

Accounting & Auditing Institute for Employee Benefit Plans

June 24-26, 2024

Caesars Palace
Las Vegas, Nevada

Virtual option available!

Sunday Preconference

June 23, 2024 | 8:00 a.m.-1:00 p.m.
Understanding and Engaging Today's Workforce

**Save \$400 when you
bring a colleague!**

For more details, see page 2.
Please route to your fund accountant.

Held in conjunction with
Trustees and Administrators Institutes
June 22-26, 2024

www.ifebp.org/accountants

International Foundation 
OF EMPLOYEE BENEFIT PLANS

Accounting & Auditing Institute for Employee Benefit Plans

June 24-26, 2024

Caesars Palace | Las Vegas, Nevada

As accountants and auditors who work with benefit plans, you know the importance of staying up to date on the latest accounting rules, reporting and disclosure requirements, best practices and issues impacting the employee benefits industry. Recognizing the focus that the Department of Labor (DOL) has on audit quality, industry practitioners planned this conference to highlight technical topics of greatest concern to the accounting and auditing profession. Take advantage of this opportunity to stay educated and earn continuing professional education (CPE) credit while networking with other professionals facing similar issues as well as trustees and administrators who are attending the accompanying programs.

Who Should Attend

The Accounting and Auditing Institute for Employee Benefit Plans is designed for internal and external accountants, including fund office and/or TPA accountants, who serve employee benefit plans.

Benefits of Attending

- Get up-to-date information on plan disclosure requirements.
- Understand current issues that impact multiemployer pension and health and welfare plan audits.
- Network with your peers who face similar challenges and brainstorm workable solutions.
- Earn meaningful continuing professional education (CPE) credits.

CPE

The International Foundation of Employee Benefit Plans 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.

This is a Group Live and Group Internet Based program. No prerequisites or advanced preparations are required. Except where noted, sessions are at the intermediate level. For more information regarding administrative policies such as complaints and refunds, please contact our offices at (262) 786-6710, option 2.

Special Registration Discount

Pair Up With a Colleague—Bring individuals from your firm or fund who have NOT previously attended the Institute and they will receive a \$400 discount with your paid registration (at the regular rate). New attendees should enter code **NEW24G1** when registering.

PROGRAM AT A GLANCE

| SUNDAY June 23, 2024 | | |
|---------------------------|--|--|
| 8:00 a.m.-1:00 p.m. | Preconference Session: Understanding and Engaging Today's Workforce (see page 4) | |
| MONDAY June 24, 2024 | | |
| 6:30-7:30 a.m. | Continental Breakfast | |
| 7:30-8:45 a.m. | Economic Update* | |
| 9:00-10:15 a.m. | DOL Update | |
| 10:30-11:45 a.m. | Audits of the Future | |
| 11:45 a.m.-1:15 p.m. | Lunch Break | |
| 1:15-2:30 p.m. | Dueling Auditors | |
| 2:45-4:00 p.m. | Payroll Auditing | |
| TUESDAY June 25, 2024 | | |
| 6:30-7:30 a.m. | Continental Breakfast | |
| 7:30-8:45 a.m. | Best Practices in Audit Quality | |
| 9:00-10:15 a.m. | Unique Audit Areas for Health and Welfare Plans | |
| 10:30-11:45 a.m. | What Actuarial Reports Mean to Auditors: Working With Actuaries | Fund Office Accountants—How to Make Your Audit Easier |
| 11:45 a.m.-1:15 p.m. | Lunch Break | |
| 1:15-2:30 p.m. | Better Communication Makes for a Better Audit | |
| 2:45-4:00 p.m. | Roundtable Discussion for Those Who Work With Small to Medium Firms/Fund Offices | Roundtable Discussion for Those Who Work With Medium to Large Firms/Fund Offices |
| WEDNESDAY June 26, 2024 | | |
| 6:30-7:30 a.m. | Continental Breakfast | |
| 7:30-8:45 a.m. | Cybersecurity—Where Are You Looking and What Are You Seeing? | |
| 9:00-10:15 a.m. | Guided Open Forum | |
| 10:30-11:45 a.m. | Artificial Intelligence—It's Here!* | |

*This session is a joint session with the Advanced Trustees and Administrators Institute.

Virtual Option

Participate live June 24-26, 2024 or on demand through July 26, 2024.

Select the virtual option when registering and receive all key content presented online. Attendees will have the flexibility of viewing each session live or for 30 days after the event. Certificates of attendance will still be offered to those who participate virtually and meet the session requirements.

To earn CPE credit, a session must be attended in full and live as it occurs, and all required polling questions must be answered. Viewing a recorded session will result in no CPE credit earned for that session.

One-Day Preconference Workshop

Understanding and Engaging Today's Workforce

June 23, 2024 | 8:00 a.m.-1:00 p.m.

