

Monday, November 5, 2018

11/5 7:00AM-6:15PM

Registration and Information Center Open

11/5 8:00AM-11:00AM

101. Hands-on Data Analytics and Visualizations

Travis Armstrong - Partner, Hemming Morse, LLP

This workshop is not available as part of the Online or Flex Pass registration options. This hands-on workshop will focus on Excel-based data analytics and visualizations. Participants will learn and utilize Excel features and formulas commonly used by Forensic Accountants to collect, standardize/clean, analyze, and effectively present data. Additionally, the session will highlight other programs for data analysis and visualization. Participants will work through multiple real-world FVS case studies using financial and non-financial data during the session.

Aditya Yerramilli - Forensic Program Manager, Google Inc.

Learning objectives:

- Learn to use common functions and formulas to efficiently analyze data
- Learn to use tools to effectively present and visualize data
- Understand pros and cons of Excel and Google Sheets to compile and analyze data

11/5 8:00AM-11:00AM

102. Developing an Effective Business Development Plan for Your FVS Practice

Robert Gray - Member/Principal, Gray Schrupp & Associates PLLC

This workshop is not available as part of the Online or Flex Pass registration options. This presentation is designed to prepare participants to more effectively obtain, service existing clients, and manage engagement situations. It presents business development planning (e.g., marketing and selling) as a process that can be consciously and systematically learned and applied. Proven selling and marketing principles/tips/tools will be discussed in this interactive session with the participants.

Rob Kester - Principal, Blue & Co., LLC

After the presentation the course participants will be able to better understand:

- How to begin the process looking at their existing firm and competition
- How to utilize a proven business planning model to 'determine where their firm needs to go and when
- Participate in interactive discussions/role plays with recommendations on how to move forward after the Conference

11/5 11:00AM-1:00PM

On Own for Lunch

11/5 1:15PM-2:05PM

1. "Is this Pop Warner or the Super Bowl? The Average Joe Principle"

Ed Hochuli - Of Counsel, Jones, Skelton & Hochuli PLC Former NFL Official

Ed Hochuli is a Phoenix trial attorney with his own 90 lawyer firm, who has personally tried over 150 civil jury trials. But he is most widely recognized as a Referee in the National Football League, where he has worked for the last 28 years. Ed has refereed two super bowls and 10 championship games, along with over 575 games in the NFL. Having been highly successful at both jobs, one wonders what he views as the keys to his success. How does a football official go from officiating 8 year old's in front of 50 parents, to Refereeing a Super Bowl with 350 million people watching?

By the very definition of the word "Average", most people are either average or below average, but Ed believes that instead, anyone can be highly successful, if they just follow a few simple principles. In this very entertaining and enlightening presentation, Ed sums up the secret to his success in what he calls "The Average Joe Principle". His presentation includes anecdotes and a variety of video clips from his long career in the NFL. It provides his tips and beliefs on the secrets to being successful at whatever job or avocation one takes on.

11/5 2:05PM-2:35PM

Afternoon Networking Break - Refreshments & Exhibits

11/5 2:35PM-3:50PM

2. Assessing Data Reliability Issues in Quantifying Damages – a Case Law Review

Dave Duffus - Partner, Baker Tilly Virchow Krause, LLP

This session will evaluate the issue of data reliability in damage analyses through an introduction to reliability/reasonable certainty concepts and a discussion of how the courts have evaluated the issue.

Learning objectives:

Orient intermediate practitioners to data reliability concepts in general
Provide insight into how the courts have evaluated data reliability issues through an examination of judicial opinions

11/5 2:35PM-3:50PM

3. Cybersecurity - Privacy & Protection

Jordan Fischer - Managing Partner, XPAN Law Group, LLC

Data is becoming the fastest growing commodity. Everything we do creates data: driving our car, going for a run, watching TV, reading a book -- these activities are now monitored, quantified, and analyzed. The data collected, how it is collected, how it is used, and how it is stored is dominating the technology industry. But, just as data can be a company's greatest asset, it can quickly become its worst liability. Turn on the news in any given day and a new data breach is making the headlines; and no one is immune. The costs and long-term implications of cybersecurity breaches, unsophisticated technological systems, and weak security are hard to quantify: What is the value of a privacy violation? Has a breached system been secured effectively? Was the data collected by the company done in a transparent and compliant manner? As shown in the Yahoo-Verizon deal, these are a few of the many questions that companies need to start addressing before closing a merger or acquisition.

This presentation will discuss the role that cybersecurity and data privacy need to play in the mergers and acquisitions due diligence process. We will delve into how the stakeholders of a deal can gain an accurate and comprehensive understanding of the target company's

data risk profile. Incorporating cyber and data privacy into the due diligence process is more important if the target is a company valued for its data: trade secrets, intellectual property, customer lists, etc. This data is only valuable if it is collected and maintained in a secure and compliant manner. We will outline the top data risks to a company's data security and privacy and the information you should know before structuring the deal. You need to be asking how the target should prepare its data security and technology to its maximum advantage. And, also how to protect the acquiring company to ensure that it is buying an asset, and not a liability.

Learning objectives:

The areas of cybersecurity and data privacy that need to be reviewed to gain an accurate and comprehensive understanding of a target company's risk profile
Understanding the key data and network infrastructure risks that need to be reviewed prior to providing a valuation for a company
Discuss how to review a company's cybersecurity and data privacy to truly understand the assets and liabilities that are part of the deal.

11/5 2:35PM-3:50PM

4. C-Suite Fraud - The Higher the Perpetrator's Level of Authority the Greater the Fraud

Rohan Sethi - Senior Manager, KPMG Forensic

The session will discuss the following, amongst other things related to C-Suite Fraud and attendees will learn:

What are some of the characteristics of C-Suite executives that set them apart from other employees and may lead them to commit fraud
What types of fraud are perpetrated by C-Suite executives and are the types of fraud perpetrated by this group different from fraud committed by other groups within an organization
How to go about investigating C-Suite fraud, including the investigative steps to consider, some of the lessons we have learned, and the pitfalls to avoid when investigating C-Suite executives
What to consider when developing an anti-fraud regime in an organization

11/5 2:35PM-3:50PM

5. To Calculate or Not, That is the Question!

James Alerding - Owner, Alerding Consulting, LLC

Using the AICPA Calculation Engagements Frequently Asked Questions (FAQs) pronouncement as a basis, this presentation will discuss the origin of the Calculation and its uses within the framework of the SSVS #1 (VS100 & VS9100).

