

# Founding partner still working as Miami firm turns 40

CPA America's largest member and the biggest independent accounting firm in the state of Florida – Miami-based Morrison, Brown, Argiz & Farra, LLP – celebrates its 40th anniversary Oct. 1.

And founding partner 74-year-old Alvin Lloyd Brown will still be at work.

Brown retired 10 years ago, but he reports to work three days a week and works from his den at home the other two days.

He continues to serve a sizable client base in his position with the firm as "Of Counsel."

"Same as before," says Brown.

His love for the accounting profession is clear.

"The CPA profession may be the best of any if you want to maintain a great lifestyle," he said. "And we bring meaningful answers to clients. I love the problem-solving aspect of the work. I tell people, 'You pay us to worry for you.'"

Brown started out wanting to be a doctor and enrolled at University of Miami in pre-med classes.

"Don't tell anybody, but I didn't do so well in college chemistry," he said. "I got a C."

Then, at the ripe old age of 17, he signed up for the U.S. Coast Guard toward the end of the Korean War. Because of his age, he had to get permission from his parents, who weren't thrilled. But he persuaded them to agree by telling them his goal was to be a hospital corpsman, which made sense to them as a pre-med type of activity.

While stationed at New Smyrna Beach, Fla., however, he began taking bookkeeping classes at night, and there began his accounting career.

After the service, he married Evelyn Epstein, his bride of 54 years, and enrolled in accounting classes. He graduated from University of Miami in 1957. Brown spent 10 years with a local Miami firm but, when he was turned down for partner, decided to go a different direction. He joined forces with fellow CPAs and formed Caplan, Brown and Company. Just two years later, this new firm merged with Albert Morrison's firm and "the rest is history," Brown says.

"My partner and good friend Albert Morrison, Jr., is also Of Counsel and he was our managing partner until Tony Argiz took on that role," Brown said.

"Back in the '50s, I think we were earning about \$300 a month. We had monthly client write-ups that were all done by hand, sometimes using hand-cranked adding machines. We made copies using an Ozalid machine that drank ammonia. The fumes could do a number on you. I'd grab 50 bucks a month from the client and say 'I'm a hero.'"

Brown recalls buying a '66 Ford Mustang for \$2,500. His first home cost \$10,500. "Times have really changed," he laughed.

Morrison, Brown, Argiz & Farra, LLP, started off with a staff of 12 in 1969. It is now the largest CPA firm in Florida and the 43rd largest in the country with 261 total employees. It currently has offices in Miami, Ft. Lauderdale, Boca Raton and Orlando, Fla., as well as in Boulder, Colo., and Baltimore, Md. In addition, it has approximately 25 chartered accountants and IT consultants in India.

"The India practice allows us to have additional resources. And, with that office, we are able to have staff covering business 24 hours a day because of the different time zone," he said. "No one can

compete with us on high-touch service!"

Brown says the firm grew fairly rapidly and steadily at first, but he credits Tony Argiz, current managing partner, with its exponential growth.

"Our move from the suburbs to downtown Miami was a driving force. Tony knew where the action was and would be. Since he took over, Tony's taken us from an \$8 million firm to more than \$60 million this year," he said.

The growth of South Florida has also helped business, especially because Miami is the "gateway to South America."

"When I moved here from New Jersey in 1947, there were 350,000 people in Greater Miami," he said. "Now there are more than 2.2 million. The growth has been very, very good for business."

Brown spent most of his career as a tax partner but says he had a number of other interests over the years.

"I was the pioneer in our firm in the litigation area," he said. "I've also done a lot of valuations and estate planning, but I turned those areas over to others. I guess I'm now more of a generalist."

Brown is especially proud of certain accomplishments during his long career. He served as a member of the CPA America Board of Directors and first chair of the executive tax committee. He says he was given the "Alvin Award," – an Alvin doll – for his service, which he displays with pride in his office.

Brown was also named an outstanding discussion leader by the Florida Institute of CPAs, and he served as chair of the FICPA's curriculum committee that created most of the CPE courses in the late '70s. It was through Harold Monk, managing partner of Gainesville, Fla.-based Davis, Monk & Co., that Brown began serving on the FICPA committees. He fondly remembers going head-to-head with CPA America CEO Doug Thompson, who at that time was serving as the State Board of Accountancy's executive director.

Thompson and the board pushed for almost all CPE hours in accounting and auditing, while Brown's group felt that CPAs should have a broad range of courses because CPAs need knowledge in so many areas.

