

AICPA conference

AICPA National Forensic Accounting Conference

SAVE \$75!
Register by
8/15/10

Earn
CPE & CLE
credit!

SEPTEMBER 29 – OCTOBER 1, 2010

Sheraton Boston, Boston, MA

Pre-Conference Workshop: Wednesday, September 29th

*The Premier Educational Event for
CPAs Specializing in Financial Forensics.*

Key Topics:

- » Economic Damages
- » Computer Forensics & Internet Investigations
- » Family Law
- » Fraud Investigations
- » Post Acquisition Disputes
- » Deposition and Trial Skills



Extra Savings: ABV/CFF
Credentialed Holders – \$100
FVS Section – \$50



Hotel Reservation Cut-Off Date: 8/29/10

CPA CFFSM
Certified in Financial Forensics

AICPA[®] Forensic and Valuation
Services Section

AICPA[®]

www.cpa2biz.com/conferences

888.777.7077

Noted Speakers



The Honorable Jed Rakoff, a U.S. District Judge for the Southern District of New York, joined the federal bench in 1996 after his appointment by President Bill Clinton. His earlier career includes practice as an Assistant U.S. Attorney for the Southern District of New York, and a litigation partner at both Mudge, Rose, *et al.*, and Fried Frank, *et al.* Judge Rakoff was also a law clerk to the Honorable Abraham Freedman for the 3rd Circuit U.S. Court of Appeals.

A noted university lecturer, co-author of five books, and numerous published articles, Judge Rakoff has chaired many professional organizations as well. These include the Honors Committee of the New York City Bar Association, Criminal Justice Advisory Board SDNY, and Grievance Committee SDNY, to name just a few. He is also a Judicial Fellow at the American College of Trial Lawyers and the American Board of Criminal Lawyers.



Martin Biegelman has been fighting fraud and corruption for more than 35 years in various roles in law enforcement, consulting, and the corporate sector. He is the Director of the Financial Integrity Unit at Microsoft Corporation where he built and leads a global fraud prevention and anti-corruption program. Martin is a Certified Fraud Examiner and a Certified Compliance and Ethics Professional. Prior to joining Microsoft, he was Director of Litigation and Investigative Services in the Fraud Investigation Practice at BDO Seidman, LLP. He is also a former federal law enforcement professional having served as a U.S. Postal Inspector in a variety of investigative and management assignments. His most recent book is *Foreign Corrupt Practices Act Compliance Guidebook: Protecting Your Organization from Bribery and Corruption*.

SHERATON BOSTON

Just a short trip from Boston Logan International Airport, you'll feel right at home the moment you arrive. Enjoy nearby boutiques and restaurants along Newbury Street, Copley Square, the Charles River or Boston Commons. You can also enjoy indoor access to shopping and restaurants at Prudential Center and Copley Place. It's a great hotel in a fabulous location. Visit <http://bit.ly/bVOFjw> for more details



Networking At Its Best.

This conference offers an unparalleled opportunity to network with some of the most influential authorities and industry experts. You'll benefit from the strongest knowledge base anywhere and share ideas in a dynamic atmosphere, while building a solid network. Take advantage of all the networking opportunities this conference has to offer, including food functions, receptions, and dine arounds.

Register by 8/15/10 SAVE \$75!

RECOMMENDED CPE CREDIT: 22 (main), 3 (optional)

Leading experts give you industry insights and the most up-to-date training in financial forensics, one of the hottest services today.

Every day there seems to be another major headline about fraudulent schemes, scandals, litigation and corporate turmoil. As a result, there's never been a bigger demand for forensic accounting professionals. The 2010 **AICPA National Forensic Accounting Conference** is designed to prepare you with cutting-edge training and networking resources to effectively handle this ever-growing need. Nationally renowned specialists will provide expert training and the real lowdown on how to stay ahead of the competition.

THE PREMIER CONFERENCE FOR THE FINANCIAL FORENSIC PROFESSIONAL.

This intensive 2 ½ day conference will help you obtain the fundamental and specialized forensic accounting skills that CPA practitioners need in today's world. You'll get a better understanding of the issues, tools and resources needed as a financial forensic professional.

RENOWNED SPEAKERS. CUTTING EDGE TRAINING.

You'll benefit from the top minds in the industry: luminaries, judges, attorneys, corporate executives and specialty vendors. Hear from The Honorable Judge Jed Rakoff; Internet investigator Cynthia Hetherington; leading divorce attorney Randy Kessler, and other renowned experts. No other conference will give you access to such an outstanding and exclusive group of specialists, trained in subjects ranging from computer forensics analysis to economic damages.

DON'T MISS:

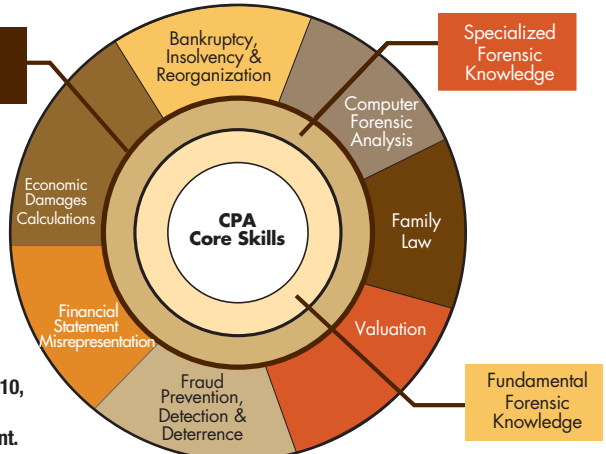
- ▶ Bankruptcy & insolvency
- ▶ Data analytics
- ▶ Visual graphics
- ▶ Interviewing skills
- ▶ Internet investigations
- ▶ Asset training techniques
- ▶ Ethics for a CFF
- ▶ Effective oral communication skills
- ▶ Tips to simplify information

WHO SHOULD ATTEND

Practitioners offering forensic accounting consulting services (Big 4 to sole practitioners), financial managers in business & industry, internal auditors, CFOs & controllers, and partners desiring to develop a niche forensic practice.

