



The American Institute of Certified Public Accountants
and the American Bar Association present...

Summit on Emerging Corporate Governance Trends for Lawyers & Accountants

JUNE 6-7, 2013

Hotel Allegro
Chicago, IL

**Premiere
Event!**

Early Bird
Registration

**Save
\$75**
by 5/6/13

Pre-Conference
Optional Practicum/Workshop
Wednesday, June 5th

Don't miss this high-level event specifically developed for the two professions to share best practices and improve collaboration on corporate governance and communication.

Hotel cutoff date: 5/6/2013

Learn more or register

cpa2biz.com/corpgov | 888.777.7077

The AICPA and the ABA provide a collaborative environment to discuss key governance trends.

This first-of-its-kind collaborative program provides you with an insider's perspective on corporate governance trends, helping both lawyers and accountants better serve their clients. Panelists will include nationally and internationally known experts, who will discuss best practices and the benefits of effective collaboration.

Facilitated by some of both profession's top lawyers and accountants, this is a must-attend conference for anyone seeking expert guidance on corporate governance and risk.

Get a better understanding of the issues each profession confronts when dealing with matters that require the experience of both professions. Enhance your experience and learning. Take advantage of the unique cross-profession networking opportunities this conference has to offer.



About the ABA

The American Bar Association is one of the world's largest voluntary professional organizations, with nearly 400,000 members and more than 3,500 entities. It is committed to doing what only a national association of attorneys can do: serving our members, improving the legal profession, eliminating bias and enhancing diversity, and advancing the rule of law throughout the United States and around the world.

Hot Topics

- Best practices and practical guidance on FCPA issues
- Different roles in the disclosure process
- Effectively collaborating during M&A transactions
- Jointly managing investigative matters
- Effective communication with audit committees
- Risk management, including IT risks
- The joint role in dealing with PCAOB actions

Who Should Attend

CPAs, attorneys, auditors, CEOs, risk management officers, and other senior executives involved with shareholder governance and communications.

Hotel Allegro



With its sophisticated blend of old-world glamour and modern service amenities, the Allegro provides a luxurious backdrop for this one-of-a-kind event. Enjoy networking with friends and colleagues, and experience all that Chicago has to offer.

Register by 5/6/13 SAVE \$75!

Summit Agenda

AICPA FIELDS OF STUDY

A-ACCOUNTING
CS-COMPUTER SCIENCE
SKA-SPECIALIZED KNOWLEDGE & APPLICATION

BL-BUSINESS LAW

C-COMMUNICATION
MAS-MANAGEMENT ADVISORY SERVICES

Topics and speakers are subject to change

PRE-CONFERENCE WEDNESDAY, JUNE 5 / VALUE-ADDED PRACTICUM/WORKSHOP

2:00 pm - 5:00 pm
3:00 pm - 5:00 pm

Registration Open

Pre-Conference Optional Practicum/Workshop (additional fee)

101 Lawyers and Accountants: Same Playground, Different Rules – Understanding the Causes of Conflict SKA

Lawrence M. Gill, CPA, J.D., Deputy Executive Director and Chief Financial Officer, American Bar Association, Chicago, IL

Margaret Zagel, J.D., Founder and Principal, River Road Consulting LLC, Chicago, IL

Leland E. Graul, CPA, Partner, National Director of Accounting, BDO USA, LLP, Chicago, IL

John F. Olson, J.D., Partner, Gibson, Dunn & Crutcher LLP, Washington, D.C.

This interactive session will provide lawyers and accountants with insights into the underlying causes for some of the classic misunderstandings between the professions. Of course, contingent liability reporting is a classic chestnut, but there are other matters that deserve attention from lawyers and accountants. This discussion will focus on:

- Ethical, legal and auditing standard rules that drive auditor engagement letters and management representation letters
- Ethical and legal rules that drive lawyers' responses to various audit inquiries
- The role of materiality and estimates in the audit and in the lawyer's world
- Framing and responding to inquiries about illegal acts
- Various channels for working through issues, including interaction with an accounting firm's national office
- The use of agreed-upon procedures and other attestation work
- The use of accounting and auditing precedent

MAIN CONFERENCE THURSDAY, JUNE 6 / DAY ONE

7:00 am - 5:15 pm
7:00 am - 8:00 am
8:00 am - 8:15 am
8:15 am - 9:30 am

Registration Open

Continental Breakfast

Welcome & Introduction

General Session

1 Effective Communication Between Attorneys, Accountants and the Audit Committee C

Kathy Eddy, CPA, Shareholder, McDonough, Eddy, Parsons & Baylous AC, Parkersburg, WV

