MICPA

REACH FOR THE STARS!

MANAGEMENT INFORMATION & BUSINESS SHOW

WEDNESDAY, JUNE 28, 2017 & THURSDAY, JUNE 29, 2017
SUBURBAN COLLECTION SHOWPLACE, NOVI

PLAN YOUR DAY. MIX & MATCH!
TWO DAYS TO EARN YOUR REQUIRED YEARLY CPE CREDIT HOURS FOR:
- UP TO 8 HOURS OF ACCOUNTING & AUDITING
- UP TO 2 HOURS OF ETHICS
- CHOOSE FROM 51 SESSIONS
- SOME SESSIONS QUALIFY FOR CFP AND EA CREDITS

GOLD SPONSORS:
PRE-LAUNCH AUTHORIZATION GRANTED
Prepare for the final frontier. Subject matter experts share up to 16 hours of the highest quality CPE. Stars align to connect you with hundreds of colleagues at our largest event of the year, while you can win prizes, visit key suppliers and have experts answer your most pressing questions.

THE COUNTDOWN IS ON
NASA’s historic countdown clock was one highly watched timepiece, and, as the days tick down until the Management Information & Business Show, we’re creating our own countdown to two days of CPE-packed updates and profession dialogue. Virtual reality galaxy exploration, model spaceships and prizes add to an atmosphere that will spark your potential and boost your career.

WHAT'S NEW:
Roughly 75% of our sessions!

PROGRAM LOCATION:
Wednesday, June 28 and Thursday, June 29, 2017
Suburban Collection Showplace
46100 Grand River Avenue, Novi, MI 48374
248.348.5600

Overnight accommodations are available at the Hyatt Place, Novi (248.513.4111). Special MICPA rates available.

CUSTOMIZE YOUR EXPERIENCE:
Your conference experience is customizable at MICPA! Choose your preferred sessions, and based on your choices, and the preferences of other registrants, we arrange the conference schedule so you are assigned the topics most important to you. When registering, please select fourteen preferred breakout sessions (A-YY). You will be assigned to eight sessions. Please note some sessions are only offered on one day.

WE TRACK IT FOR YOU:
100% SATISFACTION GUARANTEE:
MICPA delivers the highest quality educational experience. If you are not satisfied with your course, call us at 1.855.594.4273. We will make it right.

En-asy, E-ficient, E-conomic, E-lecTellonic... E-Materials!
Access your e-Materials 48 hours prior to your program by visiting micpa.org/ematerials. If you prefer paper copies, you can still request them when you register for a small additional cost. For more information about e-Materials visit micpa.org/ematerialsFAQ.

E-MATERIALS CANCELLATION POLICY: Refunds or credit will not be given after the e-Materials have been downloaded and registrant is responsible for full balance of the course and materials.

RECOMMENDED CPE CREDIT (EACH DAY):
8 hours (includes Accounting & Auditing and Ethics) Some sessions qualify for CFP and EA credits

RECOMMENDED CPE CREDIT (EACH DAY):
8 hours (includes Accounting & Auditing and Ethics) Some sessions qualify for CFP and EA credits

COURSE INFO:
Course Code (June 28): 52447
Course Code (June 29): 52448
Price with e-Materials (each day): $185 MICPA Member / $335 Non-Member
Price with paper materials (each day): $215 MICPA Member / $365 Non-Member

REGISTER TODAY!
www.micpa.org/MISB17, call 1.855.594.4273 or use the printed registration form in this book.

E-MATERIALS CANCELLATION POLICY: Refunds or credit will not be given after the e-Materials have been downloaded and registrant is responsible for full balance of the course and materials.

RECOMMENDED CPE CREDIT (EACH DAY):
8 hours (includes Accounting & Auditing and Ethics) Some sessions qualify for CFP and EA credits

COURSE INFO:
Course Code (June 28): 52447
Course Code (June 29): 52448
Price with e-Materials (each day): $185 MICPA Member / $335 Non-Member
Price with paper materials (each day): $215 MICPA Member / $365 Non-Member

REGISTER TODAY!
www.micpa.org/MISB17, call 1.855.594.4273 or use the printed registration form in this book.

CANCELLATION POLICY: If you cannot attend a program for which you are registered, call, fax, e-mail or write the MICPA at once. Cancellations received at least ve (5) business days prior to the program date will be eligible for full refund or a credit. Cancellations received less than ve (5) business days prior to the program date are subject to the following fees: $50 service charge on 8-hour or longer courses, $20 service charge on half-day events, $15 service charge on 2-hour events and a $10 service charge on 1-hour events. Credit balance(s) maintained with the MICPA as a result of cancellations, that are not used within one (1) year of the cancellation date, will be considered forfeited. Cancellations will not be accepted on or after the program date. Substitutions will be allowed until the start time of the program without penalty.
REACH FOR THE STARS...

AGENDA (EACH DAY)
7:30 am Registration, Refreshments and Exhibit Hall Opens
8:00 am Show Begins with Breakout Sessions
9:00 am Breakout Sessions
9:50 am Refreshments & Visit with Exhibitors
10:35 am Breakout Sessions
11:35 am Breakout Sessions
12:25 pm Lunch & Visit with Exhibitors
1:30 pm Breakout Sessions
2:20 pm Exhibit Hall Break and Grand Prize Drawing
2:50 pm Breakout Sessions
3:50 pm Breakout Sessions
4:50 pm Breakout Sessions
5:40 pm Adjournment

A SPECIAL THANK YOU TO THE MANAGEMENT INFORMATION & BUSINESS SHOW AND INFORMATION TECHNOLOGY TASK FORCES FOR THEIR DEDICATION AND EXPERTISE IN PLANNING THIS EVENT!

