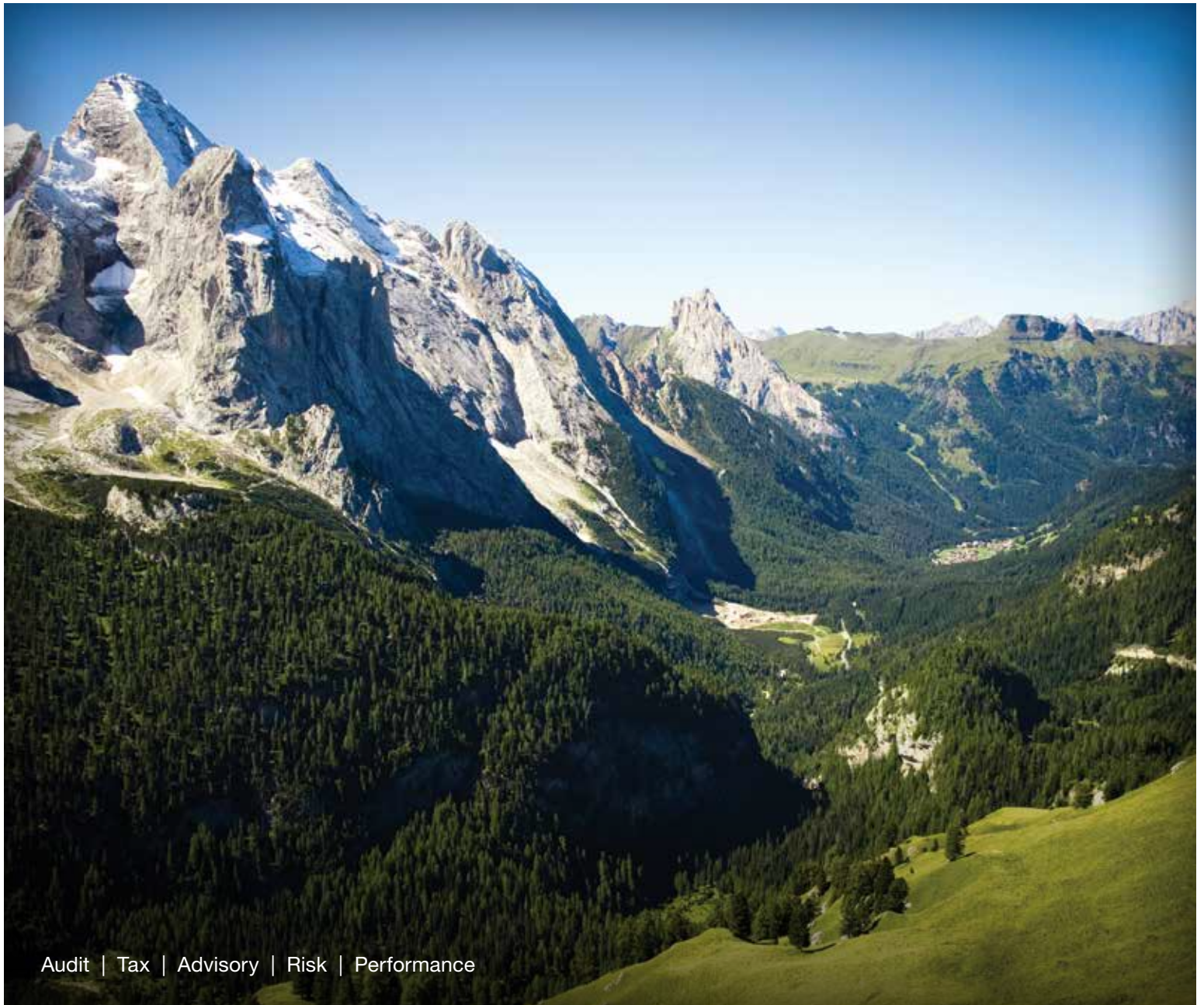


# A Clear View to Planning for Success



# Monthly View Planning Calendar

## Are You Facing Significant Challenges in Today's Economic Environment?

If you are looking for new ways to manage risks, achieve transparency, meet compliance requirements, and address trends in not-for-profit governance, take advantage of the Crowe Horwath LLP events and those of other organizations featuring Crowe speakers scheduled in the fall of 2015.