Ryan Murr, J.D., Partner, Ropes & Gray, LLP, San Francisco, CA

John F. Olson, J.D., Partner, Gibson, Dunn & Crutcher LLP, Washington, DC

Donna F. Zarcone, Director, Cigna Corporation, Bloomfield, CT

Effective communication is key to your relationship with a client's audit committee. Understand the collaboration necessary between the general counsel, external attorneys, internal audit, CFO, and external accountants in reporting to and communicating with the audit committee. The speakers, all with experience advising or currently sitting on audit committees, will provide insight on effective communication that will help lawyers and accountants assist audit committees in carrying out their responsibilities.

Summit Agenda

9:30 am - 9:50 am
9:50 am - 11:05 am

Refreshment Break

General Session

2 Understanding and Coordinating Accounting and Legal Advice on Current Key Disclosure Issues SKA

John F. Olson, J.D., Partner, Gibson, Dunn & Crutcher LLP, Washington, DC

Mike Gallagher, CPA, Managing Partner, Assurance Quality,

PricewaterhouseCoopers, LLP, New York, NY

Linda L. Griggs, J.D., Partner, Morgan Lewis, Washington, DC

The panel will identify current key disclosure issues being raised in SEC comment letters, enforcement proceedings and private litigation, and discuss how accountants and lawyers can coordinate their work to provide effective cross-disciplinary advice to clients on these issues.

11:05 am - 12:20 pm

General Session

3 Facilitating Successful Merger & Acquisition Transactions Through Teamwork SKA

Stephen G. Austin, CPA, Managing Partner, Swenson Advisors LLP, San Diego, CA

Michael A. Saslaw, J.D., Corporate Partner, Weil, Gotshal & Manges LLP, Dallas, TX

Ryan Murr, J.D., Partner, Ropes & Gray, LLP, San Francisco, CA

This session will focus on answering why early stage collaboration between accountants and attorneys in mergers and acquisitions is critical to a transaction's success. Highlights include:

- The accountant's and attorney's role in the strategic planning process
- Understanding the legal risk and financial impact on the transaction
- Why working together from the beginning is a win-win for everyone
- How working together can avoid post-acquisition disputes

12:20 pm - 1:10 pm
1:10 pm - 2:25 pm

Lunch

General Session

4 Impact of Cyber Crime on the Enterprise Risk Management Process CS

Dennis Chookaszian, CPA, Retired Chairman and CEO, CNA Insurance Companies, Chicago, IL

John Clark, CPA, Partner, Deloitte & Touche Enterprise Risk Services, Chicago, IL

IT risk is a great concern to all organizations and their boards. The panel will discuss the accountability roles of lawyers and accountants in the defense against IT risk, including:

- Increasing cyber attacks from international sources
- Techniques for identifying potential weak points in the IT infrastructure
- IT certification alternatives (SOC 1, SSAE 16, ISO 27001-5, CMM)
- Role of internal audit in evaluation of IT security

2:25 pm - 3:40 pm

General Session

5 The Role of Outside Consultants in Evaluating or Investigating Corporate Matters SKA

John Stout, J.D., Attorney, Fredrikson & Byron, P.A., Minneapolis, MN

Debra Wong Yang, J.D., Partner, Gibson, Dunn & Crutcher LLP, Los Angeles, CA

When do you evaluate the need for outside consultants? If they are necessary, who should have access to them, and for what purpose? The panel will address the role of the consultant, why counsel or external auditors recommend using an outside consultant, and help you walk through the balancing act—determining whether the full board or just a committee should have access, what that access will mean for your client, and how the external findings will affect your role.