MANAGEMENT INFORMATION & BUSINESS SHOW TASK FORCE
Patrick R. Willis, Chair
Julie M. Oldham, Vice Chair
Grant B. Alberts
Gary D. Coy
Lynda S. Flood
Ralph H. Gurganus
Robert A. Listerman
LaVonda G. Ramey
Tiauna N. Ross
Raymond T. Rowe
Edwin A. Schulz
Gary Schwartz
Wilmor Suan
David A. Swistock

INFORMATION TECHNOLOGY TASK FORCE
Gregory H. Soule, Chair
Greg Frazier, Vice Chair
Joel Abramson*
John D. Anderson
William Buss Bird
Thomas R. Gawne
Ken Jacobsen Jr.*
John M. Jakuszanek
Mark C. Jasinski
Robert A. Listerman
David Eimer Maue
Julie M. Oldham
Terri D. Pearce*
Cindy Redmond*
Bryan L. Smith
David A. Swistock
Blake R. Waud
*Non-CPA volunteer

EXHIBITORS
AccountantsWorld
Accounting Aid Society
Accounting Practice Sales
ADP
AICPA
Alliance Benefit Group of Michigan, Inc.
AlphaCopy Systems, Inc.
Alta Vista Technology
ATD Solutions LLC
ATOM Software
Atrio Systems
Ayar Law
Bank of America Merrill Lynch
Basic
BCN Services
BenePAY
Blue Cross Blue Shield
Brown & Brown of Detroit
Cadre
Capital Mortgage Funding
Cendrowski Corporate Advisors / Prosperitas Advisors
Citizens Insurance Group
Comcast Business Class
ConnectPay Payroll Services
Cornerstone Capital Partners
Couzens, Lansky, Fealk, Ellis, Roeder & Lazar, PC
CSSI - Cost Segregation Services Inc.
Drake Software
Duffy + Duffy Cost Segregation Services Inc.
Emagine Entertainment
EJI Detroit
Fiducary Firewall Consulting, Inc.
Glanz Financial
Global Telecom Solutions
Go Virtual Office
Great Lakes Pension Associates
High Point Payroll
Hospice of Michigan
HR PRO
KBKG
Konica Minolta Business Solutions
Maner Costerisan PC
MCO Partners
MI Dept of Insurance and Financial Services
Michigan Certified Development Corporation
Michigan Community Insurance Agency
Michigan Department of Treasury
Michigan Education Savings Program
Michigan Education Trust
Nawrocki Law Firm
Oak Street Funding
Office Tools Professional
OnLine Tech
Paper Express
Paul Goebel Group
Paychex, Inc.
Plante Moran Cresa
Professional Concepts Insurance Agency
Rapid Response Ink, Toner & 3D Filament
Robert Half
SBS Group Grand Rapids
Silver Tax Group
State of Michigan
Department of Licensing & Regulatory Affairs
Susan G. Komen Race for the Cure
Tax Credits Group
Tax Materials, Inc. – Publishers of TheTaxBook
TaxTime, USA
The TM Group Inc.
Thomson Reuters
Tri-Merit, LLC
Trion Solutions Inc
UPS
Walsh & Company
Walsh College
Wealth Strategies Financial Group
Wells Fargo Advisors
Whitehall Group, LLC
Wolters Kluwer
Zero Fee Solutions

BRONZE SPONSORS
AICPA
GTS
Plante Moran Cresa
STG
Tri-Merit
Wolters Kluwer
3...2...1...Liftoff. It’s the final frontier of professional development as CPE earning goals are brought within reach at this year’s space-themed Management Information & Business Show.

Discover, discuss and determine the effects of 40 of the latest topics for the profession either trending now or just cresting the horizon. Breakout sessions and workshops provide both high-level summaries and in-depth analyses.

**YOUR PRE-LAUNCH PREVIEW INCLUDES THESE TOP TOPICS:**

**NEED-TO-KNOW CYBERSECURITY FOR CEOS & PARTNERS:** The human surface area of cybercrime is growing dramatically. Develop your and your clients’ awareness of cybersecurity and the role it plays in an organization as well as the current risks and threats. **SESSION QQ**

**FASB’S NEW NOT-FOR-PROFIT ACCOUNTING RULES:** The FASB’s project on NFP financial statements affects eight major categories from net asset classifications to liquidity disclosures. **SESSION C**

**FEDERAL TAX IN THE TIME OF TRUMP:** Occasionally, conditions are met for a phenomenon like Halley’s Comet or federal tax reform. We look at what could be produced legislatively for both individual and business taxpayers short and long term. **SESSION KK**

**NEW PARTNERSHIP AUDIT RULES:** New IRS proposed regulations replace the 1982 Tax Equity and Fiscal Responsibility Act and would assess and collect tax on the partnership level for tax years beginning after Dec. 31 2017. Is it time to revisit your Partnership/Operating Agreement for tax provisions? **SESSION LL**

**DISRUPTIVE TECHNOLOGIES:** The role of today’s CPA is changing to combine services with technologies to create greater convenience, value and strategy for the consumer than ever before. Find out how to become digitally present in your engagements. **SESSION UU**

Bring your questions, no matter how many lightyears you believe them to be ahead of the current point, and see what awaits attendees.
BREAKOUT SESSIONS
Customize your experience by choosing fourteen of your preferred breakout sessions for each day (A-YY). You will be assigned to eight each day.

