

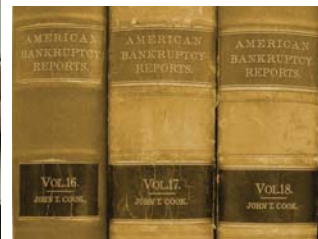
AICPA conference

AICPA National Forensic Accounting Conference

SEPTEMBER 23-25, 2009

Walt Disney World® Swan Hotel
Lake Buena Vista (Orlando), FL

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Register by 8/10/09
SAVE \$75!

Pre-Conference Value-Added Workshops:

Wednesday, September 23

- Family Law Workshop
- Forensic Interviewing
- Forensic Risk Assessment

Main Conference starts
at 1 p.m. Wed., Sept. 23

Cutting-edge training on forensic accounting is now a mandate for informed CPAs

- Noted speakers: Paul McNulty, Barbara Tannenbaum and Bruce Yannett
- Special interactive panel discussions including *Ask the Regulators* and *Ask the Judges*
- Thursday evening networking reception for all attendees

Hotel Reservation Cut-Off Date:
8/24/09

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RECOMMENDED CPE CREDIT: 20.5 (main), up to 4.5 (optional)



Prevent fraud with new solutions and hands-on training from leading regulators and forensic accounting experts.

Corporate accounting scandals, massive Ponzi schemes and a tidal wave of litigation dominate today's headlines. As a result, practitioners need forensic accounting training to help prevent, deter and detect fraud, investigate wrong-doing and resolve disputes.

HOT TOPICS:

- ◆ 21st Century Ponzi Schemes
- ◆ ABA Litigation & White Collar Crime
- ◆ Corporate Special Investigations
- ◆ Financial Institutions Litigation

The **AICPA National Forensic Accounting Conference** brings together nationally renowned specialists to provide up-to-the-minute updates, technical training and best practices. It is the leading industry event for CPA practitioners looking to develop forensic accounting expertise in specific service areas including: bankruptcy, insolvency, and

reorganization; computer forensic analysis; economic damages calculations; family law; fraud prevention, detection, and response; financial statement misrepresentation; and valuations.

LEADING TECHNICAL EXPERTS IN FORENSIC ACCOUNTING

This year's speakers not only include leading CPAs in forensic accounting, but also attorneys, consultants, executives, professors and regulators who specialize in forensic accounting.

Among the many notable presenters and panelists are Paul McNulty, discussing how to deal with the government in a down economy; Barbara Tannenbaum, updating her 2008 presentation on effective communications; and Bruce Yannett, providing insight into fraud investigation and litigation practices.

Conference attendees can take advantage of interactive panel discussions including *Ask the Regulators* and *Ask the Judges*, where attendees can get detailed answers directly from the officials at the forefront of government efforts to combat fraud.

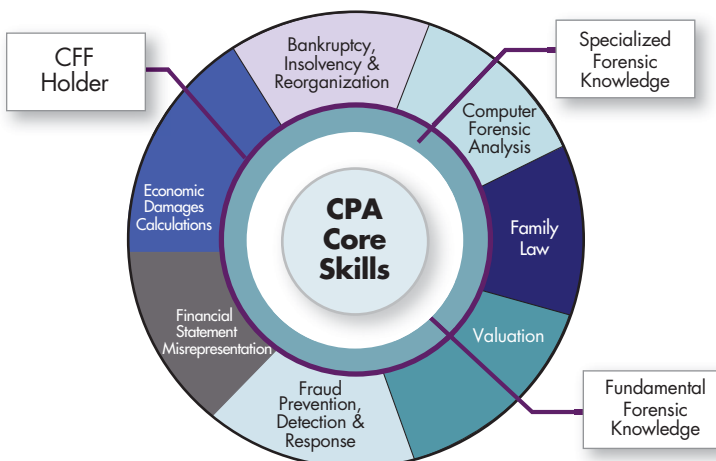
NETWORKING OPPORTUNITIES

The AICPA National Forensic Accounting Conference provides an invaluable opportunity to connect with industry experts and other professionals in the field. Don't miss this perfect opportunity to connect with new and established peers!

WHO SHOULD ATTEND

Forensic accountants; sole practitioners; CFOs; controllers; and financial managers in business and industry.

FOCUS OF THE CFF



Register by 8/10/09 SAVE \$75!

KEYNOTE SPEAKERS



Paul J. McNulty, Partner, Baker & McKenzie LLP

Paul J. McNulty joined Baker & McKenzie LLP in 2007 after a long career of public service. He is a partner in the firm's Washington, DC office, where he plays a key leadership role in the firm's Business Crimes and Investigations and Corporate Compliance and Risk Management practices. He brings deep experience and adds substantial value to their global team, which advises corporate clients on a range of compliance matters, offering comprehensive risk minimization strategies, internal investigations, development of creative solutions to potential problems and, when necessary, vigorous defense of corporate criminal and related civil litigation in a complex U.S. and international legal environment.



Barbara Tannenbaum, Ph.D., Communication Studies Senior Lecturer in Theatre, Speech & Dance Theatre, Speech & Dance, Brown University

Barbara Tannenbaum teaches courses in public speaking and persuasive communication in the Department of Theatre, Speech and Dance at Brown University. Her skills as a teacher, lecturer and seminar leader have earned her an international clientele consisting of doctors, lawyers, state supreme and appellate court judges, politicians (including U.S. senators) and community and organization leaders. She has advised and conducted public speaking workshops with the Third World Transition Program and with the Women in Science and Engineering group at Brown. She has worked with nationally prominent non-profit and for-profit organizations.



Bruce Yannett, Partner, Debevoise & Plimpton

Bruce Yannett, a member of the Debevoise & Plimpton, LLP, Litigation Department, focuses his practice on white collar criminal defense, internal investigations and complex commercial litigation. Mr. Yannett was recognized as a white-collar litigation "Star" in the *IFLR Benchmark Litigation Guide* (2009). *Chambers USA* (2007) notes he is a "hard-working and conscientious" litigator with significant experience representing international companies as well as domestic organizations and individuals in grand jury and regulatory investigations. In addition, *Legal 500 US* (2007) named him as a leading lawyer in white-collar criminal defense.

