Florida Gulf Coast University
Accounting and Tax Conference

Oct. 30-31, 2014
Ft. Myers

26.46° N, 81.77° W

FICPA
Florida Institute of Certified Public Accountants
Chart your course to the Florida Gulf Coast University Accounting & Tax Conference Oct. 30-31! Explore your choice of CPE topics with our expert instructors and take this opportunity to move your career forward.

We’ve incorporated 360 Degrees of CPE into our agenda, including updates on A&A, CIRA, tax planning, net investment income, estate planning, and more. Earn up to 16 hours of CPE credit!

Plus! You can choose to attend Ethics on Wednesday and earn 4 hours of Ethics credit!

CPE Credit

This conference qualifies for 10 Accounting & Auditing (A&A) and 6 Technical Business (TB) hours of CPE credit and is subject to change. An optional 4 hours of Ethics credit also is available. CPE credit is subject to approval by the Florida Department of Business and Professional Regulation.

#FICPAgcu
# Conference at-a-glance

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<th>Day</th>
<th>Date</th>
<th>Time</th>
<th>Event</th>
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<tr>
<td><strong>Wednesday</strong></td>
<td>Oct. 29</td>
<td>8:30 a.m.-12:30 p.m.</td>
<td>Ethics: Protecting the Integrity of Florida CPAs (Optional/Separate Registration)</td>
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<tr>
<td><strong>Thursday</strong></td>
<td>Oct. 30</td>
<td>7:30-8 a.m.</td>
<td>Registration and Continental Breakfast</td>
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<td>8-8:05 a.m.</td>
<td>Introduction and Opening Remarks</td>
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<td>8:05-8:15 a.m.</td>
<td>FGCU Welcome</td>
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<td>8:15-9:05 a.m.</td>
<td>CIRA Update</td>
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<td>9:05-9:55 a.m.</td>
<td>Net Investment Income and Rental Real Estate</td>
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<td>10:05-11:45 a.m.</td>
<td>A&amp;A Update</td>
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<td>11:45 a.m.-1 p.m.</td>
<td>Lunch Presentation: The Regional Economic Landscape: Are We Back to Normal Yet?</td>
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<td>1:15-2:05 p.m.</td>
<td>SSARS/Compilation and Review</td>
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<td>2:05-2:55 p.m.</td>
<td>UPIA Meets DNI: Trust Accounting Under the Uniform Principal and Income Act</td>
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<td>3:10-4 p.m.</td>
<td>2014 Tax Planning and Update – Student Presentation</td>
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<td>4-4:50 p.m.</td>
<td>Fraud Update</td>
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<td>7:30-8 a.m.</td>
<td>Continental Breakfast</td>
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<td>8-9:40 a.m.</td>
<td>Auditing Case Study</td>
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<td>9:55-10:45 a.m.</td>
<td>Addition by Subtraction: Building Wealth for Tomorrow by Deferring Taxes Today</td>
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<td>10:45-11:35 a.m.</td>
<td>Current Status of Environmental/Sustainability Accounting</td>
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<td>11:35 a.m.-12:50 p.m.</td>
<td>Lunch Presentation: Engagement Letters/Managing Risks in an A&amp;A Practice</td>
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<td>1-1:50 p.m.</td>
<td>Update on Health Care Reform</td>
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<td>1:50-2:40 p.m.</td>
<td>Sales Tax Update – A Halloween Trick or Treat</td>
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Wednesday  Oct. 29

8:30 a.m.-12:30 p.m.
Ethics: Protecting the Integrity of Florida CPAs (Optional/Separate Registration)
Cecil Patterson Jr., CPA, MBA
Patterson CPA Group, Inc. | Ponte Vedra Beach
Updated for 2014, this course addresses internal and external issues CPAs face and complies with the ethics requirements for Florida CPAs as set forth by the Florida Board of Accountancy.

Thursday  Oct. 30

7:30-8 a.m.
Registration and Continental Breakfast

8:00 a.m.
Introduction and Opening Remarks

8:05-8:15 a.m.
FGCU Welcome

8:15-9:05 a.m.
CIRA Update (1 AA)
Cecil Patterson Jr., CPA, MBA
Patterson CPA Group, Inc. | Ponte Vedra Beach
The Common Interest Realty Associations in Florida are regulated by the Florida Department of Business and Professional Regulation and required to properly reflect accounting, auditing, review and compilation standards. Various Florida state laws and rules plus the professional standards for the CPA profession must be followed. This presentation will reflect updates for laws and rules as well as professional standards.

