

23rd Annual North Alabama Elliott Davis Decosimo Accounting Forum

Friday, July 17, 2015

Joe Wheeler

State Park Resort,

Rogersville, AL



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decosimo**

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**23RD ANNUAL NORTH ALABAMA ELLIOTT
DAVIS DECOSIMO ACCOUNTING FORUM**
Friday, July 17, 2015 • Joe Wheeler State Park Resort, Rogersville, AL

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

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.

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.

**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



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www.una.edu/continuing-studies



BY PHONE

Our registration office is open from 8 a.m. to 4:30 p.m. Monday through Friday. We accept Discover, MasterCard and Visa. We also accept company purchase orders. Call (256) 765-4862 or 1(800)-825-5862, ext. 4862.



VIA FAX

Simply fax the attached registration form any time day or night to (256) 765-4872. All fax orders must contain a credit card number unless we are invoicing your company.



IN PERSON

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



MAIL

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.

Course Cancellations: Non-credit courses are subject to cancellation if there is insufficient enrollment. The Division of Professional, Interdisciplinary & Continuing Education apologizes for any inconvenience this may cause you. In the event a course is cancelled, a registrant has the option of applying the fees paid to another course or receiving a complete refund.

Registration Form

If registering more than one person, please list additional names and information on an attached sheet or duplicate this form.

Name _____ Job Title _____

Company / Organization _____

Mailing Address _____ ☐ Home ☐ Work

City _____ State _____ Zip _____

Phone: (Day) _____ (Evening) _____

Fax _____ Email _____

23RD ANNUAL NORTH ALABAMA ELLIOTT DAVIS DECOSIMO ACCOUNTING FORUM
(Course #15SUACCT10101)

(includes continental breakfast, refreshment breaks, lunch, learning materials and Continuing Education certificate of completion.)

☐ \$159 per person when you register and pay by July 2.

☐ \$169 per person when you register after July 2 (and at the door).

PAYMENT METHOD

☐ **Check Enclosed (payable to UNA)** Please include course name on lower left side of check.

☐ **Please invoice company above. If different address than mailing, please provide:**

☐ Purchase Order

☐ Money Order

☐ Visa

☐ MasterCard

☐ Discover

Name on Card (please print) _____

Credit Card # _____ Expiration Date _____

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Please make as many copies of this form as you need.