



# CFO Conference

May 23, 2013 - 9:00am - 4:30pm  
The Bankers Center - Baton Rouge, LA

## AGENDA

**9:00am-10:15am**

**Tax Credit Panel Discussion**

*Kevin Powers, Crowe Horwath*  
*Benny Jeansonne, Silas Simmons, LLP*  
*Gordon Meyer, Postlethwaite & Netterville*

This session will review various federal and state tax credit programs that are popular with financial institutions. This session is intended to provide an overview of these credits. We will discuss the impacts of these credits with respect to both C corporation and S corporation shareholders. Specific credits to be covered include low-income housing, New Markets, rehabilitation, jobs credits, tax credit bonds, and various state and local tax credits.

**10:30am-11:45am**

**ALLL Panel Discussion**

*Eric Bosch, LaPorte CPAs & Advisors*  
*Sonny MacArthur, Porter Keadle Moore, LLC*  
*Tim Nielsen, Heard McElroy & Vestal, LLC*  
*Roy Chenevert, Roy Chenevert, CPA*

Join a panel of accounting and financial reporting professionals from around the Southeast as they discuss the Financial Accounting Standards Board's proposed new Accounting Standards Update ("ASU"), *Financial Instruments --- Credit Losses (Subtopic 825-15)*. The panel will discuss key points of the proposed ASU and its impact on community banks, including:

- The use of a single impairment model to evaluate credit impairment of all financial assets that are required to be evaluated, including loans and debt securities, regardless of whether the assets were originated by the company or acquired in a business combination.
- The elimination of the "probable" threshold for recognizing credit losses under current U.S. GAAP and the resulting implementation of an "expected loss" model and the challenges associated with implementing such a model.
- The elimination of the current other-than-temporary impairment model and the recognition of an allowance for credit losses for debt instruments (allowance vs. write down), including highly rated debt securities, and a discussion of practical expedients.
- The change in current practice for accounting for purchased credit-impaired assets by requiring an allowance to be recognized upon purchase.
- A discussion of implementation guidance and disclosure requirements.

**11:45am-12:30pm**

**Lunch with Sponsor Spotlight**

**12:30pm-1:45pm**

**Investing Among Growing Challenges**

*Greg Roll, Vining Sparks*

Investment portfolio yields are at a generational low and it's likely that there won't be any significant relief for a year or more. We will review the status of the yield curve, comment on the impact of the Fed's monetary policy on bond prices, and make some suggestions about the types of securities that may be poised to perform well in the current environment. In addition, we will discuss the impact of current rate environment on interest rate risk and strategies to mitigate that risk.



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**2:00pm-3:15pm**      **Merger & Acquisitions Accounting Issues Panel Discussion**  
*Jeff Fair, American Planning Corporation*  
*Debbie Scanlon, BKD*

From the planning stage to post-acquisition accounting entries, there are lots of numbers to be crunched during the M&A process. Debbie and Jeff will discuss a variety of accounting issues, including the impact of intangibles on regulatory capital, revaluation of the acquired company's balance sheet, calculation of core deposit intangibles and much more.

**3:30pm-4:30pm**      **How to Identify & Mitigate Fraud & Technology Risks**  
*Jeff Aucoin, Horne LLP*

Banks are constantly fighting internal and external threats related to fraud and technology. As banks address one area or scheme, the attackers change their focus and attack somewhere else. In this session, the panel will answer questions related to current trends in the industry, emerging risk areas, and approaches to mitigate losses.

## Conference Speakers

**Kevin Powers, CPA, Tax Partner - Crowe Horwath** is a Tax Partner with Crowe Horwath LLP in Oak Brook, Illinois and has over 19 years of experience. He provides tax consulting and compliance services to clients throughout the country, primarily consisting of medium-to-large-sized financial institutions and community banks. His experience includes corporate taxation, mergers and acquisitions, federal and state tax examinations, and federal tax credit programs, including the New Markets Tax Credit. Mr. Powers received his B.S. in Accountancy from the University of Illinois at Urbana-Champaign, and an M.S. in Taxation from DePaul University. He is a regular contributor to *The Tax Advisor*, industry journals and newsletters, and is a frequent speaker at national seminars, including the annual Bank and Capital Markets Tax Institute, and internal professional development programs. Mr. Powers is also on the Board of Ladder Up, a Chicago non-profit organization that provides free tax return preparation services for low-income families throughout the Chicagoland area.

