National Healthcare Industry Conference

NOVEMBER 17-18, 2011
Renaissance Baltimore Harborplace Hotel
Baltimore, MD

Pre-Conference Value-Added Workshops
Wednesday, November 16th

Industry leaders provide insights and information on today’s crucial healthcare issues, including the controversial 2010 Healthcare Reform Act. Keep current. Register today!

Keynote Speakers:

Morton M. Kondracke, Noted author, journalist and Senior Editor, Roll Call

Glenn D. Steele Jr., MD, Ph.D., President & Chief Executive Officer, Geisinger Health System

New this year: “Virtual” sessions streamed live!

Hotel cutoff date: 10/16/2011

Scan with your mobile device for information and registration details!

Learn more or register

cpa2biz.com/conferences

888.777.7077
This one-of-a-kind conference features renowned speakers sharing the latest updates and implications of healthcare reform and its impact on business.

There's never been a more critical juncture in the history of our healthcare system than with the recent passage of the 2010 Healthcare Reform Act. Every day, new issues and challenges arise, requiring solid strategies and practical solutions. Through a series of intensive sessions led by speakers from both government agencies and private sectors, the 2011 AICPA National Healthcare Industry Conference will address head-on the many complex aspects of today’s healthcare industry. Whether you are just entering the field, or have years of experience, it’s essential for your career that you understand healthcare reform legislation, and how it will affect businesses and employees.

New for 2011!

“Valuation Specialization” sessions. With valuation and transaction matters becoming ever more important in the healthcare industry, this series of sessions will help you acquire specific knowledge in this niche area.

Who Should Attend

CEOs, CFOs, CIOs, compliance officers, internal auditors, attorneys, financial managers and administrators of hospitals, physician groups, managed care organizations, board of directors and trustees, and valuation specialists in the healthcare industry arena, and CPA practitioners with healthcare clients.

Hot Topics

- Latest Updates in Accounting, Auditing and Tax
- Best Practices in the Healthcare Reform Era
- Medicare Update
- Yellow Book Update
- Building New Revenue Opportunities for Medical Practices
- Social Media and Healthcare

Friday Morning Yoga

Healthcare conference – healthy you! Open to all levels of fitness, this class focuses on exploring basic yoga poses and how to connect to them through breathing, alignment and mindfulness. Space is limited. $15 fee includes instruction, bottled water and fruit. (Register online, look for Optional Workshop 301)

VIRTUAL BROADCAST Selected sessions will be broadcast live. If you, or additional staff, cannot attend the live conference, choose to attend the virtual sessions; either both days or the one-day option. Look for the symbol to find the sessions that will be broadcast.

FOUR TRACKS. ONE GOAL. FOCUSED LEARNING.

TECHNICAL – sessions will highlight emerging accounting and auditing issues specifically geared to the healthcare industry. These sessions have been designed to provide specific and detailed information on selected healthcare topics.

HOSPITAL – sessions are intended to address the unique challenges facing hospital providers. These sessions will provide guidance related to the revenue cycle, compliance, the use of technology, and healthcare reform.

GENERAL – sessions will highlight the pertinent issues impacting providers, facilities, and their support staff with subject experts presenting dynamic updates with operational implications.

INTEGRATION – sessions are intended for those working with physicians, either hospital-employed or in private practice, and will deal with issues such as practice mergers, sales to hospitals, compensation planning and design, and strategic and operational planning and improvement.
** PRE-CONFERENCE WEDNESDAY, NOVEMBER, 16 / VALUE-ADDED WORKSHOPS **

12:00 pm - 5:00 pm
1:00 pm - 5:00 pm (additional fee)
Select One Concurrent Workshop

### Registration Open

**Pre-Conference Workshops**

#### 101 Healthcare 101 A, SKA

- Cline Comer, CPA, Partner, LarsonAllen LLP, Charlotte, NC
- J.D. Epstein, J.D., Greer, Herz & Adams, LLP, Galveston, TX

The first part of this workshop will introduce participants to the legal environment that shapes the structure and function of the American healthcare system. Key areas of discussion include:

- How the healthcare system has developed and evolved in the U.S.
- The strengths and dysfunctions of a third party payment system
- An overview of the Medicare and Medicaid programs
- Highlights of the Patient Protection and Affordable Care Act

During the second part, participants will receive an introduction to the unique aspects of accounting and reporting for the healthcare industry, such as:

- Basic financial statements
- Reporting entity
- Tax-exempt financing
- Financial ratios and performance indicators
- Commitments, contingencies and malpractice insurance

#### 102 Healthcare Valuation 101 SKA

- Gregory Anderson, CPA/ABV, CVA, Partner, HORNE, Hattiesburg, MS
- Jim Lloyd, CPA/ABV, ASA, Shareholder, Pershing Yoakley & Associates, Knoxville, TN
- Reed Tinsley, CPA, CVA, CFP, CHBC, Reed Tinsley, CPA, Houston, TX

The valuation profession has seen a cottage industry borne out of an environment of integration, collaboration and tremendous M&A activity. However, the risk of venturing into healthcare valuation without the proper skill set and experience is a trap for the unwary. This workshop is designed to give participants an introduction into this challenging environment, with subjects such as:

- Healthcare laws and fair market value
- Overview of a valuation engagement
- Valuation premiums and discounts
- Types of healthcare transactions being valued
- Valuation approaches and methodology
- Professional standards and certifications

**Valuing compensation arrangements**

**Valuation terminology and definitions**

**Writing great valuation reports**

Topics and speakers are subject to change.

