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arkansas chapter

December 10, 2026 CPE Seminar Virtual

8:00 am – 9:00 am | Course D2601

Community Benefit Under Heightened Scrutiny: Advanced Reporting, § 501(r) Compliance, and Risk-Management Strategies for Tax-Exempt Hospitals

CPE Credits: 1.0 | CPE Type: Taxes | Level: Basic | Prerequisites: None

Program Content: A high-level overview of the tax-exempt hospital framework, community benefit standards, IRC §501(r), current state and federal scrutiny, and key trends in charity care, bad debt, Medicaid shortfalls, and community benefit reporting. This session is designed to help leaders understand emerging risks and opportunities.

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

- Analyze the historical evolution and current application of the Community Benefit Standard under Rev. Rul. 69-545 and its relationship to the additional requirements of IRC § 501(r).
- Evaluate compliance, reputational, and stakeholder risks associated with incomplete, inconsistent, or understated community benefit reporting, and identify best practices for communicating measurable community impact.

Brian Todd is a tax specialist in the Healthcare Practice. He joined Forvis Mazars in 1999 and has experience providing tax services to both for-profit and nonprofit healthcare organizations. He regularly assists hospitals, senior living organizations, home health agencies, CHCs, colleges and universities, and other nonprofit agencies with navigating complex tax issues. He consults with nonprofit organizations on unrelated business income issues, Section 501(r) compliance, fringe benefit reporting, exemption applications, and alternative investment reporting. He has represented both for-profit and nonprofit organizations in IRS examinations and assisted both with joint venture tax considerations.

Garrett Gluth is an Attorney (VA), CPA (VA), and former IRS Senior Executive with 20 years of legal, tax, financial, and regulatory experience. He drafted and reviewed statutory text that became ACA § 9007, which added §501(r) to the Internal Revenue Code and created mandatory recurring IRS reviews of tax-exempt hospitals. While at the IRS, he worked on publicly released tax-exempt hospital guidance, Form 990/Schedule H revisions and instructions, and tax-exempt hospital training and implementation efforts. His comments today are based on public law, regulations, IRS guidance, publicly available IRS procedures, published oversight reports, and professional experience.

9:15 am – 10:30 am | Course D2602

Employee Benefit Plan Audit Update

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

Program Content: This presentation will cover employee benefit plan audit triggers and deadlines, administrative risks and mitigation strategies, internal controls, and upcoming changes in employee benefit compliance. Through a high-level overview of requirements and case studies, participants will gain an understanding of key internal controls and governance that lead to effective plan administration and be able to identify standards and legislation that affect plan administration.

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

- Identify employee benefit plan audit requirements.
- Identify key internal controls that mitigate administrative risks in plan management.
- Understand the applicable audit and accounting standards that affect financial reporting.

Wade Luethy has worked at Forvis Mazars for more than 16 years. He provides audit and consulting services to clients in a wide range of industries, with a focus on commercial enterprises and technology and service entities. Wade also has extensive experience managing and executing employee benefit plan audits, including 11-K filers. He also serves as an internal instructor for a variety of training courses in accounting, auditing, and internal controls and is an occasional speaker at regional insurance conferences, college campuses, and statewide employee benefit plan conferences. Wade is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants. He sits on the board of the Habitat for Humanity of Central Arkansas where he serves as Co-chairman. He is a 2009 cum laude graduate of University of Central Arkansas, Conway, with a B.S. degree in accounting.

Beth Jones, CPA is a Senior Manager in the Commercial Products Practice at Forvis Mazars, where she provides audit and accounting services to a diverse range of organizations, including manufacturing and distribution companies, electric cooperatives, and employee benefit plans. With extensive experience serving both commercial and not-for-profit clients, Beth advises organizations on financial reporting, regulatory compliance, and complex accounting matters. A significant portion of Beth's practice focuses on employee benefit plan audits, where she works closely with plan sponsors, administrators, and governance teams on retirement plan reporting, compliance requirements, operational considerations, and emerging industry developments. She has experience serving plans of varying sizes and structures and regularly assists clients in navigating evolving regulatory and reporting requirements. In addition to her client service responsibilities, Beth is committed to professional and community involvement. She is a member of the American Institute of Certified Public Accountants and the Arkansas Society of Certified Public Accountants. She currently serves as Treasurer of the Leadership Foundation for Women and is a member of the Forvis Mazars Arkansas Foundation Committee. Beth earned bachelor's degrees in Accounting and Finance from Arkansas State University in Jonesboro and is based in Little Rock, Arkansas.