**Benny Jeansonne, CPA/ABV, CVA, Partner - Silas Simmons, LLP** received a BS in Accounting from Louisiana State University in 1983. He is also a Certified Valuation Analyst and Accredited in Business Valuation. He is a member of the Mississippi Society of CPAs, Louisiana Society of CPAs, American Institute of Certified Public Accountants, National Association of Certified Valuation Analysts, Mississippi Bankers Association, Louisiana Bankers Association and was awarded the Accountant Advocate of the Year, State of Business, Small Business Administration in 1997. His specialty areas include tax planning, financial institutions and business evaluations.

**Gordon Meyer, CPA, Postlethwaite & Netterville** is Director in the company's Tax Services Group. Gordon joined the firm in 2011. Gordon has over 27 years of experience in public accounting. He specializes in developing and implementing tax planning strategies for business and individuals, with a focus on federal corporate tax planning, including tax accounting methods, merger and acquisition planning, restructuring, state tax planning and FAS 109 and FIN 48 analysis and implementation. He is a Certified Public Accountant and is a member of the American Institute of Certified Public Accountants as well as the Louisiana Society of Public Accountants. He received a Bachelor of Arts from the University of New Orleans and a Master of Business Administration from the University of New Orleans.

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## Conference Speakers (continued)

**Eric Bosch, CPA, Laporte, CPAs & Business Advisors** is a partner in the audit and assurance services division of the company. After graduating from the University of New Orleans, Eric began his career at LaPorte in January of 1990. Since that time, his primary practice area has been community-based financial institutions and the financial services industry, and he currently serves as the leader for LaPorte's Financial Services Industry Group. In addition to providing audit and accounting services, Eric has assisted financial institutions with initial public offerings, mergers and acquisitions, and strategic planning. Eric serves as the treasurer for the Jefferson Chamber Foundation Academy and as Vice Chair of University Relations for Jefferson Dollars for Scholars. He also serves as a faculty member for the Delgado Community College *10,000 Small Business Program*, which is funded by Goldman Sachs.

**Sonny MacArthur, CPA, CIA, Porter Keadle Moore** is a graduate of the University of Mississippi with both Bachelor and Masters degrees in Accountancy. Prior to joining the firm in 2000, he worked for three years with a public accounting firm providing assurance and advisory services to financial institution clients throughout the southeast, and two years with a Fortune 500 entertainment and consumer products company in various financial reporting roles. Sonny provides assurance and advisory services primarily to the financial services and life science industries. Sonny has served on the PKF NA Public Companies Task Force which assists more than 90 member firms in the development of products and services in the Public Company arena, as well as providing technical training and resources through a variety of distribution channels. Sonny has developed educational materials and served as an instructor for a variety of accounting, financial reporting and advisory services topics, including Sarbanes-Oxley 404 implementation. Sonny is also a member of the AICPA, Georgia Society of CPAs, Institute of Management Accountants, Association of Certified Fraud Examiners, and Institute of Internal Auditors.

**Tim Nielsen, CPA, CFE, Heard, McElroy & Vestal, LLC** joined the company in 1973 and was elected partner in 1984. Tim's practice area is audit and he has over 40 years of experience working with financial institutions, equipment and auto dealers, employee benefit plans, public companies, and SEC filings. He served the firm as partner in charge of audit from 1993 through 2010. Additionally, Tim is a Certified Fraud Examiner (CFE), skilled in assisting clients in detecting improper or illegal financial situations and establishing a system for future fraud prevention. A native of Winnsboro, Louisiana, Tim received his Bachelor of Science in Accounting from Louisiana Tech University in Ruston, Louisiana in 1973. He currently is an associate member of the LBA and serves on the Financial Institutions Committee for the LCPA. He is a member of the Certified Fraud Examiners Ark-La-Tex Chapter and a member of the Louisiana Government Finance Officers Association. Tim is involved in numerous religious and charitable organizations in North Louisiana.

**Roy Chenevert, CPA** is the owner of a Baton Rouge CPA firm. Roy has been in public accounting for 33 years and has provided services to community banks continuously during his entire career. Roy's firm provides audit, tax, and consulting services to community banks throughout Louisiana ranging in size from under \$100 million to over \$2 billion in assets. Roy and his staff continuously serve the banking industry throughout the year by conducting financial statement audits, internal audit outsourcing, BSA independent reviews, and tax planning and preparation. The majority of their time is devoted to serving Louisiana banks.