BENEFITS JUST FOR ATTENDEES!

An Eco-Friendly and Paperless Initiative

In an effort to be more environmentally friendly, cost conscious and forward-thinking, AICPA Meetings & Conferences is offering participants access to conference materials via a speaker materials website in advance of the conference. Aside from the environmental advantages, this initiative offers many benefits, including:

- Access to a wealth of session information prior to the conference which will help you customize your professional development needs
- More flexibility to offer additional and more valuable resources
- 24/7 availability of materials – anywhere and anytime – before and after the conference
- Elimination of a lot of materials. Less to carry, less to transport. Bring only what you need!

***Conference manuals with session outlines will not be provided onsite**

*Be sure to supply a valid email address when registering. Instructions to access the speaker materials website [www.AICPAConferenceMaterials.com] are distributed via email approximately two weeks prior to the start of the conference. Also, add service@aicpa.org to your safe sender list.



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Conference Agenda

Topics and speakers are subject to change

**FIELDS
OF STUDY:**

**A-ACCOUNTING
S-STATISTICS**

**AU-AUDITING
SKA-SPECIALIZED KNOWLEDGE & APPLICATIONS**

C-COMMUNICATIONS

**MKT-MARKETING
T-TAX**

WEDNESDAY, SEPTEMBER 23 – PRE-CONFERENCE VALUE-ADDED WORKSHOPS (additional fee)

7:00 am - 6:00 pm

Registration and Message Center Open

8:00 am - 12:00 pm

Pre-Conference Concurrent Workshops

*Select One
Concurrent
Workshop*

101 FAMILY LAW WORKSHOP SKA

Thomas Burrage, CPA/ABV/CFF, CVA, Principal, Burrage & Johnson CPAs, LLC, Albuquerque, NM

Miles Mason, Sr., JD, CPA, Attorney, Crone & Mason, PLC, Memphis, TN

Forensic accountant and business valuation expert Thomas Burrage, and divorce attorney Miles Mason, Sr., lead this case study of a divorcing wife of a cheating husband who may be cooking his dental practice books. After 22 years, Mrs. Henderson's investigator found the smoking gun and now she wants her fair share of the marital estate, support, and then some. The older child is in college and the younger just entered high school. Learn how the forensic accountant and lawyer team up to:

- Seek an equitable property division
- Perform a lifestyle analysis for alimony
- Determine income in an untrustworthy financial environment
- Value the dental practice
- Navigate goodwill and double-dipping arguments

102 FORENSIC INTERVIEWING SKA

Keith Slotter, CPA, Special Agent in Charge, Federal Bureau of Investigation, San Diego, CA

The Art of the Interview – the single most important skill for any investigator, from the FBI white-collar crime agent to the forensic accountant. This session will focus on the skills necessary to conduct effective interviews, especially in adversarial situations where the potential for fraud or abuse is likely. Using real-life examples and situational class participation, this course will cover all aspects of interviewing techniques, from preparation to closing the deal.

- Interviewing Strategies: A Conversation With a Purpose
- Gaining Insight Into Motive and Detecting the Elements of Truth vs. Deception
- Case Studies: The Roger Clemens Steroid Controversy; The Bill and Monica Scandal
- Staying the Course: A Recipe for Success in Tackling Fraud
- Active Listening and the Cognitive Interview

103 FORENSIC RISK ASSESSMENT AU

Chris McVicker, Internal Audit Director, SPX, Charlotte, NC

Richard Wilson, Executive Vice President, Resolver, Inc., Toronto, Ontario, Canada

This will be a discussion-based session to provide insight into performing an entity-wide fraud risk assessment. The session will facilitate lessons learned and experiences to promote successful execution of this fraud awareness and prevention tool. Aspects will include:

- Planning & execution of an FRA
- Analyzing results
- Reactions to the results
- Tools and approaches
- Communication

WEDNESDAY, SEPTEMBER 23 – MAIN CONFERENCE – DAY ONE

12:50 pm - 1:00 pm

Welcome and Introduction

1:00 pm - 2:15 pm

Concurrent Sessions

*Select One
Concurrent
Session*

1 GENERAL FRAUD SCHEMES SKA

Delena Spann, M.S., CFE, CCA, Senior Criminal Analyst, US Secret Service, Electronic & Financial, Chicago, IL

This session will cover the most preeminent frauds in the 21st century.

Some of today's frauds are unusual in nature; however, the strategies are the same as some of the world's most notorious fraud forefathers (Charles Ponzi, Cassie Chadwick, and many others). The presentation will cover:

- Money laundering schemes
- Phishing & cell phone schemes
- Fraud alerts
- Ponzi & pyramid schemes
- Investment schemes
- White collar fraud schemes

Register by 8/10/09 SAVE \$75!

1:00 pm - 2:15 pm

*Select One
Concurrent
Session
(continued)*

2 21ST CENTURY PONZI SCHEMES (repeated in #10) **A**

Joseph Dooley, CPA.CITP, CFF, CFE, CIPP, Managing Director, KPMG LLP, New York, NY
Keith Slotter, CPA, Special Agent in Charge, Federal Bureau of Investigation, San Diego, CA

Recently there has been a surge in Ponzi schemes reported in local media that may really be garden variety fraud schemes. CPAs, unlike newspapers, cannot get away with using loose definitions. To understand and assist in successfully uncovering a Ponzi scheme, it is incumbent upon the CPA to identify positively and precisely all the necessary elements of a Ponzi scheme. This session will explore the anatomy of a Ponzi scheme, elements common to Ponzi schemes, and why Ponzi schemes continue to succeed. In this session you will:

- Learn the court definition of a Ponzi scheme from prior cases
- Understand the elements present in all Ponzi schemes
- Identify the red flags of Ponzi schemes
- Learn why these schemes continue to succeed

3 DISCOVERY OVERLOAD AND “DAUBERT” EFFECT **SKA**

Jonathon Dunitz, Senior Counsel, Friedman Gaythwaite Wolf & Leavitt, Portland, ME
Nancy Fannon, ASA, CPA/ABV, MCBA, Owner, Fannon Valuation Group, Portland, ME