3:40 pm - 4:00 pm

Refreshment Break

4:00 pm - 5:15 pm

General Session

6 What FCPA Issues Keep Attorneys and Accountants Awake at Night and What to Do About It **BL**

Stephen G. Austin, CPA, Managing Partner, Swenson Advisors LLP, San Diego, CA
Scott Lane, J.D., CEO, The Red Flag Group, Hong Kong

Cheryl J. Scarboro, J.D., Partner, Simpson Thatcher, Washington, DC

Knowing who, when, and what to communicate can sometimes save clients thousands of dollars in fees and save you from many sleepless nights. This panel will discuss:

- When and how general counsel should communicate FCPA risks and issues
- When the communication should be with the audit committee
- Whether to discuss with a special committee or the full board
- When the external auditors should be brought into an FCPA issue
- How much information to share and in what form

5:15 pm - 6:15 pm

Welcome Reception

MAIN CONFERENCE FRIDAY, JUNE 7 / DAY TWO

7:30 am - 12:00 pm

Registration Open

7:30 am - 8:30 am

Continental Breakfast

8:30 am - 10:00 am

General Session

7 Current Developments in Risk Management **MAS**

Stephen G. Austin, CPA, Managing Partner, Swenson Advisors LLP, San Diego, CA

Michael R. Young, J.D., Partner, Willkie Farr & Gallagher LLP, New York, N.Y.

David L. Landsittel, CPA, Chairman, Committee of Sponsoring Organizations of the Treadway Commission (COSO), Winnetka, IL

The panel will share emerging best practices for effective risk management, specifically focusing on:

- Linking enterprise-wide risk oversight to overall strategic initiatives
- Identifying and prioritizing risk
- Developing and strengthening risk oversight
- Understanding enterprise risk as a critical component to effective corporate governance
- Understanding the role of the accountant, internal auditor and general counsel in the management of risk

10:00 am - 10:30 am

Refreshment Break

10:30 am - 12:00 pm

General Session

8 Auditor Regulation and the PCAOB: Key Developments and Implications for Audit Committees **A**

Jay D. Hanson, CPA, Board Member, Public Company Accounting Oversight Board (PCAOB), Washington, DC

Michael R. Young, J.D., Partner, Willkie Farr & Gallagher LLP, New York, N.Y.

Linda L. Griggs, J.D., Partner, Morgan Lewis, Washington, DC

PCAOB activities on audit standards and inspections have significant implications for management and boards. The panel will discuss recent developments and inspection results, focusing on the implications for audit committees and management that will help lawyers and accountants assist audit committees to carry out their responsibilities.

12:00 pm

Summit Adjourns

Social media networks (Facebook, LinkedIn, Twitter and more) provide an important connection in your organization, as well as your personal and professional life. Enhance your social networking experience – before, during and after the conference – by joining the **Emerging Corporate Governance Trends Summit** community at:



AICPA : <http://linkd.in/YhZbjC>
ABA: <http://linkd.in/14irhz1>



Topic: #CorpGov13
AICPA: <https://twitter.com/AICPA>
ABA: <https://twitter.com/abaesq>

Steering Committee

AICPA Members

Steve Austin, CPA, Managing Partner, Swenson Advisors, LLP, San Diego, CA

Dennis Chookaszian, CPA, Retired Chairman and CEO, CNA Insurance Companies, Chicago, IL

Kathy Eddy, CPA, Shareholder, McDonough, Eddy, Parsons & Baylous, AC, Parkersburg, WV

ABA Members

Larry Gill, CPA, J.D., Deputy Executive Director and Chief Financial Officer, American Bar Association, Chicago, IL

John F. Olson, J.D., Partner, Gibson, Dunn & Crutcher LLP, Washington, DC

John H. Stout, J.D., Attorney, Fredrikson & Byron, P.A., Minneapolis, MN

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FAX*: 1.800.362.5066 or 1.919.419.4795

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

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RECOMMENDED CPE CREDIT 12.5 (Main), 2 (Optional Practicum/Workshop)

This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on July 1, 2012. The recommended CPE Credits are in accordance with these standards; however, your individual state board is the final authority on the acceptance of programs for CPE credit.

MCLE

ABA programs ordinarily receive CLE credit in AK, AL, AR, AZ, CA, CO, DE, FL, GA, GU, HI, IA, ID, IL, IN, KS, KY, LA, ME, MN, MS, MO, MT, NH, NM, NV, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, TX, UT, VT, VA, VI, WA, WI, WV, and WY. These states sometimes do not approve a program for credit before the program occurs. This course is expected to qualify for 12.50 CLE credit hours in 60-minute-hour states, and 15.0 credit hours in 50-minute-hour states. This transitional program is approved for both newly admitted and experienced attorneys in NY and is expected to qualify for 14.0 CLE credit hours. For more information about CLE accreditation in your state, visit americanbar.org/mcle.

