asked legal professionals to share the most valuable lesson they've learned over the past 15 years. Here's what they had to say:

Trust your instincts

Loraine DiSalvo, Morgan & DiSalvo, P.C.

"If a client balks at your fee or at your retainer, they won't pay you anyhow, and it's best to let them walk out the door without hiring you."

Kirsten Hume Scrimshaw, ALLY Workplace Law

"The longer I practice, the more my advice turns on my assessment of the parties' personalities and motivations. Sure, the law is still important, but people often don't act rationally, and identifying common patterns helps me find solutions for my clients."

Choose your battles wisely

Inti Martínez-Alemán, Ceiba Fôrte Law Firm, Reisman Award Winner, Excellence in Client Service

"Know which battles to fight and which ones to let go of. A good lawyer doesn't have to fight every single battle to prove that they're a formidable

KATE RATTRAY

advocate. A discerning lawyer understands which issues matter most to protect a client's interests. Don't lose sleep over things that appear critically important but, at the end of the day, are trivial."

Know your role in each situation

Bobbie Wallace, LaMont Law

"About 10 years ago, I was working on a case with a very difficult client. While working on responding to a discovery request, I groused to a co-worker about what bad karma I must have projected into the universe that now I had to deal with the client's idiosyncrasies and what was I supposed to do with this? Her simple response has stuck with me to this day: "Maybe you're not the student in this lesson. Maybe you're the teacher." Her words totally changed my attitude about the way to handle difficult people and have made an immense difference in my life, both personally and professionally."

Be intentional

Michelle Limbaugh, The Limbaugh Law Firm

1. Do the right thing because it is the right thing to do.
2. "Just because you can" does not mean that you should.
3. Do not make decisions based on fear.
4. Be intentional.
5. Remember that a crisis is self-defined.

Never stop learning

Mazyar M. Hedayat, M. Hedayat & Associates, P.C.

"I began this journey with preconceptions about the profession and practitioners. I was wrong. Turns out, being an effective lawyer is not about logic so much as experience. So, the more seasoned I become, the better I am at my job. The law, and the practice, is always evolving. Evolve with it, or be left behind"

Stay open to new opportunities

Jordan Couch, Palace Law

"I've learned to travel through life like a leaf on the wind. Ten years ago I was preparing to graduate high school. I was going to go to college, then some east coast law school, and work for a big firm in DC doing mergers and acquisitions. Only one of those things ended up being true (I went to the planned college) and I couldn't be happier or in a better position professionally or personally. At times over the last 10 years I tried hard to focus on my plan, [but] it always failed. But when I opened myself up, wonderful opportunities came to me. Now, my law school was in a state I had tried hard to avoid, my firm is small, I'm on the

continued, page 21

TOP 5 TIPS TO HELP ATTORNEYS TURN CONSULTATIONS INTO CLIENTS

from page 3

way, this is a problem you will need to correct. Having someone conduct a secret shopper experiment is a great way to find out what is lacking in your process. You can have a colleague or friend do this if you can't invest in a professional organization conducting it for you. Have them pretend they are shopping around for an attorney that practices your type of law and have them make notes on what was asked, if they fill out a form on your website and they are getting a "404 Error" message, have them screen shot the message so that technology glitch can be fixed by your IT consultant. Also, make sure they give you feedback on the follow up emails and calls they receive afterwards, as this is where most sales are lost.

Ask for feedback from current clients. This is fairly easy to conduct, you can create a Google form or Wufoo survey form they can fill out to give you feedback on what the sign up process was like for them, and if they see any areas that could use some improvement. Keep your surveys under 10 questions total and make them multiple choice questions. I recommend having the tenth question an opportunity for them to write in feedback. The more simplistic you make it, the more participation you will get.

An Entrepreneur of 18 years, Kerry is the Owner of Kerry's Studio, an online professional women's clothing boutique and represents the **J. Hilburn** *men's custom clothing line. She works with professionals to help them determine their best colors and how to utilize color to influence outcomes in their business.*

She is a sought-after Speaker on topics such as Bodies Don't Lie-Body Language Basics, The Color of Persuasion, The Network Game - Making Networking "Work" for Your Business, and Closing in Slow Motion - The Fortune is in the Follow-up. She is the Author of the Create your own Media series for Podcasting, Publishing and Publicity. Kerry is a featured writer for **SheOwnsIt** *and regularly writes for various other publications, she has been featured on over 300 media outlets. See, https://kerryheapsspeaker.wildapricot.org/*

New to the Section? Welcome!

