

THE NEBRASKA SOCIETY OF CPAs' CONFERENCES

**28TH ANNUAL NEBRASKA
GOVERNMENTAL
ACCOUNTING & AUDITING
CONFERENCE
JUNE 23 & 24, 2009**

**14TH ANNUAL
NOT-FOR-PROFIT
ORGANIZATIONS'
CONFERENCE
JUNE 25, 2009**

Location

*The Cornhusker Hotel, A Marriott Hotel
333 South 13th Street, Lincoln, Nebraska*

CONFERENCE DETAILS

CPE CREDIT

The *28th Annual Nebraska Governmental Accounting & Auditing Conference* qualifies for 16 hours of continuing professional education credit, of which two hours will count towards the ethics requirement, with the Nebraska Board of Public Accountancy.

The *14th Annual Nebraska Not-For-Profit Organizations' Conference* qualifies for eight hours of continuing professional education credit, of which one hour will count towards the ethics requirement, with the Nebraska Board of Public Accountancy.

PARKING

Parking is available at The Cornhusker Hotel and all City of Lincoln parking garages. Please bring your City of Lincoln parking garage ticket to the Conference at registration for validation. We only validate parking garage tickets for The Cornhusker Hotel and City of Lincoln parking garages.

The 28th Annual Nebraska Governmental Accounting & Auditing Conference was planned by members of the State and Local Governmental Accounting & Auditing Committee; Marcy J. Luth, Chairman.

The 14th Annual Nebraska Not-For-Profit Organizations' Conference was planned by members of the Not-For-Profit Committee of the Nebraska Society of CPAs; Patrick A. Meyer, Chairman.

SPECIFIC NEEDS

Please list any specific needs on your registration form and we will do our best to accommodate. Or, notify us by email (sheila@nescpa.org) or by phone (800) 642-6178 at least one week prior to the conference. Also, for your comfort, we suggest that you dress in layers to accommodate the hotel meeting rooms' varying temperatures.

HOTEL ACCOMMODATIONS

A block of sleeping rooms has been reserved at The Cornhusker for conference attendees at the special rate of \$104 per night for a single or double. This block of rooms has been reserved under our name, The Nebraska Society of CPAs. All reservations must be received on or before **June 1, 2009**. Any reservations made after that date will be subject to availability and the hotel's guest room rates. **Reservations are made by calling The Cornhusker at (866) 706-7706 or (402) 474-7474.**

CONFERENCE REGISTRATION

Registration is available online on our website at www.nescpa.org or you can complete the registration form included in this newsletter.

The registration form for the *28th Annual Nebraska Governmental Accounting & Auditing Conference* is on page 7.

The registration form for the *14th Annual Nebraska Not-For-Profit Organizations' Conference* is on page 9.

PAYMENT

Payment can be made by one of the following:

- **Fax** a completed registration form with credit card information to the Society at (402) 476.8731.
- **Mail** a completed registration form with credit card information or check made payable to the Nebraska Society of CPAs, 635 S. 14th Street, Suite 330, Lincoln, NE 68508.

8 Hours of CPE

THE NEBRASKA SOCIETY OF CPAs' 14TH ANNUAL NOT-FOR-PROFIT ORGANIZATIONS' CONFERENCE

Thursday, June 25, 2009

The Cornhusker Hotel, A Marriott Hotel
333 South 13th Street, Lincoln, Nebraska

A One-Day Conference designed specifically for accounting professionals of Not-For-Profit Organizations!

Conference Fees: The fee covers all conference sessions, parking (See "Parking"), materials, lunch, continental breakfast and refreshment breaks. A \$25 late fee will be applied to registrations postmarked or faxed after June 15, 2009. Early registration is encouraged.