Learning objectives:

Learn what the Calculation Engagement means within the framework of the SSVS (VS100)
Learn how the Calculation can be used within the SSVS (VS100) Learn whether and how Calculations can be used in litigation and non litigation matters
Learn the requirements for a Calculation Engagement under the SSVS (VS100)

11/5 2:35PM-3:50PM

6. Techniques for Discovering "Hidden Assets" in the Marital Estate

Tom Hilton - Partner, Anders LLP

This session will focus on the specialized situation whereby one of the participants in a marital dissolution has undertaken to conceal assets from the other spouse and will examine specialized techniques available to the forensic accountant to identify concealed or 'hidden' assets.

Learning objectives:

Elaine Leggett - Sole Practitioner, Leggett, PLLC

Increase awareness in the participants of the various roles of the forensic accountant in a marital dissolution proceeding
Learn how to identify behavioral patterns that imply or suggest the potential for hidden assets
Increase awareness of lifestyle issues, types of assets commonly hidden, and techniques to identify assets commonly hidden by business owners
Learn how to identify hidden assets through a review of the personal income tax returns

11/5 2:35PM-3:50PM

7. Mock Trial Demo Part I

Neil Beaton - Managing Director, Alvarez & Marsal Valuation Services, LLC

Laurin Quiat - Partner, Baker Hostetler LLP

Expert testimony can cause fear or anxiety in the most seasoned expert. That anxiety is magnified when you don't have a lot of testifying experience. Our mock trial programs will prepare you for successful expert testimony. Learn to effectively present your prior experiences, including defending your qualifications on direct and cross-examination, effectively communicate your opinions to the trier of fact, and the good, bad and ugly use of demonstratives.

Stacey Udell - Director of Valuation and Litigation Services, HBK Valuation Group LLC

Harmon W. Caldwell, Jr. - Partner, Caldwell, Propst & DeLoach, LLP

Learning objectives:

Learn how to effectively use demonstratives to get your point across
Understand how to make your CV say the right things about you
Learn to apply techniques to avoid being a victim on cross examination
Gain knowledge and skills to help you manage fear and anxiety

11/5 2:35PM-3:50PM

8. Impact of Tax Reform on 805/350 Analyses

Mark Zyla - Managing Director, Acuitas, Inc.

Session Description to Come

11/5 2:35PM-3:50PM

9. Cost of Capital Update

Jim Harrington

We will examine current data for estimating cost of capital including updated evidence equity risk premia and size premia. We will also explore estimating company specific risk.

Learning objectives:

Learn about new source of cost of capital data
Be better able to support cost of capital estimates

11/5 3:50PM-4:00PM

Change Break

11/5 4:00PM-5:15PM

10. Fraudulent Transfers and Solvency

Kenneth DeGraw - Partner, WithumSmith+Brown, PC

Case study of a Fraudulent Transfer of associated with a Chapter 7 Debtor. Discovery of the issue, discussion of the law, Discussion of the methods for evaluating solvency, results of the trial.

Catherine Youngman - Partner, Fox Rothschild

Learning objectives:

Understand the methods for evaluating solvency of a debtor
Understand the application of the Fraudulent Transfer laws

11/5 4:00PM-5:15PM

11. Big Data: The Untapped Opportunity In Litigation (Repeated in Session 27)

Whitney Alary - Director, TM Financial Forensics

Bill Gladden - Vice President, TM Financial Forensics

Session covers the increasingly massive amounts of data and other information ("big data") available in litigation. This presentation will cover tools and experiences on working with big data. The presenters will discuss several case examples involving big data to demonstrate the following learning objectives.

Learning objectives:

Linda Hsiao - Vice President, TM Financial Forensics

Compare and differentiate tools/programs used to analyze big data sets, including SQL, SAS, Access and Excel
Apply big data skills to help support your client's liability position
Analyze the linkage between liability and economics damages using big data
Identify and obtain the right data for your economic damages calculation

11/5 4:00PM-5:15PM

12. Business Background Investigations in North America

Cynthia Hetherington - President, Hetherington Group

Online due diligence investigations examine the backgrounds of corporate entities and the principals who manage them. Regardless of your investigative ability, learning the critical thinking tactics to research and conduct due diligence analyses will enable you to arm your clients with the intelligence they need to make proactive decisions in life and business. This class will explore the databases, Web sites, and Internet resources required to locate difficult information on companies, their assets, and the people that run them.

Participants will master completing a due diligence report utilizing a wealth of information: public records, legal filings, newspapers, magazines, trade journals, blogs, and

open source material. You will utilize the tools and resources needed to find and vet information about companies and their owners. Additionally, we will examine professional fee-based and free tools and resources to understand their functionality and limitations to access all the information that's out there.

Learning objectives:

Write reports that emphasize and highlight key findings
Identify key resources available to investigators that go unused
Find and vet applicant information within keystrokes
Implement handy tactics for conducting online fraud investigations.

11/5 4:00PM-5:15PM

13. Active Passive Appreciation - Current Update

Ashok Abbott

William Dameworth - Member in Charge of Valuation Services, Forensic Strategic Solutions, LLC

Session covers when and why an active passive analysis is needed, how these analyses are typically done and the importance of working with engaging counsel for jurisdictional nuances.

Learning objectives:

Christopher Mercer - Chief Executive Officer, Mercer Capital

Understand the key elements involved in an active passive analysis
Update of current practice and understand how active passive analyses are typically done around the country
Discussion of jurisdictional nuances.

11/5 4:00PM-5:15PM

14. Mock Trial Demo Part II

Tom Hilton - Partner, Anders LLP

Brad Preber - National Managing Partner, FVS, Grant Thornton LLP

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Laurin Quiat - Partner, Baker Hostetler LLP

Harmon W. Caldwell, Jr. - Partner, Caldwell, Propst & DeLoach, LLP

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11/5 4:00PM-5:15PM

15. Trends in Cross-border valuations

Raymond Moran - CEO, MG Valuation

The session will cover trends in business worldwide, including regulatory and technical issues encountered in performing business valuations in the Americas; Europe, Middle East and Africa; and Asia/Pacific.

Learning objectives:

Mark Zyla - Managing Director, Acuitas, Inc.

Understand the need for common international valuation standards
Understanding and working with global regulatory issues
Understand working with different levels of data availability and transparency
Consistency of valuation methodology

11/5 4:00PM-5:15PM

16. Session TBD

Carol Carden - Principal, PYA

Session TBD.

11/5 5:15PM-5:25PM

Change Break

11/5 5:25PM-6:15PM

17. Ponzi Schemes and Coordination in Bankruptcy

Douglas A. Kelley - Attorney, Kelley Wolter & Scott

Janine Kovats - Director - Forensic Services, PwC

Session will describe the roles and responsibilities of the forensic accountants, Court-Appointed Receiver / Trustee, and bankruptcy counsel with respect to the Thomas J. Petters Ponzi Scheme.