ACCOUNTING & AUDITING

A) WHEN DATA GOES BIG - DATA ANALYTICS FOR ACCOUNTANTS* new
The latest research shows that big data projects are on the rise for 2017- driving internal process improvements and advancing customer service. Analytics in these areas are being used by CPAs to measure impacts, reveal connections and predict trends like never before. Dig into the evidence-based techniques for generating big data, select KPIs, and learn to present complex results in a digestible, visual format.
JAMES T. LINDELL, CPA, CGMA, CSP - President, Thorsten Consulting Group, Inc, Dousman, WI

B) BEYOND TRADITIONAL FINANCIAL ANALYSIS* new
The ability to read and understand financial statements for strategic decisions and course corrections is essential for today’s financial manager. It is a skill that is necessary in the operations of a business as well as the executive management team. This session explores tools to go beyond traditional financial statement analysis and provides insight as to where a company has been and where it headed. The session focuses on tools and techniques to assess the financial health and future of an organization.
JAMES T. LINDELL, CPA, CGMA, CSP - President, Thorsten Consulting Group, Inc, Dousman, WI

C) FASB’S NEW NOT-FOR-PROFIT MEASURES* new
Measuring the work of not-for-profit organizations is no easy feat though FASB’s recent guidance is designed to help by providing greater insight into the management of assets and resources. Current practice changes fall into eight major categories from liquidity disclosures and underwater endowments to governing board designations. Leave with the confidence that as the implementation dates draw nearer you’re equipped with the needed tools.
JENNA H. ROMAIN, CPA – Manager, Yeo & Yeo, Ann Arbor

D) CURiosity, SINGLE AUDITS & THE UNPREPARED AUDITOR* new
With thresholds changed by the new Uniform Guidance, auditors might find themselves in hot water by trying single audits for first-time qualifying not-for-profit and local government clients without laying a little ground work first. Review issues and best practices for single audits including documenting your controls (not processes) and verifying independence.
STEPHENV W. BLANN, CPA, CGMA, CGFM – Director of Government Audit Quality, Rehmann, Grand Rapids (June 29)
JOE M. VERLIN, CPA, CGFM – Principal in Charge of Audit Services, Gabridge & Company PLC, Grand Rapids (June 28)

E) UPPING THE ENGAGEMENT SCOPE: COMP & REVIEW UPDATE* new
When the Statements on Standards and Accounting Review Services (SSARS) No. 23 was issued last October adding prospective financial information to AR-C Section 70 it served as the latest installment increasing the scope of applicable engagements. We gather for a compilation and review, review of SSARS 21,21 & 23.
SPEAKER TO BE ANNOUNCED

F) FASB ACCOUNTING CH-CHA-CHANGES* new
Twenty in 2016, FASB’s accounting standards updates still have practitioners, companies and clients reverberating with plans for change and that doesn’t include what’s happening this year. We explore the due dates, timelines and implementation issues cropping up in this session from the new standards in revenue recognition and lease accounting to not-for-profits and credit losses. Bring your implementation questions.
DUANE M. REYHL, CPA, CGMA- Partner and Director of Consulting, Andrews Hooper Pavlik PLC, Midland

G) INSIDE OUT: INTERNAL CONTROLS & AUDIT IMPACT* new
Take a look from the inside out as we scrutinize the impacts of proper (and not-so-proper) internal controls on the audit process. By mitigating risk and ensuring that management understands the checks that are in place, internal controls facilitate the audit process and we show both auditor and auditee how.
SPEAKER TO BE ANNOUNCED

H) WHAT LIES BENEATH NEW LEASE ACCOUNTING IMPLEMENTATION* new
That pesky $2.2 trillion in assets and liabilities expected to transfer onto corporate balance sheets is proving a more complex task than originally anticipated, according to U.S. survey respondents. Bring your specific implementation questions regarding loan covenant renegotiations, unraveling service contracts and outsourcing agreements and the challenges in creating an electronic lease inventory.
LAUREN PESA, CPA - National Office Accounting Services Manager, Deloitte & Touche LLP, Chicago, IL

I) THE STEPS OF REVENUE RECOGNITION IMPLEMENTATION* new
New revenue recognition is a multi-step process. The first step means recognizing that ALL organizations will experience some level of change (if for no other reason than the substantial increase in disclosure requirements). With many organizations confessing that they have not yet begun implementation- we discuss troubleshooting, internal controls, documentation and the AICPA’s supplemental guides in this session.
MICHAEL R. WHITING, CPA – Audit - Managing Director, Grant Thornton LLP, Southfield

*Qualifies for Accounting & Auditing CPE credit  **Qualifies for Ethics CPE credit  ≈CFP credits pending approval  © Qualifies for EA credit  + Qualifies for Accounting & Auditing or Ethics Credit
**J) NOT ANOTHER LOW-RISK ENGAGEMENT: EBP AUDITS**

Employee Benefit Plan (EBP) audits require a clear mind and a careful eye. Allow yourself to explore a new balance in validating financial statements and evaluating ever-evolving plan operations. Explore the current issues effecting EBP audits from testing participant data, auto-enrollment features and proper prep to documentation to help you remain steady in this difficult area.


**K) PEER REVIEW ISSUES & AVOIDING THEM**

Documentation, independence, EINs. Three seemingly unrelated words that tie together as problems areas for peer review. Find out what you need to focus on for 2017. A lack of documentation means the work has not been performed, thresholds changed with the Uniform Guidance, upcoming audit quality studies and your questions will be answered here.

KAREN L. WELCH, CPA – Principal, Walsh & Company, PC, Bloomfield Hills

**L) ACCOUNTING FOR INCOME TAXES**

As part of its disclosure framework initiative, the FASB is revising the income tax accounting for organizational financial statements. What’s new? Describing an enacted change in tax law, disaggregating certain foreign and domestic income tax information and disclosing the aggregate of cash held by foreign subsidiaries. What’s being revised? The requirement that companies disclose an estimate of the change in the unrecognized tax benefits balance. Learn more here.

ALBERT D. SPALDING, JR. – Associate Professor, Mike Illitch School of Business Administration, Wayne State University, Detroit

**M) THE TIGHTROPE WALK OF ATTORNEY AUDIT LETTERS**

Under ASC 450 and AU 501, auditors must inquire into potential loss situations and issue letters to a client’s attorney requesting disclosures. We address these controversial disclosures and attorney-client confidentiality. Create a blueprint for walking the tightrope of this process of adequate disclosures and maintaining attorney-client privilege.

RAYMOND T. ROWE, JD – Attorney, Raymond T. Rowe PC, Troy

**N) SPECIAL PURPOSE FRAMEWORKS**

In today’s business environment, a lot goes. In order to fulfill certain requirements small organizations may find it easier to understand financial statements prepared using Other Comprehensive Basis of Accounting (OCBOA) or GAAP deviations. Explore the when’s and why’s of these special purpose frameworks and how they’re compiled, reviewed and audited.