### Renaissance Baltimore Harborplace Hotel

Situated along Baltimore’s famous harbor, this contemporary-styled hotel makes the ideal conference setting with its state of the art meeting rooms, fabulous restaurants and entertaining location. After a day of sessions, it offers everything you could want for networking with friends and colleagues.

Learn more or register | cpa2biz.com | 888.777.7077

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**LEARNING PATHS**

**NEW! Valuation Specialization Sessions**

This series of sessions will help you acquire specific knowledge in this niche area.

**SESSION FOCUS**

- A-ACCOUNTING
- AU-AUDITING
- BMO-BUSINESS MANAGEMENT AND ORGANIZATION
- SKA-SPECIALIZED KNOWLEDGE & APPLICATION
- TAX

**FIELDS OF STUDY**
1:00 pm - 5:00 pm
Select One Concurrent Workshop (continued)

☐ 103 A Yellow Book and Single Audit Refresher & Update  AU
Mary Foelster, CPA, Director, Governmental Auditing and Accounting, AICPA, Washington, DC
Heather Keister, CPA, CIA, Specialist, Auditing Standards, Government Accountability Office, Washington, DC
This session provides both a refresher as well as latest developments for auditors performing Yellow Book audits or audits of federal programs under OMB Circular A-133. This session will include:

• A review of key differences between Government Auditing Standards and generally accepted auditing standards, including CPE requirements, reporting requirements, and development of findings
• A discussion of the revisions in the 2011 Yellow Book, especially related to independence
• Advanced single audit topics of which auditors should be aware, including implementation of SAS No. 117, single audit quality considerations, sampling, and reporting
• Continued implications of the Recovery Act on auditors and their single audits

☐ 104 Improving Profitability by Improving Processes  SKA
Frank Cohen, MPA, MBB, Senior Analyst, The Frank Cohen Group, LLC, Clearwater, FL
Profitability is a ratio of revenue over expense and without profit, you don’t have a practice. And since cutting expenses while trying to improve revenues is like teaching a pig how to fly, the only variable left is to become more efficient. In this session, Frank Cohen, a Lean Six Sigma Master Black Belt, will introduce you to process improvement and show how to apply the principles to your practice, including:

• Understanding the concepts of and application of process improvement
• Learning the difference between anecdote and antidote
• Becoming familiar with the relationship between analytics and problem solving

5:00 pm - 6:00 pm
Meet and Mingle Reception

MAIN CONFERENCE THURSDAY, NOVEMBER 17 / DAY ONE

7:00 am - 6:15 pm
Registration Open

7:00 am - 8:00 am
Continental Breakfast & Vendor Display

8:00 am - 8:10 am
Welcome & Introductory Remarks

8:10 am - 9:00 am
Keynote Presentation 1
Washington Update  SKA
Morton Kondracke, CPA, Senior Editor, Roll Call, Washington, DC

Morton has been a journalist for nearly 50 years, 45 of them in Washington, and has covered nearly every phase of American politics and foreign policy. He’s done so in newspapers, magazines and on radio and TV.

Kondracke began serving as executive editor and columnist for Roll Call, Capitolf Hill’s independent newspaper, and became its senior editor in April 2011. He writes “Pennsylvania Avenue,” a weekly column on national politics, domestic and foreign policy, syndicated nationally through United Media. He has been a regular commentator for the Fox News Channel since October 1996, was a co-host of the weekly political show, “The Beltway Boys,” and is currently a panelist on “Special Report with Bret Baier.” Kondracke is the author of Saving Milly: Love, Politics and Parkinson’s Disease (2001), a New York Times and Washington Post bestseller.

Kondracke was or is an occasional panelist on various shows, including “Meet the Press,” “Crossfire,” “The NewsHour with Jim Lehrer” and “Voice of America.” He’s had articles published in The New York Times, The Economist, Reader’s Digest, The Washingtonian, and The Weekly Standard. He can be seen in the movies Dave and Independence Day. Kondracke is on the board of trustees at Dartmouth College, the Parkinson’s Action Network, and Communities in Schools for the Nation’s Capital and the Michael J. Fox Foundation for Parkinson’s Research. He is a graduate of Dartmouth College (A.B. 1960) and was a Nieman Fellow at Harvard University.

