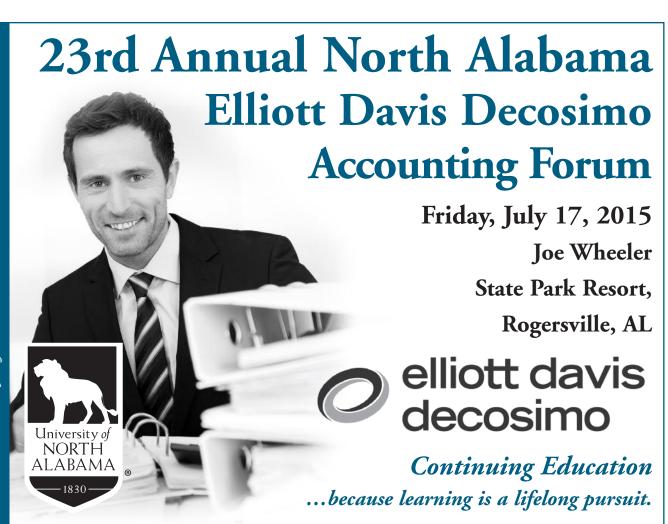
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23RD ANNUAL NORTH ALABAMA ELLIOTT Friday, July 17, 2015 • Joe Wheeler State Park Resort, Rogersville, AL



# 23RD ANNUAL NORTH ALABAMA ELLIOTT DAVIS DECOSIMO ACCOUNTING FORUM

Sponsored by UNA Continuing Education, The Past President's Council, Muscle Shoals Chapter, Institute of Management Accountants, and the UNA Department of Accounting & Business Law

## **AGENDA**

FRIDAY, JULY 17, 2015 • 8:00 am - 4:30 pm

Joe Wheeler State Park Resort • Rogersville, Alabama

\$159 if registered by July 2; \$169 if registered after July 2

Approved for 8.0 hours A&A CPE

7:30 – 8:00 am	Check-in and Continental Breakfast		
8:00 – 8:15 am	Welcome & Introductions Greg Carnes, Dean, College of Business, UNA Meghan Fike, UNA Continuing Education		
8:15 – 9:45 am	Accounting Update – New Pronouncements, Exposure Drafts & Regulatory Activities (Part 1) Derek Daniel, Manager & Robert Belcher, Shareholder		
9:45 – 10:00 am	Break		
10:00 – 11:15 am	Cybersecurity & Risk Management Richard Cook, Director & Bonnie Bastow, Manager		
11:15 am – 12:05 pm	Business Valuation – Understanding The Principles & The Use in Financial Statements Nicole Gossett, Manager & Ken Conner, Shareholder		
12:05 – 1:05 pm	Lunch		
1:05 – 2:30 pm	Accounting Update – New Pronouncements, Exposure Drafts & Regulatory Activities (Part 2) Derek Daniel, Manager & Robert Belcher, Shareholder		
2:30 – 2:45 pm	Refreshment Break		
2:45 – 3:35 pm	Changes In Not-For-Profit Accounting Rose Decosimo, Shareholder		
3:35 – 4:25 pm	Issues In Accounting For Taxes Alan Duncan, Senior		
4:25 – 4:30 pm	Wrap-up, Evaluation and Certificates		

## WHO SHOULD ATTEND

Anyone involved in the field of accounting, tax or tax law, assurance or consulting; CPAs; field accountants, auditors and internal accountants and their staffs; students studying accounting; attorneys, financial managers and business people who are interested in accounting and finance.

## MAKE YOUR PLANS NOW TO ATTEND THIS POPULAR AND INFORMATIVE ANNUAL ACCOUNTING FORUM!

This annual seminar was developed twenty-three years ago to provide a high quality and affordable day of professional development and networking for accounting professionals from throughout Alabama and neighboring states. It is a chance for the accounting community to gather and learn about trends and procedures, directly from the experts. In addition to providing an excellent source of continuing education, a share of the funds generated to the IMA by the Forum are specially designated to be used in the scholarship program. The Muscle Shoals Chapter of the IMA awards a scholarship annually to a deserving senior accounting student at the University of North Alabama.

This will be a day you can't afford to miss! Register by July 2, 2015 and pay only \$159. Regular price for the Forum is \$169. Discounts are available for currently enrolled accounting students.

## WHERE IS IT HELD?

Joe Wheeler State Park Resort is located on Wheeler Lake at the western edge of Rogersville, just off US 72, about 45 miles west of Huntsville and 25 miles east of Florence. Easily accessible from I-65, the resort is approximately 125 miles south of Nashville and 120 miles north of Birmingham. Take the Highway 72/ Athens/ Florence/Huntsville exit. For room reservations, call toll free: 1-800-544-5639 and ask for the UNA room rate.