Something has changed out there! You feel it wherever you go. Every business is short-staffed. People are less patient. Having a mediocre customer service experience is the best you can hope for. Nobody wants to work. Nobody wants to go to the office. We are clearly dealing with a different world as it relates to work—our own work and others' work that we rely on. This workshop will examine the changing workforce and help you understand how to evaluate and implement positive change in your own work environment. Topics include:

- Demographics of today's workforce
- Changing norms, expectations and desires
- Managing multigenerational issues
- Creating positive culture in the office and on the job site
- Supporting neurodivergent workers
- Harassment
- HR policies
- Communication
- Do your benefits benefit your participants?
- Understanding your workforce
- Building a strategy for change.



Speaker:

Lauri Rollings

CEO

Lauri Rollings and
Associates, LLC

Milwaukee, Wisconsin

Preconference Fees

Save \$150 by registering before May 13.

Before May 13, 2024

Member: \$525 | Nonmember: \$635

After May 13, 2024

Member: \$675 | Nonmember: \$785

Sunday | June 23, 2024

4:00-6:00 p.m.

Registration/Exhibit Hall Open/Welcome Reception

(Refreshments and light hors d'oeuvres will be served.)

Monday | June 24, 2024

6:30 a.m.-4:30 p.m.

Registration/Information

6:30-7:30 a.m.

Continental Breakfast

7:30-8:45 a.m.

Economic Update*

With a presidential election looming, the severe impacts of climate change, and global political and economic uncertainty, navigating the next 12-18 months will require careful analysis and a steady hand. Understanding the economic environment both at home in the United States and abroad will help you manage your benefit plan investment assets. This session will review key economic indicators, market conditions and policy implications to give you the information you need to make prudent investment decisions.

NASBA Subject Area: 1.5 CPE credit for Economics

**This session is a joint session with the Advanced Trustees and Administrators Institute.*

All times are in listed in Pacific Time (PT).

Monday | June 24, 2024 *(continued)*

9:00-10:15 a.m.

DOL Update

A representative of the United States Department of Labor (DOL) has been invited to address agency topics, including:

- Regulatory agenda
- Enforcement activities and priorities
- Recent proposed and enacted guidance
- Filing and reporting updates.

NASBA Subject Area: .75 CPE credit for Accounting and .75 CPE credit for Auditing

10:30-11:45 a.m.

Audits of the Future

In an ever-changing environment, it is crucial to keep abreast of the forces that are at play, impacting the profession. A panel of professionals will lead a discussion addressing:

- What audit teams will look like
- How to find talent
- Competition in the workforce
- The role of technology in creating (audit) efficiencies
- Potential pitfalls.

NASBA Subject Area: 1.5 CPE credit for Auditing

11:45 a.m.-1:15 p.m.

Lunch

Join us in the exhibit hall to network with your peers. Be sure to visit with our vendors who are bringing you valuable resources.

Monday | June 24, 2024 *(continued)*

1:15-2:30 p.m.

Dueling Auditors

In a series of short debates, this session will provide varying considerations and perspectives on the following:

- Withdrawal liability receivables
- Vacation benefits
- Use of Service Organization Controls (SOC) Reports—Sampling
- Documenting/testing IT systems and cybersecurity
- Investment testing
- Claims testing.

**NASBA Subject Area: .75 CPE credit for Accounting and
.75 CPE credit for Auditing**

2:45-4:00 p.m.

Payroll Auditing

Since contributions are the life of any fund, payroll auditing and accounting for contributions are critical. This session will focus on:

- How to audit and be in compliance
- Contributions
- Audit file documentation
- Accounting for receivables
- Overpayments
- Participant data ramifications.

**NASBA Subject Area: .75 CPE credit for Accounting and
.75 CPE credit for Auditing**

4:00-5:00 p.m.

Networking Reception

Join us in the exhibit hall for refreshments and light hors d'oeuvres as you meet with our vendors and visit with your peers.

Tuesday | June 25, 2024

6:30 a.m.-4:30 p.m.

Registration/Information

6:30-7:30 a.m.

Continental Breakfast

7:30-8:45 a.m.

Best Practices in Audit Quality

This session has been designed to review the Department of Labor's recent Quality Report, address the findings and review how to best address deficiencies.

NASBA Subject Area: 1.5 CPE credit for Auditing

9:00-10:15 a.m.

Unique Audit Areas for Health and Welfare Plans

Auditing welfare claims is complex. This session will review key elements such as:

- Latest health plan schemes—planning and risk assessment
- Analytics—traditional vs. data mining
- Claims testing
- Mental Health Parity and Addiction Equity Act (MHPAEA)
- Best practices.

