

# Accounting & Auditing Institute for Employee Benefit Plans

**June 23-25, 2025**

Renaissance Nashville Hotel | Nashville, Tennessee

**VIRTUAL OPTION AVAILABLE**

[www.ifebp.org/accountants](http://www.ifebp.org/accountants)

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

For more details, see page 2.

*Please route to your fund accountant.*



*Join Us in Nashville*

International Foundation  
OF EMPLOYEE BENEFIT PLANS



# Accounting & Auditing Institute for Employee Benefit Plans

June 23-25, 2025

Renaissance Nashville Hotel | Nashville, Tennessee

As accountants and auditors working with benefit plans, staying current on the latest accounting standards, reporting and disclosure requirements, industry best practices and emerging trends in the employee benefits field is crucial. With the Department of Labor (DOL) continually emphasizing audit quality, this conference is designed by industry experts to address technical topics most relevant to the accounting and auditing profession. The program offers a beneficial opportunity to deepen your knowledge, earn continuing professional education (CPE) credits, and connect with fellow professionals, trustees, and administrators facing similar challenges through complementary 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 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](http://www.nasbaregistry.org).

This is a group live and group internet-based program. No advanced preparation or prerequisites 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 **25G1NEW** when registering.

## Join us in Nashville!

Get ready for a memorable experience in Music City! Nashville isn't just the heart of country music—it's a vibrant city packed with world-class live entertainment, legendary food and an electric atmosphere that blends Southern charm with big-city energy. Whether you're exploring Broadway's honky-tonks, discovering hidden-gem eateries or soaking in the city's rich history, Nashville offers something for everyone. Come for the conference, and stay for the music, flavors and unforgettable vibes!



## Or attend the Institute virtually!

Can't make it to Nashville? Join us virtually!

When you select the virtual option, you have the flexibility to participate in the live sessions as they are scheduled or watch them on demand in the 30 days following the conference. Virtual attendees are also eligible to receive a Certificate of Attendance, provided they meet the same participation requirements as those attending in person. NASBA CPA continuing professional education credit is available for licensed CPAs who attend a session in full and live as it occurs and answer all required polling questions as required by NASBA regulations. No credit will be earned for viewing a recorded session. Continuing education credit for other professional licenses/designations/certifications is only available for those who attend in person.

**Learn more at [www.ifebp.org/accountants](http://www.ifebp.org/accountants).**

## SESSIONS AT A GLANCE

SUNDAY   June 22, 2025		
8:00 a.m.-1:00 p.m.	Preconference Session: Mental Health First Aid at Work	
MONDAY   June 23, 2025		
7:30-8:45 a.m.	Economic Update*	
9:00-10:15 a.m.	Legal, Legislative and Compliance Update*	
10:30-11:45 a.m.	Accounting and Auditing: Key Updates and Insights for 2025	
1:15-2:30 p.m.	DOL Update	
2:45-4:00 p.m.	Building the Audit Team	
TUESDAY   June 24, 2025		
7:30-8:45 a.m.	Mastering Project Management: Essential Skills for Success	Understanding the Tax Implications of Investments
9:00-10:15 a.m.	Beyond the Payroll Audit—Impact on Financial Statements	
10:30-11:45 a.m.	Why Does Audit Planning Matter?	
1:15-2:30 p.m.	Recognizing and Mitigating the Latest Fraud Schemes	
2:45-4:00 p.m.	Guided Open Forum	
WEDNESDAY   June 25, 2025		
7:30-8:45 a.m.	Working With the Fund Office: What Fund Staff and Accountants Want From Auditors	
9:00-10:15 a.m.	Leveraging AI in Accounting	
10:30-11:45 a.m.	Addressing Industry Challenges: Sharing Best Practices and Building Community	

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

### Virtual Option

Participate live June 23-25, 2025 or on demand through July 25, 2025.

Select the virtual option when registering and receive all key content presented online. Attendees will have the flexibility to view 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. In order to qualify, those registered for the in-person program must complete all required sessions in person, and those registered for the virtual program must complete all sessions virtually.

**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

## Mental Health First Aid at Work

Sunday, June 22, 2025 | 8:00 a.m.-1:00 p.m.

Mental Health First Aid at Work is a high-impact, skills-based training program that teaches workers how to offer help to a person who may be developing or is suffering from a mental health concern or crisis. Attendees will be introduced to the unique challenges and needs of the individual who may experience the symptoms of mental illness.

- Identify the impact of mental health challenges and recovery on the well-being of adults in the workplace.
- Explain and practice the five-step Mental Health First Aid at Work action plan (ALGEE).
- Discuss appropriate methods of self-care for individuals in the workplace.