In May 2008, the AICPA's governing Council authorized the creation of a new CPA specialty credential in forensic accounting. The credential, Certified in Financial Forensics (CFF), combines specialized forensic accounting expertise with the core knowledge and skills that make CPAs among the most trusted business advisors. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of 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. To qualify, a CPA must be an AICPA member in good standing, have at least five years of experience in practicing accounting, and meet minimum requirements in relevant business experience and continuing professional education. **Effective September 1, 2010, applicants must pass a four hour exam in addition to the business experience and continuing education requirement.**

Focus of the CFF



Conference Agenda

Topics, fields of study and speakers are subject to change

FIELDS OF STUDY

**A-ACCOUNTING AU-AUDITING C-COMMUNICATIONS MKT-MARKETING
S-STATISTICS SKA-SPECIALIZED KNOWLEDGE & APPLICATIONS T-TAX**

PRE-CONFERENCE

WEDNESDAY, SEPTEMBER 29 / VALUE-ADDED WORKSHOP (additional fee)

7:00 am - 6:20 pm
8:30 am - 11:30 am

Registration & Message Center Open

101 **HARNESSING THE POWER OF VISUAL EVIDENCE: EFFECTIVE USE OF VISUAL GRAPHICS SKA**

**David Malone, Principal, Trial Run Inc., Washington, DC
Warren Radler, Principal, Trial Run Inc., Chicago, IL**

The saying “a picture is worth a thousand words” so aptly applies to forensic accountants engaged as experts and consultants for litigation, disputes, investigations and other matters. The pace of change and evolution of technology can be intimidating, while learning to use visual graphic tools “on the job” can be stressful and expensive. This session combines insightful instruction from TrialRun Inc. professionals Warren Radler and Dave Malone, both experienced litigation attorneys, with the opportunity to see and use some of the common and cutting-edge visual graphic tools, and engage in directed small group and individual learning. If you need to be persuasive and effective in presenting complex transactions or financial analysis to non-accountants, this workshop is for you. Attend this hands-on, interactive workshop to:

- Learn about the range of visual aids/graphics readily available
- Observe and interact with seasoned trial attorneys about using these tools
- Apply a variety of visual graphic tools to “real life” scenarios encountered by experts

MAIN CONFERENCE

WEDNESDAY, SEPTEMBER 29 / DAY ONE

12:15 pm
12:15 pm - 12:30 pm
12:30 pm - 1:45 pm

Main Conference Begins

Welcome & Introduction

Keynote Presentation

1 **FOREIGN CORRUPT PRACTICES ACT COMPLIANCE: FAILURE IS NOT AN OPTION SKA** **Martin Biegelman, CFE, CCEP, Director, Financial Integrity Unit, Microsoft Corporation, Redmond, WA**

The Foreign Corrupt Practices Act (FCPA) is one of the fastest growing areas of law and corporate compliance. The FCPA has become a critical concern for individuals and businesses due to globalization and vigorous enforcement efforts throughout the world. This session will explore the past, present and future of the FCPA, best practices in protecting your organization from bribery and corruption, as well as the key role for forensic accounting professionals in effective anti-corruption compliance.

Networking Break in the Exhibit Hall

Concurrent Sessions

2 **EARNOUTS: CASE STUDY SKA**

**Matthew Bialecki, CPA/CFE, Managing Director, Alvarez & Marsal, Chicago IL
Gerard Yarnall, Partner, Deloitte Financial Advisory Services LLP, New York, NY**

Sometimes a buyer and seller of a business bring different perspectives on the value and future prospects of a business being sold. One way to resolve this disagreement and provide an incentive to continuing management to make the business successful is through the use of an earnout provision. An earnout allows the parties to agree that a certain portion of the purchase price will be contingent on the future performance of the company over a set period of time. Disputes frequently arise when earnouts are utilized. In this hands-on session, we will explore common issues that arise in earn-out disputes through the use of a case study and also discuss:

- Benefits and risks to using earnouts
- Typical earnout provisions
- Lessons learned from earnout disputes
- The role of the CPA in earnout disputes

1:45 pm - 2:15 pm
2:15 pm - 3:30 pm
*Select One
Concurrent
Session*

Register by 8/15/10 SAVE \$75!

2:15 pm - 3:30 pm

Select One
Concurrent
Session
(continued)

3 FAIR VALUE AND RELATED TOPICS SKA

Moderator: Walter Pagano, MPA, CPA/CFF, CFE, Partner in Charge, Eisner LLP, New York, NY

**Panelists: Michael Aronow, MBA, CPA/ABV, CVA, Eisner LLP, New York, NY
Mark Lee, MBA, CFA, ASA, Eisner LLP, New York, NY**

Valuation analysts and appraisers are called upon by clients and counsel to offer opinions or estimates of value in a variety of potential engagements for purposes of, for example, an audit, a merger or acquisition, a dispute or litigation, estate and gift, or corporate planning and negotiation. The assets or business interests to be valued can encompass minority/majority interests to complex Level III under ASC 820 (formerly FASB 157). This session combines both the knowledge of accounting and corporate finance principles with practical examples and techniques. Attend this hands-on, nuts and bolts session presented by two well-known valuation experts to:

- Learn about the do's and don'ts in negotiation, litigation or audit environments
- Learn practical application of valuation techniques
- Avoid the common mistakes that are often made

4 INTERVIEWING SKILLS SKA

Keith Slotter, CPA, CFF/CFE, Special Agent in Charge, FBI, San Diego, CA

This session will focus on the critical skills of successful interviews, particularly those involving adversarial situations. Instruction will focus on the primary steps to successful interviewing, including:

- Active listening
- Structure of the interview
- Detection of deception

This session utilizes a variety of teaching methods, including video presentations and extensive personal interaction to provide the necessary tools to conduct confident and comprehensive fraud-related interviews.

5 ELECTRONIC DISCOVERY FUNDAMENTALS SKA

Edward Stroz, Co-President, Stroz Friedberg, New York, NY

You will learn how electronic discovery is being performed today, and how document analysis is enhanced by sophisticated online document review tools. You will be introduced to tools and techniques to organize, review, and manage large sets of electronic documents. The differences between electronic discovery and computer forensics will also be explained, along with clear case examples and potential pitfalls to avoid.

Concurrent Sessions

6 INSIDE THE BOARD ROOM, THE WAR ROOM, AND THE COURTROOM: A LOOK AT THE DYNAMICS AND ROLES OF THE PARTIES IN A WHITE COLLAR INVESTIGATION SKA

Kenneth Mathieu, CPA/ABV/CFE, MBA, FTI Consulting, Chicago, IL

Kurt Stitcher, Partner, Levenfeld Pearlstein, LLC, Chicago, IL

Brad Sargent, CPA/CFE, CFE, CFS, Cr.FA, FABFA Managing Member, The Sargent Consulting Group, LLC, Chicago, IL

Jerome Tomas, Partner, Baker & McKenzie, LLP, Chicago, IL

A publicly traded company issues a financial restatement, and a whistleblower alleges that an executive's fraud was the cause. What happens next? This session provides the viewpoints of the company executive under investigation, the company's in-house and outside counsel, and the forensic accountant. Attendees will learn the process of an investigation and the roles that each of these individuals plays in uncovering the facts and piecing together the puzzle in order to determine whether the executive really committed fraud.