GREGORY H. SOULE, CPA, CISA, CISSP, CFE – Senior Manager, Andrews Hooper Pavlik PLC, Auburn Hills

**O) WHERE’S WALDO? IDENTIFYING UNDISCLOSED LIABILITIES**

Not to say that Waldo is a liability but he does try to hide, sometimes in plain sight, from a seeker much like a seller could try to disguise certain items in a transaction. What factors should a professional consider to determine any undisclosed liabilities? What steps need to be taken when something is uncovered? We’re pleased to disclose you will learn more here.

KURT L. HARAS – Partner, Quarton International, Birmingham

**P) ADDRESSING THE EVOLVING RISKS OF FRAUD AND CORRUPTION**

Recent surveys and studies have shown that fraud and corruption are pervasive risks for companies, regardless of size or industry. This session starts by providing an understanding of the fraudsters committing these acts, using KPMG’s Global Profiles of the Fraudster Survey as a baseline. It then covers ways we can use this knowledge to design stronger processes to prevent and detect fraud and corruption risk, while highlighting anti-bribery risks and the new ISO standard.

MONICA NITOIU, CCA – Manager, Forensic Investigations and Disputes Services, KPMG, Chicago, IL

JOHN RADEMACHER, CPA, CFE – Manager, Forensic Investigations and Disputes Services, KPMG, Chicago, IL

**ETHICS**

**Q) ETHICS: WHAT A MICHIGAN CPA NEEDS TO KNOW IN PUBLIC PRACTICE (PART ONE: MANAGING OBJECTIVITY)**

Part one of this two-part series evaluates the basic reasons for – and requirements of – the AICPA Code of Professional Conduct. Walk through six of the eleven rules applicable to accountants in public practice, emphasizing the management of objectivity. We discuss a real-world case involving a CPA whose objectivity is questioned.

STEPHEN H. EPSTEIN, CPA – Member, MICPA Professional Ethics Task Force (June 28)

ALBERT D. SPALDING, JR. - Associate Professor, Mike Illitch School of Business Administration, Wayne State University, Detroit (June 29)

**R) ETHICS: WHAT A MICHIGAN CPA NEEDS TO KNOW IN PUBLIC PRACTICE (PART TWO: MANAGING COMPETENCE)**

Part two of this two-part series evaluates the basic reasons for – and requirements of – the AICPA Code of Professional Conduct. Walk through five of the eleven rules applicable to accountants in public practice, emphasizing the management of competence. We discuss a real-world case involving a CPA whose competence is questioned.

STEPHEN H. EPSTEIN, CPA – Member, MICPA Professional Ethics Task Force (June 28)

ALBERT D. SPALDING, JR. - Associate Professor, Mike Illitch School of Business Administration, Wayne State University, Detroit (June 29)
**S) ETHICS IN FEE SHARING**

A CPA can receive referral fees from other CPAs and investment advisors but... what should you consider before entering into a fee sharing agreement? Conflicts of interest, confidentiality and disclosures to clients should be on your radar before beginning. Review some real-life arrangements and discuss or troubleshoot the issues and ethics of each.

RAYMOND T. ROWE, JD - Attorney, Raymond T. Rowe, PC, Troy (June 28)

GARY LEEMAN, CPA/ABV/CFF, CMC – President, Gary Leeman, CPA, PC, Farmington Hills (June 29)

**T) ETHICS AND UNBILLED TAXES - THE AUDITOR’S UNTOLD STORY**

To your manifold benefit- you snag a new, well-known and locally influential client. However, in reviewing their audit work papers and tax status you discover unbilled taxes to the client. The accounts all seem to be in order but... what next? Explore a case study in unbilled taxes and get the auditor’s untold story.

RAYMOND T. ROWE, JD - Attorney, Raymond T. Rowe, PC, Troy (June 28)

GARY LEEMAN, CPA/ABV/CFF, CMC – President, Gary Leeman, CPA, PC, Farmington Hills (June 29)

**U) SPOTLIGHT SESSION

UAWARENESS & EDUCATION – SOCIAL SECURITY PLANNING KEYS**

Many clients want to file for Social Security benefits as soon as they are able. Since there is a 50 percent probability that at least one spouse of a couple will live to the age of 92, awareness of options and education is essential. Explore claiming strategies (such as the 8 percent investment return), dispel common client misconceptions and dig into Social Security discussion for 2017.

NANCY C. NAWROCKI, JD, LLM (ELDERLAW) – Sole Practitioner, Nawrocki Law Firm, Brighton

SPONSORED IN PART BY: Nawrocki Center, for Elder Law, Special Needs & Disability Planning, Ltd

**V) GET SMART: COLLEGE PLANNING EDITION**

Parents begin saving for a child’s college education at different stages, and with the average annual cost of a public university exceeding $15k, optimizing the planning process is key. Examine the different tax and distribution considerations of 529 funds including the Michigan Education Trust (MET) and the Michigan Education Savings Plan (MESP). Identify the guiding factors that will enable you to prepare the most effective structure to help parents, guardians or grandparents bank substantial savings for higher education.

JENNIFER BURKE – Marketing Manager, Michigan Education Savings Program, Lansing

ROBIN LOTT – Executive Director, Michigan Education Trust, Lansing

**W) ENTERING A NEW PHASE OF LIFE: EASING TOWARD RETIREMENT**

The abrupt halt of decades of full-time employment-known as retirement- can be quite a culture shock. Phased retirement provides a more eased transition to the financial and psychological change than the traditional cold turkey method. However, according to the Society of Human Resource Management only 8% of U.S. employers offer a formal phased retirement program. How can this option (formal or informal) work for you, your company or a client as the best training, retention and exit strategy?