Learning objectives:

Theodore F. Martens - Retired Partner - Client Consultant, PwC

James A. Lodoen - Partner, Ballard Spahr LLP

Formulate procedures to determine the net cash "winners" and "losers" in anticipation of clawback litigation
Coordination with the Trustee and counsel to identify and determine other potential recoveries for the benefit of the creditors
Effective communication of work product in oral and written form

11/5 5:25PM-6:15PM

18. Preparing your Clients for Cyber Attacks

Cindy Phillips - CMIT Solutions

As a trusted business advisor preparing your clients for buy/sell transactions, do you have the tools you need to evaluate cybersecurity risks and unmitigated liabilities? In the fast changing cyber threat world, there are tools and methods you can use to identify cybersecurity risks and prepare a business for sale or valuation.

Learning objectives:

Review the Making Available Information Now to Strengthen Trust and Resilience and Enhance Enterprise Technology (MAIN STREET) Cybersecurity Act
Review the tools available from the National Institute of Standards and Technology (NIST)
Offer an excel spreadsheet you can use to evaluate your own business as well as your clients
Provide a tool to evaluate cybersecurity service providers

11/5 5:25PM-6:15PM

19. Natural Disasters

Robert Glasser - *Managing Director, BRG*

When disaster strikes how does a forensic accountant help you prepare and submit a comprehensive loss of income/fidelity/cyber claim to the insurance carrier and how to navigate the claim settlement process.

Learning objectives:

Understand the uniqueness and complexities of preparing a loss of profits insurance claim
How to avoid the pitfalls in an loss of profits claim causing delay and controversy in the claims process
Understand extensions of coverages in a policy to avoid leaving potential claimable amounts on the table

11/5 5:25PM-6:15PM

20. Industry Series 1: Healthcare Valuations: The New, the Old, and the Ugly

Lisa Cribben - *Partner, Wipfli LLP*

With recent healthcare reform initiatives, a major paradigm shift is taking place in the healthcare industry, which not only impacts providers, but also their professional consultants. The passage and implementation of MACRA, as well as the cancellation, revision, and addition of value-based reimbursement (VBR) programs, is driving the future of how healthcare services are reimbursed in the U.S. healthcare delivery system. The historical tools (e.g., vertical integration, participation in the delivery of healthcare through medical directorships and other executive/administrative positions) utilized by providers in an attempt to play in a game (i.e., to be reimbursed for services provided) in which the rules are constantly changing are being challenged by government regulators who are basing their arguments on the concept, termed the Practice Loss Postulate, that the acquisition of a physician practice, which then operates at a 'book financial loss', is dispositive evidence of the hospital's payment of consideration based on the volume and/or value of referrals. Despite this uncertainty of the playing field (that is, the healthcare delivery system), the number of

Todd Zigrang - *President, Health Capital Consultants*

healthcare transactions continue to rise, providing increased opportunities for consultants and appraisers. These transactions must meet both the separate and distinct thresholds of Fair Market Value and Commercial Reasonableness.

It is important that professional advisors understand not only the quantitative factors, e.g., monetary (cash) returns, but also the qualitative factors, e.g., the avoidance of cost and the generation of social benefit, when considering the Commercial Reasonableness of these transactions.

Learning objectives:

Identify challenges to providers under current value-based reimbursement programs and initiatives
Learn established strategies to be utilized in overcoming these challenges faced by providers
Define the Commercial Reasonableness threshold parameters as required by regulators and provide various qualitative and quantitative factors involved in considering the Commercial Reasonableness Analysis of the implementation of these strategies.

11/5 5:25PM-6:15PM

21. Dexterity in Damages: Covering All the Angles

Jenny Allen - *Manager-in-Charge, Anthem Forensics*

Evaluate the various specializations that are typically brought to bear in commercial economic damages analyses (economics, accounting, and finance) and assess how an effective economic damages financial expert should incorporate all three of these perspectives. Those with an economics background usually approach economic damages from a "revenues/demand" perspective (such that they are usually retained by plaintiffs), those with an accounting background usually approach economic damages from an "expenses/supply" perspective (such that they are usually retained by defendants), and those with a finance background usually seek to bypass the assessment of revenues and expenses by instead focusing on the risks (discount/cap rates) associated with management-prepared projections.

Joseph Leauanae - *President, Anthem Forensics*

This session will discuss the synthesis of these complementary perspectives when interpreting the fact pattern and formulating opinions. Using a case study, examine the interplay between forensic accounting and business valuation when integrating economic, accounting, and finance perspectives into your calculation of commercial economic damages. Specifically, learn how forensic accounting and business valuation can enhance your effectiveness in assessing revenues, expenses, and risk in both the but-for and actual worlds. By avoiding a myopic approach that only plays to your background/strengths, your findings will become more credible and you will be better prepared for cross-examination.

11/5 5:25PM-6:15PM

22. CVFI and the New Financial Instruments Performance Framework

Jeffrey Scroggs - Senior Manager, AICPA
Mark Smith - Senior Manager, AICPA

This presentation provides guidance from the new Financial Instruments Performance Framework (FIPF) the Certified in Valuation of Financial Instruments™ (CVFI™) credential. This is a non-authoritative framework that defines scope of work and extent of documentation that valuation professionals can apply to their valuations of

Susan DuRoss - Executive Director, Global Valuations, Harvest Investments

financial instruments. During this presentation, you will be guided through the new documentation and performance requirements.

Learning objectives:

Recall the purpose and primary goal of the framework
Identify the basic information required in a valuation report to comply with the framework

11/5 5:25PM-6:15PM

23. Social Media: Cautionary Tales

Casie Collignon - Partner, Baker Hostetler LLP

Social Media is both an investigative and evidentiary tool for nearly all companies. But, how can businesses properly use social media in litigation, investigations, and expert reports?

Learning objectives:

Anthony Ferrante - Head of Cybersecurity, FTI Consulting, Inc.

Discuss the new rules of evidence that allow new methods to self-authenticate electronic evidence, including evidence obtained on social media
Discuss common traps, including violations of privacy, that commonly arise when using social media in investigations
Suggest effective ways to affirmatively use social media in litigation, investigations, and expert reports

11/5 5:25PM-6:15PM

24 What FVS professionals need to know about Succession Planning

Michael Haugen - Partner, HSNO The Forensics Firm
Shaun Maloney - Director, EisnerAmper LLP

This session will discuss why it's important to take initiative and be prepared. FVS is a fast growing field, but has big retirements and succession risks lurking! What can you do to prepare yourself if you are one that is exiting and one that is continuing on?