7 HOT TOPICS IN FAMILY LAW SKA

Tom Burrage, CPA/ABV/CFE, Principal, Burrage & Johnson, CPAs LLC, Albuquerque, NM

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

Michelle Gallagher, CPA/ABV/CFE, Gallagher & Associates CPAs, PLC, Lansing, MI

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

This session will cover the latest trends and hot topics in areas where family law and forensic accounting intersect, as well as emerging areas ripe for expert testimony from accountants.

8 COMPUTER FORENSICS UPDATE SKA

Edward Stroz, Co-President, Stroz Friedberg, New York, NY

Take a tour of recent developments in computer forensics, including analysis of documents, emails, and files from hard drives, cloud-based email and business services, theft of proprietary information, and analysis of latent data that has proven to be dispositive in court proceedings. Examples of affidavits and forensic services that augment traditional e-discovery, which can be used by CPAs to the benefit of their clients, will also be provided.

3:40 pm - 4:55 pm

Select One
Concurrent
Session

Conference Agenda

3:40 pm - 4:55 pm

*Select One
Concurrent
Session
(continued)*

9 REAL ESTATE/CONSTRUCTION FRAUD SKA

Kevin Max, Director, Construction Advisory Services, KPMG LLP, New York, NY

Joe Dooley, CPA/CFF, CITP, CFE, Managing Director, KPMG LLP, New York, NY

Fraud, waste, abuse, and mismanagement of construction contracts will never be eliminated. Like most industries, the construction industry has historically experienced fraudulent activity. There are a number of factors that contribute to the industry's susceptibility to corruption, including the dependence on third parties (like engineers, architects and subcontractors) to maintain high ethical standards; the pressure to accept the lowest bidders; compliance with various regulatory requirements; and the significant dollars involved with each project. Understanding the common construction fraud schemes, and how they are perpetrated, provides a basis for addressing the issues, including:

- Common schemes seen in construction fraud, including contract and procurement fraud, corruption
 - bribes, kickbacks and conflict of interests, overcharging
 - double billing, unsubstantiated costs, revenue recognition
 - front loading, fraudulent related party transactions, prevailing wage fraud, disadvantaged business enterprise fraud
- Construction fraud indicators
- Sample of Internal controls
- Tools and techniques to identify construction fraud
 - construction contract compliance auditing
 - continuous auditing and continuous monitoring
 - data analytics & benefits from use of data analytics

Concurrent Sessions

10 HOW CAN FRAUD AUDITING STANDARDS MAKE YOU MORE EFFECTIVE AND EARN MORE MONEY? AU

Jonny Frank, Principal, Fraud Risks & Controls, PricewaterhouseCoopers LLP, New York, NY

Michael Carey, Managing Director, Fraud Risks & Controls, PricewaterhouseCoopers LLP, Boston, MA

Auditing standards continually raise expectations of auditor consideration of fraud. This session explores how these standards create both opportunity and risk, and addresses how auditors and forensic accountants can leverage these standards to be more effective and earn more money. Discussion topics include:

- Understanding the basics of AICPA, IIA, IAASB & PCAOB fraud auditing standards
- Creating business value while meeting standards
- Gaining intelligence, investigative leads and evidence
- Anticipating and satisfying auditors' needs while conducting an investigation
- Developing and implementing U.S. sentencing guideline remediation plans
- Protecting the attorney/client privilege while communicating with the auditor
- Evaluating and pursuing claims for failing to meet fraud auditing standards

11 SPECIAL/CORPORATE INVESTIGATIONS FOR PRIVATE COMPANIES (INCLUDING EMERGING COMPANIES CONTEMPLATING IPOs) SKA

Joseph Jaffe, Managing Director and Practice Leader, UHY Advisors FLVS, Inc., New York, NY

Colleen Vallen, CPA/CFF, Partner, ParenteBeard LLC, Philadelphia, PA

Effective investigations require coordinated team efforts of forensic accountants, investigators and counsel. Team assembly, building a strategy, an overall investigative plan, specified roles and tasks, and reporting the results are critical. This session will present the practical and the pitfalls.

5:05 pm - 6:20 pm

*Select One
Concurrent
Session*

Register by 8/15/10 SAVE \$75!

5:05 pm - 6:20 pm

*Select One
Concurrent
Session
(continued)*

12 HOW TO MARKET YOUR PRACTICE TO ATTORNEYS MKT

Michelle Gallagher, CFF, Owner, Gallagher & Associates CPAs, PLC, Lansing, MI
Walter Pagano, Partner in Charge, Eisner LLP, New York, NY

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

Why would a divorce lawyer hire me? This presentation will focus not only on what family lawyers look for in an expert, but also how they look for an expert. Do we ask our peers? Do we trust referrals? Which referral sources do we trust? What are turnoffs for family law attorneys? How do rates and fees of the expert impact a family law attorney's choice of expert? The program will also include how much interaction is expected between the expert and client and how to walk the fine line between forensic investigative advice and legal advice. Also, the lawyers will share their pet peeves that can ruin a good accountant/lawyer relationship.

13 COMMERCIAL MORTGAGE FRAUD SKA

Craig Howland, Supervisory Special Agent, FBI, Washington, DC

Robert R. MacLaverty, Managing Director, FTI Consulting, Chicago, IL

Arthur J. Rosner, J.D., Partner, Office Managing Partner, Nixon Peabody LLP, New York, NY

This session will discuss the anatomy of a mortgage fraud involving a syndicated construction loan on real estate collateral consisting of a mixed-use project. This presentation will address:

- The securitization of CMBS and the capital markets
- Recent commercial mortgage fraud investigations
- The "debt stack"
- The fraud perpetrated against the lenders
- Signs of the fraud missed along the way
- How the fraud was uncovered
- The role of the accountants in uncovering the fraud
- The forensic accounting reports following discovery
- The effect on the project
- The disharmony among the lending group
- The resolution

6:20 pm - 7:20 pm

Welcome Reception in the Exhibit Hall

The AICPA will be offering Dine Around options this evening. Please visit the AICPA Registration Desk by 3pm to sign-up. Seating and availability is limited.

