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## Why attend

As a professional who performs highly specialized benefit plan audits, it's crucial to maintain a heightened level of specialty knowledge as well as being a forward thinker. You can expect facilitated, hands-on discussions moderated by top EBP audit professionals in the following areas:

- Explore what's ahead in the world of employee benefits with an update from the Department of Labor.
- Challenge your knowledge of auditing in an electronic environment, conducting initial audits, documenting risk assessments and assessing cybersecurity and fraud risk.
- Examine the complexities of auditing non-traditional investments.
- Brush up on the fundamentals of EBP in our boot camp session that features nationally known experts and case study reviews.

Attend in person or via webcast to network, exchange information and discuss best practices with your peers and subject matter experts who – like you – aim for integrity.

Ready to chart your own course for quality?  
Register today at

 [ohiocpa.com/EBPA2019](http://ohiocpa.com/EBPA2019)

## Upcoming events

**AICPA webcast: Audits of 401(k) Plans**  
April 10, 2019 | Webcast | Product #52721

**AICPA webcast: Documenting Your EBP Audit:  
What You Need to Know**  
April 11, 2019 | Webcast | Product #52722

SAVE  
almost  
**40%**  
Register four weeks  
before the event



4249 Easton Way, Suite 150 | Columbus, Ohio 43219



# 2019 Employee Benefit Plan Audit Conference

Chart a course for quality this spring!



April 25, 2019  
Nationwide Hotel  
& Conference Center



## Details

**Date:** April 25, 2019

**Location:**

**Time:** 8:00 a.m. – 4:10 p.m.  
(registration begins at 7:30 a.m.)

Nationwide Hotel & Conference  
100 Green Meadows Drive South  
Lewis Center, OH 43035

## Registration

Full Name \_\_\_\_\_

Society ID/Email\* \_\_\_\_\_

Business Name \_\_\_\_\_

Business Address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ Fax \_\_\_\_\_

Phone \_\_\_\_\_ After Hours Phone \_\_\_\_\_

Special Needs \_\_\_\_\_

Course confirmations will be sent via email. In the event the Society does not have an email address for you on file, confirmation will be mailed USPS.

### Registration Options

<input type="checkbox"/> Regular <b>\$554</b>	<input type="checkbox"/> Member <b>\$399</b>
<b>Save nearly 40%</b> when you register before March 28 at the early member discount rate!	
<input type="checkbox"/> Early discount <b>\$504*</b>	<input type="checkbox"/> Early member discount <b>\$349*</b>

### Select Sessions

8:00 – 9:15 am	<input type="checkbox"/> 1	11:10 am – 12:00 pm	<input type="checkbox"/> 5	<input type="checkbox"/> 6
9:25 – 10:40 am	<input type="checkbox"/> 2	12:45 – 1:35 pm	<input type="checkbox"/> 7	<input type="checkbox"/> 8
9:25 am – 3:00 pm	<input type="checkbox"/> 3	1:45 – 3:00 pm	<input type="checkbox"/> 9	<input type="checkbox"/> 10
10:40 – 11:00 am	<input type="checkbox"/> 4	3:10 – 4:10 pm	<input type="checkbox"/> 11	

## Payment Information



### ONLINE

To register and pay online, visit [www.ohiocpa.com/EBPA2019](http://www.ohiocpa.com/EBPA2019)

OR



### MAIL

Return this form no later than March 26, 2019 with a check made payable to The Ohio Society of CPAs to:

The Ohio Society of CPAs  
4249 Easton Way  
Suite 150  
Columbus, OH 43219

Want to become a member of OSCPA? Find out how you can register for this event at the member rate and save \$155 instantly, plus have access to other OSCPA member benefits. Call the Member Service Center at 614.764.2727 for more information.

