



ASSOCIATION OF GOVERNMENT

ACCOUNTANTS

SPRING SEMINAR

May 16, 2013

Updates and Emerging Issues for Accountability Professionals

- 2hr Insurance Exchanges
- 2hr Patient Protection Affordable Care Act – Accounting issues
- 2hr Ethics
- 2hr Fraud

The seminar will be held at the **University of Arkansas Cooperative Extension Service Auditorium** (2301 South University Avenue, Little Rock, Arkansas 72204). Lunch and refreshments will be provided in the cost of the seminar. Eight (8) hours of Continuing Professional Education will be available to attendees.

The Central Arkansas Chapter of the Association of Government Accountants is a qualifying continuing education organization and an approved sponsor pursuant to Board Rule 13.4(f)(1) of the Arkansas State Board of Accountancy.

For more information, contact Will Cottrell at (501) 682-6398.

-----Registration Form (Please make photocopy of this page and return)-----
-----PLEASE CHECK OFF YOUR PAYMENT STATUS IN THE BOXES BELOW-----

Please check the seminars you are attending:	AGA Member (CGFM)	AGA Member	non-AGA Member	PAYMENT
<input type="checkbox"/> State Insurance Exchange	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> PPACA – Accounting issues	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> Fraud	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> Ethics	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> ALL DAY	\$90	\$100	\$ 150	n/c Edu Chair

Make checks payable to: AGA Central Arkansas Chapter
 P O Box 27
 Little Rock, AR 72203-0027

Registration fees are non-refundable. However, another person can be substituted, or a paid registration can be used toward another Central Arkansas AGA seminar offered during the same program year. Central Arkansas AGA must be notified of such changes no later than the commencement of the seminar. **A 10% group discount is available for retirees or for groups of 10 or more from the same agency/company.**

Name WILLIAM COTTRELL Firm DEPT OF HUMAN SERVICES – GENERAL OPERATIONS

Address PO BOX 1437, SLOT WM1 City LITTLE ROCK St AR Zip 72203 Telephone 501-682-6398

Email WILLIAM.COTTRELL@ARKANSAS.GOV Amount Enclosed \$ NO CHARGE - EDUCATION CHAIR



AGA CENTRAL ARKANSAS CHAPTER SPRING 2013 SEMINAR SCHEDULE

Thursday, May 16th, 2013

- 8:00 – 10:00 Bob Hamilton, HamiltonBean Corporate Benefits
“State Insurance Exchange” – 2 hours CPE
- 10:00 – 12:00 Stan Kozij, Deininger, Wingfield and Corry
“Patient Protection Affordable Care Act” – 2 hours CPE
- 12:00 – 1:00 ***Lunch (provided)***
- 1:00 – 3:00 Dr. Stephanie Watson, University of Central Arkansas Accounting
Department
“Fraud” – 2 hours CPE
- 3:00 – 5:00 Dr. Stephanie Watson and Dr. Patricia Mounce, University of Central
Arkansas Accounting Department
“Ethics” – 2 hours CPE

STATE INSURANCE EXCHANGE AND HEALTHCARE REFORM

Bob Hamilton, HamiltonBean Corporate Benefits

Bob Hamilton’s partner, Fred Bean, was appointed to the Committee to set up the Arkansas Insurance Exchange to comply with the Healthcare Reforms.

He will provide an analysis of the issues in setting up the Exchange and how it will function. Issues to be covered are the quality of care, the increase in covered participants, the provider choices available, the costs, Arkansas’ Private Option and the future of Employee Sponsored Plans.

THE PATIENT PROTECTION AFFORDABLE CARE ACT – ACCOUNTING ISSUES

Stanley Kozij, CPA, MBA works with Deininger, Wingfield and Corry, P.A., tax attorneys

Stan handles tax disputes and tax collection issues for clients of his firm. He has done detailed research on the Patient Protection Affordable Care Act and how it directly affects the work in the accounting profession. He has presented this well received analysis to the State Society of CPAs. The main topics covered are the provisions in effect now, and the upcoming provisions, Health Exchanges, Employer Shared Responsibility, the Individual Mandate, the Premium Tax Credit (and corresponding Penalty Tax), the Small Employer Health Insurance Credit and W-2 Reporting.

FRAUD

Dr. Stephanie Watson, CPA, Associate Professor, University of Central Arkansas.

Dr. Watson teaches Cost Accounting and Database Accounting at UCA and focuses heavily on internal controls and fraud in her classes. Fraud can wreak havoc on organization financial performance and undermine objectives. No organization is immune from the risks associated with fraud, and education is the key to prevention.

ETHICS.

Dr. Stephanie Watson, CPA, Associate Professor of Accounting, University of Central Arkansas

Dr. Patricia Mounce, CPA, Professor of Accounting, University of Central Arkansas

Dr. Watson teaches Cost Accounting and Database Accounting at UCA, and Dr. Mounce teaches Advanced Income Tax at UCA. Their presentation will cover ethical and responsible behavior in professional actions, and accountability.