## Your Agenda for Optimization

Organizations across the United States are turning to Crowe for expertise to help:

- Improve operating efficiencies
- Attain compliance and mitigate risk
- Reduce operating costs

## September 2015

### Article



### COSO Article

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) was established in 1985 to provide thought leadership through the development of frameworks and guidance on enterprise risk management, internal control, and fraud deterrence. On May 14, 2013, COSO's board issued an updated version of its "Internal Control – Integrated Framework," originally published in 1992. The revision includes many important changes executives need to understand.

## October 2015

Oct.

**4-6**

San Antonio  
Marriott  
Rivercenter  
San Antonio

### CACUBO Conference

**Presenters: Pete Ugo and Angie Lewis, both of Crowe Horwath LLP**

Session 1 – Ethics in Higher Education – Navigating Through Challenging Situations Faced by Business Officers (Presenters are Pete Ugo, Angie Lewis, Crowe Horwath LLP and Rebecca Vazquez-Skillings, Vice President for Business Affairs, Otterbein University)

Session 2 – Omni Circular – An Overview of Changes (Presenters are Pete Ugo, Angie Lewis, Crowe Horwath LLP and Linda Sadler, Chief Financial Officer, University of Kansas Center for Research)

Oct.

**13**

Webinar

### Foreign Tax Implications for Higher Education Institutions Webinar

**Presenters: John Kelleher, Kristin Kranich, and Niki Bencik, all of Crowe Horwath LLP**

It is becoming very common for colleges and universities to have an international presence. This presence may take the form of foreign alternative investments, to having foreign campuses, among others. As with any other U.S. organization, colleges and universities should understand their U.S. tax reporting obligations associated with their foreign expansion.

Oct.

**19**

Hyatt Regency  
New Orleans

### AICPA Conference: Revenue Recognition for Not-for-Profits

**Presenters: Stuart Miller, CPA, Partner, Crowe Horwath LLP, Chicago, and Cathy Clarke, CPA, Chief Assurance Officer, Clifton Larson Allen LLP, Minneapolis**

With FASB's issuance of ASU 2014-09, "Revenue From Contracts with Customers," your organization's recognition of non-contribution-based revenue could be changed. This session will explore the impact of the new standard across various NFP revenue streams. Attendees should learn:

- To understand the impact that ASU 2014-09 will have on not-for-profit organizations
- To understand the changes the updated standard will have on various non-contribution-related revenue streams
- To understand the additional disclosure requirements imposed by the new standard

Oct.

**20**

Hyatt Regency  
New Orleans

### AICPA Conference: Not-for-Profit Entities

**Presenters: Stuart Miller, Partner, Crowe Horwath LLP, Chicago, IL, and Andrew Prather, CPA, CGMA, Shareholder, Clark Nuber P.S., Bellevue, Wash.**

This session will cover issues directly relevant to 2015 year-ends and will provide a strategic look at what's important for not-for-profit entities. We will also review the 2015 Not-for-Profit Industry Developments-Audit Risk Alert. Topics discussed will include:

- Industry, regulatory, and economic developments affecting not-for-profit organizations
- Audit issues having an impact on this year's engagements
- Latest NFP accounting concerns and developments
- Significant issues on the horizon expected to affect not-for-profits



## October 2015 continued

Oct.

20

Hyatt Regency  
New Orleans

### AICPA Conference: NFP Stump the Chumps Q&A

**Presenters:** Stuart Miller, CPA, Partner, Crowe Horwath LLP, Chicago, Elaine Garvey, CPA, Director, Postlethwaite & Netterville, New Orleans, and Jeff Mechanick, CPA, CGMA, Assistant Director, FASB, Norwalk, Conn.

Several of the conference's speakers will join the panel to address current hot topics and answer your questions.

Featured hot topics will include:

- The latest FASB guidance and projects
- The new AICPA audit and accounting guide for not-for-profit entities
- The Form 990

Oct.

27

The Drake Hotel  
Chicago

### NACUBO Tax Forum: Compensation and Benefits – What's Trending Today?

**Presenters:** Niki Bencik, Crowe Horwath LLP and Joel Levenson, University of Central Florida

Employment taxes continue as one of the top tax risks for higher education institutions. Due to continued IRS scrutiny, it is important for institutions to self-audit current employment tax practices and determine action steps to address any potential tax ramifications. Panelists will share the latest trends in compensation and fringe benefits for higher education institutions. This session will also provide planning strategies and best practices for employment tax compliance from two perspectives – tax practitioner and University tax manager. [www.nacubo.org/Events\\_and\\_Programs/2015\\_Tax\\_Forum.html](http://www.nacubo.org/Events_and_Programs/2015_Tax_Forum.html)

Oct.