Discovery has become a topic of discussion no attorney or expert can ignore, particularly since the full weight of the electronic evidence rules have taken effect. At the same time, Daubert and other motions to exclude financial experts have never been as prevalent. How do you balance the burgeoning discovery with the risks of being excluded? The collection of cases excluding financial experts provides significant guidance to attorneys seeking to keep their expert “in the case.” The cases also contain a wealth of information for experts as to the extent of evidence required to support a claim, and the application of appropriate methods to make a claim. Attorneys and analysts attending this session will learn:

- Insight into successful and unsuccessful Daubert and other challenges to financial experts at federal and state levels
- What constitutes sufficient evidence (and why the same thing might be sufficient in one case, but not in another)
- How the court determines if financial models and methods have been applied reliably to the facts of the case
- How to determine how much work is “enough” (what happens if you simply didn’t find the data the court thinks you should have)
- How the judge determines what gets left to “vigorous cross examination” and what gets left for the jury to decide
- How you can protect your expert from Daubert and other challenges

4 TOP 10 WAYS TO IMPROVE STOCK AND ASSET PURCHASE AGREEMENTS FOR M&A ACTIVITIES **SKA**

Basil Imburgia, Senior Managing Director, Co-Leader of Dispute, FTI Consulting, New York, NY

Alan Stone, Partner, Milbank, Tweed, Hadley & McCloy LLP, New York, NY

This session will introduce the AICPA Task Force on M&A Disputes and discuss how this Task Force has been working with members of the American Bar Association (ABA) to review the ABA Model Stock Purchase Agreement Section 2.5 Adjustment Amount and Payment, and Section 2.6, Adjustment Procedure. From these reviews the AICPA task force has provided comments relating to the Stock and Asset purchase agreements from the perspective of a Neutral Accounting Arbitrator. Some of the comments focused on Issues with certain Interim Date Financial Statements, GAAP vs. Consistent Practice, Materiality Considerations to the Purchase Price Adjustment and Purchase Price Disputes, Representations Made for the Interim and Closing Financial Statements, Access to Books & Records, Subsequent Events, Clarification of Independent Accountant’s Role, and Carve-Outs to Balance Sheet Accounts. This session will be very interesting for accountants who have been or plan to be involved in M&A transactions or who find themselves as the arbitrator of a dispute arising from such a transaction.

“ [This conference] continues to meet demands, needs of profession. ”

2008 Attendee

Conference Agenda

2:20 pm - 3:10 pm

*Select One
Concurrent
Session*

Concurrent Sessions

5 DATA ANALYTICS FOR FRAUD DETECTION SKA

Vorapong (Gho) Sutanont, MCSD, MCSD.NET, Manager, PricewaterhouseCoopers, Chicago, IL

The session will focus on technology and data consolidation techniques to combat the challenges of data collection and analysis. It will examine common data quality issues that can undermine an auditor's data mining efforts; preventing a comprehensive audit or producing false negatives. The session will also cover approaches for integrating technology with the common data platforms to complete specific process-focused audit tasks, identify suspicious & high-risk transactions, and improve audit continuum through increased use of technology during all stages of the audit. The session will include an introduction to:

- Data analysis techniques to analyze current business processes and identify high-risk items
- Uncovering hidden relationships within company data beyond names & addresses
- Increasing efficiency to minimize false positives
- Utilizing new technology to mitigate fraud risk

6 WHAT IS A ROBUST FCPA COMPLIANCE PROGRAM & HOW DO YOU GET ONE? A
Lourdes Sanchez Ridge, Senior Counsel, International Law Practice Group, Thorp Reed & Armstrong, LLP, Pittsburgh, PA

This session will cover:

- FCPA and OECD regulations
- Trends and recent developments on the enforcement front
- Common areas of corruption risk
- Investigation approaches and considerations

7 WORKING EFFECTIVELY WITH LITIGATION ATTORNEYS SKA
Eric Sacks, Partner, Jenner & Block LLP, Chicago, IL

Regardless of your experience in working with litigators, this session will provide practical tips and suggestions for increasing your effectiveness. Hear the perspective from an experienced litigator on:

- How forensic accountants and financial experts are selected
- Key areas for early discussion and agreement with counsel
- What litigation counsel may need...but may not know to ask for
- Characteristics of successful financial experts
- Areas where financial experts or forensic accountants may "stumble" in litigation matters
- Recent trends in the use and performance of financial experts in litigation matters
- How to handle difficult discussions around fees, deadlines and expectation "gaps"

8 ABA LITIGATION & WHITE COLLAR CRIME CORPORATE SPECIAL INVESTIGATIONS SKA

Tom Hanusik, Partner, Crowell & Moring, Washington, DC

David McAttee, Partner, Haynes and Boone, LLP, Dallas, TX

This session will provide insight into the legal, audit and forensic perspectives from professionals who have been in the trenches. The panel will feature the ABA's Securities Fraud Committee Chair, who is also a former prosecutor, a member of General Counsel's office, a Big 4 audit professional, and a forensic partner. Through the use of a case study, they will discuss how each of the stakeholders should react to the complexities involved in a special investigation.

3:15 pm - 4:30 pm

*Select One
Concurrent
Session*

Concurrent Sessions

9 LATEST FORENSIC ACCOUNTING TECHNIQUES USED TO IDENTIFY FRAUD A

Donna Tamura, CPA, CFF, Managing Partner, Durkin Forensic Incorporated, San Diego, CA

As our environment changes over time, so do fraud schemes. Issues that the forensic accountant in the audit face today can be complex and challenging to unravel. Many current techniques are used to help the forensic accountant in the audit uncover the facts.

- "Forensic Accounting in the Audit" – What does it look like?
- Risk assessment – understanding areas of higher risk helps to narrow the focus
- Data analytics – trending out data helps to identify anomalies leading to potential fraud
- Third party information – background search, internet search, government information search
- Dynamic interviews – where a lot of surprising information comes from
- Email reviews - tips on focusing your review
- Other sources of information that resides under deeper layers of the company's public information

10 21ST CENTURY PONZI SCHEMES (repeat of #2) A

Register by 8/10/09 SAVE \$75!

