

# Employee Benefit Plan Conference

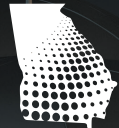
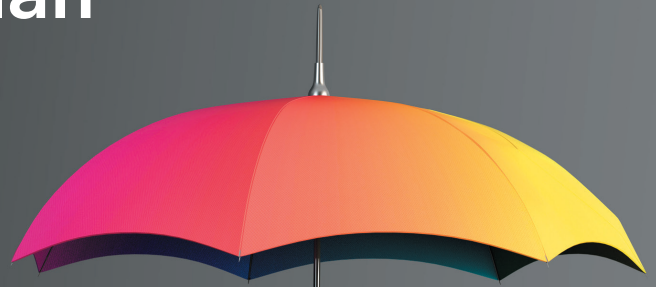
Thursday, May 19, 2022

GSCPA Learning Center, Atlanta, Ga

8 hours of A&A Credit

*Register online!*

<https://bit.ly/EBP22Brochure>



The Georgia Society  
of CPAs

GSCPA Learning Center, Atlanta, Ga.

May 19, 2022

**EMPLOYEE BENEFIT PLAN CONFERENCE**

Atlanta, GA 30328

6 Concourse Parkway, Suite 800

The Georgia Society  
of CPAs



Nonprofit Organization  
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# Employee Benefit Plan Conference



Thursday, May 19, 2022 | 8 hours of A&A credit

GSCPA Learning Center, Atlanta, GA

Event Codes: In-person - 13026; Live Stream - LS13026

The world of employee benefit plans is continually evolving. Sharpen your technical proficiencies, develop your leadership skills and learn about the latest updates, opportunities and issues affecting employee benefit plans. Discuss plans, guidance and tools with local and national thought leaders. Receive in-depth coverage of the most recent matters affecting employee benefit plans, from best practices to peer review issues. It's critical to have the most relevant and valuable information to make informed decisions.

## GSCPA Learning Center

6 Concourse Pkwy Ste 800, Atlanta, GA 30328 | 404-231-8676 | 800-330-8889

Directions: [www.gscpa.org/content/DrivingDirections.aspx](http://www.gscpa.org/content/DrivingDirections.aspx)

## Hotel Accommodations

The Westin - Perimeter North | 7 Concourse Parkway NW, Atlanta, Georgia 30328

770-395-3900 | Discounted rate of \$159+ per night | Website: <https://bit.ly/WestinGSCPA>

## Conference Task Force

Chair - Anne Morris, Windham Brannon, Atlanta, Ga.

Missy Herbert, Warren Averett, Atlanta, Ga.

Jodi Malis, Hancock Askew & Co, Atlanta, Ga.

Candace Jackson, MooreColson CPA's and Advisors, Atlanta, Ga.

Andrea Joseph, Cherry Bekaert LLP, Atlanta, Ga.

Jeffrey Seay, Seay & Wessinger, Marietta, Ga.

Bruce Burkholder, Robins, Eskew, Smith & Jordan, McDonough, Ga.

## Featured Speakers

### ED EMERSON, J.D.

Ed serves as chair of Morris, Manning & Martin, LLP's employment and employee benefits practice groups and practices primarily in the area of employee benefits and executive compensation. Ed provides strategic guidance to employers, including tax-exempt organizations and governmental entities. He has extensive experience addressing the specialized needs of governmental plans, including compliance with applicable federal, state and local laws. Clients frequently turn to Ed to help them correct plan qualification failures, operational errors, and other administration issues under applicable IRS and DOL self-correction.

### JEFFERY SEAY, CPA, CIT

For over 23 years, Jeff Seay has audited employee benefit plans of all sizes. From plans administered by national administrators to others administered locally, he's seen it all. Jeff also leads the assurance practice at Seay & Weissinger and provides financial analysis and litigation support for closely held businesses. His industry expertise includes construction, professional services, transportation and logistics, manufacturing and distribution, medical services, hospitality, and non-profit organizations.

7:15 - 8 a.m. Continental Breakfast and Registration

8 - 8:05 a.m. Welcome and Announcements

8:05 - 8:55 a.m.

### A - Department of Labor: The Latest Updates (A&A)

U.S. Department of Labor Representative

What's going on at the Department of Labor impacting your benefit plan audits this year? The DOL will share their insights with you. Find out what good work looks like and how to avoid the pitfalls that most often plague benefit plan audits.

8:55 - 9:05 a.m. Networking Break

9:05 - 10:20 a.m.

### B - Common Plan Operational Deficiencies and Approved Correction Methods (A&A)

Ed Emerson, J.D., Morris, Manning & Martin, LLP, Atlanta, Ga.

Jeffery J. Seay, CPA, CIT, Seay & Weissinger, LLC, Atlanta, Ga.

Receive an update on recent IRS/DOL correction method changes and review examples of common operational errors and approved methods for correcting those errors to bring the plan into compliance with the IRC. At the end of the session, there will be time for questions from the audience.

10:20 - 10:30 a.m. Networking Break

10:30 a.m. - 12:10 p.m.

### C - Accounting & Auditing Update, Including SAS 136 (A&A)

Anne Morris, CPA, Windham Brannon, Atlanta, Ga.

Missy Herbert, CPA, Warren Averett, Atlanta, Ga.

Discuss an overall A&A update while focusing more on SAS 136. Cover all you need to know about SAS No. 136, Forming an Opinion and Reporting on Employee Benefit Plans Subject to ERISA. Gain an understanding of SAS No. 136 and discuss what you should be doing for the new performance requirements. Discussion includes engagement acceptance considerations, risk assessment and response relating to relevant plan provisions and reportable findings and required procedures relating to the ERISA section 103(a)(3)(C) audit.