Mort Kondracke will give an up-to-the-minute look at American politics and foreign policy. As a Washington journalist since the early ’60s, Mort’s observations and amusing anecdotes have the weight of his considerable experience. He’ll tell you what’s going on in Washington, how the Obama Administration and Congress are doing, and what it means for the 2012 elections.
9:00 am - 10:15 am | General Session

2 Impact Areas of Healthcare Reform Debate  SKA
Moderator: Paul Keckley, Ph.D., Executive Director, Deloitte Center for Health Solutions, Washington, DC
Panel: Elizabeth Baskett, MPA, Senior Associate Director, Policy, American Hospital Association, Washington, DC
Janet Trautwein, Chief Executive Officer, National Association of Health Underwriters, Arlington, VA
A year and a half after the passage of the Patient Protection and Affordable Care Act, we’ll review this and other efforts to reform the U.S. healthcare system. This presentation will provide an update on the status of these efforts and their effects on all stakeholders in the system, taking into account current legislative, budgetary, and regulatory activities by the federal and state governments. Key takeaways:

• Current status of health reform efforts, including the impact on hospitals
• Impacts on key stakeholders in the system
• The long-term changes anticipated as a result of the “new normal” intended and unintended consequences

10:15 am - 10:45 am | Refreshment Break & Vendor Display

10:45 am - 12:00 pm | General Session

3 Healthcare Reform: Lessons Learned and Not Learned from Massachusetts  SKA
Mark Dietrich, CPA, ABV, Mark O. Dietrich, CPA, PC, Framingham, MA
Jeff Lasker, MD, MMM, FAAP, CPE, Chief Executive Officer & Chief Medical Officer, New England Quality Care Alliance (NEQCA), Braintree, MA
To gain an understanding of the federal legislation, it is necessary to first understand its source. Modeled virtually line by line on the 2006 Massachusetts legislation, the experience of Massachusetts with its reform, notably as reflected in its “new” 2010 Reform legislation portends what is likely to happen with the federal legislation. Alternative Quality Contracts (AQC) devised by Massachusetts Blue Cross Blue Shield – and cited in the ACO regulations – are seen as a new way to rein in the growth rate of healthcare spending by incentivizing providers to assume risk for controlling budgets without many of the perceived flaws of 1990s style capitalization. Key financial aspects of AQC design include risk adjustments for age, sex and health status, and limitations on the annual growth rate in budgets. Two key players in the development of financially successful physician networks examine the successes and possible solutions to the shortcomings of the model for reform.

12:00 pm - 12:40 pm | Luncheon

12:50 pm - 3:05 pm | Concurrent Sessions

4 Building New Revenue Opportunities for a Medical Practice  SKA
Reed Tinsley, CPA, CVA, CFP, CHBC, Reed Tinsley, CPA, Houston, TX
Participants will leave this session with specific examples for how a medical practice can “grow” its top line (i.e., increase its gross revenues). Learn how your practice can enhance revenues and profit from implementing new service lines, or adding ancillary services, with proven techniques for effective product development. This session is also a tool kit for translating your own creative ideas into reality. You will see how adding new revenue opportunities has contributed to the financial turnaround of many medical groups. Service options will be identified for primary care, single-specialty, multi-specialty, and academic groups, including ambulatory surgery centers, freestanding cancer treatment centers, computer topographical and cosmetic centers.

5 Reforming the Revenue Cycle Process, Technology and People Models  SKA
Bobette Gustafson, President and Chief Executive Officer, Gustafson + Associates, Inc., Nokomis, FL
Healthcare reform legislation, reimbursement challenges, and demanding consumer-patients require that providers totally and quickly transform their revenue cycle model. Attendees will visualize the mission-driven, patient-focused, compliant, technology-enabled, and clinically and financially integrated process models; and the human capital requirements necessary to achieve the strongest bottom line and market share.
Conference Agenda

1:50 pm - 3:05 pm Select One Concurrent Session (continued)

6 Healthcare Reform: What Does This Mean for the CFO? SKA
Craig Anderson, Principal, Dixon Hughes Goodman, LLP, Hudson, OH
Major change is coming to the U.S. healthcare industry, regardless of the debate and timing of the healthcare reform legislation. The real issue is the degree of essential change required to respond to the U.S. budget in a global economy. This session will provide insight on the key elements that leading healthcare CFOs are watching and implementing in response to anticipated change:

- Status of healthcare reform legislation and implementation timing
- Top 15 healthcare trends leading CFOs are watching and using as a basis for financial planning
- Top 7 healthcare strategies leading organizations are implementing in preparation for changes in healthcare payments
- Financial skills essential to excel in the new healthcare delivery environment
- New positions leading organizations are creating to respond to the future delivery of healthcare in their communities

Integration

7 Valuation & Compensation Models for ACOs SKA
Carol Carden, CPA/ABV, ASA, CFE, Shareholder, Pershing Yoakley & Associates, Knoxville, TN
Mark Dietrich, CPA, ABV, Mark O. Dietrich, CPA, PC, Framingham, MA
The movement towards ACOs recalls the integrated delivery system models of the early 1990s that drove hospital-physician transactions throughout that decade. The healthcare provider community and the specialized healthcare industry appraisers who provide valuation opinions are confronted with the need to develop new valuation models that conform to regulatory requirements and recognize the underlying economic reality of the ACO model. These models will likely involve both determining the value of the ACO participants’ investments in the entity as well as development of a fair market value fee schedule that guides the ACO when making payments to the various ACO providers as a component of the ACO’s operations. It is not possible to forecast the operations of the ACO necessary for valuing asset contributions without knowing what the expenses of providers will be. This session will discuss the unique challenges for appraisers in advising clients regarding the economics of an ACO strategy.

