



Annual Not-For-Profit Update

October 29, 2025



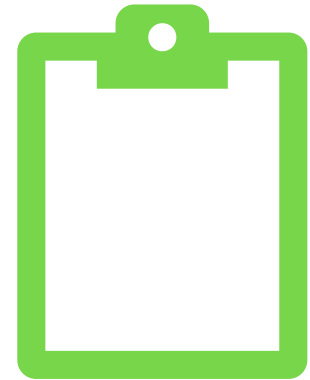
Qualifying for CPE



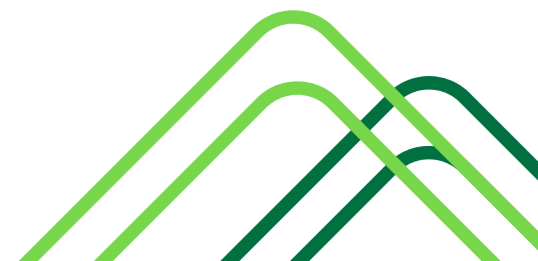
Remain in session
for **75 minutes**



Respond to **5 polling**
questions



Complete post-session
survey

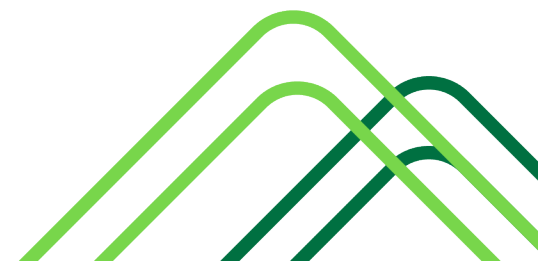


Receiving CPE Credit

- Credit processed within 90 days after the session
 - UHY Colleagues: Credit and certificate available in LCvista
 - External Colleagues: Credit with certificate sent from “UHY CPE”
- Credit questions should be directed to CPE@uhy-us.com
- Recordings/materials available 24 hours after session
 - UHY Colleagues: UHY University
 - External Colleagues: UHY’s event page

Webinar Housekeeping

- You will be muted for the entire time of the webinar
- To ask a question, type in the question/comment box under the controls section. Questions will be addressed at the end of the presentation.



Agenda

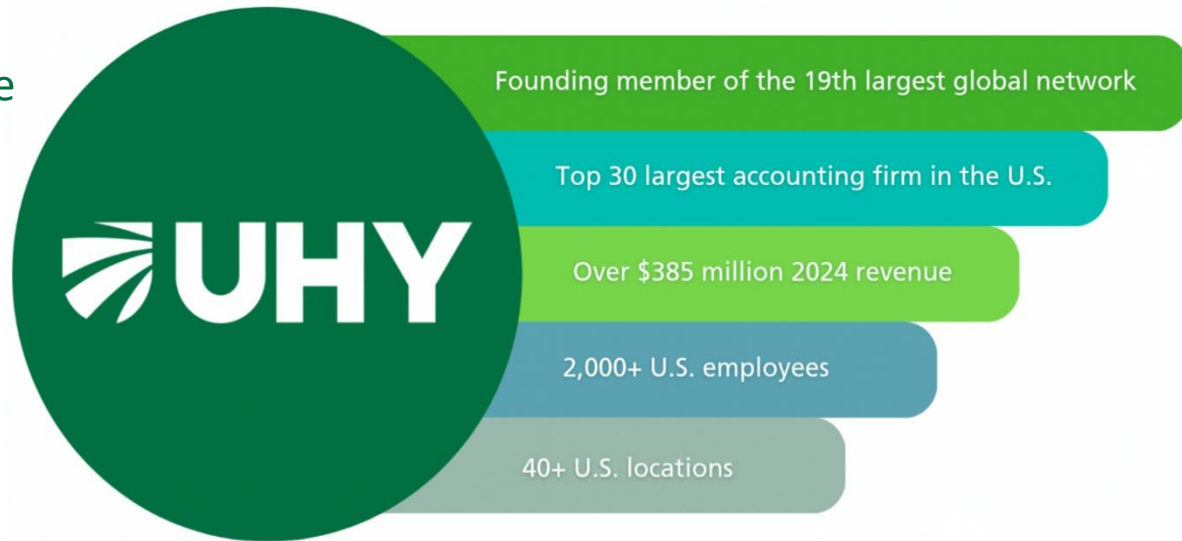
- Introduction
 - UHY's NFP practice overview
 - Our presenter team
 - Current NFP trends and challenges
- The Federal Uniform Guidance: Overview of the 2024 updates, key changes, and reminders (Single audits)
- Revenue recognition
- Accounting restrictions and conditions
- Unrelated business income tax (UBIT) planning
- Information Technology
- Segregation of Duties: Best practices for nonprofits with limited staffing



UHY's NFP Practice Overview

We cover a broad spectrum of industry segments, including:

- Arts and culture
- Health and human service organizations
- Educational institutions
- Foundations
- Private clubs
- Religious organizations
- Trade associations
- Government agencies
- Other public sector organizations



UHY's NFP Practice Overview (continued)

Audit & Assurance

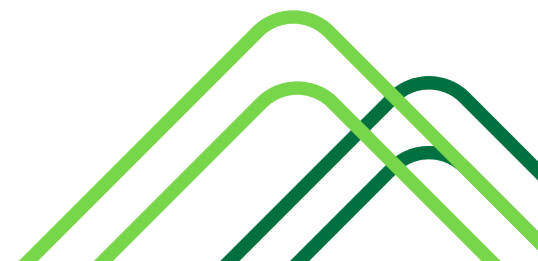
- Audits, reviews and compilations of financial statements
- Single audits
- Financial and compliance audits
- Attestation services including agreed-upon procedures reports and service auditor reports (SSAE16)
- Audits of financial statements of employee benefit plans
- Financial reporting assistance
- Collateral audits
- Implementation of accounting standards
- Audit committee advice
- Financial forecasts
- Employee benefit plan audits of 403b

Tax Planning & Compliance

- Preparation of Form 990, 990-T, 990-PF, and state equivalent returns
- Employee benefit plan filings (e.g., Form 5500)
- Related for-profit corporate, partnership and trust filings
- Tax incentives
- Unrelated business income tax (UBIT) planning
- Sales and use taxes
- Foreign reporting for alternative investments in foreign partnerships
- Property tax planning
- IRS resolution

Other Advisory Services

- Charitable and trust registration preparation
- Form 1023 application assistance
- Financial fraud examinations and investigations
- Review and development of fraud prevention policies and procedures
- Client accounting advisory services
- Resource solutions
- Financing assistance
- Transaction services
- Cost assignments and allocations
- Contract compliance
- Profit enhancement solutions
- Benchmarking
- Enterprise risk management
- Design, implementation and testing of internal controls



Our Presenter Team



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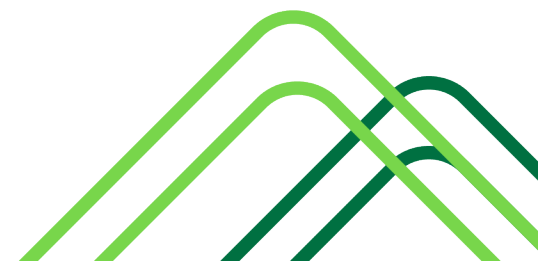
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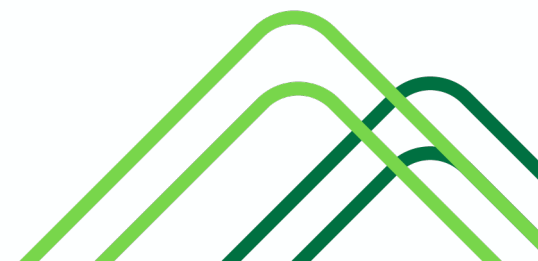


Current NFP trends and challenges

Polling Question #1

Which of the following represents your organization's most significant current challenge?