NANCY BOARI, M.A. CLTC - Long Term Care Specialist, Northwestern Mutual Wealth Management Company, Troy

**X) SPOTLIGHT SESSION

A PRIMER ON ERISA’S FIDUCIARY STRUCTURE**

In light of changes in regulations, this topic will help you understand the historical evolution of the fiduciary concept and examine the ERISA fiduciary structure. We will discuss the definition of “fiduciary” for ERISA purposes, examine the duties of an ERISA fiduciary, and consider prohibited transactions involving a fiduciary and a party in interest. There will be an in-depth look at all of the fiduciary positions under ERISA and their attendant fiduciary responsibilities with a review of the DOL’s interpretive bulletin on fiduciary responsibility.

LARRY GLANZ, CPA – Financial Advisor and Managing Director, Glanz Financial Group, Farmington Hills

LAURA DURKIN, AIF – Regional Vice President, Nationwide Retirement Plans, Clarkston

SPONSORED IN PART BY: Glanz Financial Group, a financial advisory practice of Ameriprise Financial Services, Inc.
For thousands of years the starry sky has served as a source of inspiration, instruction and entertainment.

Our ancestors wove tales of heroes and myths amongst the stars in order to make sense of scientific and life events that they couldn’t explain. Thus, Orion, Andromeda and Perseus sit high or low on the horizon depending on the season and hemisphere while Polaris has guided sailors as long as it has served as north star.

Then there are the more recent human achievements and discoveries of Sputnik, the Hubble Space Telescope, the International Space Station and man’s journeys into space.

For your Management & Information Business Show in-flight entertainment we are pleased to bring you space, the final frontier.

VIRTUAL REALITY GALAXY EXPLORATION:
Wonder what it might be like to actually fly through the galaxy? Verizon aides in your mission by providing virtual reality glasses and drones that will simulate your space exploration.

MICHIGAN MILITARY & SPACE HEROES MUSEUM: View model spaceships provided by the Museum and learn from onsite instructors about these capsules, vehicles and devices and their part in our history.

STAR WARS CHARACTERS:
Get a photo op with characters from a galaxy far, far away both days of the event.

PRIZES:
And, no need to wish upon a star, you’ll have lots of chances to win prizes.
CLOSE ENCOUNTERS OF THE POST-DEATH NON-PROBATE/NON-TRUST KIND≈ (JUNE 29)
What are the most likely types of these asset transfers you can expect to encounter? From joint ownership and beneficiary designations to the issues that could arise when transferring to the named successors delve into everything from life insurance to powers appointment to ladybird deeds. Bring your questions and prepare for Close Encounters of the Post-Death Non-Probate/Non-Trust Kind.

MATTHEW M. WALLACE, CPA, JD – Founder and President, Wallace Law Firm, P.C., Port Huron

NEED TO KNOW

Z) ASK LARA: THE LATEST FROM THE DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
Representatives from the Department of Licensing and Regulatory Affairs connect on their January announcement of online renewals and other updates for this reporting year. Determine what’s current on topics like CPE reciprocity, firm licensure and emerging trends from the experts that oversee the profession.

LEADERSHIP FROM THE STATE OF MICHIGAN BUREAU OF PROFESSIONAL LICENSING

AA) CPAS REINVENTING MICHIGAN - TOWN HALL
Town Hall is in session as CPAs in government provide their insights on the future of Michigan’s business environment. Your questions are welcomed as panelists discuss the tax, regulatory and economic outlook. Join us for this unique opportunity to connect with peers and policy makers alike.

CHRIS S. AFENDOULIS, CPA - State Representative, 73rd District (Grand Rapids Township)
MARTIN F. HOWRYLAK, CPA - State Representative, 41st District (Troy)
EARL J. POLESKI, CPA – Executive Director, Michigan State Housing Development Authority

BB) SPOTLIGHT SESSION
HR IS CHANGING: CRITICAL EMPLOYEE HANDBOOK UPDATES TO COMPLY IN 2017
Between running a business and keeping up with ever-changing employment laws, drafting and maintaining a compliant employee handbook can be overwhelming for your clients. In this session, some of the items we review include:

· Best practices for creating and maintaining an effective employee handbook
· Critical federal & state updates to include in 2017 to stay compliant
· Common pitfalls to avoid
· What information to include and what to omit

KRISTIN LAROSA, JD – Senior Counsel, ADP Small Business Services, Florham Park, NJ

SPONSORED IN PART BY:

CC) MEDICAL MARIHUANA
Looking for guidance? Many CPAs are. Learn about the most current developments with the Medical Marihuana Facilities Licensing Act, Medical Marihuana Act and the Marihuana Tracking Act. Andrew Brisbo, Director of the Bureau of Medical Marihuana Regulation shares his insights along with our very own Director of Government Relations, Shane Barry.

ANDREW BRISBO – Director, Bureau of Medical Marihuana Regulation, Department of Licensing and Regulatory Affairs, State of Michigan, Lansing
SHANE BARRY – Director of Government Relations, Michigan Association of CPAs, Troy

DD) AN ACCOUNTANT’S GUIDE TO MINIMIZING PROFESSIONAL LIABILITY
Reducing risk is in an accountant’s DNA, however, practice errors and issues can happen. This workshop will help you learn how to lower your exposure to claims. It was designed to give you a basic understanding of why claims against accountants occur and the best methods to prevent or mitigate those claims.

MIKE COSGROVE – President, Professional Concepts Insurance Agency, Brighton
TOM WARNER – National Sales Manager, CAMICO Mutual Insurance, San Mateo, CA

THE 2017 MAF PRIZE RAFFLE
Enter a raffle, held both days of the conference, for your chance to win an exclusive prize. Proceeds benefit the future of the accounting profession through the Michigan Accountancy Foundation.