3:05 pm - 3:35 pm refreshment break & Vendor Display

3:35 pm - 4:50 pm Concurrent sessions

Technical

8 Healthcare Accounting & Auditing Update (Part I) (continued in #12) A, AU
Rick Corcoran, CPA, Partner, KPMG LLP, San Francisco, California
Martha Garner, CPA, Partner, PricewaterhouseCoopers LLP, Florham Park, NJ
The update to the AICPA Audit & Accounting Guide Health Care Entities is the first comprehensive overhaul of the guide since 1996. This session will highlight key revisions, with additional topics to include:

- CCRS accounting
- IFRS and private company financial reporting
- SEC municipal securities developments
This session will conclude with a Q&A with expert panel members.

Hospital

9 Winners and Losers in Hospital Value-Based Purchasing: The Latest on One-Delivery System Reform SKA
Gregory Anderson, CPA/ABV, CVA, Partner, HORNE, Hattiesburg, MS
Section 3001 of PPACA amended Section 1886 of the Social Security Act established the Hospital Value-Based Purchasing program as a budget-neutral program to compensate hospitals for performance against certain quality measures. The Hospital VBP program will receive its funding from a reduction to the Medicare Severity Diagnosis-Related Group Inpatient Prospective Payment System (IPPS) reimbursement of IPPS hospitals, and return those funds by way of incentive payments to hospitals that meet or exceed performance scores in that same fiscal year. This session will focus on:

- An overview of the Hospital VBP program as enacted by PPACA
- A summary of proposed rule CMS-3239-P, the Hospital Inpatient VBP Program
- Example performance standards for FY 2013 and the formula for DRG payment reduction
3:35 pm - 4:50 pm  
Select General  
Concurrent Session (continued)

10 Envisioning and Growing Tomorrow’s Healthcare Leaders  
Bobette Gustafson, President and Chief Executive Officer, Gustafson + Associates, Inc., Nokomis, FL

The healthcare industry can become a victim of today’s circumstances, or control its destiny. It all comes down to leadership. Attendees will refocus on the qualities that differentiate great leaders; and how great leaders take advantage of times of extreme change to equip, inspire and transform their teams and organizations.

Technical

11 Valuation Issues in Healthcare: Not All Valuations Are Created Equal  
Greg Endicott, CPA/ABV, ASA, Managing Director, Strategic Value Group, LLC, Los Angeles, CA

Healthcare is at the forefront of the national agenda, and with recently issued fair value reporting requirements related to not-for-profits and mergers & acquisitions, there is a convergence of business, compliance, tax and financial reporting requirements that impact these valuations. This session will provide a framework for addressing the complexities and interrelationships with valuations in this area and discuss the following topics:
- Why are these valuations being performed?
- Differences between fair market value and fair value standards
- ASC 805-958, Not-for-Profit Entities and ASC 805-954, Healthcare Entities
- Assessing the appropriateness of valuation methodologies for various uses
- Issues related to purchase price allocations
- Best practices for ensuring the valuation is reliable for the intended use

5:00 pm - 6:15 pm Concurrent sessions

Technical

12 Healthcare Accounting & Auditing Update (Part 2) (continuation of #8)  
Norman Mosrie, CPA, CHFP, FHFMA, Partner, Dixon Hughes Goodman LLP, Charleston, WV
Paul Drogosch, CPA, Partner, Deloitte & Touche, LLP, Los Angeles, CA

The accounting and auditing landscape is constantly changing. This session will cover topics on financial reporting, accounting and auditing matters impacting healthcare organizations, including:
- Accounting for EHR incentive payments
- EITF 09-H presentation and disclosure of net revenue
- Lease accounting
- ASU 2010-23 charity care disclosure
- ASU 2010-24 presentation and disclosure of claims reserves and ASU 2010-06 fair value disclosures
- ASU 2010-07 business combinations for not-for-profits
- Long-term debt classification issues (i.e., variable rate debt with LOC, debt covenant violations)
- GASB developments

This session will conclude with a Q&A with expert panel members.

Hospital

13 Cost Reporting  
Ralph Llewellyn, CPA, CHFP, Partner, Eide Bailly LLP, Fargo, ND

Medicare has released updated hospital cost reporting forms 2552-10 for use on cost reports beginning on or after May 1, 2010. These updated forms will eliminate many obsolete portions of the current cost report while adding new reporting requirements. This session will provide the following:
- Impact on providers
- Impact on preparers
- Strategies for implementation of new forms

An Eco-Friendly and Paperless Initiative

In an effort to be more environmentally friendly, cost-conscious and forward-thinking, AICPA Meetings & Conferences is offering participants access to conference materials via a materials website in advance of the conference.

*Conference manuals with session outlines will not be provided onsite.
• Hard copy materials for pre-conference workshops will be provided.

*Be sure to supply a valid email address when registering. Instructions to access the conference materials [AICPAConferenceMaterials.com] are distributed via email approximately two weeks prior to the start of the conference. Also, add service@aicpa.org to your safe sender list.
## Agenda-at-a-Glance

**TECHNICAL**

- Sessions with this icon designate “Valuation Specialization” and provide training in valuation and transactional matters.