- A. Rising operating cost and inflationary pressure
- B. Reductions in government or grant funding
- C. Staffing shortages and burnout
- D. Increased demand for services



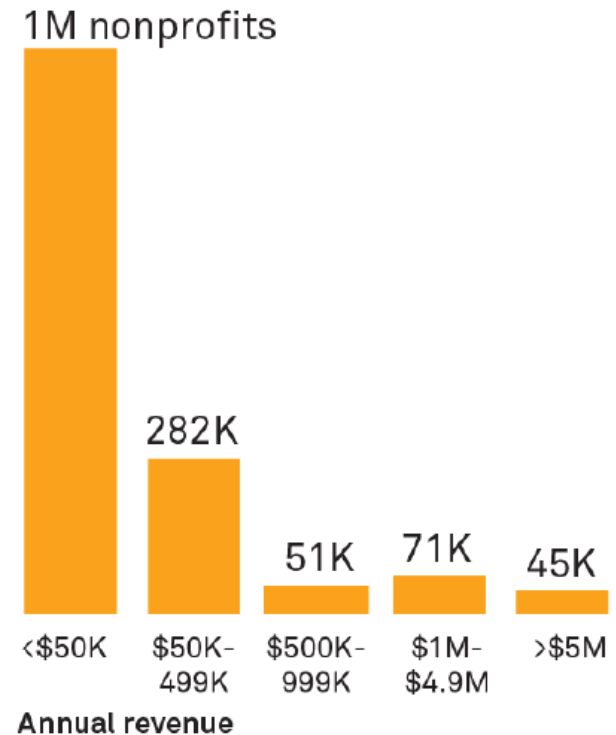
Key NFP Economic Indicators

There are about 1.9 million registered nonprofits in the United States

- Religion (24%)
- Human services (24%)
- Education (18%)
- Arts & culture (11%)
- Health (11%)

There are 1 million nonprofits with annual revenue below \$50,000

Number of nonprofits by revenue range

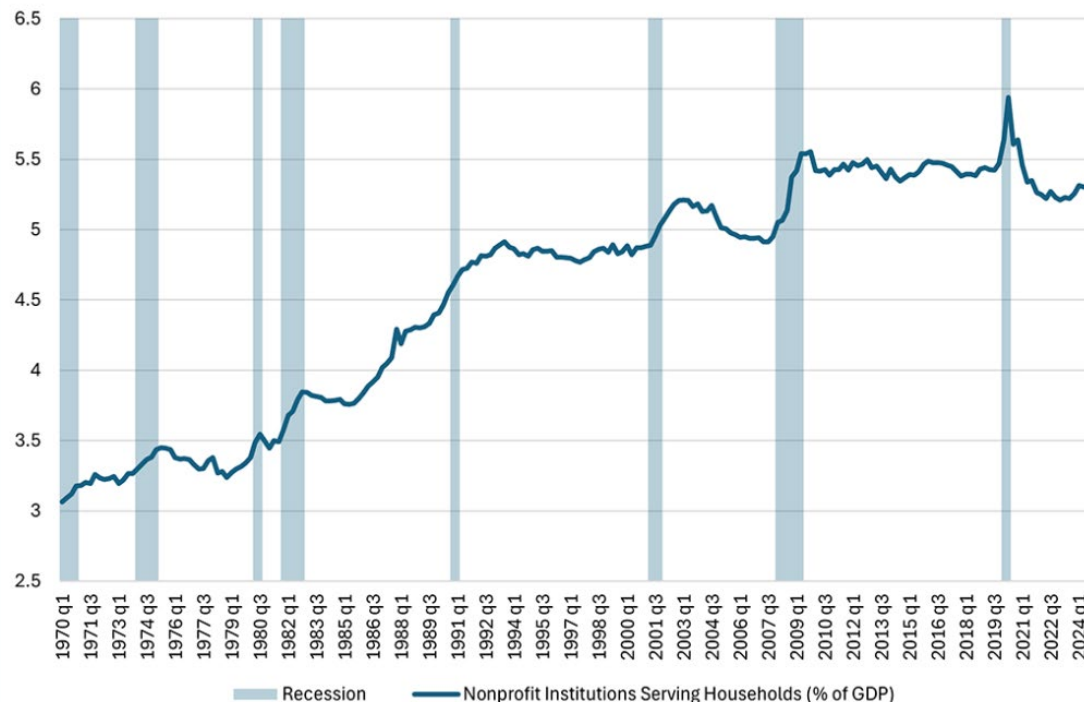


Source: <https://candid.org/explore-issues/us-social-sector/money>

Key NFP Economic Indicators (Continued)

Nonprofits contributed more than \$1.4 trillion to the U.S. economy in 2023 and were 5.2% of GDP (24%)

- **Nonprofit Institutions Serving Households (% of GDP)**



Source: Bureau of Economic Analysis via Haver Analytics

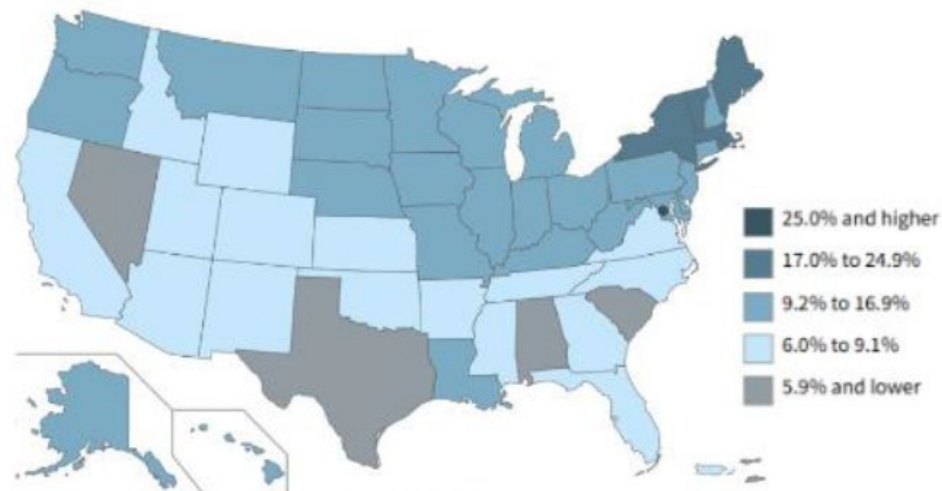
Key NFP Economic Indicators (Continued)