Tickets are 1 for $5, 5 for $10 or 15 for $20

*Qualifies for Accounting & Auditing CPE credit   ^Qualifies for Ethics CPE credit   ≈CFP credits pending approval  0 Qualifies for EA credit   + Qualifies for Accounting & Auditing or Ethics Credit
THE DESIGNATED CAREGIVER (JUNE 28)
No one is ever truly prepared to care for a parent or a loved one. But change is inevitable and can happen in an instant—making it imperative for a CPA to understand and advise the designated caregiver or family member. How can you prepare clients for their new role of financial management and oversight? Then, how can you increase your effectiveness by understanding the full effects of an emotional event and its demands in order to build the client relationship and guide them through a difficult time?
TINA ABBATE-MARZOLF – Health and Long Term Care Expert

KATANA ABBOTT, CFP® – Life and Legacy Coach, Smart Women’s Coaching

DOTTIE DEREMO, RN, MSN, MHSA, FACHE – Principal Partner & CEO, The Deremo Group, Northville


MODERATOR: JUDITH R. TREPECK, CPA, CGMA – SVP, Partnership and Customized Training, Michigan Association of CPAs, Troy

GOING GLOBAL: HELPING YOUR CLIENTS NAVIGATE BUSINESS SOUTH OF THE BORDER (JUNE 29)
Wall or no wall—setting up and managing U.S. operations in Mexico will continue to be a viable option for many of your clients from an international business and tax standpoint. If your clients have expansion aspirations south of the border are you prepared to guide them through that territory?
SCOTT S. SNECKENBERGER, CPA – Partner – Global Transaction Services, Plante & Moran, PLLC, Southfield

SPOTLIGHT SESSION
ABSOLUTELY NO "BS" GROWTH & PROSPERITY STRATEGIES FOR YOUR FIRM (JUNE 28)
50 minutes of hard hitting, no-fluff and actionable growth and prosperity strategies for your firm, regardless its size! Ideas, examples, scripts, questions and strategies for your clients enhancing and covering most every aspect of your firm’s growth and prosperity potential including but not limited to: internal, external, organic, staff-driven, leadership focused, client-centric and combinations thereof. This session will deliver results, whether a sole practitioner or large multi-partner firm.
LON GOFORTH – Managing Principal, Prosperitas Advisors, LLC, Bloomfield Hills

SPOTLIGHT SESSION
BUSINESS SUCCESSION SERVICES - THE KEYS TO MAXIMIZING YOUR VALUE (JUNE 28)
Companies are always in the midst of a transition. How you manage your company’s transition will significantly impact its future success and the value you ultimately receive for the successful transition you have worked so hard to achieve for so many years.
JOSEPH M. BIONE, MBA, CPM, CPIM – President and Managing Partner, Whitehall Group, LLC, Troy

SPOTLIGHT SESSION
FORGET VALUE BILLING...FOCUS ON VALUE BUILDING (JUNE 29)
Value billing is a trendy buzzword, but for the most part, the reality is that tax, accounting and payroll services are commodity services. Market dynamics and your fee structure have already set a perceived value for these services in your client’s mind. You know from experience that it’s virtually impossible to change your client’s perception, but then how do you make your practice more profitable and more valuable? In this stimulating session, you’ll learn some highly innovative and practical ways to overcome these challenges and build value.
DR. CHANDRA BHANSALI – Co-Founder & CEO, AccountantsWorld, Hauppauge, NY

SPOTLIGHT SESSION
THE NEXT LEVEL OF RISK MANAGEMENT (JUNE 29)
Commercial agents Brian and Ryan will share tips and tricks on identifying areas of risk within businesses and closing gaps in insurance programs. Specific topics will include: general liability tips, work comp trends, credit insurance and cyber exposures.
BRIAN PILARSKI – Insurance Advisor & Sales Lead, Brown & Brown of Detroit, Sterling Heights

SPONSORED IN PART BY:

Prosperitas Advisors

SPONSORED IN PART BY:

AccountantsWorld®

SPONSORED IN PART BY:
Sweeping federal tax reform legislation is on its way! Steve brings you right up to date on where we are in the legislative cauldron and what “Trump taxes” might contain - both for individual and business taxpayers. Big changes are on the way so let’s see what will happen as federal taxes get “Trumped.”

STEVEN C. DILLEY, CPA, JD, PHD - Professor of Accounting Emeritus, Michigan State University and President, Federal Tax Workshops, Inc.

The IRS issued proposed regulations to replace the unified audit procedures enacted by the Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982 and the electing large partnership rules. The new audit regime, which assesses and collects tax at the partnership level, applies to partnership tax years beginning after Dec. 31 2017, though some can elect to have the rules apply early. Should you replace the tax matters partner with a partnership representative and is it time to revisit your Partnership/Operating Agreement for tax provisions?

GARY SCHWARCZ, ESQ., JD, LLM – Attorney, Couzens, Lansky, Fealk, Ellis, Roeder & Lazar, PC, Farmington Hills

Join in for an attendee favorite! Get the latest updates on projects and developments at the Michigan Department of Treasury. This session is always packed with information to assist you and your clients when working with Treasury. Bring your questions! Special focus will be given to the Taxpayer Advocate’s office.

PRESENTED BY REPRESENTATIVES OF THE STATE OF MICHIGAN DEPARTMENT OF TREASURY

Sometimes failure is an option. If a company fails to pay its tax debts, you have a situation on your hands. How do you guide your concerned client? Identify who is liable when tax debts affect taxes on payroll, general partnerships, sole proprietors, limited liability companies and corporations. Discuss key topics including an in-depth review of IRC 6672, trust fund recovery penalty, Michigan Corporate Officer Liability Statute and bankruptcy options.

VENAR AYAR, JD - Principal Attorney, Ayar Law Group, Southfield

SPONSORED IN PART BY: AYAR LAW

It’s as easy as T1, 2, 3. Filing for a client’s personal return (T1), a corporate return (T2), or even a (T3) trust tax return in the True North is up for discussion here. From basic tax credits to important deadlines- expand into the frontier of the Canadian tax return.