Learning objectives:

Randie Dial - Managing Principal, CliftonLarsonAllen LLP

Identify and align motivations of an exiting party and their successor in interest
Determine and execute effective communication strategies around market partners (attorneys, etc.)
Differentiate succession risks and strategies between big firms vs. small firms
Explain and adhere to best practices for ensuring transparency through the succession process

11/5 6:15PM-7:30PM

Welcome Reception

Tuesday, November 6, 2018

11/6 6:30AM-4:55PM **Registration and Information Center Open**

11/6 6:30AM-8:00AM **Continental Breakfast in the Exhibit Hall**

11/6 7:00AM-7:50AM **201. FVS Forum: Emerging Technology Trends in FVS**

Daniel Etherton - Associate, Stout Risius Ross, Inc.

Session discusses advancements in technology that have affected forensic and valuation service providers, including more sophisticated accounting and computer systems as well as increased amounts of public and private data available to industry practitioners.

Learning objectives:

Johnny Lee - Principal & National Practice Leader, Forensic Technology Services, Grant Thornton LLP

Assess and categorize the different types of data that exists publicly and privately to industry practitioners
Identify and understand additional tools and resources available to industry practitioners for purposes of data analysis and data manipulation

Differentiate and distinguish between the different methods of obtaining, cleaning/sanitizing, and analyzing data

11/6 8:00AM-8:25AM **FVS Awards & Recognition**

11/6 8:25AM-9:40AM **25. You Can Play Panel Discussion**

Layshia Clarendon - Professional Athlete, WNBA Atlanta Dream

Billy Scullion - Former Professional Hockey Player Global Business Manager, NCH Corp.

A panel of experts from a variety of industries will discuss important issues involving diversity in the workplace, including the prevalence of unconscious bias towards those who identify as LGBTQ, and simple steps companies and other high performing teams can take to promote an inclusive environment.

Lessons include:

Parallel challenges between diverse, high performing teams in a sports setting versus in a corporate setting, and what can be learned from one another
how to best identify and address our biases
simple steps for diverse teams to make all members feel valued and appreciated
how to spread the responsibility of being inclusive across all aspects of a company or team

Brent Weakley - Regional Sales Manager and National LGBTQ Employee Resource Group Lead, Teva Pharmaceuticals

11/6 9:40AM-10:10AM **Morning Networking Break - Refreshments & Exhibits**

11/6 10:10AM-11:25AM

26. Investigate! Part 1 (Continued in Session 33)

Michelle Davis - Director, PwC

This session is not available as part of the Online for Flex Pass registration options. Session 27 and 35 are available only on-site and limited to 60 participants. There is no additional cost, though pre-registration is required.

In this interactive simulation, you will participate in a realistic regulatory crisis scenario. Working in teams, you will compete against each other to conduct the best investigation under time-pressure. Experience the activities that a company's investigation team would undertake using the latest tools and resources available including:

- reviewing emails, mobile phone data and documents;
- asking suspects questions in video interviews;
- performing data analytics and corporate intelligence analysis; and
- responding to anonymous tip-offs and further information alerts.

Use your unique skills and information you uncover within your teams to unravel the issues and pinpoint relevant evidence to identify the wrong-doing and potential

David Jones - Manager, PwC

suspects.

Once the game is over, we announce the winners and provide a tailored debrief which covers the potential scope and approach of an investigation, and the consequences of mishandling particular issues.

The workshop also will:

- Give participants the opportunity to gain detailed insight into the way an investigation is conducted
- Provide participants with the opportunity to work in a group setting to gain hands-on knowledge of investigative procedures
- Provide a fun, interactive and competitive learning event while offering valuable knowledge of the investigative process

Session 27 and 35 are available only on-site and limited to 60 participants. There is no additional cost, though pre-registration is required.

11/6 10:10AM-11:25AM

27. Big Data: The Untapped Opportunity In Litigation (Repeat of Session 11)

Whitney Alary - Director, TM Financial Forensics

Bill Gladden - Vice President, TM Financial Forensics

Session covers the increasingly massive amounts of data and other information ("big data") available in litigation. This presentation will cover tools and experiences on working with big data. The presenters will discuss several case examples involving big data to demonstrate the following learning objectives.

Learning objectives:

Linda Hsiao - Vice President, TM Financial Forensics

Compare and differentiate tools/programs used to analyze big data sets, including SQL, SAS, Access and Excel
Apply big data skills to help support your client's liability position
Analyze the linkage between liability and economics damages using big data
Identify and obtain the right data for your economic damages calculation

11/6 10:10AM-11:25AM

28. Foreign Due Diligence and Investigations

Cynthia Hetherington - President, Hetherington Group

International due diligence is vital for business success and management. It can be a straightforward task, if you know how to utilize the right resources from the plethora of information available. In this course, we will review available databases and open sources for a variety of countries to conduct international due diligence and background checks. Participants will examine sources for information, including the top foreign corporate databases for researching overseas companies and their principals;

explore a list of databases serving foreign countries; and acquire global resources helpful for consolidating multiple country searches.

Learning objectives:

Conduct international due diligence investigations
Navigate and utilize social networks in specific countries
Spot indicators to fraudulent practices and shell companies

11/6 10:10AM-11:25AM

29. Emerging and Continuing Conundrums in Cost of Capital

Ashok Abbott

This session will explore the cost of capital challenges practitioners confront as new research and resources collide with time tested approaches.

Learning objectives:

What is the best proxy for a risk-free rate?

Is a buildup model acceptable?

Can your estimate of unsystematic risk benefit from an analytical framework?

What is the right investment time horizon for determining cost of capital?

Navigating the options within the DP Navigator

The continuing size premium debate

11/6 10:10AM-11:25AM

30. Part 1: Collaborative Law the New Horizon

Karolina Calhoun - Vice President, Mercer Capital
Paul Garcia - Sole Practitioner, Paul A. Garcia, P.A.

Collaborative Law is the New Horizon. For financial professionals, it offers a new opportunity and a new way of functioning in a divorce case. Collaborative process is a non-litigated, non-adversarial method of handling a divorce and utilizes an Interdisciplinary Team made of specially trained professionals who meet in a series of "Team" meetings to help the couple resolve their issues in a civil and respectful manner. The Neutral Financial Professional interacts with both parties, assisting the couple in resolving the economic issues in divorce. This presentation will contrast the litigation process with the collaborative

Bette Quiat - Attorney, Law Offices of Bette Ellen Quiat
Dr. Lana Stern - Psychologist, Lana M. Stern, Ph.D., PA

process. Attendees will observe and analyze how the collaborative process works and will apply valuation and forensic skills in an experiential collaborative session.

Learning objectives:

Compare the practice of the Collaborative law to a traditional litigated divorce process
Describe the role of the Neutral Financial Professional (NFP) in the Collaborative Process
Compare and contrast Interest-Based Negotiation and Positional Negotiation by the Financial professional in a Team meeting

11/6 10:10AM-11:25AM

31. Forensics Investigations and Legal Theories Relating to Damages in Data Breach Class Actions

Casie Collignon - Partner, Baker Hostetler LLP

Cyber Security and Related Class Action litigation continues to be a big challenge for companies. The magnitude, frequency and cost of cyber security incidents are increasing dramatically in almost every industry. This session will foster a discussion on the cyber security litigation landscape for companies and how plaintiffs are attempting to quantify damages in cyber security litigation.