### Register Early to Save \$150

***Save \$150 when you register by May 12.***

Through May 12, 2025

Member: \$540 | Nonmember: \$650

After May 12, 2025

Member: \$690 | Nonmember: \$800



**Register early—Seating is limited to 30 attendees.**

## Sunday | June 22, 2025

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4:00-6:00 p.m.

### Registration/Exhibit Hall Open/Welcome Reception

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

## Monday | June 23, 2025

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

### Registration/Information

6:30-7:30 a.m.

### Continental Breakfast/Exhibit Hall Open

6:45-7:00 a.m.

### Welcome—Opening Remarks

*Join us for brief welcome remarks and introductions.*

7:30-8:45 a.m.

### Economic Update\*

Start your conference with an assessment of the economy so you can better plan for the future. This opening session will provide a postelection economic analysis covering:

- Economic indicators
- Short- and long-term growth prospects
- Jobs
- The global economy.

*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 listed in Central Standard Time (CST).*

## Monday | June 23, 2025 *(continued)*

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9:00-10:15 a.m.

### **Legal, Legislative and Compliance Update\***

With the new administration in place, this session will provide insights on:

- The postelection impact on benefits
- Potential retirement legislation
- Potential health care legislation
- Anticipated regulatory activity.

*NASBA Subject Area: 1.5 CPE credit for Business Law*

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

10:30-11:45 a.m.

### **Accounting and Auditing: Key Updates and Insights for 2025**

This session will review the latest accounting and auditing topics, including:

- 2025 updates to the AICPA Audit and Accounting Guide for Employee Benefits Plans (EBP Guide)
- Quality management standards
- Peer review hot buttons
- Risk assessment
- Form 5500 changes.

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

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

### **Lunch/Exhibit Hall Open**

**Register online at [www.ifebp.org/accountants](http://www.ifebp.org/accountants).**

## Monday | June 23, 2025 *(continued)*

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1:15-2:30 p.m.

### **DOL Update**

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

- Regulatory agenda updates
- Enforcement priorities and activities
- Current (and ongoing) projects
- Important issues, including filing and reporting updates.

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

2:45-4:00 p.m.

### **Building the Audit Team**

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

- What audit teams will look like
  - Aligning skill sets
  - Other skills needed on the team
  - Maximizing efficiencies
  - Interacting with the client
- How and where to find talent
- Role of technology in creating efficiencies
- What is considered material.

*NASBA Subject Area: 1.5 CPE credit for Auditing*

4:00-5:00 p.m.

### **Networking Reception/Exhibit Hall Open**

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

## Tuesday | June 24, 2025

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

### Registration/Information

6:30-7:30 a.m.

### Continental Breakfast/Exhibit Hall Open

7:30-8:45 a.m. | concurrent sessions

### Mastering Project Management: Essential Skills for Success

This session is designed to explore the core project management principles, including:

- Project scope
- Timeline
- Resources
- Communication
- Deliverables
- Differentiation between job management and project management.

*NASBA Subject Area: 1.5 CPE credit for Specialized Knowledge*

### Understanding the Tax Implications of Investments

With any new administration comes a possibility for changes in reporting and disclosures. This session will address the following:

- UBIT reporting
- Alternative investment compliance
- 990-T reporting
- T-1 and other reporting and disclosure impacts
- LM-10/LM-30
- Complex K-1s.

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

**Tuesday | June 24, 2025** *(continued)*

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9:00-10:15 a.m.

**Beyond the Payroll Audit—Impact on Financial Statements**

This session will explore payroll auditing's impact on financial statements and the importance of all players. Topics include:

- Understanding the fund office perspective
- Understanding the audit perspective
- Evaluating the quality of the payroll auditor and audit process
- Examples of sufficient documentation
- Work-paper and report examples.

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

10:30-11:45 a.m.

**Why Does Audit Planning Matter?**

Audit planning meetings are designed to set the foundation for an efficient and effective audit for all involved—clients and audit firm personnel. To ensure that resources are focused on the most critical areas, this mock planning meeting will explore:

- How to initiate and execute a planning meeting
- Aligning parties/client interaction
- Scheduling and juggling the schedule
- Establishing objectives
- Identifying risks
- Preparing for what could go wrong.

*NASBA Subject Area: 1.5 CPE credit for Auditing*

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

**Lunch/Exhibit Hall Open**

**Register by May 12, 2025 to save \$300  
with the early registration discount!**

## Tuesday | June 24, 2025 *(continued)*

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1:15-2:30 p.m.

### **Recognizing and Mitigating the Latest Fraud Schemes**

We have reached a crossroads when it comes to internal controls and security, and it is important to recognize that work still needs to be done despite the many functions that have been outsourced or replaced by technology. This session will focus on the foundational elements required to safeguard your plans from evolving threats. Gain practical insights into:

- Understanding the plan
- Documentation practices
- Cybersecurity and on-site security best practices
  - Internal controls
  - Penetration testing
  - Third-party controls
  - Combating “old fraud” with new methods.