We are glad you're part of the Solo & Small Firm Section and hope that you'll get involved. The section's website contains a wealth of information including a CLE page for easy access to programs that benefit solos and small firms. We encourage you to join one of the section's committees:

- Continuing Legal Education
- Marketing & Public Relations
- Outreach & Expansion
- Publications
- Sponsorship

Other ways to participate include:

- Writing an article for the LINK newsletter
- Sharing the section's social media posts
- Volunteering to make a CLE presentation

Solo & Small Firm Section of THE FLORIDA BAR

I AM SOLO

from page 5

feel confident in making the decision to start my own practice. I then saw several fellow governors make the decision to start their own firm and was able to reach out to them for advice. When I announced that I opened my law firm, I received a gift in the mail from a past YLD President, Melanie Griffin. She created a coffee cup with my name, the name of my firm, and the word "Owner" on one side. On the other side she wrote "She believed she could, so she did." I still use this cup when I have a tough day, a tough case, or am dealing with a difficult opposing counsel. In tough times, when you know others believe in you, it helps you continue to believe in yourself.

Ms. Myron is the founder of Cagnet Myron Law. Her firm has handled more stalking and cyberstalking cases than any other private firm in the nation and has empowered hundreds of victims. She is a premiere victims' rights attorney with experience fighting for the justice that stalking, sexual cyber harassment, and sexual assault victims deserve. Cagnet Myron Law has a solid foundation based upon active involvement with the Florida Bar and the local community in Palm Beach County. Attorney Stephanie Cagnet Myron has served as the Director of the Palm Beach County Anti-Stalking Collaborative. She has served over seven years as an elected representative from Palm Beach County on the Florida Bar Board of Governors, Young Lawyers Division. She has been elected to the executive board for the Florida Association for Women Lawyers (FAWL), where she has served as the Young Lawyers Representative, and as the National Association of Women Lawyers (NAWL) representative for FAWL. Stephanie is an active member of the Palm Beach County Bar Association and the Palm Beach County Chapter of FAWL. Stephanie currently serves on the Executive Counsel for the Solo and Small Firm Section of the Florida Bar. She also serves on the Florida Bar Pro Bono Legal Services Committee. She currently serves her local community as a member of the Parks and Recreation Advisory Board and has served on the Canvassing Board for the Village of Wellington. This broad range of legal experience and community involvement provides a unique platform for effective client representation.

HOW A MODERN CPA FIRM CAN HELP YOU
from page 8

maximizing your savings and minimizing your tax liabilities.

Trust Accounting

As an attorney, you understand the importance of maintaining accurate trust account records. Any mishandling of those funds can result in severe consequences, including ethics violations and even disbarment. A monthly review of trust accounts can help ensure that you are compliant with regulations and that your clients' funds are protected.

This is a major benefit of working with a CPA firm that understands trust accounting. Their staff understands how trust accounting works and prepares the three-way reconciliation reports so you have peace of mind that you are meeting your requirements.

Unfortunately, some law firms do not have a handle on their trust accounts. Many times they delegate this responsibility to a receptionist, or someone in their office, who does not truly understand the ins and outs of trust accounting. And by the time they come to a CPA, they're losing sleep because they know there are issues but they can't pinpoint the problem.

Don't give this responsibility to someone unqualified.

Proper accounting of your operating funds should also be a priority. An advisory CPA can help you with cash flow management, which is essential for any business, especially law firms. Tracking your cash flow is critical for managing your expenses and making informed decisions about operations, especially if you are looking to grow your firm. By reviewing your financial statements monthly with an advisor, you can identify potential cash flow issues and take steps to mitigate them.

The key here is "reviewing them with an advisor". We know you didn't go to school for accounting so we want to help you understand what your financial situation is, learn what financial information you need to keep your finger on, and how to improve your firm's financial picture without feeling the shame of not knowing.

The right CPA should be willing to help you understand and educate you on these matters.

Other Benefits

Not only can a modern CPA firm help you make more informed decisions, save money on taxes, and keep your trust accounting accurate, they can also work with you in a tech-forward environment.

Technology allows modern CPA firms to work with clients all over the US. This includes online client trainings and instructions, video communication, and secure-cloud access to your data.