NASBA Subject Area: 1.5 CPE credit for Auditing

Sponsorship Opportunities Available

Contact Diane Mahler today!
dianem@ifebp.org | (262) 373-7656



Tuesday | June 25, 2024 *(continued)*

10:30-11:45 a.m. | concurrent sessions

What Actuarial Reports Mean to Auditors: Working With Actuaries

It is imperative to understand actuarial reports, and this session has been designed to provide an understanding of actuarial reports and what to do with the information received. In addition, it will highlight what actuaries do with participant data and how it affects the numbers in their reports. Topics include:

- Timing and coordination of effort between actuary and auditor
- Why it is important the actuary obtain good participant data
- How auditors can efficiently use the information in the actuary report.

NASBA Subject Area: 1.5 CPE credit for Auditing

10:30-11:45 a.m. | concurrent sessions

Fund Office Accountants—How to Make Your Audit Easier

This session will provide an overview of the key areas that will aid in preparing for an audit, including:

- Understanding employee benefit plan statements
- Preparing better financial statements
- Responding to auditors' requests
- Working with other departments
 - What you need to look for
 - Answering inquiries
 - Coordinating information and responses
- Cost perspectives
- Common findings.

**NASBA Subject Area: .75 CPE credit for Accounting and
.75 CPE credit for Auditing**

11:45 a.m.-1:15 p.m.

Lunch

Join us in the exhibit hall to network with your peers. Be sure to visit with our vendors who are bringing you valuable resources.

Tuesday | June 25, 2024 *(continued)*

1:15-2:30 p.m.

Better Communication Makes for a Better Audit

Communication is key, and this session will highlight the best practices in the following:

- Trustee communications
- Fund office communications
- Why timing and completeness are important for auditor requests
- Delivering constructive feedback.

NASBA Subject Area: 1.5 CPE credit for Specialized Knowledge

2:45-4:00 p.m. | concurrent sessions

Roundtable Discussion for Those Who Work With Small to Medium Firms/Fund Offices

This session will allow for a self-directed discussion on the unique accounting and auditing challenges and opportunities of working in small- to medium-sized organizations.

NASBA Subject Area: .75 CPE credit for Accounting and .75 CPE credit for Auditing

2:45-4:00 p.m. | concurrent sessions

Roundtable Discussion for Those Who Work With Medium to Large Firms/Fund Offices

This session will allow for a self-directed discussion on the unique accounting and auditing challenges and opportunities of working in medium-sized to large organizations.

NASBA Subject Area: .75 CPE credit for Accounting and .75 CPE credit for Auditing

Wednesday | June 26, 2024

6:30-11:30 a.m.

Registration/Information

6:30-7:30 a.m.

Continental Breakfast

7:30-8:45 a.m.

Cybersecurity—Where Are You Looking and What Are You Seeing?

Cybersecurity is not just an IT-related issue—It impacts every organization and needs to be addressed strategically. This session will explore:

- Findings and considerations
 - Action items from findings
- Internal controls
- Department of Labor (DOL) best practices
- Cyber insurance
- Service Organization Controls (SOC) for cybersecurity.

NASBA Subject Area: 1.5 CPE credit for Information Technology

9:00-10:15 a.m.

Guided Open Forum

This session will feature a panel of professionals who will address topics submitted by the audience throughout the conference, plus a few additional topics of significance. It's an opportunity to share stories and ideas as well as learn of successes and failures.

NASBA Subject Area: 1.5 CPE credit for Specialized Knowledge

10:30-11:45 a.m.

Artificial Intelligence—It's Here!*

Close out your conference experience immersed in a discussion around artificial intelligence (AI). This session will consider how AI is impacting the economy, consumers and the job market. With a focus on the opportunities and challenges AI presents in the benefits world and in our daily lives, this session presents ideas to explore and consequences to look out for as this technology continues to expand.

NASBA Subject Area: 1.5 CPE credit for Information Technology

**This session is a joint session with the Advanced Trustees and Administrators Institute.*

Hotel Information



Caesars Palace

Caesars Palace, located on the iconic Las Vegas Strip, is a sprawling resort and casino renowned for its opulent Roman-themed architecture and entertainment offerings. Boasting a rich history since its opening in 1966, it has become a landmark destination for visitors seeking a vibrant and diverse experience. With its numerous dining options, world-class entertainment venues and expansive gaming floor, Caesars Palace offers unparalleled access to the excitement and variety of Las Vegas, making it an ideal choice for those looking to immerse themselves in the heart of the city's entertainment scene.

Reservation Deadline: May 13, 2024

Rates: \$129 single/double

Tax and Fees: (subject to change): Room tax—13.38%

Resort Fee Reduced resort fee of \$10/night (standard resort fee is \$49.95/night)

Resort Fee Includes (subject to change):

- Two guest admissions per day to the Fitness Center (does not include the use of the spa)
- Upgraded premium in-room internet access for up to two devices per room per day

Hotel Cancel Policy: Hotel deposit forfeited for reservations canceled within 72 hours prior to arrival

You will be charged a \$400 deposit upon registration. Please specify your hotel requirements on the registration form.