Approximately 10% of private-sector employees work for nonprofits, making it the 3rd largest employer (2022)

- New York: 17.0%

Nonprofit employment as a percentage of total private employment by state, 2022

Total U.S. nonprofit employment 9.9%



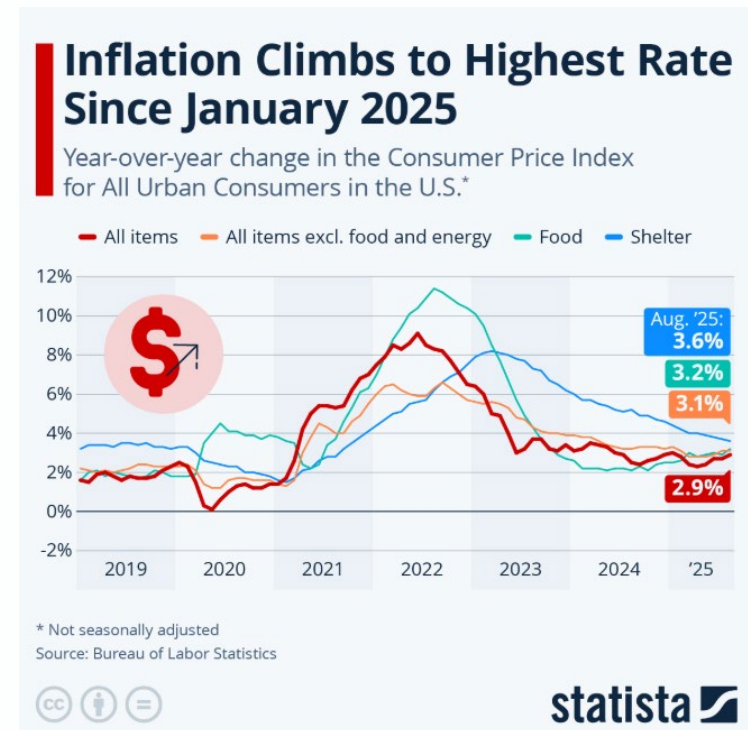
Source: [U.S. Bureau of Labor Statistics](#), Aug. 16, 2024.

Economic and Business Challenges

Giving USA indicated that U.S. charitable giving reached record levels in 2024 (\$592.5 billion).

However -

- Higher cost structures, owing to the accumulated inflation over the past years
- Reductions to funding from the federal government
- Increased demand for services
- Staffing shortages and burnout

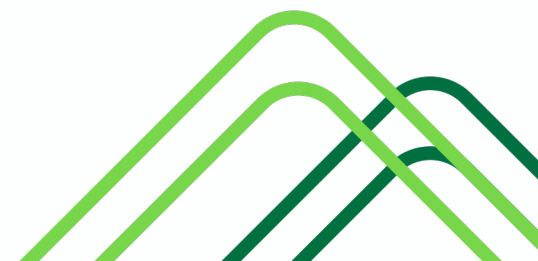


One Big Beautiful Bill Act Impacts

The One Big Beautiful Bill Act (OBBBA) was signed into law on July 4, 2025. OBBBA includes provisions that affect exempt organizations.

- Charitable contribution deduction
 - For taxpayers who do not itemize: You can claim a deduction of up to \$1,000 if single or \$2,000 if married filing jointly for certain charitable donations.
 - For taxpayers who itemize: A 0.5% floor applies: your deductible contributions are reduced by 0.5% of your contribution base for the year.
 - For corporations: A 1% floor applies: deductible contributions cannot exceed 10% of taxable income, and the deduction is reduced by 1% of taxable income.

Source: AICPA's Not-for-Profit Section



One Big Beautiful Bill Act Impacts (Continued)

The One Big Beautiful Bill Act (OBBBA) was signed into law on July 4, 2025. OBBBA includes provisions that affect exempt organizations.

- University Endowment Tax
 - Exemptions: Universities with fewer than 3,000 students or a student-adjusted endowment under \$500,000 are not subject to the tax.
 - New taxes: The bill taxes income that was previously exempt, including student loan interest and royalties from federally funded research.
 - Reporting requirements: Schools must now report information for the endowment tax, including the number of tuition-paying students.
 - Removed exemptions: Qualified religious institutions and foreign students are no longer exempt.

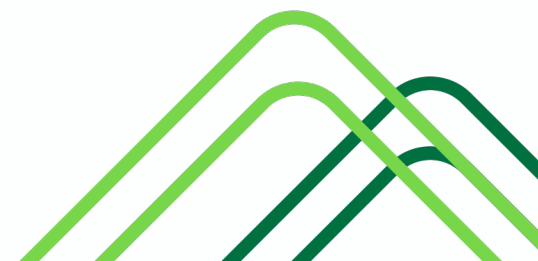
Student Adjusted Endowment	Rate
Between \$500,000 and \$750,000	1.4%
Between \$750,000 and \$2,000,000	4%
Above \$2,000,000	8%

Source: AICPA's Not-for-Profit Section

Executive Orders and Others Impacting NFPs

- On January 27, 2025, the OMB paused certain federal grants and loans, leading to legal challenges and significant uncertainty for entities relying on federal funding, prompting some to consider worst-case scenarios.
- Even in instances where federal funding hasn't been directly impacted, changes in agency staffing can result in longer wait times/slower processing, loss of point of contacts, etc.
- Federal actions targeting DEI: Requires grants and contracts to comply with anti-discrimination laws, ends DEI programs and equity initiatives in federal agencies, investigates higher education for “unlawful” DEI requirements, and eliminates the use of disparate impact theory.
- Continued Uncertainty
 - New EO to be issued
 - Burden to keep track and know how to respond
 - Concerns over future impacts, including changes to nonprofit exempt status

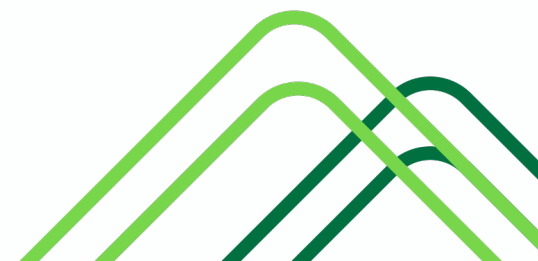
Source: AICPA's Not-for-Profit Section



Polling Question #2

How prepared is your organization to address the reporting and compliance changes introduced by OBBBA?