MAIN CONFERENCE

THURSDAY, SEPTEMBER 30 / DAY TWO

6:30 am - 6:05 pm

6:30 am - 8:00 am

7:00 am - 7:50 am

*Select One
Concurrent
Session*

Registration & Message Center Open

Continental Breakfast in Exhibit Hall

Early Riser Sessions

201 FVS TOWN HALL SKA

Michael Ueltzen, CPA/CFF, CFE, Ueltzen & Company, LLP, Sacramento, CA

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

Robert P. Gray, CPA/ABV/CFF, CFE, Partner, ParenteBeard LLC, Dallas, TX

We are pleased to host a Town Hall meeting to provide participants with the latest updates and activities of the FLS Committee, FVS Executive Committee as well as the CFF Credential.

This annual early riser session will also provide the participants with the opportunity to ask questions about your Forensic Accounting Community. We hope you can join us.

202 DISCOUNT RATES FOR GENERAL ECONOMIC DAMAGES SKA

Michael Crain, CPA/ABV, ASA, CFA, CFE, The Financial Valuation Group, Fort Lauderdale, FL

The session will discuss discount rates used to discount future lost profits based on economic theory and case law. Case law has viewed discount rates three ways: risk-adjusted rate, investment rate, and safe rate. Since economic damages is a legal concept, what happens when case law seemingly conflicts with economic theory?

- Discounting future lost profits
- Three views taken by the courts on discount rates
- Selected case law

Conference Agenda

8:00 am - 8:15 am
8:15 am - 9:30 am

9:30 am - 10:00 am
10:00 am - 11:40 am
*Select One
Concurrent
Session*

11:40 am - 12:40 pm

Welcome & Presentation of FVS Awards

General Session

14 THE ARCHER DANIELS MIDLAND PRICE-FIXING SCANDAL: A LOOK INSIDE SKA
Anthony D'Angelo, President, Pinnacle Consulting Services Special Agent, Chicago, IL
Robert Herndon, Federal Bureau of Investigation, Chicago, IL
The Honorable James R. Epstein, Illinois Appellate Court Judge, First District, Chicago, IL
James H. Mutchnik, Partner, Kirkland & Ellis LLP, Chicago, IL

The real life participants in the ADM story, captured in the recent hit movie *The Informant!*, will provide their unique inside views on what actually happened and what is portrayed on film. Get the perspective from the agents, prosecutor and defense attorney on the informant and his antics, and see clips from the movie and the actual surveillance audio and video tapes.

Networking Break in the Exhibit Hall

Concurrent Sessions

15 DATA FORENSICS – THE TRACKS WE LEAVE BEHIND SKA
Paul Lewis, Vice President, T&M Protection Resources, New York, NY

You will be amazed to learn just how much information can be garnered from a computer or cell phone. Come learn how the application of data forensics goes far beyond simply producing e-mail, and how it is used to find the smoking gun. Find out where data exists and how it can be recovered and analyzed to provide valuable insights during an investigation.

- How data forensics can aid in a forensic accounting investigation
- What tracks are left behind on a computer and cell phone
- Why personal data is not really safe

16 EARNOUTS, MACs, CALLING OFF THE DEAL, AND INTERNATIONAL ARBITRATION (ABA) SKA

Michael Cetrone, Partner, Nutter, McClennen, Fish, Boston, MA
Kevin Shannon, Partner, Potter Anderson & Corroon LLP, Wilmington, DE
Jeff Litvak, Senior Managing Director/Forensic & Litigation Consulting, FTI Consulting, Chicago, IL

Overview of various legal and financial issues that may arise with respect to contractual earnouts, MAE provisions, and the decision not to proceed with an M&A transaction.

This session will also include:

- An overview of the international arbitration process and related damages issues
- Valuation and damages issues which arise when a deal is prematurely terminated
- Substantive analysis of earnouts and examples of how to structure an earnout
- The CPA's role in determining material adverse effect

17 ECONOMIC DAMAGES: COMMON FRAMEWORKS BY INDUSTRY & CLAIM TYPE SKA
Paul Regan, CPA/CFF, CFE, Chairman, Hemming Morse, Inc., CPAs, Litigation and Forensic Consultants, San Francisco, CA

Monica Ip, CPA/CFF, CVA, CMA, Director, Hemming Morse, Inc., CPAs, Litigation and Forensic Consultants, San Francisco, CA

This session will present theories and fundamentals of economic damages models, by industry and claim type, including:

- General contract disputes
- Intellectual property
- Construction
- Acquisition disputes
- Wage and hour

The presentation will also include case study examples and current trends in damages cases.

18 EXPERT WITNESS TESTIMONY: JURY CONSULTANTS' TOP 10 THINGS EXPERTS NEED TO KNOW BEFORE TESTIFYING SKA

Mary E. Ryan, President, Portia Group, Ltd., Glen Haven, CO
Brian E. Leroy, Consultant, Portia Group, Ltd., Glen Haven, CO

These presenters, nationally recognized jury consultants, have conducted focus groups, mock trials and juror interviews with thousands of jurors and juror research participants all over the country on a wide variety of cases, including cases involving detailed expert financial testimony. Mary and Brian will provide their list of the top 10 things you would learn if you watched and listened to thousands of jurors deliberating cases. This high energy interactive program teaches what jurors REALLY think, and how you can use this information to be a better expert witness.

Luncheon

Register by 8/15/10 SAVE \$75!

12:40 pm - 1:55 pm

Select One
Concurrent
Session

Concurrent Sessions

19 FRAUD IN BANKRUPTCY/SOLVENCY/FRAUD TRANSFERS SKA

Karen Balmer, CPA/CFF, CFE, Principal, Kincaid Consulting LLC, New York, NY
James Brandt, Partner, Latham & Watkins LLP, New York, NY

The prevalence of fraud in bankruptcies is growing. Issues such as failure to disclose critical liquidity issues, asset valuation problems and fraudulent transfers are common themes in the most recent significant bankruptcies.

- When is “failure to disclose” a crime?
- Do the “rules” allow for underdisclosure and overvaluation of toxic assets?
- Lehman, Merrill, Bear, AIG, Sanford and their peers: what a mess!

20 PSYCHOLOGY OF A FRAUDSTER SKA

Sri Ramamoorti, Ph.D., ACA, CPA/CITP/CFF, CIA, CFE, CFFA, CFSA, CGAP, CGFM, CICA, CRP, FCPA, Associate Professor of Accountancy, Kennesaw State University, Kennesaw, GA

Fraud is a very human endeavor, involving deception, purposeful intent, intensity of desire, risk of apprehension, violation of trust, rationalization, etc. (Ramamoorti, 2008). It also involves intentionally deceiving another using persuasion and artful lying. When such deception and trickery occurs in the C-level suite, we call it WCC – “white-collar crime” (Sutherland, 1939).