Joy Lutz, CPA, CTP is a Florida based CPA firm owner that provides a range of services, including monthly accounting, tax planning, and CFO advisory. With a passion for helping solo and small law firm owners grow their ideal practice, Joy's expertise and client-centric approach have earned her accolades such as Top 40 Under 40 CPA's in the US. Her firm is committed to working with law firm owners who want to understand their financial picture, strive for quality, and are eager to grow their business. By providing unique value and support, Joy and her team help their clients achieve their goals and build successful practices.

Contact Joy today to schedule a Discovery Consultation: joy@alignedcpa.com, 386-752-4005.

FOLLOW THE MONEY
from page 13

And, as always, forensic accounting is used extensively in embezzlement and other criminal and civil investigations. A couple of case studies might illustrate the value of accounting forensics that goes well beyond just following the money.

In one case, while analyzing bank statements we found multiple other accounts where to which money was being transferred or from which money was being received. These accounts had not been disclosed during divorce proceedings. Some of these accounts were found to belong to other companies or belong to trusts in which one of the spouses had a financial or ownership interest. We also found that money was being diverted from the marital bank account to a company owned by a relative of the spouse.

In one of our more interesting cases, we found that a business had recently become a vendor. Bills were submitted and payments made to the P.O. Box that the company had specified. But as it turned out, the person who had supposedly started the other company, had no knowledge that the company even existed. He had not created the company. It was a case of identity theft. An employee had created the company and owned the P.O. Box and was submitting the sham company invoices for payment, as well as writing the checks to pay the invoices.

During another of our cases, which involved an office manager of a local company who had recently retired, the new office manager noticed that there had been checks written to a homeowner's association in another state. That state was the same one where the retired office manager had recently moved. Looking closer, the company found that there were payments for builders, repairs, and other companies in that same area. The owners confirmed that these were not company expenses. One of the owners went through the books and calculated the amount that appeared to have been embezzled and it totaled into the high six figures.

After hiring us, we looked through the accounts, transactions and the analysis that had been prepared. We confirmed that the old office manager had written checks directly to vendors providing services for her in the other state. This is a simplistic form of embezzlement and is easy to track. But we also noted there were also payments to one of their regular vendors that seemed to be out of line with prior patterns of revenue and expense.

Looking a little deeper, we found that an abbreviated form of a vendor name was used on checks to that vendor. For example, if the vendor was Phil's Car Parts, Inc., the check was written to PCP, Inc. While this is often done on hand-written checks, it is unusual in an accounting system that generates checks. So, we looked at several of the invoices over several month and found some with irregularities. While the invoices all looked the same, the formatting of the date and some other items varied. These appeared to be QuickBooks generated invoices, but sometimes the date had the last two digits of the year and other times it had the full four digits. A computer-generated invoice would not vary like that. So, some of the invoices had been faked and submitted as genuine.

As suspected, when we looked at the back of a couple of checks we found that they had been deposited into two different bank accounts at different banks. But it made no sense for the old office manager to be so foolish in writing checks directly to the companies for personal expenses and at the same time to have created a different complex embezzlement scheme.

We surmised that there had to be two different embezzlers. We looked online at businesses that might have been formed by one of this company's owners and found a company that had the same initials. In this example with the legitimate vendor Phil's Car Parts, Inc., the other company would have been something like Panda Custom Plumbing, Inc. So, this other company could have deposited a check written to PCP, Inc. and that is exactly what had happened. This other embezzler, which turned out to be one of the partners, provided invoices for Phil's Car Parts, Inc., wrote the check to PCP, Inc., recorded it as paying the Phil's Car Parts, Inc. invoice, and deposited it into Panda Custom Plumbing account. A complete accounting record exposed minor formatting differences in the invoices.

In this case, we were able to take it one step further to confirm the embezzlement by the partner because he had submitted the falsified Phil's Car Parts, Inc. invoices in electronic format as a pdf file. But he did not realize that the invoice file contained metadata listing his name as the author.

Forensic accounting starts with following the money, but it is the interpretation of the data and noticing irregularities that forms the basis for determining what occurred.

Harold McFarland is an expert in Accounting, Financial, Computer, Internet and Electronic Communications Forensics. He has been admitted as an expert in State and Federal courts and has worked on numerous cases from local to international in nature.