3:15 pm - 4:30 pm

*Select One
Concurrent
Session
(continued)*

11 LOST PROFITS DAMAGES: CONTROVERSIAL ISSUES & LESSONS LEARNED FROM THE COURTS (repeated in #18) **SKA**

Nancy Fannon, ASA, CPA/ABV, MCBA, Owner, Fannon Valuation Group, Portland, ME
Bill Kennedy, Ph.D., CPA/ABV, Partner, Co-Director of Forensics and Valuation, Anders Minkler & Diehl LLP, St. Louis, MO

In valuation, experts have books, libraries, and online resources galore to guide them through the process of performing a business valuation. In contrast, lost profits damages are a creature of the courts. While there is general consistency as to broad interpretation of methods from one jurisdiction to the next, nuances on a case-by-case basis, and from one jurisdiction to the next, are common. Cases excluding financial experts abound, making clear that financial experts must be evidence gatherers, first and foremost supporting their analysis with facts and data, or risk exclusion. The cases excluding financial experts also provide significant guidance as to the application of appropriate methods, and what constitutes reliability. This session will cover:

- What constitutes sufficient evidence in a lost profits damages case
- How the court determines if financial models and methods have been applied reliably to the facts of the case
- What the courts have accepted as discount rates – sometimes the most significant element of the calculation
- What the courts have said about consideration of subsequent events
- How the courts interpret “lost profit” vs. “loss of business”
- How you can protect your expert from Daubert challenges and other motions to exclude financial experts

12 DEVELOPING AND GROWING YOUR NICHE LITIGATION PRACTICE **MKT**

Moderator: Michelle Gallagher, CFF, Owner, Gallagher & Associates, CPAs, PLC, Lansing, MI
Panelists: Tom Hanusik, Partner, Crowell & Moring, Washington, DC
Michael Wolff, Partner, Eisner, LLP, New York, NY

Each firm must be committed to an ambitious and attainable goal – being the best. The development of your practice begins with each firm taking responsibility for a wide range of activities. You need to:

- Seek out and secure new opportunities
- Provide continuous quality service to existing clients and referral sources
- Submit outstanding proposals and close new business
- Keep your brand fresh

4:30 pm - 5:00 pm

5:00 pm - 6:00 pm

Refreshment Break and Vendor Display

General Session

13 ASK THE REGULATORS – A PANEL DISCUSSION **SKA**

Moderator: Erik Skramstad, Partner, PricewaterhouseCoopers LLP, Boston, MA
Panelists: Keith Slotter, CPA, Special Agent in Charge, Federal Bureau of Investigation, San Diego, CA

Delena Spann, M.S., CFE, CCA, Senior Criminal Analyst, US Secret Service, Electronic & Financial, Chicago, IL

Additional Panelists to be determined

This is your chance to ask direct questions of representatives from the FBI, Secret Service, and Department of the Treasury. Bring your question cards and drop them off at the front desk!

THURSDAY, SEPTEMBER 24 – MAIN CONFERENCE – DAY TWO

6:45 am - 4:45 pm

6:45 am - 8:00 am

7:00 am - 7:50 am

*Select One
Early Riser
Session*

Registration and Message Center Open

Continental Breakfast and Vendor Display

Early Riser Sessions

201 USE OF STATISTICS IN GENERATING CREDIBLE EVIDENCE/ASSURANCE **S**

Dr. Saurav Dutta, CMA, Ph.D., Associate Professor, SUNY- Albany, Albany, NY

When an exhaustive verification of transaction is impossible, statistical techniques can be used to extrapolate findings from an efficient sample to the underlying population. This session will focus on some actual cases of investigation/ litigation/ settlement where such techniques have been successfully implemented and the findings accepted by all concerned parties. In discussing the cases, the following will be emphasized:

- A conceptual primer to statistical sampling and its objectives
- The importance of variance and confidence interval in statistical inference
- Design of a proper sample selection technique to maximize the “robustness” of the findings
- Verification techniques to ensure that the sample is representative of the population
- The caveats of sampling and statistical inference

Conference Agenda

7:00 am - 7:50 am

Select One
Early Riser
Session
(continued)

202 THE TOOL OF LINK AND TIMELINE ANALYSIS VISUALIZATION SKA

Mike Woods, LASD Lieutenant (Ret.), Gordian Analysis & Visualization, San Marcos, CA

The tool of Link and Timeline Analysis Visualization can bring focus and clarity to a case, regardless of the complexity of the data. Link analysis, sometimes called “relational” or “association” analysis, identifies and explores the multiple relationships that exist among the key elements within your data. Timeline analysis isolates the temporal/chronological components and can identify patterns of activity within that data. Visualization presents a clear, concise and easy-to-understand graphic of the relevant Link and/or Timeline elements to litigators, investigators and triers of fact. These analytical tools will be shown and you will learn how to:

- Bring unfiltered data from a wide variety of disparate sources, including data from cell phone calls and PBX logs, emails, interviews, and depositions into your analysis
- Manage and use large volumes of data to uncover critical entities, relationships and patterns that otherwise would remain hidden within the “Gordian Knot” of complexity
- Visualize a case, regardless of whether it is a simple, straight-forward matter or a complex web spanning years. You, the investigative team, any executive-level reviewers and all triers of fact are looking for a clear, concise and comprehensive “picture” of the fraud. Link and Timeline Analysis Visualization provides that clarity
- Employ Link and Timeline Analysis Visualization without busting your budget and without tying up scarce staff resources

7:50 am - 8:00 am

Change Break

8:00 am - 9:05 am

General Session

14 ASK THE JUDGES – A PANEL DISCUSSION SKA

Panelists to be determined

Hear judges discuss their views on, and experiences with, accountants and other financial experts. When does a financial expert cross the line from objectivity to advocacy? Hear their perspectives on:

- Common shortcomings of financial experts
- The use and misuse of financial experts
- Other risks to financial experts in the courtroom