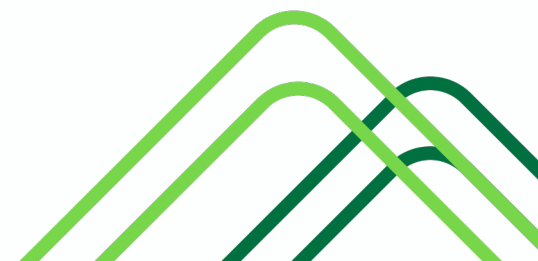
- A. Fully prepared, we've already adjusted our processes
- B. Somewhat prepared, we've begun assessing the impacts
- C. Not yet prepared, still learning what's required
- D. Unsure, we don't believe this applies to our organization



The Federal Uniform Guidance: Overview of the 2024 updates, key changes, and reminders

Quick Refresher: What Is the Uniform Guidance?

- 2 CFR Part 200 – the federal framework governing the administration of *all federal awards*
- Establishes uniform rules for allowable costs, procurement, subrecipient monitoring, and audits
- Applies to recipients and subrecipients of federal funds, regardless of award size
- A Single Audit is required if total federal expenditures are \$1 million or more during the fiscal year (increased from \$750k)
 - Entities below that threshold are exempt from the Single Audit, but must still follow all applicable administrative and cost requirements



Why the 2024 Update Matters

First major rewrite in 10 years

Effective October 1, 2024 → impacts FY 2025 audits

Aims to:

- Simplify and modernize language
- Reduce administrative burden
- Expand equitable access to funding

Key Changes at a Glance

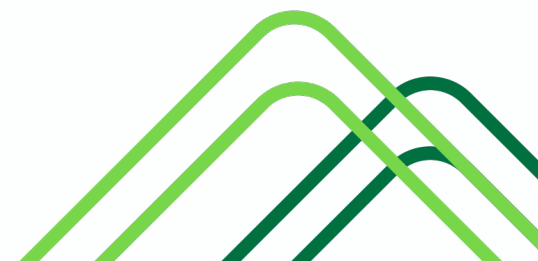
Procurement – Micro-purchase limit ↑ to \$50k → Fewer bids, faster purchasing

Indirect Costs – Optional 15% de minimis rate → Greater overhead recovery

Subrecipient Monitoring – Clarified, risk-based approach → Flexibility

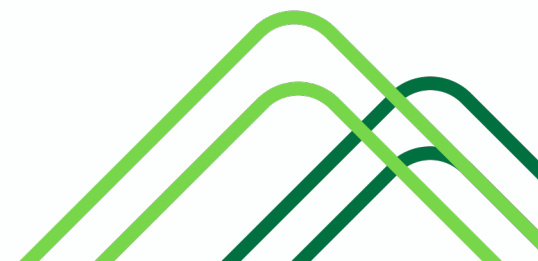
Prior Approvals – Fewer required → Quicker grant actions

Audit & Definitions – Updated cross-references & terms → Modernized language



What Auditors Will Focus On

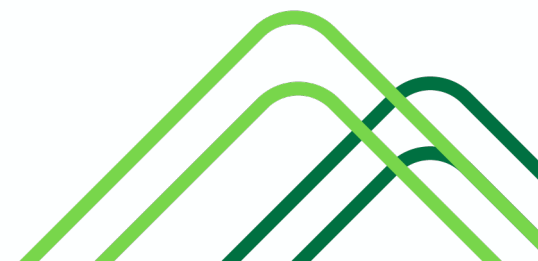
- ✓ Updated procurement & indirect cost policies
- ✓ Documented subrecipient risk assessments
- ✓ Clear SEFA tie-out to general ledger
- ✓ Consistent application of new rules



Action Steps for Not-for-Profits

Get ready for FY 2025 single audits:

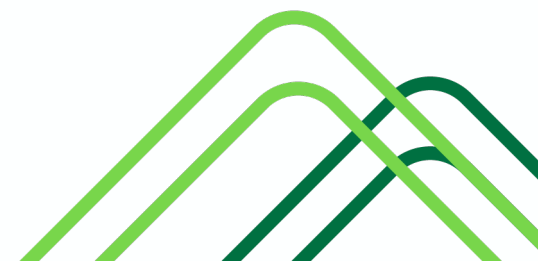
- Update written policies – procurement, indirect, monitoring
- Document de minimis election (10% or 15%)
- Train staff & subrecipients on new requirements
- Coordinate early with auditors for testing and SEFA prep
 - *2025 OMB Compliance Supplement will reflect these changes*



Polling Question #3

How confident is your organization in its understanding of the 2024 Uniform Guidance revisions?

- A. Very confident, we've already implemented the necessary changes
- B. Moderately confident, still reviewing key impacts
- C. Not confident, need to conduct further analysis
- D. Unaware of the recent updates



Revenue Recognition: Accounting restrictions and conditions

Revenue Recognition

Contracts

Model Steps

- Identify the contract
- Identify the performance obligations
- Determine the transaction price
- Allocate the transaction price
- Recognize revenue when the entity satisfies each performance obligation

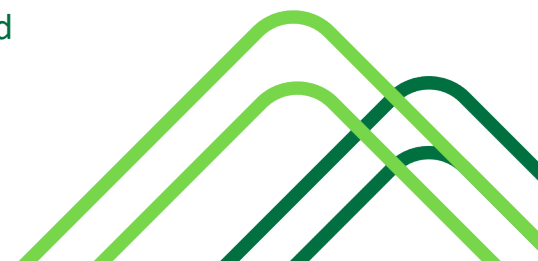
Record contract liabilities and assets

Liabilities

- Customer pays before obligation is satisfied, noncancellable contract amounts due, refund liability.

Assets

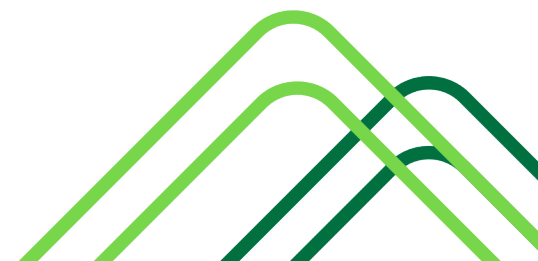
- Obligation is satisfied before customer pays or a payment is due, and delivered A, but can't bill until B is delivered.