IAN MURPHY, CPA - Tax Partner, MCO Partners, Detroit
ZEN NIMECK - Indirect Tax Partner, MCO Partners, Detroit

SPONSORED IN PART BY: MCO CPAs

With tax reform in the headlines, R&D tax credits are here to stay. In this session, we look back at the many recent, favorable developments including a permanent credit, new AMT and payroll provisions and final internal-use software regulations. Also, explore why so many companies tend to miss out on the opportunity!

MICHAEL KRAJCER, JD, CPA – President, Tax Credits Group, Cleveland, OH

SPONSORED IN PART BY: TAX CREDITS GROUP, LLC

Cybersecurity is not simply an issue for the IT department to handle. Everyone in the organization plays a role. We will take an organizational look at cybersecurity and provide insights into current threats as well as offer suggestions to help you initiate improvements in your organization.

BRYAN L. SMITH, CPA, CITP – Co-Owner, CPA Crossings, LLC, Rochester (June 28)
JOHN H. HIGGINS, CPA, CITP – Strategic Advisor, CPA Crossings, LLC, Rochester (June 29)

Go through the basics of cybersecurity and the costs associated with safe-guarding your business from today’s cyber threats. As a bonus, attendees receive a take-away including costs and visuals that can be applied to your office’s or a client’s cyber defense after leaving this session.

GREG FRAZIER, CPA, CITP- Owner, Greg Frazier, CPA, PLLC, Detroit

SPONSORED IN PART BY:
SS) CYBERSECURITY LEVEL 2  new
The never-ending discussion of risk, cost, and benefit continues with this session on cybersecurity. Our speaker explores cybersecurity from several angles, including a discussion of risks organizations face, tools and techniques used to bolster cybersecurity defenses, and ideas about working with vendors and the IT department to improve your security posture. Join this session for ideas and tips to improve cybersecurity at your, or a client’s, organization.
GREGORY H. SOULE, CPA, CISA, CISSP, CFE – Senior Manager, Andrews Hooper Pavlik PLC, Auburn Hills

TT) RANSOMWARE: PUBLIC ENEMY NO. 1  new
The financial industry’s acclaimed public enemy number one slot belongs to a growing practice called ransomware. Ransomware attacks are becoming more widespread as malware is placed on devices and used to encrypt your data which is then held until a ‘ransom’ is paid. Stay informed so that you (or your clients) don’t fall victim to the new public enemy number one.
RYAN CARTER, CAN, CNLM - Senior Information Technology Consultant, Maner Costerisan, Lansing

UU) DISRUPTIVE TECHNOLOGY: ELEVATING ACCOUNTING SERVICES (JUNE 28)  new
The role of today’s CPA is changing. Accounting services and today’s technologies can combine to create even greater convenience, value and strategy for the consumer or they can fall behind the times. Discover how becoming digitally present in your systems of engagements and transforming from compliance vendor to trusted advisor / strategic partner will set you and your firm up for success.
DAVID KING - CEO, Red Level, Novi

VV) GONE PHISHING (JUNE 28)  new
After high-profile phishing scams targeting Gmail users and payroll or HR representatives at the beginning of 2017- it’s important to take a look at this growing area of cyber threats. Determine how you can assist your clients in identifying when something looks “phishy” as well as key prevention techniques to help give you, and them, peace of mind.
DAVE KING, CISA, QSA – Senior Manager, UHY Advisors GA, Inc, Atlanta GA

WW) THE INSECURITY OF THINGS – WHAT YOU NEED TO KNOW BEFORE YOU INSTALL IOT (JUNE 29)  new
With brilliant innovations to help your business function at a higher operating power- it’s important to know the benefits vs. the risks. IoT has been the root cause of some major hacks including the Target breach; Twitter, PayPal, The New York Times and Wall Street Journal outage; and breaches of the FBI and Pentagon. Understanding the threats, risks and vulnerabilities of implementing IoT is critical before putting your organization in danger. We will review real world examples of data breaches and define the processes and technologies necessary to mitigate the potential for loss.
JERRY IRVINE, CISSP, HCISSP, CEH, GICSP, CISM, CISA, CRISC, CGEIT, CASP, CBIP, CIPT, ITIL, CNE, MCSE, CCNA, CCNP, CCDA, CCDP – CIO & Partner, Prescient Solutions, Schaumburg, IL

XX) NOT JUST PROTECTING YOUR DATA - YOUR BUSINESS (JUNE 29)  new
Your business data IS your business. How do you protect it, how do you ensure its integrity, how do you protect the sensitive personal data of your clients? These are important questions in today’s “hacked” cyber environment. If data thieves can hack government agencies, who probably have more budget than you as a small business, what chance do you have? We explore ways to protect your data, help you decide what steps are affordable for a small business, and how important these step are to you. We also discuss what to do with your data when you are finished with it including some record retention guidelines. Lastly, we’ll talk about those “hidden” places where data resides you may have never thought about.
JOHN M. LILIENTHAL – Director of Marketing and Sales, KML Computer Services, Northville

YY) SPOTLIGHT SESSION
HIPAA, THIRD PARTY VENDOR MANAGEMENT AND CYBERSECURITY (JUNE 29)
HIPAA compliance infractions will cost you. In this 50 minute session, you will learn about new vendor requirements. Why do hackers hack = it’s lucrative and easy! How do I protect myself and clients? Attend “HIPAA, Third-Party Vendor Management, and Cyber Security: Side Effects Include” for the answers.
BRUCE MCCULLY – President and CEO, Dynamic Edge, Inc., Ann Arbor
SPONSORED IN PART BY:
THIS YEAR’S REPORTING AND RENEWAL PROCESS.

JUNE 30, 2017 MARKS THE END OF THIS CPE EARNING PERIOD, AND JULY 31 IS THE LICENSE RENEWAL DEADLINE.

During this process the Michigan Department of Licensing and Regulatory Affairs (LARA) will NO LONGER be accepting paper materials of any kind, including spreadsheets and checks.

BEGINNING JULY 1, there are two ways to submit your CPE, renew your license and pay the fee.