10:45 am – 12:00 pm | Course D2603

GASB Update: Recent Pronouncements & Implementation Considerations

CPE Credits: 1.5 | CPE Type: Accounting (Governmental) Level: Basic | Prerequisites: None

Program Content: This presentation will cover new GASB standards that will be effective in the next few years.

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

- Understand the upcoming GASB standards and how to implement them.
- Understand the impacts of upcoming GASB standards on their organization, if any.

Becca Kiser, CPA is a member of the Public Sector Practice and Nonprofit Practice at Forvis Mazars and has approximately 10 years of experience working with governmental entities and nonprofits. She completed a two-year term as an associate practice fellow with GASB, where she helped develop standards and assisted with technical inquiries. This experience helps her better assist clients in applying the GASB standards and understanding the thought process behind the standards. Becca is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants. She is a summa cum laude graduate of Harding University, Searcy, Arkansas, with a B.B.A. degree in accounting.

Katie Flores, CPA, has more than nine years of experience providing audit services to governmental and nonprofit organizations, including Single Audits. She performs a variety of governmental and nonprofit audit engagements, including municipalities, utilities, airports, and other service-related entities that receive federal and state assistance.
She is a member of the American Institute of CPAs, Arkansas Society of Certified Public Accountants, and Government Finance Officers Association of the United States and Canada. She is a licensed CPA in Arkansas.
Katie is a graduate of University of Central Arkansas, Conway, with a B.B.A. degree in accounting and business administration.

12:30 pm – 1:45 pm | Course D2604

Seeing Beyond the Numbers: Identifying Healthcare Fraud and Physician Compensation Compliance Risks Through a Financial Lens

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

Program Content: Healthcare finance professionals are uniquely positioned to identify indicators of fraud, waste, abuse, and compliance risk long before concerns escalate into investigations, repayments, or enforcement actions. This

session examines healthcare fraud risks through the lens of professionals responsible for reimbursement, revenue cycle management, physician compensation, compliance, internal audit, and financial oversight. The presentation begins with an overview of common healthcare fraud schemes and practical risk indicators, including billing for services not rendered, upcoding, unbundling, medically unnecessary services, improper prescribing practices, kickbacks, referral arrangements, and unusual provider or service-line billing patterns. Through real-world case studies and enforcement examples, attendees will learn how financial and operational data, peer benchmarking, hotline reports, productivity metrics, and targeted analytics can be used to identify activities that warrant further review. The session will then explore physician compensation arrangements and the financial indicators that may signal heightened regulatory and compliance risk. Topics include fair market value, commercial reasonableness, and the volume-or-value standard, as well as key considerations under the Stark Law, Anti-Kickback Statute, and False Claims Act. Attendees will review common red flags such as compensation that is inconsistent with documented duties or productivity, payments at or above market benchmarks without adequate support, compensation structures that may directly or indirectly reward referrals, overlapping payments for the same services or time periods, and arrangements that lack a documented business purpose, contemporaneous support, or ongoing oversight. Throughout the session, presenters will focus on the role of healthcare finance leaders in fraud prevention and risk management. Attendees will leave with practical strategies for leveraging claims, billing, payroll, contract, and productivity data to identify anomalies, strengthening collaboration among finance, compliance, legal, operational, and clinical stakeholders, and implementing proactive monitoring processes that mitigate risk before issues become significant regulatory, financial, or reputational events.

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

- Recognize common healthcare fraud schemes and related financial red flags, including upcoding, unbundling, billing for services not rendered, medically unnecessary services, and anomalous billing patterns.
- Identify common physician compensation red flags that may raise concerns under Stark Law, Anti-Kickback Statute, and False Claims Act requirements.
- Apply data-driven monitoring techniques to detect unusual billing, reimbursement, productivity, and compensation patterns.
- Strengthen governance, oversight, and cross-functional collaboration to reduce fraud and compliance risk within healthcare organizations.

Jared Graves is a member of the Forensics & Valuation practice at Forvis Mazars. He has experience providing business valuation, litigation consulting, fraud investigation, and forensic accounting services in matters involving bankruptcy, breach-of-contract damages, lost business value, intellectual property claims, shareholder disputes, construction claims, and misappropriation of assets. He also has experience with data analysis software and working with counsel on e-discovery and computer forensic engagements. Prior to joining the Forensics & Valuation practice, Jared worked with high-net-worth individuals, their families, and private entities. His experience spans a broad range of industries, including energy, real estate, retail, healthcare, manufacturing, nonprofit, and professional services. Jared is a member of the American Institute of Certified Public Accountants and the Texas Society of Certified Public Accountants. He is a Certified Public Accountant and holds the Accredited in Business Valuation, Certified in Financial Forensics, and Certified Fraud Examiner credentials. He is also a member of the Association of Certified Fraud Examiners. Jared graduated summa cum laude from Texas A&M University in College Station with a B.B.A. in accounting and a Master of Financial Management.