Contributions

Unconditional transfer of cash or other assets to an entity (can also be a reduction, settlement, or cancellation of its liabilities in a voluntary nonreciprocal transfer by another entity)

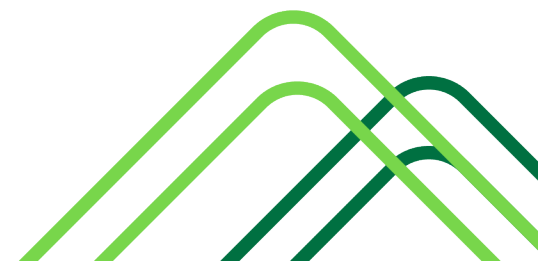
- Different from Conditional contributions
- Different from exchange transactions
- Different from investments by owners or distributions to owners
- Other nonreciprocal transfers



Contributions

Donor-imposed conditions v donor-imposed restrictions

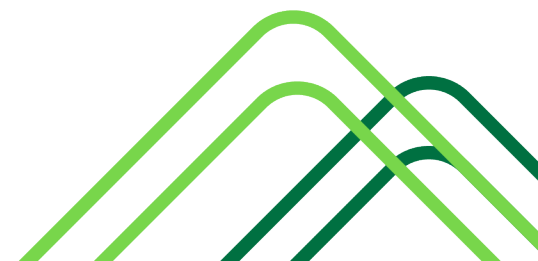
- Donor imposed condition depends on whether the agreement includes a barrier that must be overcome before a recipient is entitled to the assets.
- A Donor-imposed restrictions limit the use of the contribution, but do not affect whether the recipient is entitled to the contribution.



Examples

Conditional v unconditional v donor-restricted

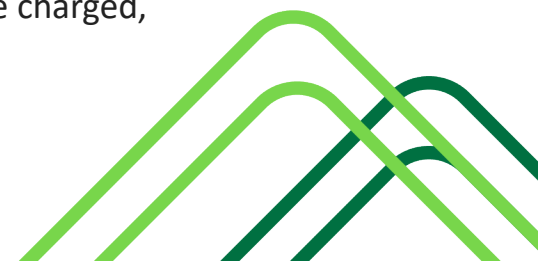
- A Foundation receives a grant proposal from an animal rescue facility which requests a 2-year grant in the amount of \$500,000 up front to be used to expand its operations. The agreement indicates the facility must expand its space by at least 5,000 square feet to accommodate additional animals by the end of 2 years. The grant contains a right of return if the expansion target is not achieved.
- This grant is conditional: there is a measurable barrier (5,000 additional square feet) that must be achieved to be entitled to the assets and a right of return for unused assets or unmet requirements exist.
- NFP operates a homeless shelter that provides individuals with temporary housing, meals, and counseling. They receive an upfront grant of \$75,000 for its meals program. The grant contains a right of return for meals not served.
- This grant is conditional: there is a measurable barrier (to provide 5,000 meals) and a right of return.
- The \$75,000 will be recorded as an advance until conditions are met. Then, will be recognized as donor-restricted revenue, as the grant purpose is narrower than the overall purpose of the NFP.



Examples

Conditional v unconditional v donor-restricted

- Hospital is an NFP that received upfront cash to perform research on Autism during Hospital's next fiscal year. The agreement does NOT include a right of return or a barrier that must be overcome to be entitled to the funds.
- This grant is NOT conditional: there is no right of return or similar language in the agreement and would be classified as a donor-restricted revenue because it required to be used for specific research which is narrower than Hospital's overall mission.
- Institute is constructing a building on its property. Architectural plans indicate the cost of the building will be \$500,000. A local construction entity contributes the necessary labor and equipment to build. An independent appraisal of the building, estimates its fair value at \$750,000.
- Institute would recognize the services contributed by the construction entity as they meet the condition in 958-605-25-16(a) (services enhance nonfinancial assets and (b) (require specialized skills).
- The fair value of the contributed services, materials, and permits would be \$250,000. (If the construction company gives the amount it would have charged, use this cost).



Presentation within the notes to the financial statements of contributed nonfinancial assets

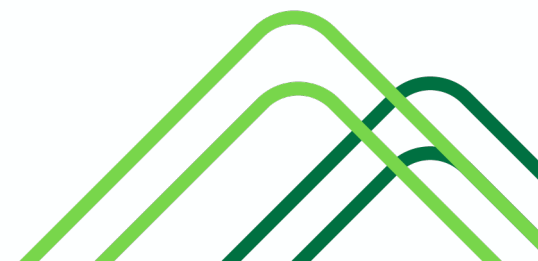
Contributed Nonfinancial Assets

	Revenue Recognized	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
Building	\$550,000	General and Administrative	No associated donor restrictions	In valuing the contributed building, which is located in Metropolitan Area B, NFP K estimated the fair value on the basis of recent comparable sales prices in Metropolitan Area B's real estate market.
Household goods	\$95,556	Domestic Community Development; Community Shelters	No associated donor restrictions	NFP K estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Food	\$85,407	Natural Disaster Services; Domestic Community Development; Community Shelters	No associated donor restrictions	NFP K estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Medical supplies	\$90,389	Natural Disaster Services	No associated donor restrictions	NFP K estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.
Pharmaceuticals	\$111,876	International Health Services; Natural Disaster Services	Restricted to use outside the United States	In valuing contributed pharmaceuticals otherwise legally permissible for sale in the United States, NFP K used the Federal Upper Limit based on the weighted average of the most recently reported monthly Average Manufacturer Price (AMP) that approximate wholesale prices in the United States (that is, the principal market). In valuing pharmaceuticals not legally permissible for sale in the United States (and primarily consumed in developing markets), NFP K used third-party sources representing wholesale exit prices in the developing markets in which the products are approved for sale.

Polling Question #4

Which area of revenue recognition continues to present the greatest complexity for your organization?

- A. Conditional vs. Unconditional Contributions
- B. Exchange Transactions vs. Contributions
- C. Accounting for restricted versus designated funds
- D. Valuing in-kind contributions

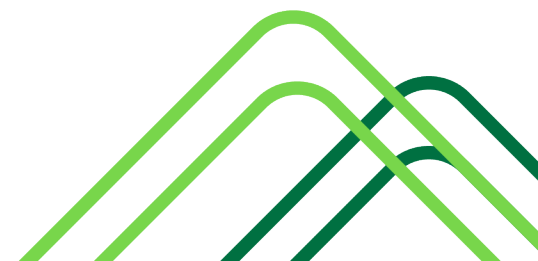


Unrelated business income tax (UBIT) planning?

Unrelated Business Income Tax (UBIT)

The Basics

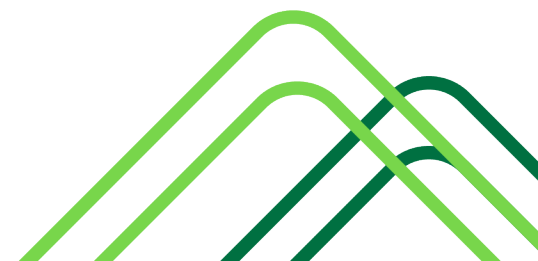
- Federal tax imposed on entities that are otherwise exempt from income tax (ex, charities, veteran organizations, social clubs, etc.)
- Purpose? Prevent tax-exempt organizations from having an advantage over taxable entities when carrying on trade or business activities that are not substantially related to their exempt purpose
- What is taxed? Income that is derived from unrelated trade or business activities
- How do we know if it is unrelated? Generally speaking, an activity is unrelated if its conduct is not substantially related to the exempt purpose.
- There are always exceptions!