1. LARA highly recommends that you use the MICPA Tracker to submit your CPE electronically to the State.
   — OR —
2. You can complete the process manually by entering each CPE record line-by-line on the LARA website.

NOTE: Always remember, to maintain an active license, Michigan CPAs are required to earn 40 hours of continuing education annually, including 8-hours of A&A and 2-hours of Ethics.

IMPORTANT! LARA FEATURES AVAILABLE.

1. Go to www.micpa.org and log-in
2. Record your CPE courses in the MICPA CPE Tracker as you complete them.
3. When you’re ready to submit your two years’ of CPE to LARA, launch the Tracker’s “Send to State” Wizard.
4. Verify your CPE for both years of the reporting period, then agree to the terms and click “Submit.”
5. Your Tracker code appears on a confirmation screen along with a link to the LARA website.
6. Log-in to the LARA site, enter your TRACKER code and pay for your license.

CPAs GIVING BACK, HELPING COMMUNITIES

DRESS FOR SUCCESS MICHIGAN!

Help to empower women to achieve economic independence by providing a network of support, professional attire and the development tools to help women thrive in work and in life. Bring accessories for suiting (costume jewelry & scarves, purses & briefcases, gift cards to fashion retailers, and other accessories are in high demand), a clean suit appropriate for interviewing, or a monetary donation to support this great cause. Tax deduction forms will be provided. For more information on Dress for Success Michigan visit https://michigan.dressforsuccess.org

AMERICAN RED CROSS

The American Red Cross is back again this year to host a blood drive on June 29. Schedule an appointment online at www.redcrossblood.org & use sponsor code: MICPA, or stop by their booth on June 28. Remember, one pint of blood alone can save three lives!

Everyone who donates with either organization will be entered in a drawing for a prize!
A SPECIAL THANK YOU TO ALL OF OUR EXHIBITORS:
MANAGEMENT INFORMATION & 
BUSINESS SHOW REGISTRATION FORM

Wednesday, June 28 and Thursday, June 29, 2017
Suburban Collection Showplace  |  46100 Grand River Ave., Novi MI 48374  |  Phone: 248.348.5600

☐ Price with E-materials (each day): $185 MICPA Member / $335 Non-Member
☐ Price with paper materials (each day): $215 MICPA Member / $365 Non-Member

Course Code: ☐ 52447 - June 28  ☐ 52448 - June 29

Please choose fourteen breakout sessions for each day in order of your preference below. You will be assigned to eight sessions per day.

Wednesday, June 28 choose from sessions (A-VV). Excludes N, O, P, Y, FF, II, JJ, PP, WW, XX and YY
1st       2nd       3rd       4th       5th       6th       7th       8th       9th       10th       11th       12th       13th       14th

Thursday, June 29 choose from session (A-YY). Excludes K, L, M, W, X, EE, GG, HH, NN, UU and VV
1st       2nd       3rd       4th       5th       6th       7th       8th       9th       10th       11th       12th       13th       14th

☐ Special Dietary Needs: (please check one)  ☐ Fish  ☐ Fruit  ☐ Gluten Free  ☐ Vegetarian
*Please Note: Special meals cannot be guaranteed if not indicated

PERSONAL INFORMATION

Name of Registrant ____________________________________________  First  Middle  Last

E-mail Address ________________________________________________

Name for Badge ________________________________________________  Firm/Company ____________________________________________

Address ______________________________________________________  City ____________________________

State __________ Zip __________ Telephone (_____ ) __________ Mobile Phone (_____ )

☐ This is a permanent address change.

If you require special accommodations, please contact the MICPA office, 248.267.3700

PAYMENT OPTIONS $

☐ Check payable to MICPA for $__________________________

Please charge my:  ☐ MasterCard  ☐ Visa  ☐ American Express  ☐ Discover  $__________________________

Cardholder's Name ____________________________________________  Cardholder's Email ____________________________

Card Number ____________________________  Exp. Date __________  CVV2 Code ____________________________

Signature ____________________________________________

JOIN US BY REGISTERING:

Visit: www.micpa.org/MISB17  Email: micpa@micpa.org  Phone: 248.267.3700
Or Toll Free in MI: 888.877.4273
Or Mail: MICPA 5480 Corporate Drive, Suite 200  Troy, MI 48098

E-MATERIALS/CANCELLATION POLICIES:

Refunds or credit will not be given after e-Materials have been downloaded and the registrant is responsible for the full balance of the course and materials. If you find you cannot attend a program, call 855.594.4273 or email CPE@micpa.org at once. Cancellations received at least five business days prior to the program date will be eligible for a full refund or credit. Cancellations received less than five business days prior to the program date are subject to a service fee: 8-hour or longer: $50 | 4-hour : $20 | 2-hour : $15 | 1-hour : $10

Cancellations will not be accepted on or after the presentation date or if e-Materials have been downloaded (see e-Materials cancellation policy above). Substitutions will be allowed until the start time of the program at no charge. You may elect to have your pre-paid registration fee held on account for future use. Credit balance(s) maintained with the MICPA as a result of cancellation can be used for up to one year. If the balance is not used within one year, it will be considered forfeited. Cancellations are accepted by phone: 248.267.3700 or 855.594.4273; email: micpa@micpa.org or mail: MICPA, 5480 Corporate Drive, Suite 200, Troy, MI 48098. Cancellations are not accepted through the website.
MANAGEMENT INFORMATION & BUSINESS SHOW

WEDNESDAY & THURSDAY, JUNE 28 - 29, 2017
SUBURBAN COLLECTION SHOWPLACE, NOVI
Register today with the form inside or online at micpa.org/MISB17

NON-MEMBER COST WITH E-MATERIALS (EACH DAY)
$335
PAPER MATERIALS $365

MICPA MEMBERS
SAVE $150

MEMBER COST WITH E-MATERIALS (EACH DAY)
$185
PAPER MATERIALS $215

CALL ONE OF OUR CPE EXPERTS TODAY AT:
855.594.4273