9:05 am - 9:35 am

Refreshment Break and Vendor Display

9:35 am - 10:50 am

Concurrent Sessions

Select One
Concurrent
Session

15 EFFECTIVELY USING COMPUTER FORENSICS IN INVESTIGATIONS & DAMAGES CASES SKA

Margaret Daley, Managing Director, Duff & Phelps LLC, Chicago, IL

Electronically stored information is prevalent in virtually all organizations and can provide valuable insight during an investigation. The proper collection and analysis of an organization’s electronically stored information involves specific processes and skills. In this discussion you will:

- Gain a better understanding of how to approach a matter that involves electronic information, including how the relevant data is identified, acquired, analyzed, and presented
- Understand the importance of following court accepted standards of operating procedure when handling electronic data, including establishment of a chain of custody, properly imaging and verifying data, and methods of analyzing data that might be deleted, hidden, or encrypted
- Participate in a Q&A session with an industry leader and expert

16 NAVIGATING BANKRUPTCY AND INSOLVENCY CASES SKA

Robert Morrison, ASA, Managing Director, RSM McGladrey, Inc., Orlando, FL

June 1, 2009: General Motors filed for bankruptcy under Chapter 11 of the United States Bankruptcy Code. Bankruptcy filings are generally up 20% to 40% across the nation. For every GM, there are literally tens of thousands of smaller businesses that seek protection each year under the Code. In many of these cases, the services of an accountant, business appraiser, and/or financial adviser will be necessary. In the current economy, this presents opportunities for professionals that know how to navigate the system. In this discussion you will:

- Learn about the history of insolvency and bankruptcy laws
- Explore the service-area opportunities the insolvency process presents
- Understand what is required to be retained and how to get paid
- Evaluate the potential ultimate outcomes of a corporate bankruptcy filing

**“Interesting topics.
Important issues addressed.”**

2008 Attendee

Register by 8/10/09 SAVE \$75!

9:35 am - 10:50 am

*Select One
Concurrent
Session
(continued)*

17 FAMILY LAW: FRAUD & FORENSICS – “THEY GET HALF IF THEY CAN FIND IT!” SKA
Donald Glenn, Managing Partner, Glenn & Dawson LLP, Walnut Creek, CA

This session will review:

- Business undervaluation and fraud
- Cash flow analysis from tax returns
- Offshore accounts and investments
- Tax fraud which takes the form of the spouse and government
- Hidden assets – catch me if you can
- Personal lifestyle analysis
- Proof at trial of fraud

18 LOST PROFITS DAMAGES: CONTROVERSIAL ISSUES & LESSONS LEARNED FROM THE COURTS (repeat of #11) **SKA**

10:50 am - 10:55 am

Change Break

10:55 am - 12:10 pm

Concurrent Sessions

*Select One
Concurrent
Session*

19 MANAGING PRIVACY IN AN ERA OF COLLABORATION SKA
Warren Zafrin, Principal, KPMG LLP, New York, NY

The issue of privacy has taken on a particularly prominent role as the usages of sensitive and non-sensitive information have become ripe with abuse. Privacy policies specifically in an era of collaboration need to be revisited so that they explain when, where and how data is being used and how it can be protected, who owns the data and what they are doing with it. In an era of dynamic data management, control over data may be a competitive advantage.

20 FORENSIC SOLVENCY ANALYSIS IN BANKRUPTCY SKA
Alec Ostrow, Attorney, Stevens & Lee, P.C., New York, NY

Bankruptcy cases often produce considerable litigation. Much of this litigation, such as preference and fraudulent transfer actions, is premised on a debtor’s insolvency, or some equivalent, such as having unreasonably small capital at particular points in time that do not necessarily correspond to fiscal or calendar years or quarters. Insolvency for these purposes is often defined by using a “fair valuation” for the assets. Therefore, insolvency and capital adequacy analyses differ considerably from GAAP. This presentation will explore:

- Types of litigation using insolvency analysis
- Fraudulent transfers
- Determining “fair valuation”
- Going concern vs. liquidation
- Timing issues, including retrojection
- Investigative methods, including Rule 2004 examinations
- Preferences
- Breach of fiduciary duty
- Importing valuation methods
- “Booking” contingent liabilities

21 HIGH PROFILE DIVORCES SKA

Randall Kessler, Founding Partner, Kessler Schwarz & Solomiany, P.C., Atlanta, GA

Representing “High Profile Individuals” as an attorney or as an accountant poses certain unique challenges. Mr. Kessler will discuss these challenges and what he has learned through his family law representation of various athletes and entertainers.

22 ELECTRONICALLY STORED INFORMATION (ESI) SKA

Thomas Hilton, CPA/ABV, CFF, ASA, CVA, Anders Minkler & Diehl LLP, St. Louis, MO

This session will focus on the exponential explosion of electronic documents and its impact on testifying experts. The session will specifically address:

- The impact of information volume on the discovery process
- Potential problems related to the authenticity of electronic documents
- Concerns of federal judges regarding authenticity
- A review of case law that provides guidance to practitioners

12:10 pm - 1:40 pm

L1 LUNCHEON/KEYNOTE ADDRESS SKA

Bruce Yannett, Partner, Debevoise & Plimpton LLP, New York, NY

Prosecutors and regulators around the globe are stepping up enforcement activities and increasingly coordinating their efforts on corruption and other white collar criminal activity. The recent Siemens case is just one example of this trend. This keynote address will cover topics including:

- How regulators coordinate on cross-border investigations
- What the future may hold
- The importance of investigators accommodating different legal and cultural norms
- The extent to which the U.S. model of internal investigations and cooperation is being adopted globally

Conference Agenda

1:40 pm - 2:55 pm

Select One
Concurrent
Session

Concurrent Sessions

23 TAX & INSURANCE ISSUES IN FORENSIC INVESTIGATIONS T

Ken Herzinger, Partner, Orrick Herrington, San Francisco, CA

Sonya Andreassen, Director, PricewaterhouseCoopers LLP, Chicago, IL

Almost every investigation raises questions about tax implications and/or insurance coverage. This session will present some of the recent trends and developments around insurance coverage for investigations and fraud-related findings, including coverage limitations, exclusions and reporting requirements. On the tax front, discuss recent experiences interacting with the IRS on investigation findings, impact on corporate, vendor and payroll tax return forms/filings. By expanding your understanding of these investigation ancillary issues, you can offer a broader range of insight and advice to your client or company.