Unrelated Business Income Tax (UBIT)

Criteria and Exceptions

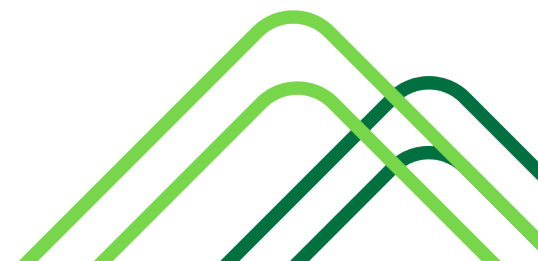
- How to determine if income is subject to UBIT?
- Three-part Test
 - Trade or Business
 - Regularly Carried On
 - Not substantially related to exempt purpose
- There are always exceptions!
- Don't do any of that?
 - Do you have any investments in any partnership activities?
 - Do you receive a K1 at tax time?



Unrelated Business Income Tax (UBIT)

Planning Opportunities

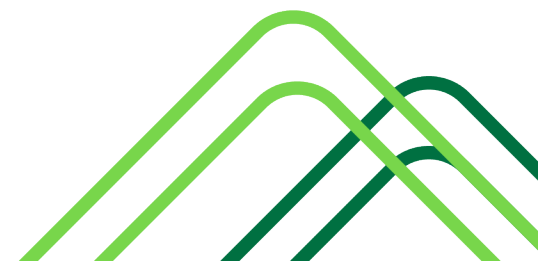
- Can investments be structured to generate passive income, rather than business income?
- Can debt on real estate be eliminated prior to rents being received?
- Is volunteer labor available?
- Ensuring proper and fair allocation of expenses
- Be sure to plan for multiple unrelated business- aggregation not allowed
- Could an activity be carried out less frequently?
- Do not forget about state income tax!



Other Tax Considerations

Any tax changes on the horizon for tax-exempt organizations?

- The change to deductibility of individual charitable contributions may have an effect
 - Overall limitation on deductibility of charitable contributions
 - Change to the deductibility of corporate charitable contributions
 - Addition of a charitable deduction allowed to non-itemizers (a good thing!)
- Changes to the excise tax on College and University Endowments



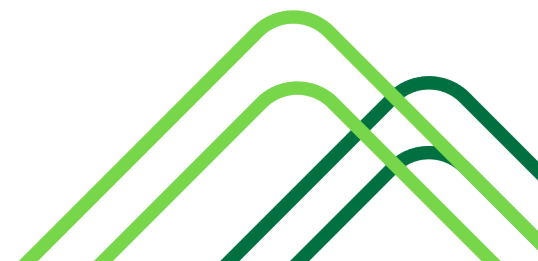
Other Tax Considerations

Charitable Deduction Changes for Individuals

- 0.5% Floor on Itemized Individual Charitable Contributions
- Extension of the 60% AGI limit
- Charitable Contribution deduction for non-itemizer filers

Charitable Deduction Changes for Corporations

- 1% floor on corporate charitable deductions



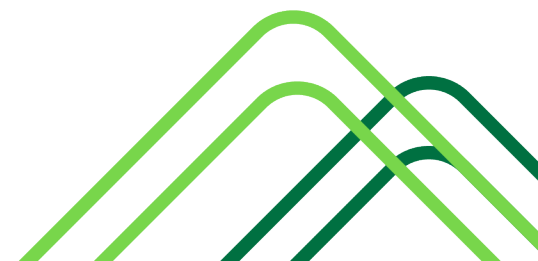
Other Tax Considerations

College and University Endowment Excise Tax

- Increase of the tax rate: now 1.4% - 8%
- 3,000 tuition-paying students, up from 500

Is there anything else we should consider?

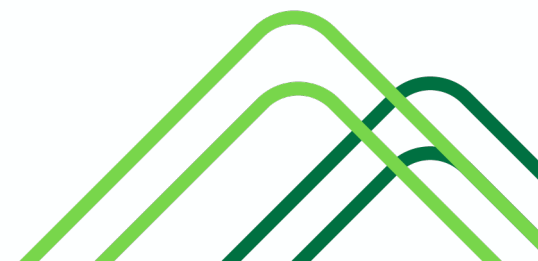
- Are you registered to collect sales tax?



Polling Question #5

Has your organization recently reviewed activities that may generate unrelated business income?

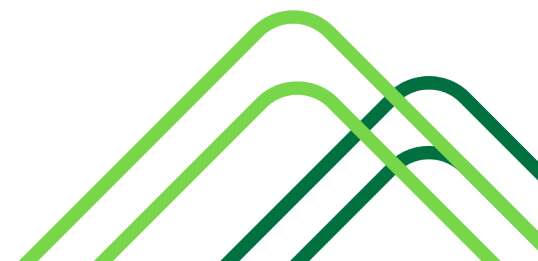
- A. Yes, we review UBIT exposure annually
- B. Yes, but informally and without documentation
- C. No, not recently
- D. Unsure what qualifies as unrelated business income



Information Technology

Why Cybersecurity Matters for Not-For-Profits

- Prime targets for cyberattacks
- Valuable data: donor info, financial records, etc.
- Often lack resources and defenses compared to larger organizations

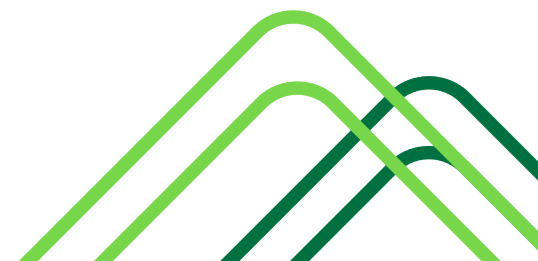


The Cost of Cyber Incidents on Nonprofits

- Loss of donor trust can have long-term consequences
- Median breach cost for Not-For-Profits: \$200,000¹
- 60% of small orgs shut down within 6 months after a cyber attack²

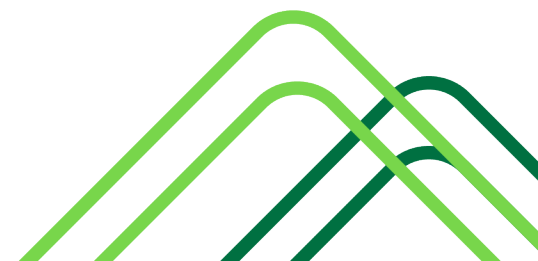
1 IBM Security Report

2 Cybersecurity Magazine



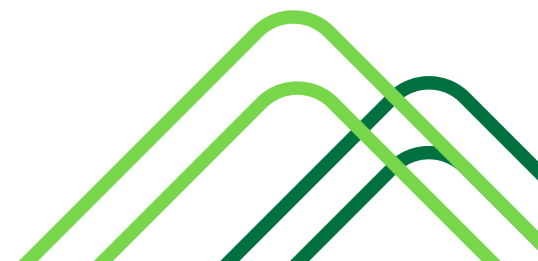
What threats are Nonprofits facing?

