

# ABOUT US

## SPECIAL NEEDS PRACTICE

We proudly provide services to over 100 special needs agencies. Our dedicated team of five partners and twenty professional staff work exclusively with special needs service providers, industry leaders and government officials. This commitment provides us with vast knowledge and a unique set of practical skills which result in value-added service to our clients with each engagement.

We are well known for our ability to integrate technical requirements with visionary objectives for those agencies funded and regulated by OMRDD, SED, OMH and OASAS. Our commitment to this field also includes our special needs newsletter, our annual industry seminar and regular industry speaking engagements.

“Specialized Expertise.  
Industry Leadership.  
Hands-on Partner Involvement.”

## LOEB & TROPER LLP

Established in 1919, Loeb & Troper is the preeminent accounting and consulting firm serving the not-for-profit and health care fields in the Tri-State area. We provide a full spectrum of professional services, including audit, clinical, education, financial, management advisory, reimbursement, tax and strategic planning services.

Loeb & Troper has three key specialty practices: not-for-profit, health care and special needs. Clients from these fields include acute and long-term care providers, community-based providers, diagnostic and treatment centers, faith-based agencies, foundations, home care agencies, integrated health care systems, senior housing organizations and youth services, among others.

## PROGRAM

TUESDAY, SEPTEMBER 21, 2010, 8:00 AM – 12:40 PM

LaGuardia Marriott, 102-05 Ditmars Blvd., East Elmhurst, NY 11369 — Phone: 718.565.8900

4 CPE credits offered.

### GENERAL SESSION

8:00 – 8:30 Registration and Continental Breakfast

8:30 – 8:55 Welcome and Industry Update  
*Ralph W. Esposito, CPA, Partner*

8:55 – 9:45 **The Business of Compliance in a Special Needs Organization**  
Corporate and Medicaid compliance has become the single most important area for Special Needs Organizations to focus on. The creation of the OMIG and its audit protocols has dramatically increased the impact of non-compliance. In addition to effecting programs billing Medicaid directly, it also impacts SED providers. This session will include a discussion of the current requirements for compliance in Special Needs Organizations, including key focus areas.  
*Brian O'Reilly, CPA, Partner*

9:45 – 10:35 **Not-for-Profit Tax Update & 990 Lessons Learned**  
This two-part session will first provide an overview of key tax issues including, recent IRS tax developments involving filing relief/voluntary compliance program for small organizations, HIRE Act, EO matters related to enactment of Patient Protection and Affordable Care Act/Health Care and Education Reconciliation Act of 2010, and Employee Plan developments. Then there will be a specific review of key observations and lessons learned from the new 990, which will focus on the most common areas of IRS concern and uncertainty.  
*Frederick H. Rothman, CPA, JD, LLM, Director of Tax Services*  
*Eva Mruk, Director of Tax Compliance*

10:35 – 11:00 Coffee Break and Refreshments *(Dietary laws observed.)*

### BREAKOUT SESSIONS

11:00 – 11:50 **1A. A-133s – Reporting, Compliance & Consequences**

Special Needs Organizations should be aware of the new requirements addressing the Recovery Act – as well as other grants management updates contained in the 2010 OMB Circular A-133 Compliance Supplement, which updates program requirements and establishes new grant program clusters. Complying with these requirements could mean the difference between a clean A-133 report or one with many deficiencies.

*Allan M. Blum, CPA, Partner*

*John D'Amico, Director of Quality Control*

OR

**1B. CFR Reporting – Best Practices and Updates**

This session will include a review of the changes in CFR reporting for 2010; areas of common CFR reporting errors; and techniques for reviewing your CFR.

*Brian O'Reilly, CPA, Partner*

*Bryant Macaraeg, CPA, Senior Consultant*

11:50 – 12:40 **2A. Troubleshooting an OMIG Audit: Case Studies**

This essential workshop will provide an overview of the lessons learned about OMIG audits by using actual case studies from Special Needs Organizations. Providers will have a better understanding of the importance of compliance, the potential scale and scope of an OMIG audit and how to respond to an audit.

*Ralph W. Esposito, CPA, Partner*

*Monica J. Fraczek, CPA, Partner*

OR

**2B. The Changing World of SED Funding**

SED is in the process of developing new tools to help them monitor and control the cost of funded schools. This includes adding new Position Title Codes to the CFR, expanding their definitions and developing program Staffing Standards. To prevent retroactive surprises, providers should be trying to conform their programs to SED's new guidelines.

*Brian O'Reilly, CPA, Partner*

## REGISTRATION

PLEASE REGISTER BY SEPTEMBER 13, 2010. **SPACE IS LIMITED.**

Name

Title

Additional Attendee

Title

Name of Organization

Address

City

State

Zip

Phone

Additional Phone

Fax

Additional Fax

E-mail

Additional E-mail

**Please register for the following concurrent sessions:**

- 1A. A-133s – Reporting, Compliance & Consequences OR  
 1B. CFR Reporting – Best Practices and Updates

- 2A. Troubleshooting an OMIG Audit: Case Studies OR  
 2B. The Changing World of SED Funding

- Unfortunately, I am unable to attend.  
Please send me information about Loeb & Troper.*

**Loeb & Troper LLP**

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