12:10 - 1:05 p.m. Lunch Break

1:05 - 2:20 p.m.

### D1 - Defined Benefit and Health and Welfare Plans – What's New and Different About Them (A&A)

Chris Rouse, CPA, Windham Brannon, Atlanta, Ga.

Drill down on what's different about SAS 136 and sec. 103 for DB and H&W plans. Look at specific areas where peer reviewers have found nonconforming engagements in these types of plans and give you insights into how to avoid being

nonconforming. Hear this experienced auditor and peer reviewer and take away valuable knowledge.

### D2 - Real World Audit Procedures and How to Perform Them More Efficiently (A&A)

Anne Morris, CPA, Windham Brannon, Atlanta, Ga.

Brian Muia, CPA, Jones & Kolb, Atlanta, Ga.

Cover detailed testing practices and audit procedures in EBP audits and workpaper templates. Review best practices on documentation and overall efficiency tips. The presentation will show illustrative examples and templates in each of the main sections of an EBP audit.

2:20 - 2:30 p.m. Networking Break

2:30 - 3:45 p.m.

### E1 - Cybersecurity – DOL Guidelines, DOL Audits, and Other Best Practices (A&A)

Candace A. Jackson, CPA, Moore Colson, Atlanta, Ga.

Jon Powell, CPA, CITP, CISA, Moore Colson, Atlanta, Ga.

In April 2021, the DOL issued some Cybersecurity Best Practices for Plan Sponsors, Service Providers and Individuals. Discuss best practices, how plan sponsors are responding, what that means for EBP auditors and steps the DOL is already taking in this area. Also, discuss SOC 2 reports, cybersecurity guarantees and examples of proactive versus reactive communication from service providers.

### E2 - What You Need to Know About Plan Mergers, Spin-Offs, Terminations and Common Pitfalls (A&A)

Bruce Burkholder, CPA, Robins, Eskew, Smith & Jordan, Atlanta, Ga.

Missy Herbert, CPA, Warren Averett, Atlanta, Ga.

Understand GAAP and tax treatment for mergers, terminations and spinoffs. Explore the impact on financial and Form 5500 reporting, common pitfalls, and audit procedures relating to these events.

3:45 - 3:55 p.m. Networking Break

3:55- 4:25 p.m.

### F - Conference Wrap Up and Phone a Friend (A&A)

Moderator - Anne Morris, CPA, Windham Brannon, Atlanta, Ga.

Jeffery Seay, CPA, CIT, Seay & Wessinger, Atlanta, Ga.

Missy Herbert, CPA, Warren Averett, Atlanta, Ga.

Wrap up the day and get your most challenging questions on employee benefit plans answered by experts in the field. The panel includes authorities in the plan areas most relevant to CPAs, including accounting, auditing and legal. Submit your questions throughout the day or bring them to the session.

# 2022 Employee Benefit Plan Conference Registration - 13026, LS13026

Name	MI	Last	Member #
Company/Firm Name			
Address	City	State	Zip
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Check here if registration includes a change of address:

Event Pricing	In Person Member	In Person Non Member	Live Stream Member	Live Stream Non Member
Early Registration Fee by April 28	<input type="checkbox"/> \$280	<input type="checkbox"/> \$380	<input type="checkbox"/> \$280	<input type="checkbox"/> \$380
Standard Registration Fee	<input type="checkbox"/> \$340	<input type="checkbox"/> \$440	<input type="checkbox"/> \$340	<input type="checkbox"/> \$440
Late Registration Fee after May 16	<input type="checkbox"/> \$380	<input type="checkbox"/> \$480	<input type="checkbox"/> \$380	<input type="checkbox"/> \$480

Cancellation Policy: Cancellations/Transfers made up to three weeks before the seminar or conference will not incur an administration fee. Cancellations/Transfers made during the Standard Fee time frame are subject to a \$50 administration fee. Cancellations/Transfers made within three business days are subject to a \$100 administration fee for members; \$150 for nonmembers. Cancellations/No shows on the date of the event forfeit the entire registration fee. No refunds or transfers of course fee will be made after the date of the event.

## Breakout Session Selection

### 1:05 - 2:20 p.m. Choose One

- D1 - Defined Benefit and Health and Welfare Plans - What's New and Different About Them (A&A)
- D2 - Real World Audit Procedures and How to Perform Them More Efficiently (A&A)


### 2:30 - 3:45 p.m. Choose One

- E1 - Cybersecurity - DOL Guidelines, DOL Audits and Other Best Practices (A&A)
- E2 - What You Need to Know About Plan Mergers, Spin-Offs, Terminations and Common Pitfalls (A&A)

## Materials

This is a paperless conference and all materials will be available electronically as PDFs. Materials will be available to download in advance and participants will receive an email when they are available. More info: [ematerials.gscpa.org](mailto:ematerials.gscpa.org)

## Items to Note

 If you have special needs under the Americans with Disabilities Act, please attach a written description or call 404-504-2985 or 800-330-8889, Opt. 3.

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## Register Today!

***Due to mail delays, if you would like to register within three weeks of this event, please register online or call the CPE Department to ensure your registration is processed in time.***

**ONLINE** registration available at <https://bit.ly/EBP22Brochure>

**CALL GSCPA CPE Department** at 404-504-2985 or 800-330-8889, Opt. 3.

**MAIL** your completed registration with credit card information or check made payable to The Georgia Society of CPAs to: The Georgia Society of CPAs  
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