

9TH ANNUAL FALL CPE CONFERENCE SPEAKERS



Barry C. Melancon is President and CEO of the American Institute of Certified Public Accountants (AICPA). Melancon is called upon to represent the Institute with state, national and international organizations and is sought after by key opinion leaders for his expertise. Melancon is a member of the AICPA's delegation to the International Federation of Accountants and founding board member of the Global Accounting Alliance. Prior to joining the AICPA, Melancon served for eight years as Executive Director of the Society of Louisiana CPAs. Melancon holds a bachelor's in accounting and MBA from Nicholls State University, where he served four years as an adjunct professor of accounting.



Larry Kopsa, CPA, is a member of the firm Kopsa Otte CPAs & Advisors located in York, Nebraska. As a member of a small 25 person firm, he is involved in all aspects of the practice with an emphasis on tax planning and business consultation, along with firm management. He is a frequent speaker, has authored numerous articles for various trade magazines, and also serves as an adjunct professor at York College teaching Income Tax courses.

Jacqueline Font-Guzmán has a BA from Coe College, a Masters in Health Care Administration from St. Louis University, and her law degree summa cum laude from the Interamericana University of Puerto Rico. She is a candidate for a Ph.D. in Conflict Analysis and Resolution at Nova Southeastern University and has ABD status since July 2008. Jackie is an experienced mediator, attorney, and healthcare administrator who has done substantial work in the field of conflict analysis and resolution. She is a certified and highly accomplished mediator in Puerto Rico, and has been very involved in the training of third party neutrals. She has actively participated in the field of conflict resolution through national and international conferences and workshops, and has conducted a wide variety of trainings and seminars in the field, particularly in the United States, the Caribbean and Latin America.

The Honorable **Galen Hadley** is a State Senator from the 37th District and former Mayor of Kearney. He was the first CPA to be elected a Senator to the Unicameral and has taught accounting and was university administrator for 35 years. Hadley currently serves on Revenue Committee and Transportation and Telecommunication Committees in the Unicameral.

Jeff Jorth has more than 11 years of experience working as a trusted advisor with employers on their Group Health and Welfare plans. His experience includes alternate funding arrangements, vendor evaluation, diverse employee populations, consumer-driven health plans and large multi-state employers. In addition, He has also given several presentations on Consumer Driven Health Care, focusing on both Health Reimbursement Accounts (HRAs) and Health Savings Accounts (HSAs).

Jeff Lathrop, CPA, has specialized in the multi-family housing real estate industry for the past five years. Since joining Dauby O'Connor & Zaleski, LLC, Jeff has been responsible for managing the execution of all phases of the audits of partnerships, LLCs and non-profit organizations that are owned by real estate developments. **Jim Rieker** is President and CEO of the Midwest Housing Equity Group, Inc. (MHEG). MHEG's objective is to raise equity capital to invest in affordable rental housing throughout the states of Iowa, Kansas, Nebraska and Oklahoma. Rieker is responsible for daily oversight of all four state operations including acquiring various investors for the individual state equity funds and reviewing potential investment projects.



Jon Bruning, Nebraska's 31st Attorney General, is President-Elect of the National Association of Attorneys General and previously served 6 years as a state senator in the Nebraska Legislature. A fifth-generation Nebraskan, Bruning is an aggressive, effective leader in the fight against crime. Jon is also Chairman of the Nebraska Crime Commission and serves on the Nebraska Board of Pardons. His bipartisan efforts earned him the Aspen-Rodel Fellowship in Public Leadership in 2005. Born and raised in Lincoln, Nebraska, he received both his undergraduate and law degrees with distinction from the University of Nebraska.

Jeffrey J. Pirruccello, a shareholder in McGrath North since 1981, focuses on all aspects of taxation, estate planning and administration, and corporate and business law. Pirruccello received both his BSBA and JD from Creighton University.



Alexi Wellman is a Partner with over 15 years of experience with KPMG LLP. Her experience has included financial statement and internal control audit services, internal audit outsourcing, merger and acquisition assistance and contract compliance services.