Learning objectives:

Anthony Ferrante - Head of Cybersecurity, FTI Consulting, Inc.

Gauge where the trends are today with cyber security litigation and what companies are thinking about
Learn how companies can approach mitigating the risk of breach related damages, including developing and communicating mitigation plans and establishing training programs
Learn how to deal with cyber security litigation, including trends in defending cyber security class action litigation

11/6 10:10AM-11:25AM

32. AICPA Accounting and Valuation Guide on PE/VC Part 1

Travis Chamberlain - Principal, Clifton Larsen Allen
David Larsen - Managing Director, Duff & Phelps

Background and key provisions of the working draft of the AICPA Accounting and Valuation Guide: Valuation of Portfolio Company Investments. Expected impact on current practice.

Learning objectives:

Sean McKee - Partner, KPMG LLP
Amanda Miller - Executive Director, Ernst & Young, LLP

Understand the nuances required to value Portfolio Company Investments of Venture Capital and Private Equity Funds
Solidify the premise of market participant perspectives used when valuing PE/VC investments

11/6 11:25AM-11:35AM

Change Break

11/6 11:35AM-12:50PM

33. Investigate! Part 2 (Continuation of Session26)

Michelle Davis - Director, PwC

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11/6 11:35AM-12:50PM

34. Knowing Your Forensic Technology Limits

Peter Diskin - Assistant Regional Director, Enforcement, U.S. Securities and Exchange Commission

Davis Taylor - Associate Director, PCAOB

Session Description to Come

11/6 11:35AM-12:50PM

35. Forensic Accounting Evidence - Evidentiary Comparison between Civil & Criminal matters (US/Canada)

David Elzinga - Manager, Investigations, ALBERTA SECURITIES COMMISSION

Brad Preber - National Managing Partner, FVS, Grant Thornton LLP

Delivered by seasoned experts from the United States and Canada, this session will compare and contrast the differences between the US and Canadian federal criminal and civil litigation processes. Experiences will be shared and practical advice given.

Learning objectives:

Refer to and apply the US and Canadian federal rules of civil procedure
Understand and comply with US and Canadian federal rule of evidence
Serve in the role of a consultant or expert witness

11/6 11:35AM-12:50PM

36. Valuation Review Analyses and Reports in Litigation

James Hitchner - Managing Director, Financial Valuation Advisors

This session will present a detailed process for reviewing the technical accuracy and credibility of a valuation analysis and report for litigation purposes. Hitchner will focus on the do's and don'ts in preparing a valuation review analysis and report. Includes a 14-page valuation review checklist and a sample detailed USPAP Standard 3 appraisal review report .

Learning objectives:

Good and bad data sources and uses
Valuation method issues and input testing
Discount rates
Growth rates
Discounted cash flows
Guideline public company
Guideline company transactions

11/6 11:35AM-12:50PM

37. Part 2: Collaborative Law the New Horizon

Karolina Calhoun - Vice President, Mercer Capital
Paul Garcia - Sole Practitioner, Paul A. Garcia, P.A.

Session 2 provides opportunities for attendees to practice collaborative skills in a challenging and complex experiential session, followed by an interactive discussion and debrief.

Learning objectives:

Bette Quiat - Attorney, Law Offices of Bette Ellen Quiat
Dr. Lana Stern - Psychologist, Lana M. Stern, Ph.D., PA

To compare the practice of the Collaborative law to a traditional litigated divorce process
To describe the role of the Neutral Financial Professional (NFP) in the Collaborative Process
To compare and contrast Interest-Based Negotiation and Positional Negotiation by the Financial professional in a Team meeting

11/6 11:35AM-12:50PM

38. Legal Principles in Damage Calculations

Michael Fahlman - Managing Director, BRG

This session will explore legal considerations in a damages analysis including how to address foreseeability, how to match the damage analysis to the legal claims, how to avoid calculating damages for nonvolatile acts, and other

Greg Regan - Partner, Hemming Morse

topics.
This session will help attendees avoid pitfalls in the preparation of damage calculations and related testimony.

11/6 11:35AM-12:50PM

39. AICPA Accounting and Valuation Guide on PE/VC Part 2

Travis Chamberlain - Principal, Clifton Larsen Allen
David Larsen - Managing Director, Duff & Phelps

Example concepts from case studies outlined in the working draft of the PE/VC Valuation Guide

Learning objectives:

Sean McKee - Partner, KPMG LLP
Amanda Miller - Executive Director, Ernst & Young, LLP

Understand how to apply judgment in determining fair value and changes in value from previous measurement dates
Understand valuation techniques used to value various types of PE/VC investments

11/6 12:50PM-1:50PM

Lunch

11/6 1:50PM-2:40PM

40. Funds Tracing in a Murder Investigation

Dan Ray - Partner, Hemming Morse LLP

A pastor of a church in the Central Valley in California was accused of Attempted Murder, Murder and Elder Abuse of an 85 year old member of the community. A central focus of the trial was a tracing of the funds looted by the pastor. The forensic accounting analysis and high-profile testimony provided the financial motivation for the crime. This trial was featured on NBC Dateline.

Learning objectives:

The critical nature of funds tracing and its importance in establishing motive
The importance of making complex issues simple for jury presentation
Poor testimony by the opposing expert was rejected by the jury

11/6 1:50PM-2:40PM

41. Blockchain - What is it?

Randy Wolverton

In this session the attendee will understand the basic concepts of Blockchain distributed ledger technology and how Blockchain can serve as a secure accounting

information system. You will also learn how to identify risks associated with Blockchain technology that may affect the evolving roles of CPAs.

11/6 1:50PM-2:40PM

42. Healthcare Fraud and Abuse - Common Schemes and Government Priorities

Charles Hacker, Jr. - Partner, PwC

This session will provide an overview of common healthcare fraud schemes and the government's enforcement priorities.

Learning objectives:

Lance Youts - Director, PwC

Understand why the healthcare system is an easy target for fraud
Identify common healthcare schemes
Review government enforcement activity and theories
Identify issues and concerns in connection with healthcare investigations

11/6 1:50PM-2:40PM

43. How to Tell an attorney NO

Michael Catlett - Partner, Quarles & Brady LLP

Expert witnesses are hired by attorneys based on many factors including the expert's reputation, prior cases with that attorney, and an attorney's view that the expert will be helpful for their case. Attorneys are advocates for the their client; however, CPAs are to remain objective and are not an advocate for the client. At times, experts may be asked to perform work and form opinions by attorneys that give them repeat business (or may be an attorney they have not worked with, but hope to receive future business) for which the expert feels the work or opinions may be a stretch or even too far of a reach while also remaining objective. This

Michael Fahlman - Managing Director, BRG

can put experts in a difficult situation. This session will provide insight from an attorney that regularly hires experts, and how attorneys deal with "no" from experts.