Jacki Jacox, MPA, CPA, is a Director in the Forvis Mazars Forensics & Valuation practice and a trusted advisor to healthcare organizations, boards, executives, and legal counsel on complex financial, regulatory, and valuation matters. With more than 16 years of experience in healthcare consulting, financial advisory, litigation support, and audit services, she specializes in physician compensation, fair market value and commercial reasonableness analyses, compensation model design, regulatory compliance, reimbursement disputes, financial investigations, and healthcare fraud and abuse risk assessments. Jacki has extensive experience assisting healthcare providers, attorneys, and governing boards with physician arrangement compliance, healthcare claims and reimbursement disputes, regulatory investigations, statistical sampling and extrapolation, business valuation, economic damages, and expert witness and litigation consulting services. Her work frequently focuses on helping organizations navigate issues involving financial performance, governance, internal controls, and compliance with the Stark Law, Anti-Kickback Statute, False Claims Act, and other healthcare regulatory requirements. Jacki developed one of the industry's first physician compensation heatmap risk assessment methodologies, a data-driven approach designed to help healthcare organizations identify physician compensation arrangements that may warrant additional compliance review. The methodology was subsequently published by American Physician Group (APG) as a practical framework for strengthening physician compensation governance, compliance monitoring, and oversight. Prior to joining consulting, Jacki held external and internal audit roles with Deloitte and ConAgra Foods, where she developed a strong foundation in risk management, financial reporting, controls, and regulatory compliance. She is a Nebraska-licensed CPA and earned both her Master of Professional Accountancy and Bachelor of Science in Business Administration, with High Distinction, from the University of Nebraska-Lincoln. In 2022, CPA Practice Advisor recognized Jacki as one of the nation's Top 40 Accounting Professionals Under 40.

2:00 pm – 3:00 pm | Course D2605

Arkansas State Board Ethics: 2026 Board Update

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

Program Content: This presentation will review Board rule changes that became effective in March 2026 as well as current topics affecting the national landscape of the CPA profession.

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

- Better understand Arkansas' Accountancy laws and Board rules.
- Understand the importance of following state statutes and Board rules.

Tim Montgomery joined the Arkansas State Board of Public Accountancy as an investigator in 2013. He became the Executive Director in May 2023. Tim graduated from the University of Houston – Downtown with a BBA in Accounting in 1992 and passed the CPA exam in 1993. Before joining the State Board, Tim spent most of his career in internal auditing, including Internal Audit Director for USAble Life and Dyersburg State Community College. He lives in Jacksonville, AR with his wife Charlotte. They have four children (ages 32, 30, 26, and 16) and 4 perfect grandsons.

3:15 pm – 4:30 pm | Course D2606

Deep Dive into Compliance Requirements with Federal Grants

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

Program Content: This presentation will cover compliance requirements for nonprofits with federal grants.

Learning Objectives: After this presentation, participants will be able to

- Identify the compliance requirements associated with federal grants.
- Identify audit reporting supplementary information components.

Keia Allen, CPA, has more than nine years of experience, including more than six years in public accounting. She is primarily focused on community health centers, as well as performing single audits for organizations receiving federal grants. She is a member of the American Institute of CPAs and Arkansas Society of Certified Public Accountants. She is also a board member and on the finance committee for the Adult Learning Alliance of Arkansas. Keia is a 2016 magna cum laude graduate of Arkansas State University with a B.S. degree in accounting.

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

Prerequisites and advance preparation are not required unless otherwise indicated.
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 AR State Board of Public Accountancy requires license holders to complete a minimum number of hours in certain subject areas. The chapter has determined that the following CPE types fall within these subject areas: Accounting, Accounting (Governmental), Auditing, Auditing (Governmental), Regulatory Ethics, Behavioral Ethics & Taxes.

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/xmn3eG

***Registration Fee:** $75 HFMA Member
$150 Non-HFMA Member

***Deadline for registration and payment is December 7, 2026.**

REFUNDS AND CANCELLATIONS

If cancellations are received after December 7, 2026, 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 the 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.