24 FORENSIC INVESTIGATION FOR RECEIVERS & AUDIT COMMITTEES SKA

Andrew Bernstein, CPA, CVA, Director of Forensic and Business Valuation, Berkowitz

Dick Pollack & Brant Certified Public Accountants & Consultants, LLP, Miami, FL

Michael Goldberg, Shareholder, Akerman Senterfitt, Fort Lauderdale, FL

Mitchell Herr, Partner, Holland & Knight, Miami, FL

Richard Pollack, CPA/ABV/CFF/PFS, ASA, CBA, CFE, Director-in-Charge of Forensic Business, Berkowitz Dick Pollack & Brant Certified Public Accountants & Consultants, LLP, Miami, FL

A highly interactive session giving attendees the opportunity to hear from and discuss issues with attorneys who regularly hire forensic accountants in complex investigations. Michael Goldberg has been appointed Receiver in numerous SEC actions to investigate +\$100 million Ponzi schemes. Mitch Herr, former staff attorney with the SEC, represents audit committees involved in internal investigations and public companies facing SEC inquiry. Forensic accountants, Rich Pollack and Andy Bernstein, will serve as discussion moderators.

25 CASE LAW UPDATE SKA

Cliff Hutchinson, Partner, K&L Gates LLP, Dallas, TX

This session will provide a summary update on recent cases of interest to CPAs who testify as expert witnesses. Led by a nationally recognized trial attorney, this session will review current cases to allow experts to better understand pertinent issues arising from testimony in state and federal courts and arbitration proceedings.

26 THE FORENSIC CPA EXPERT'S ROLE IN QUANTIFYING POST ACQUISITION DISPUTE DAMAGES A

Bill Kennedy, Ph.D., CPA/ABV, Partner, Co-Director of Forensics and Valuation, Anders Minkler & Diehl LLP, St. Louis, MO

Jeff Litvak, CPA, ASA, CFF, Senior Managing Director, FTI Consulting, Chicago, IL

Post acquisition disputes are on the rise as the economy falters and good deals turn bad. The forensic CPA/valuation expert can play a critical role in the resolution of these disputes in many different capacities: arbitrator, mediator, consultant, or expert. This session explores the damage issues faced by the forensic CPA/valuation expert when assessing damages related to a post acquisition dispute, such as working capital claims, indemnity claims, and valuation issues that often arise in benefit of the bargain claims. This session will also address issues related to the interpretation of GAAP that are allegations of misstatements in the financial statements; the buyer will seek damages at a "deal multiple." The program will instruct as to when a "deal multiple" is appropriate and when it is not applicable.

2:55 pm - 3:25 pm

3:25 pm - 4:45 pm

Select One
Concurrent
Session

Refreshment Break and Vendor Display

Concurrent Sessions

27 VIEW FROM INSIDE – A PANEL DISCUSSION SKA

Moderator: Sonya Andreassen, Director, PricewaterhouseCoopers LLP, Chicago, IL

Panelists: Chris McVicker, Internal Audit Director, SPX, Charlotte, NC

Additional Panelists to be determined

This panel provides perspectives from a range of "inside" roles that often interface with forensic accountants. This panel offers you an opportunity to ask your questions and hear inside client personnel discuss their views on:

- Forensic accountants roles and "value-add" • Current challenges and needs
- How their companies are reacting to the increased regulatory requirements and scrutiny
- Trends in their areas of focus and activities

Register by 8/10/09 SAVE \$75!

3:25 pm - 4:45 pm

*Select One
Concurrent
Session
(continued)*

28 WHITE COLLAR CRIMINAL DEFENSES SKA

Frank Agostino, Vice President, Calo Agostino, P.C., Hackensack, NJ

Bryan Skarlatos, Partner, Kostelanetz & Fink, LLP, New York, NY

Whether the source of the money is legal or illegal, all money has the potential of becoming involved in crime, which is subject to the IRS Criminal Investigation's jurisdiction. Learn the role of the forensic accountant in defending the taxpayer against accusations of:

- Tax evasion
- Currency crimes
- Money laundering
- Tax fraud

29 HOT TOPICS IN FAMILY LAW SKA

Moderator: Melissa Avery, CFLS, Partner, Avery & Cheerva LLP, Indianapolis, IN

Panelists: Tom Burrage, CPA/ABV/CFF, CVA, Principal, Burrage & Johnson, CPAs, LLC, Albuquerque, NM

Michelle Gallagher, CFF, Owner, Gallagher & Associates, CPAs, PLC, Lansing, MI

Donald Glenn, CFF, Managing Partner, Glenn & Dawson LLP, Walnut Creek, CA

Randall Kessler, Founding Partner, Kessler Schwarz & Solomiany, P.C., Atlanta, GA

Marion Ventrulli, Partner, Schiller DuCanto & Fleck LLP, Lake Forest, IL

This panel discussion features nationally known family law experts as well as CPAs who frequently serve as expert witnesses in family law cases. The panel will discuss trends and hot topics in areas where family law and forensic accounting intersect as well as emerging areas ripe for expert testimony from accountants.