**Greg Roll, CFA, ICBA Securities** - As a Senior Vice President in the Investment Strategies Department, Greg works with financial institutions to assist them in optimizing their investment portfolio and balance sheet position incorporating the institution's asset/liability and capital constraints. Prior to joining ICBA Securities, Greg spent over 15 years working in positions in the corporate strategy, private banking, and capital markets functions at a regional bank. Greg holds BBA and MBA degrees from the University of Memphis and has earned the CFA designation.



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## Conference Speakers (continued)

**Jeff Fair, President of American Planning Corporation**, a consulting firm with over 30 years of experience serving the financial needs of community banks, specializing in outsourced short and long-term financial planning and modeling services, stock valuations, regulatory consulting, merger and acquisition guidance, de novo bank formation, capital planning, board and executive training and Subchapter-S elections. In addition to his regular financial consulting work with 40 community banks, Jeff has assisted in the formation of 26 new community banks, prepared 45 banks for S-Corporation elections, participated in 16 successful bank acquisition transactions and completed over 350 valuation engagements. Jeff holds a Masters of Finance from LSU, a Bachelor of Business Administration from Baylor University and the Accredited Valuation Analyst designation from the National Association of Certified Valuation Analysts.

**Debbie Scanlon, Partner, BKD** is a member of BKD National Financial Services Group and leads the Houston financial services practice. She has more than 22 years of experience providing audit and consulting services to a variety of financial institutions, complexes and companies. In addition to providing audit and attestation services to financial institutions, her experience includes Sarbanes-Oxley implementations, *Federal Deposit Insurance Corporation Improvement Act of 1991* internal control structure designs and reviews, regulatory compliance functions, mergers and acquisitions and developing internal audit programs and systems. Debbie educates boards and audit committees related to fiduciary responsibilities and trains financial accounting personnel and management teams in many types of financial organizations. Debbie is a member of the American Institute of Certified Public Accountants and Texas Society of Certified Public Accountants. She actively participates in Louisiana Bankers Association, Texas Bankers Association and Independent Bankers Association of Texas (IBAT). She also is involved in the IBAT Leadership Division and is a board member of Susan G. Komen for the Cure Houston. She is a graduate of Northwest Missouri State University, Maryville, with a B.S. degree in accounting.

**Jeffrey Aucoin, CPA, CFF, CFE, CIA HORNE LLP** serves as a fraud, forensic and litigation services partner at HORNE LLP. He has managed numerous fraud investigations including embezzlement schemes, insurance fraud, employee theft and misappropriation of assets. He also provides litigation support services for economic damage claims, document management engagements and bankruptcy matters. Jeff joined HORNE in 2010. He frequently presents to local and regional audiences in the topics of fraud and forensic accounting and also advises clients on how to mitigate fraud losses through anti-fraud programs and enhanced internal controls. Jeff is certified in Financial Forensics and is a Certified Fraud Examiner. He is also a Certified Internal Auditor. Jeff earned his Bachelor of Accountancy and Master of Accountancy with a focus in internal audit from Louisiana State University.

## Thank You to Our Conference Sponsors!





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## Registration Form

Name	Email Address
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
Bank _____	
Address _____	
City / State/ Zip _____	
Phone _____	Fax _____

## Payment Options

Check (Made payable to the Louisiana Bankers Association)

Visa       MasterCard       American Express

Card # \_\_\_\_\_ Expiration Date \_\_\_\_\_

Credit Card Billing Address: \_\_\_\_\_

Name on Card (Please Print) \_\_\_\_\_

Signature \_\_\_\_\_ Amount to be charged on card \_\_\_\_\_

### Registration Fee

\$225, per LBA member  
\$425, per non-member

### Agenda

8:45am      Registration  
9:00am      Program Begins  
11:45am      Lunch  
4:30pm      Program Adjourns

### Location

The Bankers Center  
5555 Bankers Avenue  
Baton Rouge, LA 70808  
225-387-3282

### Cancellation Policy

Due to commitments we must make to secure a class, we need your help. If you must cancel your registration, please do so at least 3 business days prior to the seminar date to avoid a \$100 cancellation fee. Any registrant who does not cancel will be billed the full registration fee and sent the manual. Substitutions are welcome at no additional charge.

### Hotel Information

Residence Inn by Marriott - Towne Center at Cedar Lodge  
7061 Commerce Circle, Baton Rouge, LA 70809  
For reservations, call (225) 925-9100 and ask for the  
"Louisiana Bankers Association special room rate of \$112."

Submit registration and view rosters in the  
Education Section of LBA's Website, [www.lba.org](http://www.lba.org)