In this session you will learn about:

- What is it that makes con men (and women) tick: social engineers, the science of persuasion and “the art of spinning”?
- What are the behavioral root causes of WCC: the fraud triangle re-interpreted; the “other” fraud triangle introduced: plausible deniability and the 11th commandment?
- Understanding misrepresentation (*suggestio falsi, suppressio veri*); A-B-C theory of fraud; piercing rationalizations
- How to use your understanding of human behavior to maintain professional skepticism, and avoid becoming a victim of psychological manipulation and fraud
- Why white-collar crime is a global growth industry and why it won’t go away soon

We intuitively recognize that one needs to “think like a crook to catch a crook.” Hence, behavioral science insights into the workings of the human mind are needed to truly understand the motivations and the modus operandi of social engineers, trust violators, and white-collar criminals.

21 TESTIFYING AT DEPOSITION AND TRIAL: PROVIDING YOUR OPINIONS SKA

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

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

This program provides forensic accountants with guidance on how to prepare for, and testify at, depositions and trials. The program is designed to provide testifying experts with tips concerning how to best present and defend expert opinions through testimony.

22 FOLLOWING THE BENJAMINS: ASSET TRACKING TECHNIQUES SKA

Joseph Jaffe, Managing Director and Practice Leader, UHY Advisors FLVS, Inc., New York, NY

The necessity for, and the do’s and don’ts of asset tracking. For corporate and fraud investigations, matrimonials, business disputes and other litigations, finding the money determines the success of the outcome, whether to go forward and how to recoup the losses. All professionals need to know what is permitted and what is prohibited. Learn the techniques for success without liability.

Concurrent Sessions

23 TURNAROUND CONSULTING FOR TROUBLED COMPANIES SKA

Daniel Glosband, Goodwin Procter LLP, Boston, MA

Laurence Sax, Senior Director, Alvarez & Marsal North America, LLC, Boston, MA

This session will provide financial and operational solutions to a broad range of stakeholders including senior and junior debt providers, shareholders and corporations. It will also discuss how to work with companies and stakeholders which are experiencing some form of financial stress; requiring an approach that combines financial, operational, technical and industry expertise. Highlights of topics to be discussed and analyzed include:

- Interim CEO, COO, CFO and CRO appointments
- Contingency planning and strategic exit options
- Cash flow forecasting and cash management
- Building strategic, financial and operational plans
- Complex financial restructuring and refinancing options
- Stakeholder options analysis and multi-tiered stakeholder management
- Crisis stabilization and leadership
- Pension restructurings

2:05 pm - 3:20 pm

Select One
Concurrent
Session

Conference Agenda

2:05 pm - 3:20 pm

*Select One
Concurrent
Session
(continued)*

24 HOW TO WIN A DAUBERT CHALLENGE TO OPINION TESTIMONY SKA

John Tate, Fellow, American College of Trial Lawyers, Stites & Harbison PLLC, Louisville, KY

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

From knowing how to draft a report that meets the mandate of the Federal Rules of Civil Procedure to anticipating challenges under the Federal Rule of Evidence and Daubert principles, this program gives forensic accountants the knowledge and tools needed to maximize the admissibility of opinion testimony.

- Learning the rules of communicating with counsel
- Avoiding the risks of mandatory sanctions
- Identifying which facts to use and which to avoid
- Demonstrating the proper “fit”
- Understanding the importance of “reliability”

25 PROGRAM INTEGRITY CONTRACTORS AND THE IMPACT ON FRAUD INVESTIGATIONS SKA

Cristine Miller, CMPE, CCP, CHC, Partner, Mountjoy Chilton Medley LLP, Louisville, KY

Kent Wicker, J.D., Reed Wicker PLLC, Louisville, KY

Participants will learn about the current and upcoming changes to Program Safeguard Contractors, Medicare Administrative Contractors and the Medicaid Integrity Contractors (ZPIC, MAC, MIC). Because of these changes, the methodology is shifting for how potential fraud is identified and investigated. Geography plays more of a role in the investigations and the inquiry can encompass entire episodes of care as opposed to one type of service. Participants will learn to:

- Identify the new contractor
- See the areas where they will provide services
- Understand the contractor’s duties
- Realize the potential risks that providers now face as a result of these changes

26 INTERNET & WEB 2.0 INVESTIGATIONS (continued in #30) SKA

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

Web 2.0 is a fairly new Internet feature which professionals need to understand first, and utilize second. Using Web 2.0 features allows you to vet hires, conduct due diligence pre-acquisition, prevent competitive intelligence, and identify problem employees before workplace violence or intellectual property theft occurs. This session reviews social and photo-network web sites, mapping tools, and other Internet features that can be used for intelligence gathering and security assessments. Highlights:

- Understand the difference between Web 2.0 and traditional Web sites and learn how to deconstruct a profile for your investigations
- Hunt down online social network profiles
- Connect the associations between users of LinkedIn and Facebook type Web 2.0 services
- Learn about cutting edge-services that are coming up daily

Networking Break in Exhibit Hall

Concurrent Sessions

27 ECONOMIC DAMAGES: LOST PROFIT CASE STUDY SKA

Frank D. Tinari, Principal Economist, Tinari Economics Group, Livingston, NJ

Lost profits may take various forms. This session will discuss what a lost profits study should include by means of a case study on business interference. Topics covered include: what documents should be listed and in what format; requirements for reports in federal court cases; determination of who the claimants are and their standing vis-a-vis the lost profits; how to frame the underlying lost profits model; the use of market and industry studies, statistics as benchmarks; selection of appropriate growth rates and discount rates; tax issues and mitigation measurement.

Participants will come away with a clear understanding of the steps needed to provide credible and defensible lost profits reports for their clients.

3:20 pm - 3:50 pm

3:50 pm - 4:40 pm

*Select One
Concurrent
Session*

Register by 8/15/10 SAVE \$75!