30 IP DISPUTES SKA

Richard Gering, CLP, Principal, Parente Randolph, Philadelphia, PA

Robert Manley, Principal, McKool Smith, Dallas, TX

If you practice or want to play in Intellectual Property ("IP") this is your place to be! This session will enable the participants to interact in real time with two of the Industry's Top IP players – the forensic damages experts who specialize in this niche practice will want to attend to hear about what's buzzing from a legal and damages perspective. Stay on top of your game and hear about hot topics like:

- The state of the union on the patent law revisions and how it effects the quantification of economic damages
- Manifestation of the economic downturn:
 - Case examples of cost conscious attorney clients
 - Dealing with venues that have "time trials" and narrowing the scope of the expert witness
 - Early case assessments and how forensic experts can play in the game
- Trade secret damages
- Tips and tools on how to deal with big \$ claims and jury fatigue
- Other hot topics for the remainder of 2009 and beyond

4:45 pm - 6:00 pm

Networking Reception and Vendor Display

FRIDAY, SEPTEMBER 25 – MAIN CONFERENCE – DAY THREE

6:45 am - 3:00 pm

Registration and Message Center Open

6:45 am - 8:00 am

Continental Breakfast and Vendor Display

7:00 am - 7:50 am

Early Riser Sessions

*Select One
Early Riser
Session*

203 FLS TOWNHALL SKA

Thomas E. Hilton, MS, CPA/ABV/CFF, ASA, CVA, Co-Director, Forensic & Valuation Services Group, Anders Minkler & Diehl LLP, St. Louis, MO

Glenn Newman, CBA/ABV/CFF, CFE, Practice Leader, Parente Randolph, Philadelphia, PA

Mike Ueltzen, CPA/CFF, CFE, Partner, Ueltzen & Company, LLP, Sacramento, CA

Steve Winters, Director, AICPA, Durham, NC

If you are a current member, or are thinking about joining the Business Valuation and Forensic and Litigation Services Section of the AICPA, please join this early riser session. You will get an update on current items including, but not limited to:

- NEW: Forensic Accounting Credential
- Benefits of being an FVS member
- Forthcoming practice aids
- BV standards update
- Independence update and special report

Conference Agenda

7:00 am - 7:50 am

Select One
Early Riser
Session
(continued)

204 IFRS A

Barry Epstein, Ph.D., CPA, Partner, RNCO Financial Litigation Advisors, Russell Novak & Company, LLP, Chicago, IL

In today's global economy, have International Financial Reporting Standards become a true global language for business? In this session, we will explore:

- The status of convergence efforts underway among the SEC, FASB and IASB
- What are the key differences between IFRS and US GAAP?
- What's involved with "changing" to IFRS the first time?
- What are the litigation-related implications of IFRS adoption in the US?

7:50 am - 8:00 am

8:00 am - 9:30 am

Change Break

General Session

31 ENFORCEMENT, COMPLIANCE AND INTERNAL INVESTIGATIONS: DEALING WITH THE GOVERNMENT IN A DOWN ECONOMY

Paul McNulty, Partner, Baker & McKenzie LLP, and former U.S. Deputy Attorney General, Washington, DC

Paul McNulty will explore the challenges that public companies face as global enforcement increases in the economic downturn. The twin duties of actively preventing and properly responding to corporate misconduct are vitally important to business organizations. Mr. McNulty will discuss the most important elements of effective compliance and credible, cost-efficient investigations, including the role of forensic accounting.

9:30 am - 10:00 am

10:00 am - 11:15 am

Select One
Concurrent
Session

Refreshment Break and Vendor Display

Concurrent Sessions

32 EFFECTIVE DEPOSITION PREPARATION SKA

Eric Sacks, Partner, Jenner & Block LLP, Chicago, IL

Being deposed by a skilled attorney is always a stressful situation. This session will explore what you should (but the lawyers don't want you to) know about depositions of accountants and financial experts.

33 HEDGE FUNDS: HOW HISTORY REPEATS ITSELF AND INVESTORS GET A NEW INSTRUCTION MANUAL (repeated in #41) A

Stephen Bell, Partner, KPMG LLP, New York, NY

Hedge funds have seen their share of publicity in recent years for less than positive reasons. The fraud, money laundering and outright theft of client assets has tainted the majority of hedge funds that do perform legitimately. These illicit schemes have taken billions of dollars from investors and markets world-wide, and new regulations are developing around the world as a result. Regulators are going to be taking a closer look at the internal risk management procedures of hedge funds. This session will take a look at the historical examples of hedge fund fraud, and some leading practices that hedge funds can employ to provide investors and regulators assurances of risk mitigation against fraud. During this session you will:

- Recognize the pattern of hedge fund fraud over time, and the messages they continuously provide
- Become familiar with the various new hedge fund regulations around the world, and how they impact a hedge fund's transparency
- Identify the basic points of the SEC anti-fraud rule, and its implications on hedge fund communications and operations
- Learn how various hedge fund practices may change going forward
- Understand how better risk mitigation practices will help hedge funds retain and gain investors

34 MACHIAVELLIAN NEGOTIATION AND MEDIATION TACTICS SKA

Jeff Litvak, CPA, ASA, CFF, Senior Managing Director, FTI Consulting, Chicago, IL

Miles Mason, Sr., JD, CPA, Attorney, Crone & Mason, PLC, Memphis, TN

Marion Ventrulli, Partner, Schiller DuCanto & Fleck LLP, Lake Forest, IL

In many negotiations and mediations, lawyers will utilize negative tactics calculated to destabilize the emotions of their opponents. Even though many "bad faith" tactics may be considered unfair or unreasonable, rarely will they rise to the level of being unethical. The best way to inoculate clients and their expert witnesses is to explain the tactics in advance. Once identified and understood for what they are, the tactics' effect can be neutralized. This presentation seeks to provide an overview of the most commonly used "Machiavellian" negotiating techniques and suggests practical responses.

Register by 8/10/09 SAVE \$75!

10:00 am - 11:15 am

Select One
Concurrent
Session
(continued)

35 HOT TOPICS IN BANKRUPTCY SKA

Alec Ostrow, Attorney, Stevens & Lee, P.C., New York, NY

The current economy has had a profound impact on the way business bankruptcies are handled. So has globalization and major legislation enacted in 2005. In addition, many sectors, such as real estate and automotive, have resulted in major cases with significant issues. This presentation will explore:

- Issues with Section 363 sales
- Sector issues
- Automotive
- Section 363 sales of businesses as going concerns vs. true reorganizations
- 2005 legislation and outlook for reform
- Financing restructurings during a severe credit crunch
- Transnational bankruptcies, coordination and competition between countries and courts
- Financial
- Real estate
- Retail

11:15 am - 11:20 am

11:20 am - 12:10 pm

Select One
Concurrent
Session

Change Break

Concurrent Sessions

36 VERIFYING CLAIMS IN CLASS ACTIONS SKA

Jeffrey Leibell, CPA, JD, Vice President, Class Action Services, The Garden City Group, Inc., Melville, NY

David Cace, Eisner LLP, New York, NY

At the conclusion of a successful securities fraud class action, claimants may seek to recover losses by preparing and forwarding a "proof of claim" form to a Claims Administrator for processing and calculation of possible loss amounts determined pursuant to a Court approved "Plan of Allocation." Being responsible for processing millions of claims efficiently and calculating billions of dollars of claims accurately is a significant challenge undertaken by only a few highly-qualified Claims Administrators. This session will focus on how the Claims Administrator works with Plaintiff's Lead Counsel in assuring that claimants receive amounts entitled to them under the Plan of Allocation. This session will also discuss how accounting firms can provide the assurances requested by Lead Counsel and the Courts regarding the accuracy of claim loss calculations performed by Claims Administrators pursuant to the Plan of Allocation.