Note: Hotel room availability is not guaranteed outside of scheduled program dates.

Trustees & Administrators Institutes

Concurrent Programs

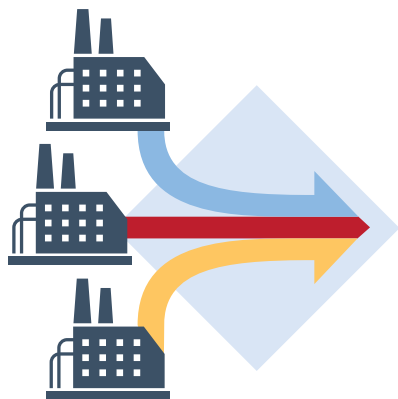
Having the Trustees and Administrators Institutes and the Accounting and Auditing Institute co-located in Las Vegas provides the opportunity for you to connect and network with other plan professionals, trustees and fund administrators. Share best practices and ideas in service to the funds you represent. Encourage your clients to attend the Trustees and Administrators Institutes. To learn more, visit www.ifebp.org/trusteesadministrators.

- **Trustees Institute—Level II: Concepts in Practice** | June 22-23, 2024
- **Advanced Trustees and Administrators Institute** | June 24-26, 2024
- **New Trustees Institute—Level I: Core Concepts** | June 24-26, 2024

Can't Make It to Las Vegas?

Online Certificate Certificate in Multiemployer Plan Auditing

This online certificate includes two courses that will help you understand how to work with multiemployer plans and their financial requirements. First, familiarize yourself with what multiemployer plans are, how they are meant to function and where legal problems can occur. Then, learn about accounting and auditing guidelines for multiemployer plans, including tax forms, financial processes, required financial statements and common multiemployer reporting issues. Learn more at www.ifebp.org/multi-audit



70TH ANNUAL EMPLOYEE BENEFITS CONFERENCE

November 10-13, 2024 | San Diego, California
Virtual Option Available

Seventy years ago, the first Annual Employee Benefits Conference was held to support benefits industry professionals who wanted to better understand their role. The sessions have changed, but the purpose of the conference hasn't—It's about you, your customized experience, and the content that impacts millions of organizations and workers across the United States.

REGISTER TODAY!

www.ifebp.org/usannual

REGISTRATION

Go to www.ifebp.org/accountants to register.

CONFERENCE REGISTRATION FEES

Attend in person or virtually.

| | |
|----------------------|--------------------|
| Through May 13, 2024 | After May 13, 2024 |
| Member: \$1,695 | Member: \$1,995 |
| Nonmember: \$2,025 | Nonmember: \$2,325 |

Save \$300 when you register before May 13, 2024.

Separate registration for the preconference is required.

| | |
|----------------------|--------------------|
| Through May 13, 2024 | After May 13, 2024 |
| Member: \$525 | Member: \$675 |
| Nonmember: \$635 | Nonmember: \$785 |

Save \$150 when you register before May 13, 2024.

POLICIES

Cancel and transfer fees are based on registration fee paid: 60+ days before meeting is 10%; 31-59 days before meeting is 25%; within 30 days of meeting is 50%. Hotel deposit is forfeited for cancellations/transfers received within 3 days (5 days for Disney properties) of arrival. Registration fee is forfeited once program commences. For details and the current policy, see www.ifebp.org/policies.

CONTINUING EDUCATION CREDIT

Continuing education (CE) credit for professional licenses and designations MAY be available for attendance at live sessions. You must register for the program and request continuing education credit at least 60 days prior to the beginning of the program so that the Foundation can seek preapproval from the governing agency.

Note: Requests made for continuing education credit do not guarantee administration of credit. For further information on continuing education credit, please call (262) 786-6710, option 2, or email continuinged@ifebp.org.



Educational sessions at this program can qualify for self-reported CEBS compliance credit. Visit www.cebs.org/compliance for additional information.



Accounting & Auditing Institute

for Employee Benefit Plans

Sessions Include:

- Economic Update
- DOL Update
- Audits of the Future
- Dueling Auditors
- Payroll Auditing
- Best Practices in Audit Quality
- Unique Audit Areas for Health and Welfare Plans
- What Actuarial Reports Mean to Auditors: Working With Actuaries
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- Cybersecurity—Where Are You Looking and What Are You Seeing?
- Guided Open Forum
- Artificial Intelligence—It's Here!

Register by May 13, 2024
to save \$300 with the early registration discount!

ED248624



18700 West Bluemound Road
Brookfield, WI 53045
www.ifepp.org

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