Registration
Online @

www.una.edu/continuing-studies

## MEET YOUR SPEAKERS

## **BONNIE BASTOW, CIA, CISA**

Bonnie has over 20 years of experience in Accounting, Finance, Operations, and Information Systems. Her main focus is providing IT related assurance, consulting, advisory, compliance, and security services. She has executed SOC1 and SOC2 engagements, FFEIC engagements, developed custom audit work-programs, and conducted several system implementation audits and reviews. Bonnie's ERP experience



includes: SAP, Oracle, Lawson, Dynamics GP, JD Edwards, UltiPro, and PeopleSoft (Financials & HRMS) – operating systems: Unix/Linux, iSeries (AS/400), Windows Server and mainframe – and databases; Oracle, SQL, and DB2. Bonnie has worked with various frameworks including: COBIT, FFIEC, and COSO.

Prior to joining Elliott Davis Decosimo, she held positions as CFO, Controller, Corporate Auditor, and IT Director in manufacturing and distribution firms. She has an extensive IT services background in system selections, system implementation, business process reviews, technical writing, and project management. As an IT Risk professional she has previously worked primarily with a leading national firm.

### ROBERT BELCHER, CPA

Robert provides audit and accounting services for manufacturing clients, including publicly-traded and privately-held businesses. Over the last 30 years, he has helped companies with their cost accounting and other inventory issues, revenue recognition and internal control framework. Robert also provides audit and accounting services for approximately 50 investment companies and investment



advisory firms with total net assets of approximately \$5 billion. He assists clients with the requirements of investment and fair value reporting and the operating conditions and auditing procedures unique to the investment company industry.

In addition to audit, Robert delivers financial due diligence and other merger and acquisition services to a large variety of businesses. His corporate finance clients include private equity, venture capital and investment funds primarily investing in manufacturing and distribution companies.

## KEN CONNER, CPA

As leader of the Healthcare practice, Ken provides assurance, tax, due diligence compliance and valuation services involving healthcare clients. With more than 30 years of experience in the financial aspects of the healthcare industry, Ken has acted as an advisor and provided due diligence support on mergers, acquisitions and divestitures. He facilitates problem resolutions within a variety of



healthcare sectors and organizational structures, including joint ventures. Ken supports the healthcare valuation group with his understanding of disparate payment systems, market drivers and understanding of compliance related issues. He serves as Managing Shareholder of Elliott Davis Decosimo's Huntsville office.

Ken supports clients and their legal teams as both a testifying expert and consulting expert, including certificate of need, managed care disputes and contractual disputes both operational and transactional.

Prior to joining the firm in 1997, Ken served as the Chief Financial Officer of Erlanger Medical Center, a large tertiary facility based in Chattanooga, Tennessee. During his 12 years as CFO, Ken was involved in the issuance of \$400 million in tax-exempt debt. While at Erlanger, he was involved in ongoing analysis of product lines and managed care.

## RICHARD COOK, CISA, CISM, CRISC

Richard has 12 years of IT consulting/audit experience as an IT Risk Management professional primarily with Big Four and national firms. His main focus is providing IT related assurance, consulting, advisory and security services. His range of experience includes assessing IT environments of public (accelerated and non-accelerated filers, including Fortune 500 companies) and private enterprises both large



and small from an internal and external perspective. He also has experience implementing the updated COSO 2013 framework.

He has experience leading SOC1 and SOC2 engagements. In addition, Richard's ERP experience includes: SAP, Oracle, JD Edwards, and PeopleSoft — operating systems: Unix/Linux, iSeries (AS/400), Windows Server and mainframe — and databases; Oracle, SQL, DB2, and Informix among others. Richard has worked with various frameworks including: COBIT, FFIEC, AICPA, PCAOB, COSO, and FISMA.

## **DEREK DANIEL, CPA, CGMA**

Derek has more than 10 years' experience managing audit engagements for clients in a variety of industries, including manufacturing, government, construction, and healthcare. Derek helps clients achieve compliance with the requirements of Sarbanes-Oxley and performs due diligence and agreed-upon procedures.



Derek also delivers GAAP updates at various CPE events throughout north Alabama on a regular basis.

## **ALAN DUNCAN, CPA**

Alan has more than nine years of tax experience working with healthcare, manufacturing and distribution and real estate clients. He works with physicians to manage financial operations and provide solutions for tax compliance. He also has considerable experience working with manufacturers and distributors in leading tax compliance and forecasting initiatives.