AICPA National Forensic Accounting Conference

3:50 pm - 4:40 pm

*Select One
Concurrent
Session
(continued)*

28 CONTINUOUS AUDITING/CONTINUOUS MONITORING AU

Chris Rossie, Co-Founder and Vice President, Oversight Systems, Atlanta, GA

Continuous auditing and continuous monitoring (CA/CM) have increasingly been topics on the minds of CFOs, controllers, and CAEs. With an ever increasing number of CA/CM projects to use as case studies, there is a significant body of evidence around the benefits as well as the challenges of CA/CM in operation. This session will use CA/CM case studies for projects with objectives ranging from reducing business process risk and liability, addressing certain challenges related to regulatory and corporate policy compliance, and achieving top line revenue and bottom line expense management benefits to highlight lessons learned and best practices for effectively leveraging CA/CM. In particular, the session will focus on key aspects of CA/CM success in the case studies, including:

- Definition of objectives and success criteria
- Key technology considerations
- Strategies for achieving the shortest “time to value”
- Bottom-line results
- Forensic accounting implications
- Return on investment measures and results
- Identification and integration of stakeholders into the planning and implementation process

29 GLOBAL ECONOMICS, FRAUD AND INVESTIGATIONS SKA

Thomas Porter, Ph.D., Vice President, NERA Economic Consulting, Boston, MA

Dr. Porter will discuss the relationship between past economic trends and the emergence of accounting issues that require forensic accounting investigations. He will then discuss current economic trends in the context of potential new and emerging areas of forensic investigation.

30 INTERNET INVESTIGATIONS PART 2 (continuation of #26) SKA

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

General Session

31 JUDGES PANEL SKA

The Honorable Frank Bailey, U.S. Bankruptcy Judge, Eastern District of Massachusetts, Boston, MA

The Honorable Kari Dooley, Superior Court Judge, State of Connecticut, Hartford, CT

The Honorable Elizabeth Stong, U.S. Bankruptcy Judge, Eastern District Of New York, New York, NY

The Honorable James R. Epstein, Illinois Appellate Court Judge, First District, Chicago, IL

This session will provide access to judges, sharing their views on, and experiences with, accountants and other financial experts. Hear their perspectives on common shortcomings of financial experts; the use and misuse of financial experts; and other risks to financial experts in the courtroom.

Networking Reception

The AICPA will be offering Dine Around options this evening. Please visit the AICPA Registration Desk by 3pm to sign-up. Seating and availability is limited.

4:50 pm - 6:05 pm

6:05 pm - 7:05 pm

MAIN CONFERENCE

FRIDAY, OCTOBER 1 / DAY THREE

6:30 am - 12:50 pm

6:30 am - 8:00 am

7:00 am - 7:50 am

*Select One
Concurrent
Session*

Registration & Message Center Open

Continental Breakfast in the Exhibit Hall

Early Riser Sessions

203 PRACTICE MANAGEMENT TOWN HALL SKA

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

Michael Ueltzen, CPA/CFF, CFE, Ueltzen & Company, LLP, Sacramento, CA

In a Town Hall format, participants can discuss whatever topic they wish to share. Possible topics include:

- Marketplace acceptance of the CFF Credential
- Marketing the CFF Credential
- The CFF Champion Program
- Continuing CFF education
- Developing the next generation of forensic accountants
- Educating the next generation of forensic accountants
- The impact and importance of the CFF exam
- The current economic environment for forensic accounting
- Next steps in the further development of the CFF Credential

Conference Agenda

7:00 am - 7:50 am

*Select One
Concurrent
Session
(continued)*

204 STATISTICS SKA

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 and settlement where such techniques have been successfully implemented and the findings accepted by all concerned parties.

205 AVOIDANCE POWERS OF A TRUSTEE OR DEBTOR-IN-POSSESSION IN BANKRUPTCY: COMMON ISSUES, RISKS & DEFENSES, AND THE ACCOUNTANT'S ROLE SKA

Stephen V. Falanga, Esq., Partner, Connell Foley LLP, Roseland, NJ

This session will provide a general overview of the avoidance powers of a bankruptcy trustee or debtor-in-possession under Chapter 11 of the Bankruptcy Code, including a brief history behind the powers, and their use in both liquidation and restructuring situations. Issues relating to the types of transactions and transfers that can be avoided, including how and when, will be discussed. Common issues and defenses will also be addressed. Finally, the session will provide an understanding of the accountant's role in connection with such actions, both in the role as expert and as a fact finder. Learn from an experienced practitioner how to handle these issues as they may arise in your practice, including:

- Overview of trustee's avoidance powers
- General valuation issues
- Fraudulent transfers and obligations (11 U.S.C. § 548)
- "Ordinary course of business" and "new value" defenses
- Preferences (11 U.S.C. 547)
- Proof issues

General Session

32 PROFESSIONAL ISSUES UPDATE SKA

Bob Harris, CPA/CFF, Chairman, AICPA, and Managing Director, Harris, Cotheman, Jones, Price & Associates, Vero Beach, FL

Today the CPA profession has as important a role in the market as ever. Hear directly from the AICPA Chairman about AICPA initiatives and efforts, including:

- State of the economy
- Tax law changes and updates
- Globalization of the profession
- Private company financial reporting
- Technology and social media
- Regulatory and legislative landscape
- International financial reporting standards
- Accounting for sustainability
- Technical excellence
- Growing our pipeline

General Session

33 A VIEW FROM THE BENCH SKA

The Honorable Jed S. Rakoff, U.S. District Judge, Southern District of New York, New York, NY

Judge Rakoff has presided over a number of cases involving fraud allegations that are familiar to forensic accountants, including the SEC's recent case against Bank of America, the only civil Enron-related case to go to trial; the SEC's case against Worldcom; and criminal proceedings against Marc Dreier. As a result of his experiences working for nationally recognized law firms, as an Assistant U.S. Attorney and a District Judge, Judge Rakoff has been outspoken about the actions and ethics of corporations, and the white collar criminal attorneys and teams that work with them. From his position on the bench, Judge Rakoff has presided over complex business and accounting cases, and holds attorneys and others appearing in his court to standards of accountability, clarity and expeditious resolution. Judge Rakoff will share his perspective on the roles of, and ethical challenges faced by, attorneys and forensic accountants in cases involving fraud allegations, as well as his views on the critical role of the judiciary in obtaining justice for the victims of fraud.

Concurrent Sessions

34 INCOME TAX CONSIDERATIONS IN FORENSIC INVESTIGATIONS T

**Phil Hall, Supervisory Special Agent, Internal Revenue Service, Boston, MA
Michael Tonkovic, CPA, Director, PricewaterhouseCoopers LLP, Boston, MA**

Almost every investigation raises questions about tax implications. This session will discuss the organization of the IRS with a focus on the tax considerations that flow from general fraud schemes and financial statement misrepresentations. It will also discuss tips for working effectively with the IRS and taking advantage of available programs/initiatives when your client encounters tax issues.

8:00 am - 8:50 am

8:50 am - 9:50 am

10:10 am - 11:25am

*Select One
Concurrent
Session*

Register by 8/15/10 SAVE \$75!