For the past 23 years, under the auspices of the South Florida Israel Bonds Organization, Brown has chaired one of the largest CPE/CLE seminars for accountants and attorneys, providing four hours of credits right before the end of a reporting period.

Perhaps one of the things members of his firm and clients love most about him are his annual breakfasts during Passover and Hanukkah of matzoh brie (literally, fried matzos made from a mixture of crushed matzos into a scrambled egg mix, with milk).



Alvin Brown preparing his annual breakfast for employees

# San Francisco member merges

CPAmerica's San Francisco member Daoro Zydell & Holland LLP has merged with another large CPA firm in the Bay Area, Smith, Lange & Phillips LLP.

The new firm, which now operates under the name DZH Phillips LLP, is comprised of 10 partners, 70+ team members and \$12 million in annual revenues.

The two firms forming DZH Phillips bring more than 70 years of history serving the San Francisco Bay Area. With three offices in San Francisco and Marin County, DZH Phillips LLP provides services to entrepreneurs, high net-worth

individuals, small and middle market businesses and nonprofit organizations.

"Our shared strength provides the stability and breadth of services that will benefit our clients, our team and the community at large," said Robert R. Daoro, former managing partner of Daoro Zydell & Holland LLP.

As a combined firm, DZH Phillips will focus on core industry segments, including finance, real estate, food processing, consumer goods, distribution and wholesale, nonprofits, foundations and wealth advisory services. ■



### Members gather at Region 3 Meeting

(From left) Bob McGowen, Dave Nissen, Kathy Klang and Dale Gettellinger, as well as 28 other members of Region 3 firms across the Midwest, gathered in Chicago this summer to discuss succession, mergers and acquisitions, firm governance and other important issues facing their firms.

## MEMBER NEWS

### Pittsburgh firm launches G-20 Web site

Pittsburgh accounting firm Malin Bergquist has launched a G-20 Web site in German and English to help Pittsburgh leverage its rare opportunity on the global stage during the upcoming G-20 Summit Sept. 24-25, 2009.

The new site features the impact that three local German-owned companies have had on the region's economy – ARDEX Americas, Draeger Safety and Flabeg Solar – at a time when far more companies are operating in the region from Germany than any other nation.

The site answers the question "Why Pittsburgh?" and is intended as a resource for thousands of foreign journalists who may attend

the summit or monitor it from afar. It is the brainchild of partner Jeffrey Deane, CPA, head of the firm's International Businesses Group, which serves 40 international companies, including a substantial number of German-owned businesses.

### Pennsylvania member awards scholarship

Baum, Smith & Clemens, LLP, in Lansdale, Pa., has awarded its Travis Bechrel Scholarship to Val Weiss, a graduating senior of Christopher Dock Mennonite High School.

The scholarship is named in honor of a former employee who died at a very young age while working for the firm. Weiss will be continuing her education at Bucks County Community College where she plans to major in accounting.

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"There are many variations of this delicacy," Brown said. "Some folks use egg matzos, some use regular ones. Some soak the matzos in water prior to adding it to the mix. In either case, just fry them in peanut oil and serve them with your choice of syrup, sugar or jelly. I guess you could call them Jewish fritattas. In addition, I also cook up some onions and eggs for breakfast, a tradition I started 35 years ago and continue today. There is nothing like the smell of onions wafting through 19,000 square feet of offices."

This year, Brown cooked in the firm's offices in Boca Raton, Ft. Lauderdale and Miami.

"I really enjoy doing it and letting staff know they are appreciated," he said.

His favorite activity these days is mentoring younger staff.

"I tell the younger generation that accountants are the people businesses turn to," he said. "We add value to their endeavors. We are the stewards who maximize the value of their companies. We strengthen their balance sheets."

And, he teaches them something else that is not taught in accounting schools but which he has known for a long time: "Be kind. Appreciate other people. Put smiles on their faces. And take time to smell the roses." ■



### San Francisco site of 2009 November Tax Conference

Featured speakers at the 2009 conference include Jordan Goodman, Shawn Wolf, Lynn Nichols and Howard Abrams. The event will be held Nov. 4-6 at the JW Marriott in San Francisco. Attending last year's conference above were Lauren Hand, Mike Gould, Jack Savage, Clyde Mackey and Doug Thompson. Contact Heidi Dublin at [hdublin@cpamerica.org](mailto:hdublin@cpamerica.org) for more information about attending this year's conference.