9:05-9:55 a.m.
Net Investment Income and Rental Real Estate (1 TB)
Mark R. Giallonardo, JD, LLM
Principal | Hill, Barth & King, LLC | Naples
The course will cover the Net Investment Income Tax considerations of rental real estate ownership, including activity-grouping opportunities for the business owner and real estate professional.

10:05-11:45 a.m.
A&A Update (2 AA)
Eugene Ristaino, CPA, ABV, MT
Partner/Director A&A Department
Isdaner & Company, LLC | Bala Cynwyd, PA
The session will cover recent updates to professional standards for accounting, reporting and auditing. In addition to individual standards, the following areas will be discussed: private company reporting which includes FASB proposals for private company GAAP exemptions and the recently-issued AICPA Financial Reporting Framework for Small and Medium-Sized Businesses (FRF for SMEs), and the impact of the clarified audit standards on a typical private company audit.

11:45 a.m.-1 p.m.
Lunch Presentation: The Regional Economic Landscape: Are We Back to Normal Yet? (1 TB)
Gary Jackson, Ph.D.
Director, Regional Economic Research Institute Florida Gulf Coast University | Ft Myers
The presentation will include the latest economic information on GDP, unemployment and other measures of the national and local economy. Economic concepts will be defined and trends will be explored. The latest Federal Reserve System forecast also will be discussed.

1:15-2:05 p.m.
SSARS/Comp & Review (1 AA)
Cecil Patterson Jr., CPA, MBA
Patterson CPA Group, Inc. | Ponte Vedra Beach
Statements on Standards for Accounting and Review Services (SSARS) are continuing to change and evolve. The Exposure Draft for “Preparation of Financial Statements,” “Compilations,” and “Association with Financial Statements” changes dramatically how CPAs will be working with Compilations and Reviews. This presentation examines the requirements for all of the issues.

2:05-2:55 p.m.
UPIA Meets DNI: Trust Accounting Under the Uniform Principal and Income Act (1 AA)
Jeremiah W. Doyle IV, Esq
Senior Vice President and Wealth Strategist
BNY Mellon Wealth Management
The calculation of trust accounting income is an important component of trust administration and tax reporting. This session will highlight the important concepts of trust accounting income under the Uniform Principal and Income Act and how it affects the calculation of a trust’s distributable net income and the taxation of the trust and its beneficiaries.
Thursday (continued)

3:10-4 p.m.
2014 Tax Planning Update - Student Presentation (1 TB)
Raymond L. Placid, CPA, JD, LL.M.
Associate Professor of Accounting
Florida Gulf Coast University | Naples
Get the latest tax planning tips from this joint presentation of students and faculty from Florida Gulf Coast University.

4:45 p.m.
Fraud Update (1 AA)
Laura Krueger Brock, CPA
Shareholder / CBIZ MHM, LLC / Clearwater
Fraud now is a household term. But what does it really mean? This session provides specific tools and techniques applicable to detecting and preventing fraud in audits, tax, and litigation. The session will include a discussion of the fraud components, and warning signs.

Friday

Oct. 31

7:30-8 a.m.
Continental Breakfast

8-9:40 a.m.
Audit Problem Areas (2 AA)
Anita Ford
Managing Principal / CliftonLarsonAllen, LLP
And Vice Chair of the Peer Review Board
Minneapolis
Newly appointed vice chair of the AICPA Peer Review Board, Anita Ford, will focus on areas with high rates of non-compliance raised by peer review regulators. Examples include: independence, non-attest services, risk assessment, internal controls and sampling, use of specialist reports, and employee benefit plan compliance procedures.

9:55-10:45 a.m.
Addition by Subtraction: Building Wealth for Tomorrow by Deferring Taxes Today (1 TB)
Thomas J. Pauloski, J.D.
National Managing Director
Bernstein Global Wealth Management | Chicago
Many Americans face higher income tax bills as the result of recent rate increases and the 3.8% Medicare surcharge. In this environment, sound professional tax and investment advice will be more valuable than ever.