NASBA

The American Bar Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: learningmarket.org.

CONFERENCE FEE

Registration fees are determined by current membership status in the AICPA or the ABA. AICPA members should indicate their member on the registration form to obtain the correct discount. Conference fee includes all sessions, conference materials, continental breakfasts, refreshment breaks, luncheons and a reception. Fee for value-added workshops includes all session materials and refreshment breaks.

DRESS CODE Business Casual

GROUP REGISTRATION

Registration for 2 or more individuals at the same time may qualify for group discounts; additional savings may be available for groups of 10 or more. For more information please call the AICPA Service Center at 888.777.7077 (9AM-6PM ET). **Program Code: CORPGOV13**

CANCELLATION POLICY

You may cancel without penalty if written cancellation requests are received by April 22, 2013. Due to financial obligations incurred by the AICPA, a credit voucher less 50% of the registration fee will be issued for written requests received by May 16, 2013. No refunds or credits will be issued on cancellation requests received on or after May 17, 2013. For further information, call the AICPA Service Center at **888.777.7077**.

HOTEL AND GROUND TRANSPORTATION INFORMATION

Contact the hotel directly to obtain their policy on reservations, deposits and cancellations. Rooms will be assigned on a space-available basis only. To receive our special group rates mention that you will be attending the **Summit on Emerging Corporate Governance Trends for Lawyers and Accountants**.

Hotel Allegro

171 West Randolph Street
Chicago, IL 60601

Hotel Phone: 312.236.0123

Hotel Reservations: 800.KIMPTON

Hotel Room Rate: \$239 Single/Double

Hotel Reservation Cutoff Date: May 6, 2013

Ground Transportation – to and from the hotel and airport (rates and times are approximate)

Taxi Service: \$30-\$50 each way, 30-60 minutes **Train Service:** \$2.25 each way, 45-60 minutes

Hotel Parking: Valet \$51/day, Self-Parking unavailable

AIRLINE INFORMATION

The AICPA has a special agreement with Maupin Travel, Inc. of North Carolina to assist you with your travel arrangements. This travel agency may be reached at 1.800.345.5540. If you prefer to make your own travel plans, be sure to mention the participating airline's reference number to take advantage of deeply discounted Zone Fares*. Discounts are valid for round trip registered AICPA Meetings or Conference attendees only.

American Airlines 800.433.1790 Index #22047

Delta Airlines 800.328.1111 Refer to Meeting ID #NMF8G

*Zone Fares do not require a Saturday night stay over. These fares are available on all flights but are inventory controlled. Some restrictions may apply.

For up-to-date airline information regarding special travel discounts, please visit **cpa2biz.com/conferences**. Due to recent airline industry fare restructuring, the AICPA cannot guarantee that group travel agreements will be in effect at the time you are making your travel arrangements. Please contact the airline and/or your travel agency for the latest applicable discounts and arrangements.

Airline discount codes for ABA members; book direct with airline:

American Airlines 800.433.1790 Code #A8913TT (**not** available at aa.com)

United Airlines 800.426.1122 Code #937323
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Airline and car rental discounts are available only when you or your travel agent book through the 800 number. We strongly advise you to confirm your conference registration and hotel reservation prior to making your travel plans.

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MEMBERSHIP/REGISTRATION INFORMATION

AICPA/ABA Member? Yes No

AICPA/ABA MEMBER NO. (as applicable)

NICKNAME FOR BADGE BUSINESS TELEPHONE

TITLE

E-MAIL ADDRESS

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

LAST NAME FIRST NAME MI

FIRM NAME OR AFFILIATION

STREET ADDRESS SUITE PO BOX

CITY STATE ZIP

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

CONFERENCE FEES Please circle appropriate rate.

AICPA/ABA Member Non-Member

JUNE 6-7 - CHICAGO, IL (CORPGOV13)

Early Bird Registration **\$1,120** **\$1,420**

SAVE \$75 by 5/6/13

Regular Registration **\$1,195** **\$1,495**

PRE-CONFERENCE PRACTICUM WORKSHOP - WEDNESDAY, JUNE 5

3:00 pm - 5:00 pm **\$150** **\$150**

101 Lawyers and Accountants: Same Playground, Different Rules -- Understanding the Causes of Conflict

Total \$ _____ **\$** _____

PAYMENT INFORMATION Full payment must accompany registration form.

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

OR Please bill my credit card for \$ _____

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