10:10 am - 11:25am

Select One
Concurrent
Session
(continued)

35 SHAREHOLDER OPPRESSION/DISSENER SUITS SKA

Neil Beaton, CPA/ABV/CFF, CFA, ASA, National Partner in Charge, Valuation Services, Grant Thornton LLP, Seattle, WA

Being a minority shareholder can be lonely, and even engender feelings of inadequacy. This is especially true if the controlling shareholders don't take the minority shareholder's interests seriously. But in reality, the minority shareholder is not alone; the Model Business Corporation Act, currently adopted wholly by 29 states, and the Delaware Chancery (a court of equity vs. a court of law), both provide for protections to the minority shareholder when they are feeling oppressed, or believe the majority shareholders have taken advantage of their controlling position to wrest value from the minority shareholders. Most state statutes allow a minority shareholder to challenge an action that they believe is economically detrimental to their holdings. Known generally as "appraisal rights," these state statutes allow minority shareholders to sue for the "fair value" of their interests if they feel they have been slighted in a merger, acquisition or corporate reorganization. This session will explore some recent dissenting shareholder suits and dissect the processes and reasonings of the courts in which they were filed as a window into how shareholder oppression or dissenting shareholder suits differ from the typical business valuations.

36 DO YOU HAVE WHAT IT TAKES: FAMILY LAW PRACTICE SKA

**Tom Burrage, CPA/ABV/CFF, Principal, Burrage & Johnson, CPAs LLC, Albuquerque, NM
Melissa Avery, CFLS, Partner, Avery & Cheerva LLP, Indianapolis, IN**

Discover the unique challenges that face accountants and attorneys working in family law. This session will explore:

- Identifying high conflict couples
- How to deal with difficult clients
- Understanding client's communication patterns
- How to determine when to accept/reject a client
- Typical emotional stages clients experience during divorce
- How to know when a client is truly ready to entertain settlement
- Cases involving domestic violence/protective orders
- Different personality profiles and how to work with them (i.e., narcissistic, passive-aggressive, etc.)
- Utilizing your tax knowledge to the client's financial benefit
- Fee collection
- How to deal with difficult lawyers
- How to develop forensic accounting skills

37 BAD THINGS HAPPEN TO GOOD ORGANIZATIONS SKA

Kathy McKinless, Senior Advisor, Archdiocese of Washington, Washington, DC

Not-for-profit organizations are formed to serve the public and for the good of society, so why would someone want to harm them? This session addresses how the criminals rationalize their crimes and often get away with them. Not-for-profit organizations range in size from a couple of unpaid volunteers to large international entities, but are targeted for fraud at a higher level than comparably sized for-profit companies. Find out what is going wrong at not-for-profit organizations and what is being done about it.

Concurrent Sessions

38 IP FUNDAMENTALS: TRADE SECRETS, PATENTS, ETC. SKA

**Frank D. Tinari, Principal Economist, Tinari Economics Group, Livingston, NJ
Laura Stamm, Managing Principal, Analysis Group, Boston, MA**

This session will provide an overview of Intellectual Property litigation, with emphasis on the requirements for assessing and measuring economic and financial damages under various fact situations. Actual cases will be discussed, as well as the manner in which damages were approached.

39 IFRS: DISPUTES & FRAUD A

**Gary Kleinrichert, Senior Managing Director, Chicago, IL
Chris Rosetti, Partner, BST Valuation, Forensic and Litigation Advisors, Albany, NY**

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 SEC, FASB and IASB
- What are the differences between IFRS and GAAP?
- What's Involved with changing to IFRS for the first time?
- What are the litigation-related implications of IFRS adoption in the U.S.

11:35am - 12:50 pm

Select One
Concurrent
Session

Conference Agenda

11:35am - 12:50 pm

Select One
Concurrent
Session
(continued)

40 LITIGATION & VALUATION: LOST PROFITS VS. VALUATION IN LITIGATION SKA
Neil Beaton, CPA/ABV/CFF, CFA, ASA, National Partner in Charge, Valuation Services,
Grant Thornton LLP, Seattle, WA

Michael Fahlman, CPA/CFF, CIRA, Senior Manager, Grant Thornton LLP, Phoenix, AZ

How different is a case involving lost profits vs. a case involving the valuation of an entire business? What are the typical circumstances where a business valuation arises in litigation vs. cases where lost profits generally prevail? These are two of the many questions that will be addressed in this session about two similar, but actually quite different, financial analyses confronted by a financial expert. Many of the underlying financial precepts are the same but the application of specific principles, such as cost of capital, can differ depending on the basis of the claim. In addition, the measurement date of a lost profits claim vs. that of a business valuation can differ considerably due to the facts and circumstances of the case. These questions, and many others, will be covered in detail with actual cases to support each principle.

41 ETHICS: WILL YOU KNOW IT WHEN YOU SEE IT? SKA

Moderator: George Panzeca, CPA/CFF, CMA, CFE Director, Bourgeois Bennett, LLC,
Metairie, LA

Panelists: Cindy Eddins Collier, CPA/ABV/CFF, CVA, CMPE, CPHIT, Managing Director
of Healthcare, Hill Schwartz Spilker Keller, LLC, Dallas, TX

Carol A. Ludington, CPA/CFF, President, Ludington Ltd., Willernie, MN

P. Dermot O'Neill, CPA/ABV/CFF, CVA, CFFA, Senior Manager, Business Valuation/
Litigation Support, Amper, Politziner & Mattia, LLP, Jenkintown, PA

Ralph J. Stephens, J.D., CPA/ABV/CFF, Director, Postlewaite & Netterville, Baton Rouge, LA

Alan D. Westheimer, CPA/CFF, CFE, Sole Practitioner, Houston, TX

Drawn from the real world experiences of our excellent group of panelists, this session will present for your consideration and discussion a series of mini-case studies and vignettes that pose a variety of ethical dilemmas faced by litigation services practitioners. Attendees will be encouraged to participate as our panelists discuss and debate the difference between what is "right" and what is "wrong" in situations where there may be no universally accepted correct answer. (Note: This session is not designed or intended to meet the ethics CPE requirements of any state board of public accountants or other regulatory authority.)

Conference Adjourns

12:50 pm

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.

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

BENEFITS JUST FOR ATTENDEES!

*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.