- Phishing attacks (fraudulent emails targeting staff/volunteers)
- Ransomware locking critical data for ransom
- Data breaches exposing sensitive information
- Insider threats and accidental data loss



Simple Steps to Protect Your Organization

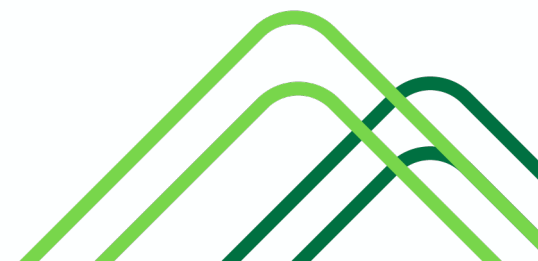
- Conduct a cybersecurity risk assessment
- Train staff and volunteers on cyber awareness
- Implement Multi-Factor Authentication (MFA)
- Regularly update and patch software
- Secure and encrypt donor/payment information
- Maintain regular data backups and test recovery plans



Polling Question #6

Which of the following cybersecurity practices does your organization currently utilize?

- A. Multi-factor authentication and password management tools
- B. Regular data backups and off-site storage
- C. Employee cybersecurity awareness training
- D. None of the above or unsure



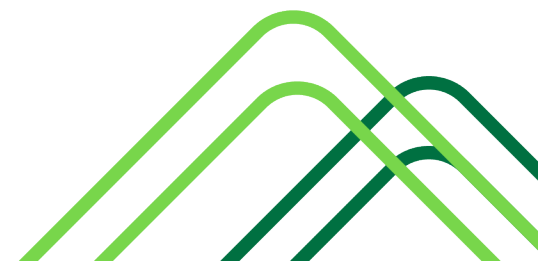
Segregation of Duties: Best practices for nonprofits with limited staffing

Segregation of Duties

The principle of separation of duties involves assigning different tasks of a process to more than one individual, such that no single employee can initiate, record, authorize, and reconcile a transaction without the intervention of another.

Generally, the primary incompatible duties that need to be segregated are:

- Authorization or approval
- Custody of assets
- Recording transactions

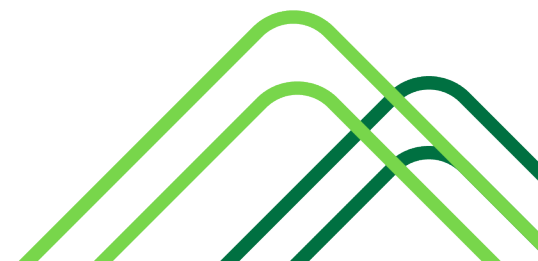


1. Divide Key Functions

Cash Receipts

Segregate duties among the following:

- Collect accounts receivable
- Open the mail or copy checks received
- Prepare deposits
- Deposit cash receipts
- Post cash receipts to account receivable
- Review A/R aging trial balance
- Authorize write-offs of delinquent accounts
- Edit the A/R master file
- Process customer service calls and complaints
- Reconcile bank accounts

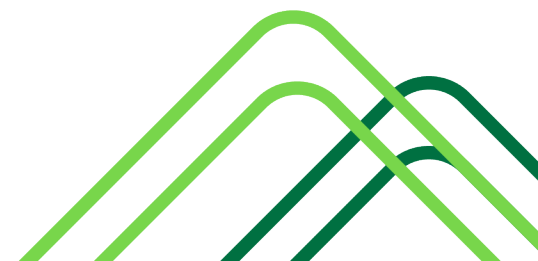


1. Divide Key Functions (Continued)

Cash Disbursements

Individuals who review, authorize, or sign checks cannot:

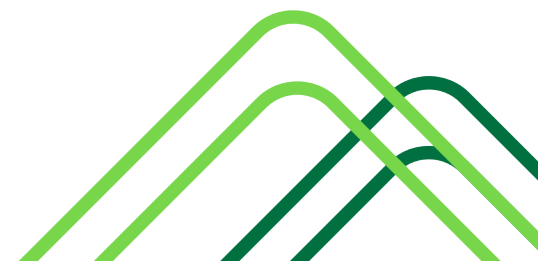
- Initiate checks for expenditures
- Prepare checks
- Mail checks
- Edit the vendor master file
- Investigate discrepancies or issues involving expenditures
- Reconcile bank accounts



1. Divide Key Functions (Continued)

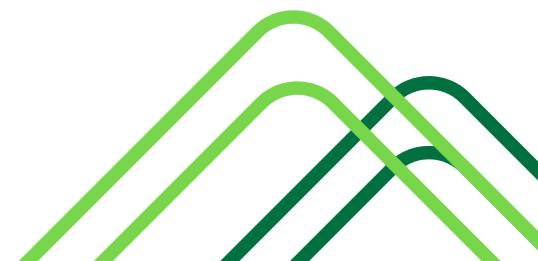
Journal Entries

- All journal entries should be approved by someone other than the preparer
- Supporting documentation should be maintained
- Reviewer should run a report of journal entries from the system on a regular basis for review



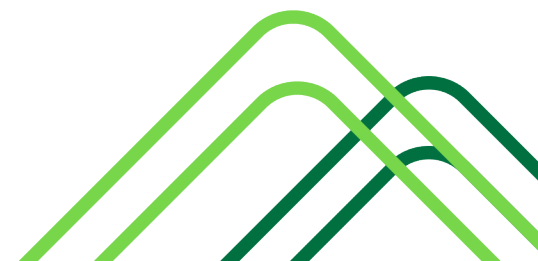
2. Board Involvement

- ***Treasurer oversight:*** The nonprofit's treasurer (or a finance committee) should be actively involved in reviewing financial statements, bank reconciliations, and major transactions
- ***Dual Signatures:*** Implement a policy requiring two signatures for checks above a certain threshold, such as from the executive director and the board treasurer.
- ***Financial Statement Review:*** Have a committee, such as an audit or finance committee, responsible for reviewing the financial statements independently of those who manage day-to-day operations.



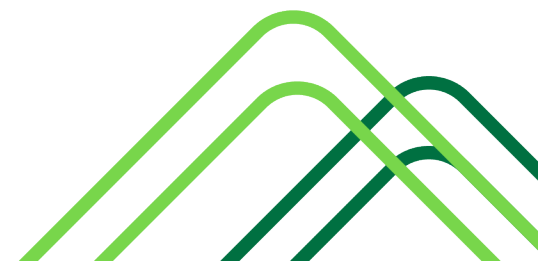
3. Use of Technology for Internal Controls

- **Accounting Software:** Use accounting software that allows for role-based access control. This way, different staff members can have restricted access to only the tasks they are assigned (e.g., one person can only enter bills, another can approve payments).
- **Online Banking:** Give view-only access to bank accounts to certain board members or external parties like the treasurer, so they can review transactions independently without the ability to move funds.
- **Banking Tools:** Certain banks offer several tools that can help prevent the risk of fraud, such as positive pay, dual authorization for wires, transaction limits, lockbox, etc.



