



December 9, 2021 CPE Seminar Virtual

8:15 am – 9:15 am | Course D2101

Where Do We Go From Here? Mandatory Vaccines, Surprise Billing, OSHA ETS, and more

CPE Credits: 1.0 | CPE Type: Specialized Knowledge | Level: Basic | Prerequisites: None

Program Content: What should hospitals and healthcare providers know about mandatory vaccine policies? This presentation will address pressing questions about mandatory vaccine policies through the lens of Title VII of the Civil Rights Act of 1964 and the Americans with Disabilities Act, as well as ethical and practical implications of mandatory vaccine policies. We will also cover updates such as the finalized Surprise Billing Rule and OSHA Emergency Temporary Standard.

Learning Objectives: After the session, participants will be able to

- Understand the historical context and legal framework of mandatory vaccine policies, including current legal challenges.
- Address recent guidance and developments such as EEOC guidance and the OSHA Emergency Temporary Standard for Healthcare Providers.
- Understand recent Executive Orders and Proposed Rules on mandatory vaccine policies.

Amie K. Wilcox joined FRIDAY, ELDREDGE & CLARK, LLP after earning her law degree from the University of Arkansas at Little Rock William H. Bowen School of Law. Her practice is focused in the area of healthcare where she works primarily on various corporate and compliance matters. She drafts and reviews policies to ensure compliance with federal healthcare regulations such as HIPAA, Stark I and Stark II, Anti-Kickback and Medicare/Medicaid reimbursement. Amie's clients include hospitals, physician groups and other medical service providers.

9:30 am – 10:45 am | Course D2102

TeleHealth & TeleWork Security Fundamentals

CPE Credits: 1.5 | CPE Type: Information Technology | Level: Basic | Prerequisites: None

Program Content: Gain an understanding of the cybersecurity fundamentals of telehealth and teleworking with a focus on people, processes, and technology. By focusing on people, processes, and technology, you can give your team what they need to provide remote and secure working environment and provide patients remote care.

Learning Objectives: After the session, participants will be able to

- Understand a fundamental approach telehealth and teleworking cybersecurity concerns and how to address them.
- confidently approach telehealth and telework cybersecurity issues.

Nobe Aleman is a Senior Managing Consultant with BKD Cyber IT risk services and has more than 15 years of experience working with and serving health care institutions. Primarily, he has worked within these healthcare organizations. Recently, he started performing external consultant work. The healthcare institutions have ranged from large urban health systems to critical access hospitals in rural communities as well as outpatient centers, acute care facilities, physician practices, etc. He operated as an IT auditor performing IT general control, HIPAA risk assessments and testing, security process consulting, gap assessments, data analytics, privacy reviews, records retention audits, conversion reviews, Meaningful Use audits, and IT audits. Nobe is a practicing Certified Information Systems Auditor® (CISA®), a graduate of University of Tennessee at Chattanooga, with a B.S. degree in computer science information systems, and a graduate of Middle Tennessee State University, Murfreesboro, with an M.S. degree in accounting and information systems.

11:00 am – 12:15 pm | Course D2103

Annual NFP Tax Update

CPE Credits: 1.5 | CPE Type: Taxes | Level: Basic | Prerequisites: None

Program Content: This presentation will cover items you need to be aware of when preparing your Form 990 and Form 990-T as well as general tax updates due to recent developments and legislative proposals.

Learning Objectives: After the session, participants will

- Understand key concepts when completing the Form 990 and 990-T.
- Discuss recent tax developments.

Noelle Alberto has prepared returns for a variety of not-for-profit clients, including private foundations, private colleges and large hospital systems, but her primary focus is providing tax services to exempt organizations and health care entities. She has prepared federal annual returns, IRS applications for exemption and other IRS correspondence. She is a member of the American Institute of CPAs and Texas Society of Certified Public Accountants. Noelle is a 2013 graduate of Southern Methodist University, Dallas, Texas, with a B.S. degree and an M.S. degree in accounting.

12:45 pm – 2:00 pm | Course D2104

Arkansas State Board Ethics: 2021 Board Update

CPE Credits: 1.5 | CPE Type: Regulatory Ethics | Level: Basic | Prerequisites: None

Program Content: This presentation will review subsection 6 of Arkansas' Accountancy law, covering topics such as prohibited acts, sanctions, Board hearings and license reinstatement, interlaced with examples and the Board investigator's experiences.

Learning Objectives: After the session, participants will be able to

- better understand the Board's rules of professional conduct.
- understand the importance of following the Board's Code of Professional Conduct.

Tim Montgomery joined the Arkansas State Board of Public Accountancy as an investigator in 2013. He graduated from the University of Houston – Downtown with a BBA in Accounting in 1992 and passed the CPA exam in 1993. Throughout his career, Tim has been the Internal Auditor for USABLE Life in Little Rock, Accounting Manager for Airborne Nacelle Services in Hot Springs, Comptroller for a supply company in Pencil Bluff, an Internal Audit and SOX Compliance Consultant, and the Internal Audit Director for Dyersburg State Community College in Dyersburg, Tennessee. He lives in Cabot, AR with his wife Charlotte. They have four children (ages 27, 25, 21, and 11) and two perfect grandsons.