\$180 - Not-For-Profit Organization Employee

\$200 - Society members not employed by not-for-profit organizations
(and non-CPA, accounting staff of a sponsoring Society member)

\$230 - Others

CONFERENCE AGENDA & REGISTRATION FORM

- 7:45 am to 8:20 am Registration and Continental Breakfast
- 8:20 am to 8:30 am Welcome and Opening Remarks - *Patrick A. Meyer, Not-For-Profit Committee Chairman*
- 8:30 am to 10:00 am "Part 1 - Form 990" - *Edward W. Fitzgerald, CPA & Cheryl A. Teser, CPA*
- 10:00 am to 10:15 am Refreshment Break
- 10:15 am to 11:45 am "Part 2 - Form 990" - *Edward W. Fitzgerald, CPA & Cheryl A. Teser, CPA*
- 11:45 am to 12:30 pm Lunch
- 12:30 pm to 1:45 pm "Father Knows Best vs. Twitter: Bridging the Generation Gap" - *Jeanne Baer*
- 1:45 pm to 1:50 pm Session Break
- 1:50 pm to 2:40 pm **Breakout Sessions -** **Please select one breakout session by filling in the circle (○).**
- "Auditing Alternative Investments for Tax-Exempt Organizations" - *Jimmy Mo, CPA*
 - "Form 990 Schedule H - Reporting of Community Benefits" - *Lorraine A. Egger, CPA*
 - "Fraud" - *Philip J. Bach, CPA*
- 2:40 pm to 3:00 pm Refreshment Break
- 3:00 pm to 3:50 pm "Accounting & Auditing" - *Lee Klumpp, CPA*
- 3:50 pm to 3:55 pm Session Break
- 3:55 pm to 4:45 pm "Ethically Speaking: What's Up With Not-For-Profits?" - *D. Scot Loyd, CGFM, CPA*
- 4:45 pm Conference Adjourns



Attendee _____ Firm _____

Mailing Address Firm Home _____

Contact Name _____ Contact Number _____

Special Accommodations Needed: _____

Payment Information: Amount \$ _____ Check MasterCard Visa Expiration Date _____

Credit Card Number _____ CVV Code (on back of cc) _____

Print Card Holder's Name _____ Card Holder's Signature _____

Credit Card Billing Address, City, State & Zip _____

CONFERENCE SPEAKERS ARE LISTED ON THE REVERSE SIDE.

14TH ANNUAL NOT-FOR-PROFIT ORGANIZATIONS' CONFERENCE SPEAKERS

Philip J. Bach, CPA, Director in KPMG's Forensic Practice for the Midwest Region, conducts forensic accounting engagements involving companies and government entities in a variety of industries. He has experience investigating financial statement fraud, employee misconduct issues, embezzlements and other white-collar frauds. Bach is the Leader of the KPMG Midwest's Dispute Advisory Services Group where he works with attorneys and companies providing consultation for litigation. He also acts as a neutral arbitrator in financial disputes between companies and works with clients to design, implement and evaluate anti-fraud entity level controls. Phil joined KPMG in 2005 after spending more than six years at a regional accounting firm in Chicago. During those years, Phil split his time between leading audits in several industries and conducting forensic investigation and litigation support services. As a member of the Illinois CPA Society, he serves on the Ethics Committee and is a member of the AICPA.

Lee Klumpp, CPA, is a Technical Senior Manager with BDO Seidman, LLP's Assurance Division and BDO's Institute for Nonprofit Excellence. Prior to joining BDO Seidman, Lee worked in the audit practices of Ernst and Young, LLP and KPMG. His experience includes Analyzing internal controls and policies, and writing accounting policies and procedures manuals; Planning, performing and supervising a wide variety of financial statement and pension plan audits; Preparing, reviewing and auditing indirect cost rates proposals; Presenting audit reports and management letters to Boards of Directors and Audit Committees; Significant expertise in compliance auditing of organizations receiving federal financial funding; and Working with organizations with multiple nonprofit and for-profit entities. Klumpp is an accomplished speaker who has presented on numerous occasions on a variety of issues relating to nonprofit organizations through the Greater Washington Society of CPAs, the Virginia State Society of CPAs, America Institute of Certified Public Accountants as well as internally developed programs for in-house continuing professional education programs. He

currently serves on AICPA's Ethics Committee's Technical Subcommittee, is associated with Maryland Association of Certified Public Accountants and Greater Washington Society of CPAs, Not-for-Profit Committee.