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

2:45-4:00 p.m.

### **Guided Open Forum**

This session will feature a panel of professionals who will address topics submitted by the audience throughout the first two days of the conference, plus a few additional topics of current significance. Take advantage of this great opportunity to share stories with other practitioners and hear about others’ successes and failures.

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

## Wednesday | June 25, 2025

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6:30-11:30 a.m.

### **Registration/Information**

6:30-7:30 a.m.

### **Continental Breakfast**

**Wednesday | June 25, 2025** *(continued)*

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7:30-8:45 a.m.

**Working With the Fund Office: What Fund Staff and Accountants Want From Auditors**

As part of a guided discussion, this session will share how fund staff and accountants can effectively collaborate with auditors to ensure a smooth audit process. Topics include:

- Communications:
  - Coordinating information and responses
  - Addressing nonresponse delays
  - Answering inquiries
  - Trustee communications
- Why timing and completeness are important
- How to create efficiencies.

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

9:00-10:15 a.m.

**Leveraging AI in Accounting**

Explore how artificial intelligence (AI) is reshaping the accounting profession. Gain practical knowledge about integrating AI into accounting workflows, enhancing accuracy and efficiency, and preparing for emerging trends. The session will combine theoretical insights with real-world examples to demonstrate AI's impact on key accounting processes, including financial reporting, auditing, communications and decision making.

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

10:30-11:45 a.m.

**Addressing Industry Challenges: Sharing Best Practices and Building Community**

Round out the conference with a discussion on industry challenges. A panel of your peers will share best practices in key areas of the profession, including:

- The future of auditing
- Recruitment and retention initiatives
- Addressing burnout and wellness.

*NASBA Subject Area: 1.5 CPE credit for Specialized Knowledge*

# Sponsorship Opportunities

## Benefits of Sponsoring the Trustees and Administrators Institutes

Service providers receive additional recognition at the Accounting and Auditing Institute for Employee Benefit Plans when they sponsor the Trustees and Administrators Institutes. Sponsorships provide maximum value for your dollar before, during and even after the conference. As a sponsor, you will:

- Expand your brand recognition among a valuable audience who can increase your business revenue
- Gain a competitive advantage by meeting with attendees in person, answering their questions and hearing about the issues of greatest concern to them
- Receive exposure on our conference web page and in preconference promotions; in large-scale, on-site signage and a display of your company brochure; with a company listing on the conference app and in the Foundation's Service Provider Directory (located on the website homepage); and more!

## Platinum Sponsorship

*Exclusive Specialty-Conference Lanyards for a Year*



## Gold Sponsorships

*Three options to choose from:*

**Attendee Luncheon**

**Exclusive Sponsorship of Conference App**

**Specialty-Conference Bundle Discount**



## Silver Sponsorship

**Continental Breakfast**



## Bronze Sponsorship

**Refreshment Break**

### Ready to Learn More?

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

# The Future of the Accountant and Auditor Professional

Visit [www.ifebp.org/accountant-professional](http://www.ifebp.org/accountant-professional) for a recording of this webcast.

We understand that committing to a three-day event can be a big step if you haven't attended before. That's why we hosted The Future of the Accountant and Auditor Professional, a free webcast for both Foundation members and nonmembers.

Our expert panel—who also plan the Institute—led a discussion for CPAs and their accounting and auditing staff on how they are navigating industry changes. Topics included:

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

The accounting and auditing landscape is evolving rapidly, and this insightful discussion provides valuable perspectives on what's ahead.

If you missed the live webcast, you can watch the recording at

**[www.ifebp.org/accounting-webcast](http://www.ifebp.org/accounting-webcast)**.



## **Panel Speakers and Planning Committee Members for the Accounting and Auditing Institute**

These experts represent the accounting industry of the International Foundation's professional members. The committee evaluates new developments of professional organizations in their respective areas of expertise as they apply to employee benefit plans. The committee assists staff in developing and promoting courses intended to qualify for continuing education credit for professionals.