Experts will learn how to tell an attorney "no" to:

Working on the case at all; Expanding into new areas of work
Tweaking an opinion; Making assumptions
Selecting methodologies to employ
Evaluating what legal theory to assume
Report drafting
What and how to say an opinion at deposition or trial

11/6 1:50PM-2:40PM

44. Introduction to Monte Carlo Simulation in Financial Reporting

Travis Harms - Senior Vice President, Mercer Capital

As the complexity of financial instruments and business valuations continues to increase, Monte Carlo Simulation (MCS) is becoming a critical tool for valuation professionals, particularly in the financial reporting context. This interactive session will guide attendees through simple applications of MCS discussing the steps and

Shaun Maloney - Director, EisnerAmper LLP

inputs necessary to develop a credible and accurate model while also identifying mistakes and missteps commonly seen in practice.

Learning objectives:

Understand the inputs required and appropriate support
Demonstrate the application of the model
Identify common errors and mistakes in application

11/6 1:50PM-2:40PM

45. Transaction Structures: How to structure a transaction to minimize tax implications

Lisa Cribben - Partner, Wipfli LLP

Structuring a business sale transactions can affect the cash flow from a potential sale as well as the taxes that would be paid on a sale. The structure ultimately affects the value a buyer is willing to pay or a seller is willing to accept for a transaction.

Learn objectives:

Options for Transaction Structure
Outline various options for structuring transactions (stock, asset, earn-out, etc.)
Impact of contingent liabilities (lawsuits, environmental, etc.)
Earn-outs – Considerations and impact on value
Non-compete and consulting agreements
Personal Goodwill
The value of stock as acquisition consideration and related risk
Employee benefits and management compensation Tax
Issues in Purchase and Sale Transactions and Impact on Value
Overview of tax considerations in transactions
Asset allocation: Impact on Tax considerations and cash flow
Choice of entity and impact on taxes and value
Personal Goodwill and benefits in different transaction Structures

11/6 2:40PM-3:10PM

Afternoon Networking Break - Refreshments & Exhibits

46. Blockchain - Beyond Cryptocurrency

Johnny Lee - *Principal & National Practice Leader, Forensic Technology Services, Grant Thornton LLP*

This session covers an overview of the distributed ledger technology known as Blockchain. We will cover the basic architecture, help ground novices in the technology and its promise, and work to identify why cryptocurrencies may be the least interesting thing about this technology within five years.

Learning objectives:

Provide an overview of the Blockchain architecture
Develop an understanding of Blockchain via discussion of specific use cases
Discuss the implications of self-authenticating systems, enabled by technology
Discuss the implications to the accounting and forensic communities raised by this technology

Wednesday, November 7, 2018

11/7 7:00AM-1:10PM

Registration and Information Center Open

11/7 7:00AM-8:30AM

Continental Breakfast

11/7 7:30AM-8:45AM

47. Opioid Fraud

Valerie Rock - *Senior Manager, PYA*

Session covers what the various stakeholders (i.e., auditors, regulators, management, and the board) should consider as internal controls to mitigate issues related to the opioid crisis. Both public and private company expectations will be represented.

Randy Wolverton

Learning objectives:

Overview of the scope of the crisis
Understand areas of risk needing internal controls
Learn some specific examples of monitoring for fraud and abuse related to the opioid crisis

11/7 7:30AM-8:45AM

48. How I Survived a Daubert Motion & Hearing and Lived to Testify at Trial

Mark Filler - *President, Filler & Associates*

Session covers the various factors necessary to avoid disqualification under FRE 702. We will present and analyze the concepts of relevancy, reliable methodologies and their application to the facts of the case, with an emphasis on gathering sufficient facts and data, especially when historical financial data is unavailable.

Learning objectives:

How to convince the Daubert Court that you did enough work to satisfy the sufficient facts and data requirement
Differentiate between Daubert hearing testimony and trial testimony
Distinguish between facts and data and the importance of the former when the latter are unavailable

11/7 7:30AM-8:45AM

49. Goodwill

Harold Martin - *Partner, Keiter*

This seminar will present a quantitative approach using the residual method for estimating personal and entity goodwill. This approach may be used for tax purposes (e.g., purchase price allocation) as well as for family law cases where personal goodwill is a separate asset. The presentation will include a case study illustrating the method.

Learning objectives:

Applications of the method for different valuation purposes (e.g., tax and family law matters)
Background of the residual method
Case study illustrating the residual method

11/7 7:30AM-8:45AM

50. Lifestyle Analysis/ Pay & Need Analysis

Karolina Calhoun - Vice President, Mercer Capital

How to build a Lifestyle Analysis, otherwise known as a Pay and Need Analysis for a Family Law case needing financial consulting. -Identify assets and liabilities, whether or not they are marital or separate, and their future income producing ability. -Analyze sources of income and the future contribution to investments, retirement accounts, as well as future draws from the respective accounts -Assess current and future net worth accumulation over time.

Learning objectives:

Identify and Classify Assets & Liabilities to include on marital and separate balance sheets:

a. Examine documentation and accuracy of the support Assemble relevant information:

a. Current accounts (bank, brokerage) vs long-term compensation accounts (401k, pensions, etc.)

Evaluate monthly budget for each spouse:

a. Compare/contrast spouse's budgets

Evaluate the payor's ability to support and the payee's need for support:

a. Lifestyle analysis comes into play here as the historical expenses may be used as a basis for monthly budget, however, depending on the finances, may or may not be supported post-divorce

b. Lifestyle analysis also provides the ability to measure the division of net worth at date of divorce and future net worth accumulation over time

11/7 7:30AM-8:45AM

51. Valuation of Employee Stock Options, Market Condition, and Performance Based Options

Oksana Westerbeke - Principal - Transaction Services, Grant Thornton

Introduction to valuation of employee stock compensation awards. Service, market, and performance conditions and their impact the fair value. Deeply out-of-the-money options. Size and leverage impact on the volatility. Introduction to Black-Scholes, binomial model, and Monte Carlo simulations.