Steering Committee

Co-Chairs

Sonya Andreassen, PricewaterhouseCoopers LLP, Chicago, IL

Robert Gray, ParenteBeard LLC, Dallas, TX

Members

Joe Dooley, KPMG LLP, New York, NY

Michelle Gallagher, Gallagher & Associates CPAs, LPC, Lansing, MI

Jeff Litvak, FTI Consulting, Chicago, IL

Walter Pagano, Eisner LLP, New York, NY

Becky Philips, Mountjoy Chilton Medley LLP, Louisville, KY

Brad Preber, Grant Thornton LLP, Phoenix, AZ

Maryellen Sebold, Sebold & Co., Westlake Village, CA

AICPA Staff

Barbara Andrews, Specialized Communities, Durham, NC

Stephanie Finn, Hotel & Logistics, Durham, NC

Christine Cutti-Fox, Program Development, Durham, NC

Elaine Leggett, Specialized Communities, Durham, NC

Register by 8/15/10 SAVE \$75!

4 WAYS TO REGISTER FAST

ONLINE*: www.cpa2biz.com/conferences **PHONE*:** 888.777.7077 or 919.402.4500

FAX*: 800.362.5066 or 919.419.4795

MAIL: Complete and mail the form along with your promotion code and payment to:
AICPA Member Service Center, Conferences, 220 Leigh Farm Road, Durham, NC 27707-8110

*Credit card registration only (American Express®, Diners Club®, Discover®, MasterCard® or VISA®)

RECOMMENDED CPE CREDIT 22 (main), 3 (optional)

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on January 1, 2002. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority on the acceptance of programs for CPE credit.

CONFERENCE FEE

Registration fees are determined by current membership status in the AICPA. Please indicate member number on the registration form to obtain the correct discount. Conference fee includes all sessions, conference materials, continental breakfasts, refreshment breaks, luncheons and a reception. Fee for value-added workshops includes all session materials and refreshment breaks. Registration for 2 or more individuals per firm may qualify for group discounts; additional savings may be available for groups of 10 or more. For more information please email aicpalearning@aicpa.org and indicate "Group Conference Sales" in the subject line or phone 800.634.6780, choose option 1. **Program Code: FRLIT10**

CANCELLATION POLICY

You may cancel without penalty if written cancellation requests are received by August 15, 2010. 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 8, 2010. No refunds or credits will be issued on cancellation requests received on or after September 9, 2010. For further information, call the AICPA Service Center at **888.777.7077**.

HOTEL AND GROUND TRANSPORTATION INFORMATION

Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. To receive our special group rates mention that you will be attending the **AICPA National Forensic Accounting Conference**.

Sheraton Boston

39 Dalton Street
Boston, MA 02199

Hotel Phone: 617.236.2000

Hotel Reservations: 800.325.3535

Hotel Room Rate: \$219 single/double

Hotel Reservation Cutoff Date: August 29, 2010

Ground Transportation — to and from the hotel and airport (please note, rates and times are approximate)

Taxi Service: \$25-\$35 each way, 20 minutes **Hotel Parking:** Valet and self parking are complimentary

AIRLINE INFORMATION

The AICPA has a special arrangement with Maupin Travel, Inc. of North Carolina to assist you with your travel arrangements. This travel agency may be reached at 800.345.5540. If you prefer to make your own travel plans, be sure to mention the participating airline's reference number (listed below) to take advantage of deeply discounted "Zone Fares" that do not require a Saturday night stay-over. Discounts are valid for round trip registered AICPA meetings or conferences only. Some restrictions may apply.

American Airlines 800.433.1790

Index #19956

United Airlines 800.521.4041

Refer to Meeting ID #531SI

Delta Airlines 800.328.1111

Refer to Meeting ID #NY2AC

Jetblue Airways www.jetblue.com/promo

Use Code: FRLIT10

For up-to-date airline information regarding special travel discounts, please visit www.cpa2biz.com/conferences.

Due to recent airline industry fare restructuring, we cannot guarantee that the above group travel agreements will be in effect at the time when you are making your travel arrangements. Please contact the airline and/or your travel agency for latest applicable discounts and arrangements.

CAR RENTAL

Hertz Car Rental — AICPA Member Discounts: Call 800.654.2240. Ref. Code CV#021H0017.

Airline and car rental discounts are available only when you or your travel agent book through the 800 number.

We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans.

EXHIBIT AND SPONSORSHIP OPPORTUNITIES

Don't miss the opportunity to present and sell your organization's services and products to thousands of CPAs and financial professionals at AICPA conferences. For detailed information on conference exhibit and sponsorship opportunities, please send your email to exhibit@aicpa.org.

AICPA conference

AICPA/CPA2Biz
220 Leigh Farm Road
Durham, NC 27707

AICPA National Forensic Accounting Conference

www.cpa2biz.com/conferences

888.777.7077

PRSRT-STD
U.S. POSTAGE
PAID
AICPA/CPA2BIZ

>> Register by 8/15/10 SAVE \$75

MEMBERSHIP INFORMATION

Very important — please be sure to complete.
AICPA Member? Yes No

Membership No. (Required for discount prices)

NICKNAME FOR BADGE _____

BUSINESS TELEPHONE _____

TITLE _____

E-MAIL ADDRESS _____

REGISTRATION INFORMATION

Please photocopy this form for additional registrants.
If the information on your label is incorrect, please complete the following:

LAST NAME _____

FIRST NAME _____

MI _____

FIRM NAME OR AFFILIATION _____

STREET ADDRESS _____

SUITE _____

PO BOX _____

CITY _____

STATE _____

ZIP _____

In accordance with the Americans with Disabilities Act,
do you have any special needs? Yes No (If yes, you will be contacted.)

10CPA-331 FRUIT10 092910

CONFERENCE FEES Please circle appropriate rate.

MAIN CONFERENCE (FRUIT10) ABY/GFF FVS Section AICPA
Credentialed Holder Member Member \$870 \$920 \$920

Early Bird Registration Non-Member \$1,220

SAVE \$75 by 8/15/10

Regular Registration \$895 \$945 \$995

PRE-CONFERENCE WORKSHOP – WEDNESDAY, SEPTEMBER 29
(additional fee)

101 HARNESSING THE POWER OF VISUAL EVIDENCE \$225 \$225 \$225

8:00 am – 11:00 am

Total \$ _____ \$ _____ \$ _____ \$ _____

PAYMENT INFORMATION Full payment must accompany registration form.

My check for \$ _____ payable to **AICPA** is enclosed.

OR Please bill my credit card for \$ _____.

American Express* Diners Club* Discover*

MasterCard® VISA®

CARD NO. _____

EXP. DATE _____

BILLING NAME _____

SIGNATURE _____

_____ AICPA USE ONLY – FRUIT10

Customer No. _____

Promotion Code _____