**David Evangelista, CPA, CGMA**

Owner  
David Evangelista, CPA



**Kathleen M. Jackson**

Partner  
Novak Francella, LLC



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Anders CPAs+Advisors



**Peter M. Murray**

Partner  
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Panettieri, LLP



**Scott M. Price, CPA**

Partner  
WithumSmith+Brown, PC

# Trustees & Administrators Institutes

## Concurrent Programs

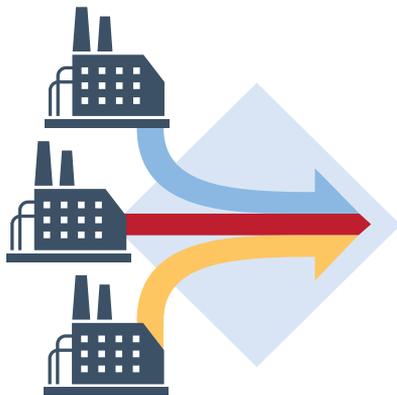
Having the Trustees and Administrators Institutes and the Accounting and Auditing Institute for Employee Benefit Plans collocated in Nashville provides the opportunity for you to connect and network with other plan professionals, trustees and fund administrators. Share best practices and ideas in service to the funds you represent. Encourage your clients to attend the Trustees and Administrators Institutes. To learn more, visit [www.ifebp.org/trusteesadministrators](http://www.ifebp.org/trusteesadministrators).

- **Trustees Institute—Level II: Concepts in Practice** | June 21-22, 2025
- **Advanced Trustees and Administrators Institute** | June 23-25, 2025
- **New Trustees Institute—Level I: Core Concepts** | June 23-25, 2025

## Online Certificate

### Certificate in Multiemployer Plan Auditing

This online certificate 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](http://www.ifebp.org/multi-audit).





# 71st ANNUAL Employee Benefits Conference

**November 9-12, 2025**

Hawai'i Convention Center | Honolulu, Hawai'i  
In-Person Preconferences: November 7-9



## **Elevate Your Impact.**

**Attend the Largest Employee Benefits Conference.**

As a trustee or professional in the employee benefits field, you understand the critical importance of staying ahead in a constantly evolving landscape. With over 5,000 attendees, the 71st Annual Employee Benefits Conference is your chance to gain the insights, tools and connections you need to make informed decisions and drive meaningful change in your plans.

Secure your spot today for the best hotel option.   
[www.ifebp.org/usannual](http://www.ifebp.org/usannual)

# Collection Procedures Institute

**September 29-30, 2025**

Hyatt Regency Monterey Hotel & Spa | Monterey, California

Collections are a critical and complex process that affects the overall financial health of your fund. The Collection Procedures Institute will provide you with the information you need to fulfill your fiduciary responsibility to collect benefit payments. This course will present best practices, trends and legal and legislative updates from expert instructors. Benchmark your policies and procedures and network with those with similar challenges.

**Register today: [www.ifebp.org/collections](http://www.ifebp.org/collections)**

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OF EMPLOYEE BENEFIT PLANS



# Hotel Information



## Renaissance Nashville Hotel

The Renaissance Nashville Hotel is a contemporary hotel located in downtown Nashville, providing easy access to landmarks including the Ryman Auditorium, Bridgestone Arena and the lively Broadway area. The hotel features comfortable rooms, a fitness center, on-site dining and ample event space, making it a convenient choice for both business and leisure travelers exploring the city.

**Reservation Deadline:** Monday, May 12, 2025

**Rates:** \$324 single/double occupancy

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

For additional hotel information, visit our Hotel/Travel tab at [www.ifebp.org/accounting-hotel](http://www.ifebp.org/accounting-hotel).

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

## REGISTRATION

Go to [www.ifebp.org/accountants](http://www.ifebp.org/accountants) to register.

### CONFERENCE REGISTRATION FEES

#### *Attend in person or virtually.*

Through May 12, 2025	After May 12, 2025
Member: \$1,750	Member: \$2,050
Nonmember: \$2,080	Nonmember: \$2,380

**Save \$300 when you register before May 12, 2025.**

#### *Separate registration for the preconference is required.*

Through May 12, 2025	After May 12, 2025
Member: \$540	Member: \$690
Nonmember: \$650	Nonmember: \$800

**Save \$150 when you register before May 12, 2025.**

## 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%. Registration fee is forfeited once program commences. For details and the current policy, see [www.ifebp.org/policies](http://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](mailto:continuinged@ifebp.org).



Educational sessions at this program can qualify for self-reported CEBS compliance credit. Visit [www.cebs.org/compliance](http://www.cebs.org/compliance) for additional information.



# Accounting & Auditing Institute

for Employee Benefit Plans

## Sessions Include:

- Economic Update
- Legal, Legislative and Compliance Update
- DOL Update
- Accounting and Auditing: Key Updates and Insights for 2025
- Building the Audit Team
- Understanding the Tax Implications of Investments Beyond the Payroll Audit—Impact on Financial Statements
- Why Does Audit Planning Matter?
- Mastering Project Management: Essential Skills for Success
- Recognizing and Mitigating the Latest Fraud Schemes
- Guided Open Forum
- Working With the Fund Office: What Fund Staff and Accountants Want From Auditors
- Leveraging AI in Accounting
- Addressing Industry Challenges: Sharing Best Practices and Building Community

**Register by May 12, 2025  
to save \$300 with the early  
registration discount!**

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10M-25