He has been a guest speaker for several groups including the international conference for Certified Fraud Examiners. annual conference for the Florida Association of Private Investigators, and the annual conference for Florida Institute of Certified Public Accountants.

He has a Masters degree in Taxation, with a strong focus on economics and statistics. He holds a Certified Public Accountant license as well as Certified Management Accountant certification, and Certified

TOP LESSONS LEGAL PROFESSIONALS LEARN IN 15 YEARS

from page 15

opposite coast, I'm heavily involved in organizations I love, and my practice area is one I didn't even know existed when I graduated law school. By abandoning my plans, I found my passion and, more importantly, an environment that encourages me to pursue it relentlessly."

Invest in strong systems

Jodi Donato, Donato Law, Reisman Award Winner, Best Growth Story

"On office management, have systems and procedures in place so if an employee quits, someone else can step in and do the job with minimal training."

Lead with kindness

Todd Ver Weire, The Law Office of W. Todd Ver Weire

"Even with the advances in technology and communication, never forget that a small human touch, whether it be an actual call instead of a text, or a handwritten note instead of an email, goes a long way. Also, sometimes it is worth it to just drop in and say hi to the court staff where you appear regularly. While this is admittedly easier in some jurisdictions than others, it never hurts to be friendly and take a genuine interest in them and their lives."

Use bills to communicate clearly

Jodi Donato, Donato Law, Reisman Award Winner, Best Growth Story

"If you bill by the hour and give the client a break, show the full cost of your work and discount it on the bill so they see that you did four hours of work but only charged them for three."

Prioritize your team

Katie Brennan, Marquez Law

"I have worked in family law for over 10 years. A "jack-of-all-trades" as some might say, I have carved my path as an administrator, technical support, web developer, HR, marketing, office manager, and COO. Throughout this time, I have had the opportunity to work with some of the most talented and wonderful people I have ever met, including colleagues and clients. There have been many life-long lessons learned along the way, but the core of what sticks with me is to stay focused on your people.

I have experienced the cost of turnover first hand. The toll it takes on the business, your clients, your colleagues, and yourself. It is the responsibility of us as leaders and legal professionals, to prioritize our teams by leading with compassion, open communication, and provide the tools to set everyone up for success so we are all energized to deliver our best for our clients, our families, and ourselves."

Set yourself up for success

Keith Arrowsmith, Counterculture LLP

"Over the last 15 years, I've learned the importance of having a bedrock of reliable systems, working with classy colleagues, and turning down wonky work that doesn't fit. Those three things give me the time and energy to efficiently work on enjoyable projects for appreciative clients."

Serve the greater good

James Creedon, Creedon PLLC, Reisman Award Winner, Community Champion

"The most important thing I've learned is that lawyers shape the future—we can build a healthy and equitable world in which the law shapes the greater good."

Kate Rattray is a former lawyer and current writer who loves all things legal. She has previously written and edited for academic journals, legal publications, and law firms and is passionate about supporting law firms with processes, content, and more!

PARALEGAL CORNER

News for Paralegals to Use...

by Priscilla Horn Warren, CP, FRP

Welcome to the Paralegal Corner, where you can find breaking news and other useful items (including website link information) pertaining to our profession.

The Solo and Small Firm Section presented its **Annual Solo and Small Firm Conference on February 24, 2023.** The topic title was "**Levitate and Automate.**" This was a virtual seminar, and copies of the presentation are available for purchase. For more information, please go to our website, www.FLSoloSmallFirm.org, or contact our Section Administrator, Ricky Libbert, at telephone number 850-561-5631, or email her at rlibbert@floridabar.org.

REMINDER: The Wednesday Webinar CLE noontime seminars offered by the Solo and Small Firm Section (free to members!) continue to be popular and welcomed by all, for current information on legal issues as well as obtaining CLE credits.

If you are not an affiliate member of the Solo and Small Firm Section, what are you waiting for? Just download the online form today and send it in. Affiliate memberships are only $35 per year. Multiple benefits are available to our members and affiliate members, as detailed in our new website: www.FLSoloSmallFirm.org. Becoming an affiliate member of the SSF Section might be one of the best personal and professional decisions you will make for your paralegal career to flourish and prosper.

PRISCILLA HORN WARREN

For those of you who wish to learn more about the FRP designation, please log into the Florida Bar website for Florida Registered Paralegals, at www.floridabar.org, and click on the Florida Registered Paralegal tab.