Alan is the author of several thought leadership articles on numerous subjects, including taxes and Bitcoin currency and the data mining of social media by the IRS. Alan works with clients in the effort to find and create beneficial solutions to complex situations while adding value to a client's organization and saving tax dollars.

## **ROSE DECOSIMO, CPA, CGMA**

Rose provides assurance services to public companies, not-for-profit organizations and privately held businesses in industries including financial services, hospitality and manufacturing. Rose serves clients ranging from small privately held businesses to organizations with total assets in excess of a billion dollars. As a result of more than 20 years' experience, Rose can effectively communicate with a public



company audit committee as well as a small business owner. Having served on numerous not-for-profit organization boards, Rose holds an in-depth knowledge of non-profit operations. She uses this experience to develop significant expertise in the area of auditing non-profit entities. She has been a frequent speaker on not-for-profit accounting updates, board governance and women's roles in philanthropy. Rose served on the Assurance Services Special Interest Group Committee of Moore Stephens North America.

## **NICOLE GOSSETT, CVA**

Nicole has more than 10 years of experience performing valuation and litigation support services for financial reporting, healthcare regulatory, family law, commercial litigation, economic damages and forensic accounting purposes.



Specializing in healthcare and physician practice valuation services, Nicole consults with hospital management and attorney teams in valuation engagements involving the preparation of complex physician compensation fair market value analyses, on-call coverage agreements, professional services agreements, employee agreements and medical directorships.

Nicole's range of experience includes business valuations of hospitals, physician practices/clinics, home health providers and other healthcare-related entities for transaction support and use in litigation including marital dissolution, shareholder dispute and gift and estate tax purposes. In addition to performing valuations for litigation support, Nicole also assists counsel in addressing financial issues throughout the litigation process including support in the areas of document production and review, preparation of financial affidavits, income analyses, equitable distribution schedules, standard of living analyses, child support and alimony calculations.

Prior to joining the firm, Nicole worked with one of the largest appraisal firms in the world, where her experience included valuation of domestic and international business entities, reporting units, intangible assets, common and preferred stock for both public and privately-held clients primarily for transaction support, management planning, gift and estate tax and financial reporting.

## ELLIOTT DAVIS DECOSIMO CERTIFIED PUBLIC ACCOUNTANTS

### A History of Excellence

Since 1925, Elliott Davis Decosimo has been the accounting and business advisory firm that helps improve the financial management of emerging and middle market clients by offering a comprehensive array of accounting and business advisory services. What our people know, how we process work and our vast network of relationships all combine to deliver national-caliber accounting advice and practical solutions.

Elliott Davis Decosimo is one of the largest accounting, tax and consulting services firms in the U.S with 100 shareholders and more than 800 employees in offices in Alabama, Georgia, North Carolina, Ohio, South Carolina, Tennessee and Virginia. Elliott Davis Decosimo has been named consecutively as one of the "Best Places to Work" in several markets.

Through the years, Elliott Davis Decosimo has provided services to a wealth of clients engaged in a wide array of businesses. As a result, we have gained knowledge of industry trends and insight related to potential issues. Our years of experience, combined with our progressive ideas are valuable resources we use in helping our clients achieve their goals.

Elliott Davis Decosimo offers accounting and advisory services that include:

#### **Assurance and Accounting**

- · Audits, reviews and compilations for public and private companies
- · Forecasts and projections
- · Agreed-upon procedures and other attestation services
- · Employee benefit plan audits
- · Reporting on controls at service organizations

#### **Business Consulting**

- · Business consulting; financial consulting
- · Transaction services and due diligence
- Business valuation
- · Litigation support, fraud investigation and forensic accounting
- · Risk management

## **Tax Consulting and Compliance**

- Federal business, individual, estate and gift tax
- · State and local tax: tax credits and incentives
- Not-for-profit reporting
- · International tax
- · Employee benefit plan reporting
- · Cost segregation studies

### **Accounting Resources**

- · Accounting and financial reporting
- Payroll
- · Accounting software services
- Sales and use tax
- Business start-up services

Authorized Signature



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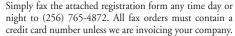
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During our office hours, come by our office at UNA East Campus, 1640 Tune Ave., Florence.



Complete the attached registration form and mail with your check or credit card information (don't mail cash) to Division of Professional, Interdisciplinary & Continuing Education, UNA Box 5036, University of North Alabama, Florence, Alabama 35632-0001.

Cancellations: If you must cancel, notify us three days in advance for a full refund. Later cancellations may receive credit toward future workshops if requested by the date of the seminar. Participant substitution may be made at any time.

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