CFO Conference

May 22, 2014

Hilton Baton Rouge Capitol Center

AGENDA

9:00am-10:15am **Security Breach Basics for the CFO**
Lisa Traina, CPA, Traina & Associates

Could you or your customer be the next Target breach? Get an understanding of what happened, why breaches are so hard to prevent, why EMV won't completely solve the problem, and more. What is the landscape of breaches today?

10:30am-11:45am **Accounting & Financial Reporting Update - Issues Impacting Community Banks**
Eric Bosch, LaPorte CPAs & Advisors
Sonny MacArthur, Porter Keadle Moore, LLC
Tim Nielsen, Heard McElroy & Vestal, LLC

Join us for an action packed session as we take an in-depth look at the latest accounting and financial reporting developments expected to impact community banks. This session will include an update on important recent pronouncements expected to impact the industry, as well as active projects that will affect the Accounting Standards Codification, including joint projects with the IASB, FASB-only projects, and EITF activities.

11:45am-12:30pm **Lunch with Sponsor Spotlight**

12:30pm-1:45pm **Allowance for Loan Losses - Today and Tomorrow...**
Debbie Scanlon, BKD
Eve Rogers, Crowe Horwath
Vincent Milano, Postlethwaite & Netterville

This session will provide information related to current allowance for loan losses methodology and calculations, such as qualitative factors, unallocated reserves and supporting allowance balances with existing guidance. In addition, there will be a review of the latest FASB-proposed allowance model and how it might impact your institution in its current format. Finally, there will be a discussion of recent FASB deliberations on the impairment model approach and reactions from FASB to the latest round of comment letters.

2:00pm-3:15pm **The Challenges and Opportunities with a Rising Rate Environment**
Jeff Fair, American Planning Corporation
Hans Pettit, Horne LLP

Are you prepared for a rising rate environment? Join us for a discussion on the different interest rate pressures and challenges facing the banking industry, as well as a look at future risks impacting the effectiveness of interest rate risk models. We will also explore the reasonableness of different model assumptions, the strengths and weaknesses of various models, and how to efficiently and effectively navigate the respective regulatory requirements.

3:30pm-4:30pm **Income Tax Update & Share Tax**
Benny Jeansonne, Silas Simmons L.L.P.

This session includes a recap of the latest tax developments focusing on implementation and compliance. Industry specific issues include depreciation, permanent and timing differences and state taxation.

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Conference Speakers

Lisa Traina, CPA, CITP, CGMA, Traina & Associates. Lisa utilizes her 30+ years of experience to assist organizations in implementing measures to secure data and manage risks. Lisa is a nationally recognized speaker, sharing her knowledge with thousands of bankers, CPAs and business professionals annually helping them leverage emerging technologies. She shares the same zest for innovation with her own company, which operates 100% in the cloud. Traina & Associates has been honored twice as a member of the LSU 100 list of the top 100 fastest growing Tiger-led businesses. She has been named to the CPA Practice Advisor Magazine 2012 list of 'Most Powerful Women in Accounting' and was recently elected to serve as the President of the LCPA.

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.

Vincent Milano, CPA, CGMA, Postlethwaite & Netterville is Quality Control Director in the P&N Accounting and Assurance Services Group. Vince has more than 35 years of experience providing auditing, accounting, and consulting services to public and private companies, with a strong focus on financial institutions. His experience includes research and consultations on complex accounting, financial and regulatory reporting matters, accounting for FDIC loss sharing agreements, due diligence in business combinations, and valuation/accounting issues for credit-distressed loan portfolios acquired in FDIC-assisted transactions.

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Conference Speakers (continued)

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.

Eve Rogers, CPA, Senior Audit Manager, Crowe Horwath LLP - Eve graduated from Ball State University with a Bachelor of Arts degree in Accounting and spent the first 13 years of her career in the Indianapolis office of Crowe Horwath LLP. Eve is a senior manager in the audit practice and her clients are primarily in the banking industry. The experience she gained working with failed bank acquisitions early in this most recent cycle of bank failures made her a stand out choice to relocate to Crowe's Atlanta office in 2010 to help lead the start-up of the audit and accounting consulting practice. Her expertise includes review of SEC filings, internal controls over financial reporting, allowance for loan loss methodologies, fraud investigation services, mortgage banking accounting and operations, failed-bank and open-bank acquisitions, purchase loan accounting and more. Her clients range in size from $400 million to $10 billion in assets, and she serves an average of 10-15 clients annually. Eve regularly participates in trade group conferences and has been a speaker for numerous events in the Southeast. She is a member of the American Institute of Certified Public Accountants and Georgia State Society of CPA's, and is the Atlanta lead for Women Leading@Crowe.

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 model ing 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.

Hans C. Pettit, CPA, HORNE, LLP is a partner in HORNE's financial institutions practice. His specialized experience includes external and internal audit, loan reviews, regulatory compliance, mergers and acquisitions, due diligence, internal control reviews and assessments, and forensic accounting. Hans has more than 15 years of comprehensive accounting experience in financial reporting, business processes and internal controls, as well as SEC, GAAP and regulatory compliance. He began his career with an international accounting firm and also served as a financial executive with a top 50 commercial bank. Hans earned a Bachelor of Business Administration in Accountancy from Auburn University at Montgomery and Master of Accountancy from the University of Alabama. He is a Certified Public Accountant.

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.

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ASSOCIATION

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Registration Form

Name **Email Address**

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2. ____
3. ____
4. ____

Bank ____

Address____

City / State/ Zip ____

Phone ________________________ Fax ________________________

Payment Options

Registration Fee
$225 per LBA member
$425 per nonmember

□ 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
12:00pm	Lunch
4:30pm	Program Adjourns

Location

Hilton Baton Rouge Capitol Center
201 Lafayette St.
Baton Rouge, LA 70801
225-344-5866

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.

Room Block Information

The LBA has set up a room block at the Hilton Baton Rouge Capitol Center. For reservations, call 800-955-6962 and mention the Louisiana Bankers Association CFO Conference group rate of **$149+tax** per night or book online at **http://www.hilton.com/en/hi/groups/personalized/B/BTRCPHF-LBA-20140519/index.jhtml**
Deadline to make reservations at the group rate is **May 7, 2014**

Submit registration and view rosters in the Education Section of LBA's Website, www.lba.org