2:15 pm – 3:30 pm | Course D2105

End of Year Tax Update

CPE Credits: 1.5 | CPE Type: Taxes | Level: Basic | Prerequisites: None

Program Content: This presentation will cover a general end of year tax update covering proposed changes to tax law.

Learning Objectives: After the session, participants will

- Learn potential personal tax changes proposed.
- Learn potential corporate tax changes proposed.

Chelsea Engel is a member of BKD's National Commercial Services Group in Little Rock and has 10 years of public accounting experience. She provides tax compliance and consulting services for for-profit clients ranging from individuals to large corporate clients. Chelsea currently focuses on providing tax and consulting services for agricultural cooperatives and large family-owned entities. Chelsea is a member of the American Institute of CPAs, Arkansas Society of Certified Public Accountants, and National Society of Accountants for Cooperatives. She is a 2009 graduate of Harding University, Searcy, Arkansas with a B.B.A degree in accounting and a 2010 graduate of University of Central Arkansas, Conway, Arkansas with a M.Acc. degree.

Chris Bishop is a member of BKD's Little Rock tax team and has 4 years of public accounting experience. He prepares tax returns, projections, and consulting work for large clients across various industries. Chris is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants. He is a graduate of Harding University, Searcy, Arkansas with a B.B.A. degree in accounting.

3:45 pm – 4:45 pm | Course D2106

Crossing the Ethical Boundary: Insights from a Fraud Investigator

CPE Credits: 1.0 | CPE Type: Behavioral Ethics | Level: Basic | Prerequisites: None

Program Content: In this session, BKD Forensics Director Sean Sarsfield CPA/CFF, CFE, CVA will be focusing on several examples of individuals that have crossed the ethical boundary. He will also be sharing insights into, and examples of, ethical issues observed in fraud investigations and discussing decision making in ethical dilemmas.

Learning Objectives: After this presentation, participants will

- Learn the traits of a typical fraudster.
- Understand recent fraud related trends based on the most ACFE Report to the Nations.
- Identify of some of the various tools that fraud examiners use during their investigations. Establish a more detailed understanding of how to account for CARES Act funding.

Sean Sarsfield is a Director with BKD's Forensics & Valuation Services division and leads its Houston forensics practice, providing forensic accounting, fraud investigation, insurance claim and litigation support related services. In addition to being a CPA, Sean has the following accreditations: CVA (Certified Valuation Analyst), CFF (Certified in Financial Forensics), and CFE (Certified Fraud Examiner). For over twenty years Sean has provided advice to attorneys, executives, and shareholders to assist them throughout the dispute process. He has extensive experience guiding his clients through the duration of the legal process, from initial fact gathering and discovery through arbitration, mediation, and trial. This includes preparation for the deposition of fact and opposing expert witnesses, providing financial opinions through expert witness reports and testimony, and assistance with trial preparation. Sean also provides fraud detection and forensic accounting services for the investigation of allegations of embezzlement, misappropriation of assets, financial reporting fraud, and breach of fiduciary duty. He is also qualified to provide assistance with the tracing of assets, reconstruction of financial records, and compliance related issues.

EDUCATIONAL CREDITS



Health Care Financial Management Association-Arkansas Chapter 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: www.NASBAregistry.org

Arkansas Chapter HFMA is registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.
(Sponsor number 009840)

*Prerequisites and advance preparation are not required unless otherwise indicated.
Depending on the track the participant attends, a maximum of 8.0 CPE credits is available.
All courses are instruction method: Group Internet Based*

All sessions will incorporate an element of participant engagement, and there will be time for questions after each session.

CPE Type is classified based on NASBA definitions. The Arkansas State Board of Public Accountancy recently received final approval for the following CPE rule changes: Those working in public accounting must obtain 40% of their hours in content areas of Tax, Accounting & Auditing, and Ethics. Those not working in public accounting are required to obtain 20% of their hours in Tax, Accounting & Auditing, and Ethics. Previously, all active CPAs were required to obtain 50% hours in the specified subject areas. Finally, the Board reduced the group-study CPE requirement from 16 hours to 8 hours per year. These CPE changes are effective retroactive back to January 1, 2020. Chapter leadership is aware of these changes and committed to helping our CPA members meet the requirement each year by providing as many hours as possible in the specific categories listed above at each of our meetings, including annual MidSouth meeting and December CPA-Focused meeting.

CPE SIGN-IN AND CERTIFICATES

To receive CPE credits, there will be electronic monitoring of attendance and ability to ask questions to engage with during the webinars. CPE Certificates will be emailed to each participant following the meeting. Keep a copy of this program along with your certificate for your records.

PLEASE REGISTER ON-LINE

Go to: www.arkansashfma.org then click on Education & Events

Or go to:

<https://cvent.me/vwQ9RL>

***Registration Fee:** \$50 HFMA Member
 \$125 Non-HFMA Member

***Deadline for registration and payment is December 7, 2021.**

REFUNDS AND CANCELLATIONS

If cancellations are received after December 7, 2021, the registration fee is not refundable. **Registrants who do not cancel or fail to attend must pay the entire fee.** Substitutions, however, are permitted. Registration forms and cancellations must be emailed to address below. Phone and voicemail are not valid forms of communication for cancellations. For more information regarding administrative policies such as complaint and refund, please contact Tami Hill at 501-231-0200 or arhfma@arkansashfma.org.