### Concurrent Sessions

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<th>TRACKS</th>
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<th>HOSPITAL</th>
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### PRE-CONFERENCE  WEDNESDAY, NOVEMBER 16 / VALUE-ADDED WORKSHOPS (additional fee)

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<td>Registration Open</td>
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<tr>
<td>1:00 pm - 5:00 pm</td>
<td>101 Healthcare 101</td>
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<td>1:00 pm - 5:00 pm</td>
<td>102 Healthcare Valuation 101</td>
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<td>1:00 pm - 5:00 pm</td>
<td>103 A Yellow Book and Single Audit Refresher &amp; Update</td>
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<td>104 Improving Profitability by Improving Processes</td>
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### MAIN CONFERENCE  THURSDAY, NOVEMBER 17 / DAY ONE

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<td>Continental Breakfast &amp; Vendor Display</td>
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<td>8:00 am - 8:10 am</td>
<td>Welcome &amp; Introductory Remarks</td>
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<tr>
<td>8:10 am - 9:00 am</td>
<td>1 Keynote Presentation: Washington Update – Morton M. Kondracke, Senior Editor, Roll Call</td>
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<td>2 Impact Areas of Healthcare Reform Debate – Paul H. Keckley, Ph.D., Executive Director, Deloitte Center for Health Solutions, Janet Trautwein, CEO, National Association of Health Underwriters, and Elizabeth Baskett, Sr. Associate Director, Policy, American Hospital Association</td>
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<td>6 Healthcare Reform: What Does This Mean for the CFO?</td>
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<td>8 Healthcare A&amp;A Update (Part 1) (continued in #12)</td>
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<td>6:15 pm - 7:15 pm</td>
<td>Networking Reception</td>
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### MAIN CONFERENCE  FRIDAY, NOVEMBER 18 / DAY TWO

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<td>6:30 am - 4:15 pm</td>
<td>Registration Open</td>
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<tr>
<td>6:30 am - 7:45 am</td>
<td>301 Friday Morning Yoga (additional fee)</td>
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<td>6:30 am - 8:15 am</td>
<td>Continental Breakfast &amp; Vendor Display</td>
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<tr>
<td>7:00 am - 7:50 am</td>
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<td>201 Getting Blood from a Turnip: Turning Data into Dollars</td>
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<td>7:00 am - 7:50 am</td>
<td>202 CFO Roundtable</td>
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<td>7:00 am - 7:50 am</td>
<td>203 What You Should Know About Audit Confirmation Fraud Related to Healthcare</td>
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<tr>
<td>7:00 am - 7:50 am</td>
<td>204 Physician Employment: Improving and Maximizing Practice Performance</td>
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<tr>
<td>8:00 am - 9:15 am</td>
<td>16 Keynote Presentation: The Geisinger Model and the Implications of Health Reform – Glenn Steele, MD, Ph.D., President &amp; Chief Executive Officer, Geisinger Health System</td>
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<td>9:15 am - 10:30 am</td>
<td>17 OIG Update – Gregory Demske, Office of Inspector General, U.S. Dept. of Health &amp; Human Services and J.D., Epstein, Greer, Herz &amp; Adams, LLP</td>
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<tr>
<td>10:30 am - 11:00 am</td>
<td>Refreshment Break &amp; Vendor Display</td>
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<tr>
<td>11:00 am - 12:15 pm</td>
<td>18 Emerging Accounting Issues</td>
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<td>11:00 am - 12:15 pm</td>
<td>19 Legal Dynamics of Hospital/Physician Transactions: Understanding How Deals Happen</td>
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<td>11:00 am - 12:15 pm</td>
<td>20 Social Media &amp; Healthcare</td>
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<td>11:00 am - 12:15 pm</td>
<td>21 RAC Appeals Result and Strategies</td>
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<td>12:15 pm - 1:15 pm</td>
<td>Luncheon</td>
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<td>1:15 pm - 2:30 pm</td>
<td>22 A Fresh Look at Assessing Risk</td>
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<td>1:15 pm - 2:30 pm</td>
<td>23 Medicare Update</td>
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<tr>
<td>1:15 pm - 2:30 pm</td>
<td>24 Looking Under the Hood: Using Personality Assessments to Increase Effectiveness</td>
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<tr>
<td>2:30 pm - 3:00 pm</td>
<td>Refreshment Break &amp; Vendor Display</td>
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<tr>
<td>3:00 pm - 4:15 pm</td>
<td>26 Healthcare Tax Update</td>
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<td>3:00 pm - 4:15 pm</td>
<td>27 Healthcare Reform: Where Are We Now as Payment &amp; Delivery System Reforms Loom?</td>
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<tr>
<td>3:00 pm - 4:15 pm</td>
<td>28 Stark Update/Compliance</td>
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<tr>
<td>3:00 pm - 4:15 pm</td>
<td>29 What’s the Latest in Physician Compensation Models and Employer Provider Models?</td>
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<tr>
<td>4:15 pm</td>
<td>Conference Adjourns</td>
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We live and die every day by the decisions we make, both big and small, in both our personal and professional lives. The fact is, not every good decision results in a good outcome and not every bad decision results in a bad outcome, but wouldn’t it be nice to have some control over that? In this session, statistician Frank Cohen will show you how to apply analytics to your decision making in order to improve your decision-making skills and the probability of a positive outcome, including:

- Learning about the key decision biases
- Understanding how analytics improves decision making
- Becoming familiar with both individual and group skills

With the movement to Accountable Care Organizations and global payments, hospital systems will have to once again prove they add value to the community. This session will explore new ways and functions that hospitals will take on to be successful as healthcare moves away from fee-for-service payments.