Memberships are also available with the state chapter of the Paralegal Association of Florida, Inc. (www.pafinc.org). Please note that the SSF Sections' recent Paralegal of the Year award recipient, Sherry Webber, CP, FCP, FRP, has recently been elected president of PAF, Inc. Sherry indicated there are positions available on both the State Executive Committee as well as various committees; if you are interested, please contact her.

Finally, for additional information on NALA, the nationwide paralegal association, and/or requirements for obtaining your national Certified Paralegal designation, kindly visit the NALA website at www.nala.org for membership requirements and continuing education opportunities that are available online.

Please do not hesitate to contact me with any questions or concerns. My direct email is: **pris2323@yahoo.com**.

WHAT SOLO AND SMALL FIRM LAWYERS NEED TO KNOW ABOUT ECONOMIC RECESSION IN 2023

By Aaron H. Wallace, Esq.

Spring seems like such an optimistic season, doesn't it? And yet the economic forecast for the months ahead seems decidedly less blossomy.

With economists predicting a downturn of undetermined magnitude at some point this year,

lawyers in our state should be mindful of the relationship between **economic recession** and **lawyers' professional liability**.

Did you know that, historically, recessions have meant a significant uptick in the number of malpractice claims brought against lawyers? As tough economic times put pressure on clients, they may look for windfalls in the form of an errors & omissions claim against counsel. Meritorious or not, such claims can become extraordinarily disruptive to the lawyer.

In light of the current economic landscape, we're sharing four essential "Do Nots" for lawyers practicing in the midst of recession:

1. **Do not sue your clients for failure to pay**. As recession creeps in, it's possible clients will find themselves less willing or less able to timely satisfy outstanding invoices from your firm. The temptation to take legal action can be strong — especially if your firm is similarly feeling the grip of recession. But suing a client for fees is, effectively, inviting a counterclaim for legal malpractice — and as the ABA points out, the malpractice claim "usually seeks an amount far in excess of the legal fees in dispute."

2. **Do not lower your client screening standards**. In downturned times, it can be tempting to take on clients whom you are less than comfortable representing — or simply to

AARON H. WALLACE, FLORIDA LAWYERS MUTUAL INSURANCE COMPANY

take on more clients than for which you realistically have time or capacity. Can the client afford your services? Does he or she have unrealistic expectations or a cumbersome case with very little time left on the filing clock? Has the client already parted ways with multiple other lawyers regarding the same matter? Does he or she strike you as confrontational or angry? Are you thinking of helping a family member or friend against your better judgment simply because they are facing hard times? Heed these red flags!

3. **Do not venture into unfamiliar practice areas simply to bring in more business**. This has been a common trap for lawyers during previous times of economic uncertainty. So many of those lawyers have found that dabbling does not pay. Unfailingly, what seems like a "simple case" becomes a quagmire, and lawyers without sufficient experience and expertise in a given area may find themselves under fire either for making mistakes or billing clients for "learning on the job." Remember: the duty of competence does not yield to market conditions.

4. **Don't be without high-quality lawyers' professional liability insurance**. Should you find yourself facing a legal malpractice claim — even an unmeritorious one — you'll want to know that you have high-quality coverage from a provider you can count on. Florida Lawyers Mutual was created by The Florida Bar so that lawyers like you would have a reliable source of coverage. We provide you with robust policy features and a personalized, Florida-based claims experience designed to protect your practice *and* your reputation — and we've been doing that for well over 30 years. It's the reason so many solo and small firm lawyers choose Florida Lawyers Mutual as their professional liability insurance provider. Get a quick, no-obligation, ballpark premium indication at www.flmic.com today.

Aaron H. Wallace is a lawyer and author who serves as Director of Marketing at Florida Lawyers Mutual Insurance Company, the state's only direct-write lawyers' professional liability insurer. A-rated by AM Best for Excellent Financial Strength and owned by its member lawyers, Florida Lawyers Mutual provides high-quality policy features (including a cyber liability endorsement at no additional premium cost), value-added membership benefits (including more than 33 hours of cost-free CLE for each reporting period), and legendary member service. The Company recently declared an historic member dividend. (Dividends are paid at the sole discretion of the Company's Board of Directors; a past dividend does not guarantee the payment or amount of future dividends; details available at flmic.com.) Get a quick premium indication and learn more about how Florida Lawyers Mutual can add value to your practice at www.flmic.com.