Douglas A. Ewald was appointed by Governor Heineman as Nebraska's tax Commission in 2006. Since his appointment, Doug has been instrumental in the passage of the largest tax relief package in Nebraska's history (2007). Additionally, he was the key architect of "Nebraska Super Advantage," tax incentive legislation designed to promote high quality jobs across the state. Prior to becoming the Tax Commissioner, Doug spent 17 years at Union Pacific Railroad as a Director responsible for State Tax Compliance. A CPA, Doug received his Masters of Public Accountancy from the University of Nebraska at Omaha and his Bachelors of Arts in Accounting from Buena Vista University.

Judy O'Dell serves as the chair of the Private Companies Financial Reporting Committee. The PCFRC is part of a broad initiative by the Financial Accounting Standards Board (FASB or "the Board") and the American Institute of Certified Public Accountants (AICPA) to further improve the FASB's current standard-setting process to better meet the financial reporting needs of private companies and the users of their financial statements. O'Dell is also President of O'Dell Valuation Consulting LLC, CPA, in Chestertown, MD. O'Dell previously served as a trustee of the Financial Accounting Foundation and on the board of the AICPA. She has served on and chaired numerous AICPA committees including the Technical Issues Committee. She has over 35 years of public accounting experience and was the managing partner of Beucler, Kelly & Irwin in Wayne, PA for 13 years. She has written and taught CPE courses for Practitioners Publishing Company for the past several years. Judy is a graduate of Immaculata University.

Tom Huston, CPA, Audit Senior Manager with Deloitte & Touche LLP in Omaha, NE, specializes in providing risk management and auditing services for entities in the financial services industry. Tom has been with Deloitte for over 8 years and has a wide ranging experience in risk management, accounting, auditing and SOX work. Huston received his BS Degree in Accounting from the University of South Florida; his BS Degree in Finance from Oral Roberts University.



Arthur Pulis, III, had a 20-year carrier in banking having held executive positions with several banks in the New York and New Jersey area. During the 70's he had the position of Executive Vice President and Chief Operating Officer of Horizon Creditcorp. In 1981, Art entered the field of consulting and training. Since that time, he has been a sought-after speaker in banking, finance, planning and management. He has been an award-winning seminar leader throughout the country and has conducted seminars to several international audiences. Art has authored several books and has been asked to testify before the U.S. Congress.



Randal M. Limbeck, CPA, a Partner in the Omaha office of Jackson Lewis. Jackson Lewis is dedicated to representing management exclusively in workplace law with 600 attorneys practicing in 42 cities nationwide. Since 1980, Randy has had extensive experience in the areas of taxation and employee benefits. His practice focuses on employee benefit, ERISA and compensation matters, including, pension, profit sharing and 401(k) plans, ESOPs, health and welfare plans, executive compensation and non-qualified plans. Limbeck has been involved in employee benefit planning, compliance and litigation for Fortune 100 employers, mid-sized employers and small employers. His practice involves design, document drafting, employee communications, litigation and assisting clients in their dealings with the IRS and Department of Labor. He has also been involved in assisting clients in resolving defects with their qualified plans.

Monte V. Montealegre graduated from California State College, San Bernardino. He sells and supports Information Technology (IT) products. Montealegre is President of Egis Technologies which is an Information Technologies Managed Service Provider that provides complete IT outsourcing services for small- and medium-sized businesses.



Dr. Mark H. Taylor joined the Case Western Reserve University Department of Accountancy in July 2009. He has published numerous articles in leading academic and professional journals and is a member of the AICPA's Auditing Standards Board, chairs the AICPA Auditor's Report Research Task Force and serves as member of the AICPA's Reliability Task Force. Dr. Taylor also serves as audit committee chair or audit committee member on the boards of three investment companies with assets under management totaling over \$1.2BB. He is a member of the American Accounting Association, AICPA, Association of Certified Fraud Examiners, The Institute of Internal Auditors and the National Association of Corporate Directors.