7:30 - 8:00 am		Registration and Continental Breakfast	
General Session			
8:00 - 9:15 am	<b>1. What's Ahead in the World of Employee Benefits, A DOL Update</b>   <i>Marcus Aron, CPA, CGMA, senior auditor, Office of the Chief Accountant, U.S. Department of Labor</i> <i>Moderator: James Haubrock, CPA, shareholder, audit, Clark Schaefer Hackett &amp; Co.</i> <ul style="list-style-type: none"> <li>Focus on legislative and regulatory developments and how they impact current and future audits.</li> <li>Explore best-in-class practices and procedures for conducting EBPA's, including what risks should be on your radar.</li> <li>Unpack the details of the latest reporting compliance initiatives.</li> </ul>		
9:15 - 9:25 am	Networking break		Bootcamp
9:25 - 10:40 am	<b>2. Accounting, Auditing and Risk Assessment Update</b>   <i>James Merklin, CPA, CFE, CFF, CGMA, MAcc, partner in charge, audit and assurance services, Bober Markey Fedorovich</i> <i>Moderator: Tiffany Crosby, CPA, MBA, CTP, CGMA, director of learning, The Ohio Society of CPAs</i> <ul style="list-style-type: none"> <li>Review newly issued ASUs and ASUs effective for 2018 audits, including insights on the new EBP reporting standard.</li> <li>Identify compliance "hot spots" you should avoid as you navigate these specialized audits.</li> <li>Delve into strategies and best practices for executing EBP risk assessments.</li> </ul>		9:25 am - 3:00 pm  <b>3. Auditing Employee Benefit Plans Bootcamp</b>  <i>Marilee Lau, CPA, Marilee Lau CPAs</i> <i>Facilitator: Marcus Aron, CPA, CGMA, senior auditor, Office of the Chief Accountant, U.S. Department of Labor</i> <ul style="list-style-type: none"> <li>Dissect the differences between employee benefit plan types.</li> <li>Identify audit areas unique to EBPA's, gain an understanding of key audit deficiencies, and review example testing in areas such as participant data, contributions, benefit payments, and subsequent events.</li> <li>Examine the distinct documentation requirements on an employee benefit plan audit compared to a financial statement audit.</li> </ul>
10:40 - 11:00 am	<b>4. Audit Quality Center Update</b>   <i>James Haubrock, CPA, shareholder, audit, Clark Schaefer Hackett &amp; Co</i> <i>Moderator: James Merklin, CPA, CFE, CFF, CGMA, MAcc, partner in charge, audit and assurance services, Bober Markey Fedorovich</i> <ul style="list-style-type: none"> <li>Learn about the quality initiatives and best practices the AICPA Audit Quality Center is promoting and monitoring.</li> <li>Get an outlook of what to expect in the future of employee benefit plan audits, including the impact of audit technology, virtual auditing, data analytics and cybersecurity.</li> <li>Gain insights on helpful audit resources, tools, publications and webinars available to support your efforts to enhance audit quality in your firm.</li> </ul>		
11:00 - 11:10 am	Networking break		
11:10 am - 12:00 pm	<b>Industry Developments</b>  TBD		<b>Best Practices</b>  TBD
	<b>5. Fair Value Investments – What the FBRIC Are You Talking About</b>  <i>Michele Weldon, CPA, partner, PwC</i> <ul style="list-style-type: none"> <li>Learn about auditing and reporting for hard-to-value investments.</li> <li>Walk through the various investment options, including modeled fixed income securities, non-publicly-traded stock, real estate, private equity investments and non-benefit-responsive investment contracts.</li> <li>Delve into common accounting and auditing issues and best practices.</li> </ul>		<b>6. Mechanics of an Initial EBP Audit</b>  <i>Lara Fuller, CPA, senior manager, Schneider Downs &amp; Co., Inc.</i> <ul style="list-style-type: none"> <li>Analyze unique circumstances auditors could encounter during a first-year audit as well as ways to address these issues.</li> <li>Discuss best practices associated with the overall audit strategy and reporting requirements of a first-year audit.</li> <li>Develop a game plan for both first-time audits for the plan as well as how to handle initial audits where there was a different prior-year audit firm.</li> </ul>
12:00 - 12:45 pm	Lunch		
12:45 - 1:35 pm	<b>7. Lost in Cyberspace: Cybersecurity Risk to Plans</b>  <i>Dana Howell, CPA, director, Sikich LLP</i> <i>Ken Klika, partner, IT solutions team, Sikich, LLP</i> <ul style="list-style-type: none"> <li>Discuss the auditors responsibility for evaluating and responding to clients cybersecurity risk.</li> <li>Gain an understanding of the cybersecurity risks unique to employee benefit plans.</li> <li>Discover controls firms can implement to mitigate cybersecurity attacks on client data.</li> </ul>		<b>8. The Land of Misfit Audits</b>  <i>Reginald Novak, CPA, CFA, senior manager, Ciuni &amp; Panichi, Inc.</i> <ul style="list-style-type: none"> <li>Identify unique scenarios that can be uncovered during employee benefit plan audits, such as change in service provider, terminations, freezes, mergers, etc.</li> <li>Dive into the challenges that you may encounter when auditing these transactions.</li> <li>Review required procedures and best practices to implement to remain compliant when faced with a misfit audit.</li> </ul>
	Networking break		
1:45 - 3:00 pm	<b>9. Auditing in an Electronic Environment</b>  <i>Michele Weldon, CPA, partner, PwC</i> <ul style="list-style-type: none"> <li>Uncover best practices for auditing in an electronic environment.</li> <li>Compare and contrast controls versus no controls reliance audit approaches.</li> <li>Discuss testing completeness and accuracy of electronic reports, including understanding the nuances of using SOC1 reports.</li> </ul>		<b>10. What Can Go Wrong in EBPA: How to Identify and How to Address</b>  <i>Susan Peirce, CPA, principal, Apple Growth Partners</i> <i>Susan Burnoski, CPA, director/senior manager, Apple Growth Partners</i> <ul style="list-style-type: none"> <li>Dissect common and unique deficiencies in EBPA's.</li> <li>Explore how to identify deficiencies and understand the audit impact.</li> <li>Identify procedures necessary to properly address errors found and steps for clients to take to meet compliance requirements.</li> </ul>
	Networking break		
3:00 - 3:10 pm	Networking break		
3:10 - 4:10 pm	<b>11. Ask the Experts Panel</b>   <i>Marcus Aron, CPA, CGMA, senior auditor, Office of the Chief Accountant, U.S. Department of Labor</i> <i>James Merklin, CPA, CFE, CFF, CGMA, MAcc, partner in charge, audit and assurance services, Bober Markey Fedorovich</i> <i>James Haubrock, CPA, shareholder, audit, Clark Schaefer Hackett &amp; Co.</i> <i>Marilee Lau, CPA, owner, Marilee Lau CPA</i> <i>Michele Weldon, CPA, partner, PwC</i> <ul style="list-style-type: none"> <li>Take advantage of the opportunity to ask whatever questions remain top of mind after discussing current issues and leading practices throughout the day.</li> <li>Glean additional insights and explanations on any issues or questions that continue to challenge your thinking.</li> <li>Hear from discussion leaders as they share what lies ahead as well as what's top of mind for them in navigating the changing landscape of EBPA's.</li> </ul>		