Jeanne Baer, owner of Creative Training Solutions, is a well-known author of various articles published in newsletters, journals and books around the country. Baer has been quoted in *Investor's Business Daily* and other publications and has been honored at the local and national levels by the American Society for Training and Development. She serves many diverse clients as Chrysler, Duke Energy, Cliffs Notes, Global Internet, Omaha Steaks and Ameritas.

D. Scot Loyd, CGFM, CPA, a partner with the firm Swindoll, Janzen, Hawk & Loyd,

LLC, of McPherson, Kansas, is partner in charge of a diversified governmental practice relating to states, counties, cities, schools and other miscellaneous government entities. He has also had extensive involvement in the AICPA's Ethics Division regulatory process as a Professional Ethics Executive Committee (PEEC) member, Technical Standards government subgroup Ad-Hoc committee member and an Ad-Hoc government ethics case reviewer. Loyd has also been a member or chaired many AICPA Task Forces and Committees. In addition, Scot co-authors books and publications with Michael A. Crawford.

Lori A. Egger, CPA, is currently a Tax Senior Manager at KPMG LLP and specializes in tax-exempt organizations and government entities. Lori belongs to the National EXOTAX Practice within KPMG and has been practicing public accounting for over 13 years. Lori assists tax-exempt organizations with their tax compliance needs such as applying for tax exempt status, filing of annual tax returns, managing IRS and state audits and replying to IRS compliance checks, developing policies and procedures for intermediate sanctions, performing executive compensation reviews for proper 990 and W-2 reporting, structuring taxable corporations and LLC's owned by tax-exempt organizations, etc. She specializes in tax consulting and compliance for tax-exempt organizations, including hospitals, foundations and colleges. Currently, Lori is Vice Chairman of the Nebraska Society of CPA's Not-For-Profit Committee. She has served on that committee for 8 years.

Jimmy Mo, CPA, currently the Internal Audit Manager at Boys Town, has been involved with audits of not-for-profit organizations for over 8 years in Omaha, NE and Washington, DC. Prior to his employment at Boys Town, he was a Senior Manager at KPMG LLP, specializing in not-for-profit organizations. Jimmy was also a national instructor with KPMG and instructed at KPMG's annual Not-for-Profit Senior Associates training and was also a resource in the Midwest for KPMG in not-for-profit and Single Audit related issues.

Edward W. Fitzgerald, CPA, graduated from the University of Notre Dame and received his MS in Taxation from DePaul University. Formerly the Vice President, Finance for Father Flanagan's Boys' Home in Boys Town, Fitzgerald is now in private practice in Omaha. Prior to his service at Boys Town, he was a general partner of Arthur Young and Company, retiring in 1989 after 26 years. He has been an adjunct professor of Accounting at Creighton University, Loyola University of Chicago and Detroit Mercy University in Detroit. Fitzgerald is a Past Chairman of the Board of the Nebraska Society of CPAs, a member and Past Chairman of the Nebraska Society's Not-For-Profit Committee and currently a member of the Foundation of the Nebraska Society of CPAs. For years, he has been very active with various charities and organizations in Omaha.

Cheryl A. Teser is a Senior Program Specialist in the Compliance Strategies Unit of Exempt Organizations in the Tax Exempt/Government Entities Operating Division of the Internal Revenue Service. In this capacity, she is assigned to a wide range of initiatives within Exempt Organizations with her major program to serve as the EO Fed/State Liaison. As the EO Fed/State Liaison, Teser is responsible for serving as a link between state governments and the IRS with respect to not-for-profit issues. She has previously held the position of the Exempt Organizations Technical Coordinator for Mandatory Review with EO Examinations and spent 10 years as a field agent performing examinations of exempt organizations throughout Nebraska. Teser received her CPA certificate in Nebraska in 1998 and is a member of the Society, a past member of the Board of Directors, and a past Chairman of the Not-For-Profit Committee.