



Annual Accounting and Audit Update Conference

**MidMichigan Medical Center - Gratiot
300 E Warwick Drive, Alma, Michigan 48801
Friday, January 25, 2019**

FASB Update

What's the FASB changing now? The non-boring look into new/upcoming accounting changes.

Valuation of AR

The emphasis of the discussion is on the AR valuation risks, how to mitigate them while getting through the process to close the books in 4 days. We have over 40 hospitals using a standard model for AR valuation that has been proven over the years as highly accurate. Trinity Health has never had an external audit finding related to our valuation of AR using these models. In addition to valuing AR during the month-end close process, our Reimbursement Teams need to explain revenue variance to budget. Trinity Health has robust analytics that break down variances to volumes, rate, payer mix and case mix, as well as down to service line and patient type analysis to identify trends and potential operational issues and/or opportunities for action.

Fraud and Ethics

This is an interactive session with real-life forensic case studies. Learn techniques used for detecting fraud red flags within accounting data and financial records. Hear about the current trends and statistics surrounding occupational fraud and how it affects the industry you work in.

Tableau

An overview of this software tool.

\$50 for members, \$65 others includes lunch

[Click Here to Register Online](#)

For group registration, email the Group Workbook to traab@theybargroup.com and mail check. **Registrations close at first 50 or January 21.**

Schedule

07:45 AM	Registration
08:15 AM	Introduction
08:30 AM	Session 1
10:00 AM	Break
10:15 AM	Session 2
12:15 PM	Lunch
01:00 PM	Session 3
02:00 PM	Session 4
03:00 PM	Wrap Up/Evaluation

About the presenters:

FASB Update presented by Josh Richards

Josh Richards is a Senior Manager within the healthcare practice at Plante Moran. He has over a decade of healthcare public accounting experience. He spends 100 percent of his time serving freestanding hospitals, multi-facility health systems, and senior living clients. In this role, Josh is responsible for the overall planning, budgeting, and supervising of assurance engagement teams. He also has experience performing audits of governmental healthcare clients and performing single audits. In addition to overseeing assurance engagements, Josh spends a significant amount of time assisting healthcare clients with reimbursement consulting, due diligence, and capital-related projects (feasibility and debt capacity). In addition, Josh helps to develop the audit approach and guidance provided to clients and prospects related to new accounting standard changes, including the new revenue recognition and leasing standards. Josh speaks to clients and organizations on new healthcare accounting developments, bringing a fresh perspective to those topics. Josh is a current board member of the Eastern Michigan Chapter of the Healthcare Financial Management Association (HFMA), and is a member of the AICPA and the MICPA. Josh holds a B.S. (Cum Laude) from Central Michigan University.

Valuation of AR presented by Doug Banks FHFMA, CPA, CIA

Doug has served on numerous HFMA committees over the years including social, Insurance/Reimbursement, Certification, Program, Physicians, and Business Intelligence. His career has been in Healthcare finance and he started at Trinity Health in 2001. He is currently a Director in Revenue Excellence System Office with responsibilities developing software applications as well as process and reporting standards related to revenue analysis, AR valuation, revenue budgeting and forecasting for the Trinity Health hospitals.

Fraud and Ethics presented by Amanda Fletcher and Kyle Sutton

Amanda Fletcher, CPA, CFE, Manager, Forensic Investigative Services- Amanda is a member of Plante Moran's Forensic Investigative Services Group. She has worked on expense reviews, asset misappropriation investigations, internal control assessments, and insurance claims. She has participated in interviews, performed financial analyses, conducted investigative research, and reviewed accounting records. Amanda is skilled at utilizing data mining and analysis software. She has received extensive training for the data analytics software IDEA. Amanda has electronically analyzed data to discover trends in expenses and detect fraud.

Kyle Sutton, CPA/CFE, Associate, Forensic Investigative Services- Kyle is an Associate with Plante Moran's Forensic Investigative Services Group. He has participated in interviews, performed financial analyses, conducted investigative research, and reviewed accounting records. He has analyzed data in regards to insurance claims, asset misappropriation investigations, and acquisitions. He is also a member of Plante Moran's Data Analytics team and is highly proficient in Microsoft Excel and data analytics software; in Microsoft's first annual Excel Championship competition, he placed in the Top 20 in the international group.

He gained valuable experience working as an auditor for Plante Moran's Assurance Group, with an emphasis in the not-for-profit and healthcare industries. He received his bachelor of arts in accountancy from Hope College. He is a member of the Association of Certified Fraud Examiners, the American Institute of Certified Public Accountants, and the Michigan Association of Certified Public Accountants.

Tableau presented by Tami Norris, MBA

Tami is a Training Coordinator at Ohio's Northwest State Community College. With 30 years' experience, she has been coordinating computer training at all levels for businesses seeking to improve their workforce's skill levels. Experienced and certified in a variety of Microsoft applications including Access, Excel, OneNote, Project, PowerPoint, Publisher, SharePoint, Visio and Word she has been training businesses both locally and globally through a variety of methods including face to face as well as e-learning options.

Tami's specialties: MOS, ICDL, IC3, SAP Certified Application Associate - Crystal Reports 2008, Oracle Certified Associate - MySQL 5