

The CONTROLLER'S SKETCHBOOK

A Finance and Accounting
Guide for the A|E Firm



DEBORAH A. GILL, CPA FSDA

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A Finance and Accounting Guide for the A|E Firm

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Dedication

To every A|E firm where I've worked or consulted. While I learned the right way from some and the wrong way from others, they all became great stories.

Acknowledgments

To my husband and business partner: you taught me so much about the A|E industry, the value of people, and the importance of giving back to improve the industry.

To SDA, for it has been my inspiration for years and given me a path to share my knowledge, expertise, and education—and learn while doing it. Here's to the hope that together, we can now complete the second reason for this book—to create the CDFA-FM certification.

To Covid because this book would never have come to pass without the respite that this pandemic gave us. For years, I put information together, read, researched, wrote smaller articles, made presentations, and edited two newsletters in preparation for writing this book. I went from full-time work to part-time to have the time to write, but even when I fully retired, it was impossible to start—until Covid.

To my readers and editors: My first reader, my son, Dr. Christian Martin-Gill, gave me invaluable insight when I first put pen to paper. He said, "The good thing is that you finally put something on paper." He also said it shouldn't be all about me and my experiences. I hope I accomplished that three years later, and he's proud. Grammarly, a writer's tool that allows you to write freely and clean up afterward, helped me tremendously—everyone should get a subscription. However, it's certainly not a human being, so thanks to my editor, Robert Weinstein from Reedsy. Robert understood what I was trying to say more than I sometimes did, had my back when the numbers didn't add up, and corrected the grammar issues even Grammarly couldn't manage. Who knew there are three ways to write setup (noun), set-up (adj.), and set up (verb)? And I'm sure my readers will thank him for helping me get it right.

To my cohorts: Sarah Wallace expanded the 401(k) retirement section to include other best practices in administering 401(k) plans; Lynda Meyer helped me with Deltek Vision examples; Liz Harris helped me with book cover design; the SDA Fellows added content ideas and support, and Stephanie Kirschner always listened to me vent and encouraged me along the way. To all the A|E consultants whose sessions I attended, books and articles I read over the years, and the wealth of knowledge that now sits in one place for the benefit of the A|E industry.

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