Registration Open
301 Friday Morning Yoga
Open to all levels of fitness, alignment and mindfulness. Meditation and relaxation techniques will also be introduced – perfect for stress relief and overall well-being. For the more experienced, the instructor will provide advanced techniques during the class. Space is limited. $15 fee includes instruction, bottled water and fruit.

Register online, look for Optional Workshop 301.

Continental Breakfast & Vendor Display

Early Riser Sessions

201 Getting Blood from a Turnip: Turning Data into Dollars SKA
David Hammer, FHFMA, CHFP, Partner, Accenture, Ft. Lauderdale, FL
Brian Roers, CPA, Partner, Anderson & Roers CPAs, LLC, Roseville, MN

In today’s healthcare environment, we are continually being asked to do more with less and find water in a desert. This session will share ideas and experiences for finding dollars through data mining. The presenters will share previous successful projects, but the goal of this session is to assemble a group to discuss what has worked and not worked for them and their organizations. All the ideas, together with discussion notes, will be documented and delivered to participants.
This session is for auditors who want to learn best practices on how to fight against confirmation fraud. While confirmation frauds at public healthcare-related companies such as HealthSouth, Physician Computer Network, and Sunrise Medical are well known because of the publicity that comes with an SEC investigation, fraud isn’t just a public company issue. In 2010, the ACFE reported that almost 68% of frauds occur in non-public companies. In 2009 and 2010, the ASB, PCAOB and IAASB all issued either new or proposed guidance on their standards related to audit confirmations because of the large number of failures surrounding audit confirmations. Highlights include:

- Updates on the latest audit confirmation standards
- Review of recent cases where fraudsters at healthcare-related companies manipulated the confirmation process
- Ways to better prepare your firm for confirmation fraud
- How to build a reliable confirmation process

Hospitals have worked tirelessly to recruit and employ significant numbers of physicians to support the delivery of healthcare now and under the new realm of healthcare reform. The next hurdle is to ensure that these physician practices operate in a profitable (or near profitable) manner. After all, successfully integrating physicians into the financial performance of a hospital could determine the future of many CEOs and CFOs. Participants will learn how to focus internally to examine practice governance and operations, addressing issues such as:

- Physician leadership and culture
- Productivity of physicians
- Review of compensation plan(s)
- Quality and EMR initiatives
- Costs of operations
- Ongoing community health needs assessments

Geisinger Health System is, in practice, what most people conceptualize as an Accountable Care Organization. Our unique structure includes the entire continuum of care on the provider’s side, plus an insurance company. We have significant market share in both the provider and the insurance markets, and a very stable demography for our patient and beneficiary populations. Most importantly, the Geisinger culture has developed over almost one hundred years into one truly functional integration. All of this (plus 15 years of system-wide EHR) has enabled an almost perfect “test-bed” to fundamentally re-engineer care. The major rationale for such fundamental change in how we care for hospitalized patients as well as the highest cost multiple chronic disease cohort is a realization that much of what we do and what we pay for in healthcare adds no value to the people we serve. Glenn will report on five categories of Geisinger innovation, discuss the utility of rapid cycle iterative change in our reengineering experimental model, and discuss major challenges in our attempt to scale and generalize quality and value benefits into more complex markets.

- What are the critical functions of ACOs?
- How can leadership accomplish continuing clinical innovation?
- Categories and examples of fundamental re-engineered care
Conference Agenda

9:15 am - 10:30 am | General Session
17  OIG Update  SKA
J.D. Epstein, J.D., Greer, Herz & Adams, LLP, Galveston, TX
This session will be an interactive give-and-take between the public and private sectors with audience participation. Issues to be discussed include, but are not limited to:
• Hot topics in enforcement activity
• Highlights of 2011 OIG Advisory Opinions
• Heads up from the OIG Workplan for 2010
• Impact of the Reform Act on the OIG

10:30 am - 11:00 am | Refreshment Break & Vendor Display
11:00 am - 12:15 pm | Concurrent Sessions

Technical
18  Emerging Accounting Issues A
Jeffrey Mechanick, CPA, MBA, Assistant Director, FASB, Norwalk, CT
This session will discuss key developments in the standard setting environment and significant projects in the FASB pipeline. Hear the latest on:
• The SEC's consideration of whether and how to incorporate IFRS into the U.S. financial reporting system for public companies
• The status of the FASB's and IASB's convergence efforts, with particular emphasis on the Revenue Recognition and Leases projects
• The FAF's strategic initiative on nonpublic entities, including its response to recommendations made by the Blue Ribbon Panel on standard setting for private companies
• The work of the FASB's Not-for-Profit Advisory Committee in reassessing the GAAP financial reporting model for not-for-profits
• Other matters of interest to the healthcare sector

Integration
19  Legal Dynamics of Hospital/Physician Transactions: Understanding How Deals Happen SKA
Matthew Jenkins, J.D., Partner, Hunton & Williams LLP, Richmond, VA
Jim Pinna, J.D., Hunton & Williams, LLP, Richmond, VA
This session will focus on the basic sequencing of hospital/physician transactions with a view to assisting participants in understanding the dynamics of how deals move from a business concept to a closed transaction from a legal vantage point. The presenters will highlight confidentiality and non-disclosure agreements, term sheets and the negotiation of definitive agreements as the key steps in documenting a transaction from start to finish. They will also address the increasing importance of competent valuation advice and analysis based on the actual transaction terms against the regulatory and enforcement backdrop that insists upon fair market value transactions between potential referral sources.