Learning objectives:

List and explain the different types of options Identify the methodologies used to value options

Define the concept of "moneyness" and how it impacts the selection of the valuation methodology Identify significant assumptions used in the valuation of options

Recognize the ASC 718 and SAB 14 requirements for estimating the expected volatility for public companies

Recognize the AICPA recommendations for estimating the expected volatility for privately-held companies

11/7 7:30AM-8:45AM

52. How Tax Reform is Impacting Divorce Litigation

Hubert Klein - Partner, EisnerAmper, LLP

This session will review the impact of the Tax Cut and Jobs Act of 2017 on divorce litigation. Topics discussed will include issues from the clients decision to begin the divorce process, separate, discovery, mediation and arbitration and trial. A review of what are experts thinking and what are the courts doing. There will be a discussion of how the new law impacts deductibility alimony and its impact on settlements. There will also be a review and discussion on issues with business valuation as a result of the corporate tax decrease.

Randy Kessler - Founder, KS Family Law

Learning objectives:

Explain the impact of the new tax as it relates to their clients and attorneys

Reconcile the impact of the tax law on current litigation comparing old law to new law

Employ skills and topic discussed in their current practice

11/7 8:45AM-8:55AM

Change Break

11/7 8:55AM-10:10AM

53. How many frauds can be perpetrated at one time? A case study.

Dan Ray - Partner, Hemming Morse LLP

This case study focuses on a real estate developer who acquired numerous shopping centers throughout the Western United States. Shortly following each acquisition, the developer filed insurance claims citing various 'natural disaster' damage such as rain, wind, hail, etc. An investigation of these claims revealed a pattern of various apparent schemes including insurance fraud, tax fraud, bank fraud, etc.

Learning objectives:

A critical analysis of banking and tax related documents identified the apparent fraud

There are often multiple fraud schemes perpetrated simultaneously

Focus needs to be on the best and clearest evidence and don't get distracted on less important tangent issues

11/7 8:55AM-10:10AM

54. Valuation Tax Panel

James Hitchner - *Managing Director, Financial Valuation Advisors*
Christopher Mercer - *Chief Executive Officer, Mercer Capital*

How substantial is tax reform's effect on business valuation? There has been a lot of discussion and interest in the new TCJA especially, but how has this changed the way we think about valuation. The panel will discuss different views on tax reform related to valuation modeling, forecasting, and subjective assumptions used when considering the TCJA. Participants can expect an interactive discussion on a variety of opinions on tax implications.

Robert Reilly - *President/CEO/COO, Willamette Management Associates*

Learning objectives:

Understand the various implications of the TCJA on pass through entity valuations
Explore the effect on public company and transaction multiples post TCJA
Review best practices with model considerations in light of sunset provisions
Learn the effect of bonus depreciation and interest expense limitations

11/7 8:55AM-10:10AM

55. Best Practices in Divorce Depositions: What you should and should not do in a deposition

Paul Garcia - *Sole Practitioner, Paul A. Garcia, P.A.*

Session covers how to prepare for and testify at a deposition. Learn how to assist an attorney in taking a forensic /valuation deposition. Practical pointers on mistakes to avoid and how to be a great witness.

The attendee will:

Bette Quiat - *Attorney, Law Offices of Bette Ellen Quiat*

Determine what needs to be done before you give testimony in a case
Analyze your role and how best to present your data in a deposition
Identify pitfalls to avoid in the deposition process

11/7 8:55AM-10:10AM

56. Lightning Round: Experts go toe-to-toe on key tactics

Dave Duffus - *Partner, Baker Tilly Virchow Krause, LLP*
Joseph Leuanae - *President, Anthem Forensics*

Engage in dialogue with other experts to share best practices related to engagement letters, document retention, and report development. Have an opportunity to ask challenging questions of your peers to validate engagement methodologies and boundaries.

Learning objectives:

Brad Preber - *National Managing Partner,FVS, Grant Thornton LLP*
Greg Regan - *Partner, Hemming Morse*

Understand emerging trends confronting other forensic and valuation services professionals
Gain exposure to the practice management secrets of seasoned professionals, including considerations such as common types of referral sources and percentage of time devoted to marketing efforts

11/7 8:55AM-10:10AM

57. Forensic Engagement Reporting

Carleen Gaskin - *Partner, Withum*

This session will cover components of general forensic engagement report writing (elements, planning, procedures, and writing tips) and will also identify and apply rules and requirements for a testifying expert in Federal Court.

Learning objectives:

Nicole Lyons - *Partner, WithumSmith+Brown*

Identify the elements of a forensic engagement report
Determine appropriate planning and report preparation procedures
Apply writing tips
Identify and apply federal rules of evidence and required disclosure under both civil and criminal procedures

11/7 8:55AM-10:10AM

58. AICPA Bus Com Guide

Mark Edwards - *Partner, Valuation Services, Grant Thornton LLP*

Representatives from the AICPA Business Combinations task force, which is developing an Accounting and Valuation Guide on this topic, will update you regarding the latest developments on the guide and provide an overview of valuation guidance that you can expect to see in the guide. Specifically, they will discuss the Internal Rate of Return diagnostic, valuation techniques and framework for their selection and application to acquired intangible assets, and guidance on measuring fair value of certain assets acquired and liabilities assumed with a focus on: technology & trade names, long term contracts with customers (construction or production), and operating rights.

Gary Roland - *Managing Director, Duff & Phelps*

Learning objectives:

Learn about the Internal Rate of Return diagnostic
Understand how to select appropriate valuation techniques for valuing intangible assets acquired in a business combination
Gain a better understanding about valuing technology & trade names, long term contracts with customers (construction or production), and operating rights acquired in a business combination

11/7 10:10AM-10:30AM

Morning Networking Break - Refreshments

11/7 10:30AM-11:45AM

59. Forensic Accounting Evidence - Know your Audience and the Expectations

Neal Seiden - Senior Accountant, Securities and Exchange Commission

Session covers what the various stakeholders (i.e., auditors, regulators, management, and the board) expect from an investigation. Both public and private company expectations will be represented. Reporting will be covered in another sessions.

Learning objectives:

Evaluate investigative process before reporting is needed
Formulate procedures needed to complete successful investigation
Interpret evidence received in an investigation

11/7 10:30AM-11:45AM

60. Net Cash Flow Complications

Travis Harms - Senior Vice President, Mercer Capital

The Income Approach is the most commonly used approach to value closely held operating companies. Two key components to the Income Approach are the discount rate and net cash flow. As valuation professionals, we spend a lot of time researching, developing and evaluating the discount rate but less time on the net cash flow even though it has a significant impact on value. This session will focus on net cash flow and common complications. We will explore the various measures of net cash flow and how to calculate it. In addition to addressing normalizing adjustments to income, we will discuss adjustments to ongoing EBITDA to arrive at net cash flow including interest (when applicable), depreciation, income taxes (for c-corps and pass-through entities), capital expenditures, working

Bethany Hearn - CliftonLarsonAllen LLP

capital changes, and changes to debt (when applicable). After attending this program, participants will have a better understanding of how to determine net cash flow for valuation purposes.