10:45-11:35 a.m.
Current Status of Environmental/Sustainability Accounting (1 AA)
Ara G. Volkan, CPA
Eminent Scholar/Moorings Park Chair
Florida Gulf Coast University | Ft Myers
This session will detail how the US and Global (EU, IASB and others) standard setters are handling the increased demand for recognition, measurement and reporting of environmental and sustainability expenditures in financial statements.

11:35 a.m.-12:50 p.m.
Lunch Presentation: Engagement Letters/Managing Risks In An A&A Practice (1 AA)
C Michael Halfast, CPA
Professional Liability Specialist
Risk Avoidance Managers, Inc | St. Petersburg
In this session, we will discuss some of the aspects of the audit, review and compilation engagement letters and how the use of these loss prevention tools MAY protect your firm in the event of a professional liability claim.

1-1:50 p.m.
Update on Health Care Reform (1 TB)
Kathleen A. Hargreaves, CPA, CFP, CPC
Director of Healthcare Consulting
Kerkering, Barberio & Company | Sarasota
and
Larry Lawman
President | Lawman Consulting | Osprey
This session will provide the current update and developments with health care reform.

1:50-2:40 p.m.
Sales Tax Update - A Halloween Trick or Treat (1 TB)
Joseph C. Moffa, Esq., CPA
Managing Partner
Moffa, Gainor & Sutton, PA | Ft. Lauderdale
Attend this session for a special Halloween treat of current developments regarding Florida sales and use taxes and some tricks the Department of Revenue uses to get money from taxpayers.
Conference Site and Accommodations

Embassy Suites Hotel – Ft Myers/Estero
14050 Corkscrew Commons Dr
Estero, FL 33928
(239) 949-4222

FICPA Room Rate: $99 Single/ $119 Double plus applicable taxes
Hotel Cutoff Deadline: Thursday, Oct. 16, 2014
(Reservations made after the cutoff date will be subject to availability and current room rate.)

For reservations, please contact the Embassy Suites Hotel - Ft Myers directly at (239) 949-4222. Be sure to mention the Florida Gulf Coast University Accounting & Tax Conference to receive the special group rate.

Thank you to our Sponsor

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• Portable – Upload your materials to the cloud or save to a flash drive and access anywhere.
• Green – Help preserve our beautiful planet by saving paper.
More convenient, greener and so much EZer.
1 Contact Information

Name ___________________________  FICPA Member No. ___________________________

Address ___________________________  City/State/ZIP ___________________________

Telephone (_________) ______________________  E-Mail ___________________________

☐ Check here if registration reflects an address change.

☐ In accordance with ADA requirements, if you are disabled and require special services, please check here. Someone from our office will contact you.

☐ Check the following box(es) to receive membership information for:

☐ Florida CPA/PAC  ☐ FICPA Educational Foundation

2 Pricing

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<th>Ethics - Wed. Oct 29</th>
<th>Member Price</th>
<th>Nonmember Price**</th>
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<tbody>
<tr>
<td>Early Bird Price*</td>
<td>$99</td>
<td>$154</td>
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<tr>
<td>Regular Price (as of 10/20/14)</td>
<td>$154</td>
<td>$219</td>
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<tr>
<th>FGCU Accounting Conference (FGCU)</th>
<th>Member Price</th>
<th>Nonmember Price**</th>
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<tbody>
<tr>
<td>Early Bird Price*</td>
<td>$425</td>
<td>$675</td>
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<tr>
<td>Regular Price (as of 10/21/14)</td>
<td>$480</td>
<td>$730</td>
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* Save Money! Take advantage of the Early Bird Price if you register more than 10 days in advance and save $55 off the regular price.

** Nonmembers of the FICPA must add an additional $125 per day of instruction to the registration price. Save money and apply this fee to your FICPA membership fees. Visit www.ficpa.org/cpe for more details.

3 Method of Payment

☐ Check enclosed in the amount of $____________

☐ Please charge my company-issued credit card:

☐ Please charge my personal credit card:

☐ VISA  ☐ MasterCard  ☐ American Express  ☐ Discover

Cardholder Name ___________________________  Signature ___________________________

Exp. Date ___________________________

The FICPA is not responsible for checks or registrations delayed or lost in the mail.