General
20  Social Media and Healthcare M
Kent Bottles, MD, President and CEO, Kent Bottles, MD, Penn Valley, PA
Any organization in healthcare that expects to be successful with young consumers will need to have a coherent and well thought-out social media strategy. Do you use twitter, Quora, Facebook and YouTube effectively? This session will give an overview of the social media world and the transformation of American healthcare.

Integration
21  RAC Appeals Result and Strategies AU
Mark Albrecht, CPA, Partner, Deloitte & Touche LLP, Los Angeles, CA
Day Egusquiza, President, AR Systems, Inc, Twin Falls, ID
This pertinent session will highlight updates impacting providers from the RAC audits, including:
• Denial statistics and strategies to address the most common denials/recoupments
• RAC flow chart outlining key elements in the RAC denial/appeal process
• Impact of interest
• Understanding of the decision points within the RAC process for automated and complex denials, as well as related accounting ramifications

12:15 pm - 1:15 pm | Luncheon
1:15 pm - 2:30 pm Concurrent Sessions

Technical

☐ 22 A Fresh Look at Assessing Risk  AU
Chuck Manganiello, CPA, Managing Member, AuditSense, Tampa, FL
This interactive session will provide the opportunity to “step back” from the forms and checklists commonly used in performing a risk-based audit and offer practical guidance on the key ingredients to achieving an effective and efficient audit. It will focus on these key areas:
- The process of identifying risks of material misstatement in the planning phase
- Updating your understanding of the client, including internal controls, from previous years: when it should be done, how and by who
- Uses of technology, including data analysis software to supercharge the risk identification process
- The critical importance of clear communication in obtaining and sharing information during the engagement

Hospital

☐ 23 Medicare Update  SKA
Ralph Llewellyn, CPA, CHFP, Partner, Eide Bailly LLP, Fargo, ND
Each year CMS provides updated rules for the various payment systems. This session will address the various proposed and final rule updates for 2012, to include:
- IPPS hospital updates
- OPPS hospital updates
- Physician fee schedule updates

General

☐ 24 Looking Under the Hood: Using Personality Assessments to Increase Effectiveness  SKA
Debra Anderson, CPA, President, Anderson & Roers CPAs, LLC, Roseville, MN
Brian Roers, CPA, Partner, Anderson & Roers CPAs, LLC, Roseville, MN
It is a no-brainer that a mechanic needs to understand how a motor operates to repair it, and a realtor needs to know a house to sell it. Why does it seem strange that as managers we need to understand what is “under the hood.” This session will explore how using personality assessments for you and your team will lead to a team that is more self aware. This self awareness directly correlates to:
- Rapid individual upward movement in organization
- Greater team performance and results (profitability)
- Development of future leaders in our organization and the community
- Reduced staff turnover

Integration

☐ 25 What’s the Latest in Physician Compensation Models and Employer Provider Models  SKA
Carol Carden, CPA/ABV, ASA, CFE, Shareholder, Pershing Yoakley & Associates, Knoxville, TN
This session will discuss the latest trends in physician compensation models with special emphasis on hospital/physician alignment initiatives. It will be an interactive session, soliciting participants for their challenges in these various areas, and the presenter’s experiences with how other organizations have addressed similar challenges based on fair market compensation experience. The latest compensation models will be shared and a quick reference tool for physician compensation, based upon the latest survey data, will be provided.

2:30 pm - 3:00 pm refreshment break & Vendor Display

3:00 pm - 4:15 pm Concurrent Sessions

Technical

☐ 26 Healthcare Tax Update  T
Julius Green, CPA, J.D, Director of Exempt Organization Tax, ParenteBeard LLC, Philadelphia, PA
Both Congressional and Treasury Department/IRS involvement in the healthcare sector has been significant in the past several years, with a barrage of tax laws and rules that have required additional compliance on the part of hospital organizations. This session will discuss relevant tax issues affecting the exempt healthcare sector, including:
- Form 990 redesign (governance, transparency, compliance)
- Community benefit reporting
- Tax provisions of the Patient Protection and Affordable Care Act impacting hospital organizations
- Congressional, Treasury and IRS tax focus on the horizon
Healthcare Reform: Where Are We Now, as Payment & Delivery System Reforms Loom?  SKA
David Hammer, FHFMA, CHFP, Partner, Accenture, Ft. Lauderdale, FL
Forces of reform have converged on healthcare, requiring providers to assess, re-engineer, and change. Reform will impact hospitals and physicians in four key areas:

- Shift from fee-for-service to outcome-based payment, with the introduction of “new” payment mechanisms (episodic bundling and global payments)
- Increased provider accountability for care’s total cost and quality
- Reimbursement and incentives aligned to performance (clinical outcomes/utilization)
- Provider (re)alignment, focused on improved care coordination and prevention/wellness to manage risk

Stark Update/Compliance  SKA
Joseph Lynch, Partner, King & Spalding, PLLC, Washington, D.C.
The session will focus on key developments regarding the federal Stark law over the previous 12 months, focusing on:

- How CMS is implementing its new Stark self-disclosure protocol
- Stark law enforcement in Accountable Care Organizations

Assessing the Fair Market Value of Physician Practices  A
Jim Lloyd, CPA, ABV, ASA, Shareholder, Pershing Yoakley & Associates, Knoxville, TN
The presentation will discuss fair market value and commercial reasonableness issues encountered with physician practice acquisition transactions by hospitals, including:

- Understanding fair market value in the context of physician practice transactions
- An overview of valuation methodologies and a discussion about which methods are appropriate under various circumstances
- Assessing whether the physician practice has intangible value under the Fair Market Value standard
- Evaluating the commercial reasonableness of the transaction
- Buyer’s side due diligence, including key risk factors that hospitals should consider when acquiring a physician practice

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15

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This conference was prepared in accordance with the Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs effective on January 1, 2002. 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.

CONFERENCE FEE
Registration fees are determined by current membership status in the AICPA. Please indicate member number 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.

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: CARE11

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You may cancel without penalty if written cancellation requests are received by October 3, 2011. 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 October 27, 2011. No refunds or credits will be issued on cancellation requests received on or after October 28, 2011. 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 AICPA National Healthcare Industry Conference.

Renaissance Baltimore Harborplace Hotel
202 East Pratt Street
Baltimore, MD 21202
Online Hotel Reservations: http://tiny.cc/CARE11
Hotel Phone: 410.547.1200
Hotel Reservations: 800.535.1201
Hotel Room Rate: $229 single/double
Hotel Reservation Cutoff Date: October 16, 2011

Please note: Complimentary Internet access is available in the hotel lobby. There is a $12.95 fee daily for in-room Internet service.

Ground Transportation – to/from area airports:
Baltimore/Washington International (BWI) – Taxi $30 one way, Super Shuttle $13 one way, reservations required
Washington/Dulles (IAD) – Taxi $185 one way, Super Shuttle $90 one way
Reagan Washington National (DCA) – Taxi $135 one way, Super Shuttle fare on request
Hotel Parking: Valet $40/day, On-site $28/day

AIRLINE INFORMATION
The AICPA has a special arrangement with Maupin Travel, Inc. of North Carolina to assist you with your travel arrangements. This travel agency may be reached at 800.345.5540. If you prefer to make your own travel plans, be sure to mention the participating airline’s reference number (listed below) to take advantage of deeply discounted “Zone Fares” that do not require a Saturday night stay-over. Discounts are valid for round trip registered AICPA meetings or conferences only. Some restrictions may apply.
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For up-to-date airline information regarding special travel discounts, please visit cpa2biz.com/conferences. Due to recent airline industry fare restructuring, we cannot guarantee that the above group travel agreements will be in effect at the time when you are making your travel arrangements. Please contact the airline and/or your travel agency for latest applicable discounts and arrangements.

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## National Healthcare Industry Conference

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- **NICKNAME FOR BADGE**
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- **MI**
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In accordance with the Americans with Disabilities Act, do you have any special needs/dietary restrictions? □ Yes □ No (If yes, you will be contacted.)

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Please circle appropriate rate.

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<tbody>
<tr>
<td>Early Bird Registration</td>
<td>$825</td>
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<tr>
<td>Regular Registration</td>
<td>$900</td>
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**PRE-CONFERENCE WORKSHOP - WEDNESDAY, NOVEMBER 16 (additional fee)**

- 101 Healthcare 101: $275
- 102 Healthcare Valuation 101: $275
- 103 Yellow Book and Single Audit Refresher & Update
- 104 Improving Profitability by Improving Processes

**OPTIONAL WORKSHOP - FRIDAY, NOVEMBER 18**

- 301 Yoga: $15

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### Conference Fees

- **November 17-18 - Baltimore, MD (CARE11)**
  - Early Bird Registration: $825, Save $75 by 10/3/11
  - Regular Registration: $900

- **Pre-Conference Workshop - Wednesday, November 16**
  - 1:00 pm - 5:00 pm (select one):
    - 101 Healthcare 101: $275
    - 102 Healthcare Valuation 101: $275
    - 103 Yellow Book and Single Audit Refresher & Update
    - 104 Improving Profitability by Improving Processes

- **Optional Workshop - Friday, November 18**
  - 6:30 am - 7:15 am:
    - 301 Yoga: $15

**Total $_______ $_______**

### Two-Day Conference

- **CARE11 Virtual**: $489 member / $689 nonmember
- **Day One - Thurs., Nov. 17**
  - CARE11 Virtual: $289 member / $489 nonmember
- **Day Two - Fri., Nov. 18**
  - CARE11 Virtual: $259 member / $459 nonmember

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