37 FORENSIC INTERNET INVESTIGATION SKA

Cynthia Hetherington, MISM, MLS, Founder, The Hetherington Group, Haskell, NJ

Understand the ramifications of a LinkedIn world, where MySpace is everyone's space. Learn how to research through this new Web platform to supplement background checks on your experts, or theirs! This seminar will help define what websites are reliable for use in litigated matters and which ones are likely to be admissible.

38 A&A UPDATE A

Linda A. MacDonald, CPA, Senior Managing Director, FTI Consulting, New York, NY

In the wake of the financial crisis, fair value accounting has been the subject of much discussion and debate. That debate continues. But for now, fair value accounting holds and will continue to be significant for 2009 reporting. This session will provide an overview of:

- The challenges that companies face in using fair value accounting under current market conditions
- The actions taken by the standard setters and others to help companies meet those challenges
- The implications of fair value accounting on litigation going forward

39 LITIGATION HARDBALL – ATTORNEYS EFFECTIVELY WORKING WITH FORENSIC EXPERTS FROM ENGAGEMENT TO TRIAL SKA

Scott Cooper, Attorney, Blank Rome LLP, Philadelphia, PA

Richard Gering, Principal, Ph.D., Parente Randolph, Philadelphia, PA

This interactive session is for participants who do more than dabble in Litigation Services. Bring those tough practice questions that you have been dying to ask to this session. The speakers will role up their sleeves to help you out. This session will provide the insight you are looking for on your tough practice questions from both a legal and an expert's perspective on such items as:

- Real Life War Stories
- Best Practices
- Participants Questions
- Going Down Separate Paths - Avoiding the Attorney and the Financial Expert Disconnect
- Expanding the Role of the Financial Expert – Advisory Roles in Mediation and Arbitration
- Expert Accountability – what does the expert need to do to be pro-active?
- Fact Causation – the Expert's Role and the Attorney's Expectations
- 3rd Circuit Decision and others on Use of Experts – what that could mean to your practice
- Who's the better expert – the Economist or the Forensic CPA?

Conference Agenda

12:10 pm - 1:40 pm

L2 LUNCHEON/KEYNOTE ADDRESS: POWERFUL PERSUASIVE COMMUNICATION C

Barbara Tannenbaum, Ph.D., Communication Studies Senior Lecturer in Theatre, Speech & Dance Theatre, Speech & Dance, Brown University, Providence, RI

Powerful communications improve professional results. This practical session will teach skills that will immediately help you improve your power of persuasion. Topics include:

- Goal and audience – understanding the dynamics of audience-centered communication
- The power of nonverbal and vocal components of oral communication – making the most out of being heard and seen
- The application of persuasive theory to real world situations – getting people to do what you want them to

1:40 pm - 1:45 pm

Change Break

1:45 pm - 3:00 pm

Concurrent Sessions

Select One
Concurrent
Session

40 WORKING ON THE ACCOUNTING MALPRACTICE CASE AS AN EXPERT FOR THE PLAINTIFF AND DEFENDANT SKA

Paul Carbon, Partner, Margolis Edelstein, Berkeley Heights, NJ

In the current economic climate, more and more individuals and businesses are prosecuting accountants' liability lawsuits seeking to blame their trusted accountants for the adverse effect of the economic downturn on their businesses and personal wealth. Experts often play a substantial and crucial role in defense of such lawsuits. This presentation will provide practical tips to effectively work with defense counsel to successfully defend accountants' liability cases, by addressing issues such as:

- Qualifying as an expert witness
- Daubert challenges
- Privileged communications
- Role of the defense expert
- Deposition and trial testimony

41 HEDGE FUNDS: HOW HISTORY REPEATS ITSELF AND INVESTORS GET A NEW INSTRUCTION MANUAL (repeat of #33) A

42 ECONOMIC DAMAGES FOR PERSONAL INJURY SKA

Holly Sharp, CPA, CFP, CFE, Director, LaPorte Sehrt Romig Hand, Metairie, LA

This session will bring practitioners up-to-date on recent court decisions and other developments which influence the determination of damages in personal injury and wrongful death cases.

43 FINANCIAL INSTITUTIONS LITIGATION SKA

Sandra Johnigan, CPA/CFP, CFE, Owner, Johnigan, P.C., Dallas, TX

The surge in financial institution litigation during 2009 could make it the most active in years, eclipsing the litigation of the savings and loan crisis of the 1980s. Participants will discuss the core components of this current litigation, including:

- SEC enforcement claims
- Subprime and credit crisis-related claims in class actions and private litigation
- Use of common law claims rather than securities law allegations to avoid PSLRA and Stoneridge restrictions
- FDIC as receiver claims

3:00 pm

Conference Adjourns

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You may cancel without penalty if written cancellation requests are received by August 9, 2009. Due to financial obligations incurred by the AICPA, a credit voucher less 50% of the registration fee will be issued for written requests received by September 2, 2009. No refunds or credits will be issued on cancellation requests received after September 2, 2009. For further information, call the AICPA Service Center at **888.777.7077**.

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Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. Note, this conference is expected to sell out, so please make hotel arrangements as soon as possible. To receive our special group rates mention that you will be attending the **AICPA National Forensic Accounting Conference**.

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