28

Webinar

### GASB Statements No. 67 and No. 68 Follow-Up Part Two

**Presenters:** Kevin Smith and Christine Torres, both of Crowe Horwath LLP

Now that implementation of Governmental Accounting Standards Board Statements No. 67 and No. 68 (GASB 67 and GASB 68) has arrived, along with the issuance of the new AICPA audit guide, it is time to review what has been learned. During this presentation, we will examine some of the issues and questions that have been identified during the implementation stage.

## November 2015

Nov.

12

Webinar

### Retirement Plan Options and Executive Compensation for Not-for-Profits

**Presenters:** Tim Daum and Mike Burmeister, both of Crowe Horwath LLP

This webinar will review the differences between 401(k) plans and 403(b) plans, as well as popular options within these plans, such as designated Roth contributions and automatic enrollment provisions. In addition, this webinar will review 457(b) plans, 457(f) plans, and Section 409A of the Internal Revenue Code.

## December 2015

Dec.

3

Washington, D.C.

### Bridging the 'GAAP' Between the Accounting and Development Departments

**Presenters:** Chris DuKate, CPA, and Pete A. Ugo, CPA, Partner, both of Crowe Horwath LLP

Bridging the differences between development and accounting is a never-ending task. This session will describe some of the known differences and gray areas, and provide guidance on how best to communicate to an NFP's executive team and board of directors in reconciling these differences. [www.gwscpa.org/Public/conference/micro.aspx?courseID=16NFPS27#Agenda](http://www.gwscpa.org/Public/conference/micro.aspx?courseID=16NFPS27#Agenda)

Dec.

9

Hilton Orlando  
Lake Buena Vista  
Orlando, Fla.

### Treasury Institute Bonds Conference Presentation

**Presenters:** Beth Swift, University of Notre Dame; John Woodhull and Rachel Spurlock, both of Crowe Horwath LLP

While only private institutions who have issued certain tax-exempt debt are required to complete the Form 990 Schedule K, the form itself provides valuable considerations for public colleges and universities. For an institution just beginning a post-issuance compliance program, Schedule K can serve as a roadmap to important compliance points and guide what information your institution should track and retain.

Dec.

16

Webinar

### Healthcare Industry Tax Update

**Presenters:** Janice Smith, Rachel Spurlock, and John Woodhull, all of Crowe Horwath LLP

The webinar will include topics of interest to tax-exempt healthcare providers.

Please visit [crowehorwath.com/events](http://crowehorwath.com/events) to register for the Crowe webinars and workshops listed here.

Sign up at [crowehorwath.com/ps-ecomunications](http://crowehorwath.com/ps-ecomunications) to receive articles and webinar invitations via email that will provide additional details, including recommended continuing professional education credits for qualifying webinars.

## About the Crowe Public Sector Series

Combining thought leadership and industry specialization, the Crowe Public Sector Series connects business officers in the tax-exempt community with information about recent developments and best practices. The series includes articles, webinars, and email alerts to help you stay current with pressing issues that affect your organization. Sign up at [www.crowehorwath.com/ps-ecomunications](http://www.crowehorwath.com/ps-ecomunications) to receive timely notifications via email about the resources outlined here. For more information, contact Pete Ugo at [pete.ugo@crowehorwath.com](mailto:pete.ugo@crowehorwath.com) or +1 317 208 2509.

## Crowe Horwath LLP: The Unique Alternative®

Crowe Horwath LLP ([www.crowehorwath.com](http://www.crowehorwath.com)) is one of the largest public accounting, consulting, and technology firms in the United States. Under its core purpose of “Building Value with Values®,” Crowe uses its deep industry expertise to provide audit services to public and private entities while also helping clients reach their goals with tax, advisory, risk, and performance services. With offices coast to coast and 3,000 personnel, Crowe is recognized by many organizations as one of the country’s best places to work. Crowe serves clients worldwide as an independent member of Crowe Horwath International, one of the largest global accounting networks in the world. The network consists of more than 200 independent accounting and advisory services firms in more than 120 countries around the world.