Learning objectives:

Define levels and measures of net cash flow
Describe key considerations for normalizing adjustments
Computation of adjustments to income to arrive at cash flow
Calculation of historical and forecast cash flow
Quantitative risks to be considered in net cash flow (instead of discount rate or DLOM)

11/7 10:30AM-11:45AM

61. Dissecting Section 199A

Anthony Nitti - Partner, WithumSmith+Brown

New Section 199A offers a 20% deduction to owners of certain pass-through businesses. In this seminar, Tony Nitti will break down the statutory language as well as the proposed regulations, helping attendees understand who qualifies for the deduction and how it is computed.

Learning objectives:

Understanding the basic structure of Section 199A
Defining key terms: QBI, SSTB, trade or business, UBIA, W-2 wages, etc...
Identifying the critical taxable income threshold at which the determination of the Section 199A deduction goes from simple to complex
Identifying specified service trades or businesses 5.
Understanding aggregation rules, allocation of W-2 wages, and netting of income and losses

11/7 10:30AM-11:45AM

62. Surviving Cross Examination

Neil Beaton - Managing Director, Alvarez & Marsal Valuation Services, LLC

James Hitchner - Managing Director, Financial Valuation Advisors

This panel discussion on expert witness testimony in valuation matters will address:

Learning objectives:

Harold Martin - Partner, Keiter

Harmon W. Caldwell, Jr. - Partner, Caldwell, Propst & DeLoach, LLP

Jeffrey Buchakian

Preparation for cross-examination testimony
How to answer those difficult questions
Hints for survival
Tips on rehabilitation

11/7 10:30AM-11:45AM

63. Valuation of debt, hybrid instruments, and embedded derivatives

Oksana Westerbeke - *Principal - Transaction Services, Grant Thornton*

This section will cover different types of debt instruments (straight debt, callable debt, convertible debt, debt-like preferred stock, etc.), methodologies for developing the credit rating, market yield, and for the valuation of the underlying instrument. In addition, we will discuss most commonly recognized embedded derivatives and the methodologies used to value these derivatives.

Learning objectives:

Recognize different types of debt (straight debt, callable debt, convertible debt, debt-like preferred stock, etc.)
Recognize the economics of each debt instrument and the value-driving factors; Identify features of the debt instrument(s) that may require additional accounting and valuation considerations
Identify methodologies to value various types of debt and embedded derivatives
Recognize the driving factors behind the debt's credit rating
List methodologies to develop a synthetic credit rating for the subject company and the subject debt
Identify how to factor in debt's seniority, presence of collateral and third-party guarantee into the yield
Recognize how to develop the market yield for the debt

11/7 11:45AM-11:55AM

Change Break

11/7 11:55AM-1:10PM

64. Case Law Update on Crucial Recent Valuation and Damages Rulings

James Alerding - *Owner, Alerding Consulting, LLC*

Case law update examines five or six pivotal, recent, federal and state cases focusing on valuation and damages issues and featuring expert testimony. The goal is to leave attendees with a deeper understanding of a court ruling as well as an appreciation of what it means to perform in the litigation landscape. Valuators who know what goes on in court and what the law is in their area of practice are more effective and more desirable experts.

Learning objectives:

Sylvia Golden - *Executive Legal Editor, Business Valuation Resources (BVR)*

Learn what issues have dominated recent valuation and/or damages cases
Learn what valuation methodologies or damage models worked in what case and why (also what didn't work)
Learn how courts in various legal contexts responded to the testifying expert
Learn how a specific case fits into the larger valuation or damages jurisprudence that controls or is shaping an area of law

11/7 11:55AM-1:10PM

65. Industry Series 2: Financial Institutions - Community and FSB

Robert Gray - *Member/Principal, Gray Schrupp & Associates PLLC*
Chris Hargrove - *Chairman and CEO, ProBank Austin*

During this presentation we assist participants (intermediate/advanced) to more effectively assist/obtain prospective clients, service existing clients, and manage their business valuation engagements. We will discuss real transactions (Fair Market Value and Strategic Value) and Fair Value Accounting Issues that are in the present market place.

Alan Hodgson - *Director, DHG*

Learning objectives:
Current update on the industry and economic outlook for Banking Institutions
Overview of current transaction deals, income and market approaches, and what client's are expecting
Hot topics in Fair Value and Purchase Price Allocations

11/7 11:55AM-1:10PM

66. Forensic Mediation in a Matrimonial Matter - Perspective of a Judge and an Accountant

William Morrison - *Partner, Withum*

Complex matrimonial matters involve difficult discovery, accounting, valuation and settlement issues. Typically, settlement is not addressed until the assets have been identified and valued and the income has been determined. Forensic mediation involves a mediator early in the case and enables the stakeholders to address these issues in pieces.

The Honorable Ronny Jo Siegal - *Member of Firm, Pashman Stein Walder Hayden*

Learning Outcomes:
The participants should understand forensic mediation and be able to apply the forensic mediation concepts and participate in forensic mediation

11/7 11:55AM-1:10PM

67. Current Trends in Business Divorce Litigation

Hubert Klein - Partner, EisnerAmper, LLP

A review of issues encountered in business divorce for privately held companies. Discussion to include the unique attributes that arise from both the attorney and expert perspective in business divorce litigation. Topic to be covered include issues encountered in discovery to trial testimony; How to deal with discovery issues when representing Minority Owners, the impact of Negative Inferences, Valuation Issues and limitations under Stare

Gary Freed - Partner, Freed Howard, LLC

Statutes and Case Law; Includes update on various case law and decisions for C-Corp, S-Corp, LLC's, LLP's and Joint Ventures.

Learning objective:

Demonstrate and employ skills immediately in the attendees current cases

11/7 11:55AM-1:10PM

68. The Asset-Based Approach to Business Valuation

Robert Reilly - President/CEO/COO, Willamette Management Associates

This session explains how the asset-based approach can be applied to value both operating companies and investment holding companies. This session describes how this approach concludes a marketable, controlling ownership interest. This session explains how the selected asset valuation methods and procedures can be applied to conclude either a going-concern value or a liquidation value of the subject business entity. And, this session presents illustrative examples of two common asset-based approaches valuation methods: (1) the asset accumulation method and (2) the adjusted net asset value method.

Learning objectives:

Understand when to apply the asset-based approach in a business valuation assignment
Distinguish between the asset-based approach to business valuation and the cost approach to property valuation
Analyze the conclusions of the asset-based approach with regard to (a) level of value concluded, (b) premise of value concluded, (c) income tax liability concluded, and (d) amount of goodwill concluded

11/7 11:55AM-1:10PM

69. Don't Get Left Behind: How New Revenue GAAP Will Change All Financial Statements

Josh Johnston - Senior Managing Director, Mr.

Steve Richards - Senior Managing Director, Ankura Consulting

Session Description to Come