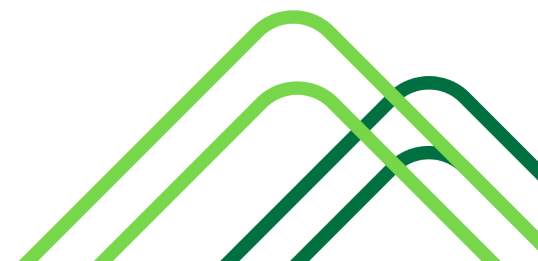
4. Periodic Review and Audits

- ***Internal Reviews:*** Regularly review financial reports with the board or finance committee. This ensures transparency and identifies any discrepancies early.
- ***External Audits or Reviews:*** Even if the organization is small, consider hiring an external accountant to conduct an annual review or audit of financial statements, especially if the nonprofit is handling substantial funds or donations.



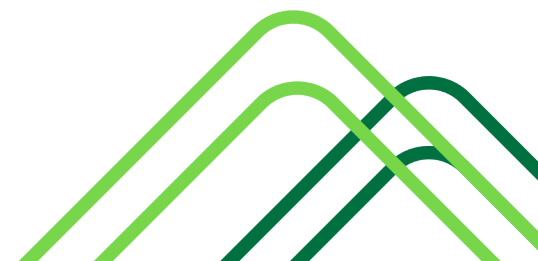
5. Establish Policies and Procedures

- ***Written Policies:*** Develop and document policies for financial processes, including donation handling procedures, expense approval processes, and authorization for check signing. These policies should emphasize the separation of duties.
- ***Expense Approval Process:*** Implement a formal process where all expenses, even routine ones, are approved by someone who is not responsible for issuing the payments.



6. Volunteers or Outsourcing

- ***Volunteers:*** For small organizations, volunteers can play a key role in implementing segregation of duties. A trusted volunteer, for example, might handle some financial reporting tasks or review.
- ***Outsourcing Financial Management:*** Outsourcing certain financial tasks, such as bookkeeping or payroll, to an external party can help ensure proper segregation.



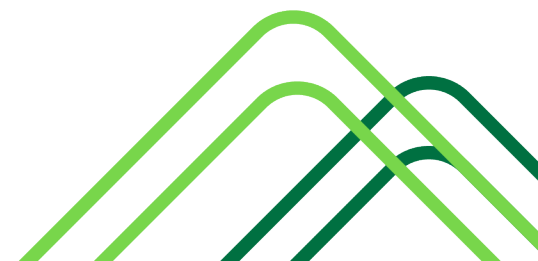
Why?

According to *Occupational Fraud: A Report to the Nations*, the top 3 causes of nonprofit embezzlement are:

- Lack of internal controls
- Lack of oversight of existing internal controls
- Overrides of existing internal controls

Median loss of \$76,000, and the following observations:

- The presence of 18 anti-fraud controls was associated with both faster detection and lower losses. Additionally, four controls — surprise audits, financial statement audits, hotlines, and proactive data analysis — were associated with at least a 50% reduction in both fraud loss and duration.
- Nonprofits have the lowest implementation rate of fraud awareness training, and organizations that didn't conduct fraud awareness training lost nearly twice as much as those that did.
- Nonprofit organizations that provided fraud awareness training uncovered fraud more than 2.5 times faster than organizations that did not.
- Additionally, nonprofit organizations received fines from oversight agencies most frequently, while publicly traded companies were the least likely to receive a fine.



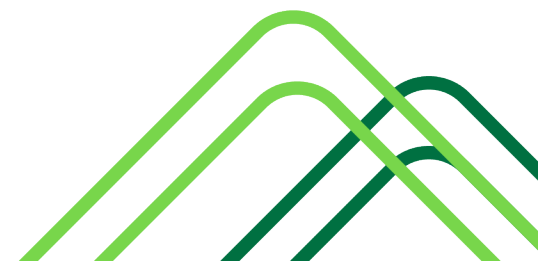
Recent Embezzlement Schemes

Art Center Scheme

- An arts center lost \$1.48 million over five years in a scheme by a low-level employee. The employee created fake companies, assigned vendor numbers to them and then submitted invoices for work never performed.

Promise Community Homes

- Director of Finance and Human Resources stole nearly \$700,000 through the use of unauthorized payroll deposits totaling \$139k, 181 unauthorized expense reimbursements totaling \$407k and credit card personal purchases of \$133k.



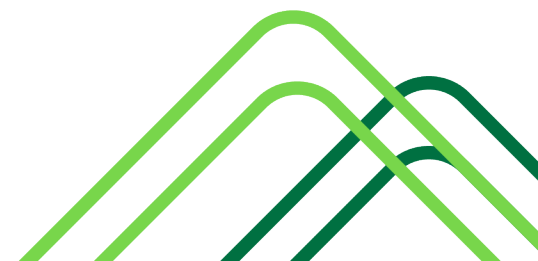
Recent Embezzlement Schemes (Continued)

Washington, D.C. Charity Fraud

- A nonprofit lost \$500,000 when it was discovered that its former chief financial officer wrote fraudulent checks to herself and forged her supervisor's signature on them. Her crime was uncovered when she resigned from her position, and the new CFO discovered the missing checks.

Two different nonprofits victimized by embezzlement by the same individual

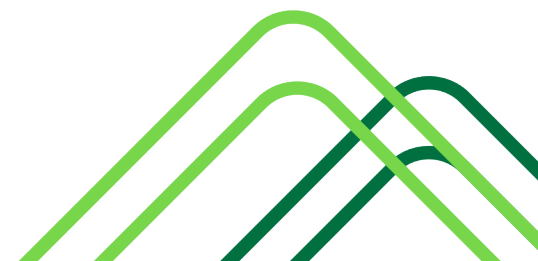
- An employee embezzled \$1.4 million from a nonprofit. The woman made over 350 unauthorized wire transfers and issued over 250 checks to herself, her husband, and several of her creditors. She was arrested and placed on pretrial release, with the condition that she refrain from engaging in illegal activities. She was undeterred and used a different name to secure employment with a different nonprofit, failing to disclose her prior indictment. She stole \$57,000 from the second nonprofit during her pretrial release period



Polling Question #7

How does your organization primarily address segregation of duties, given limited staffing resources?

- A. Role-based access within accounting software
- B. Board or volunteer oversight for reviews and approvals
- C. Outsourcing bookkeeping or payroll functions
- D. Currently have challenges maintaining segregation



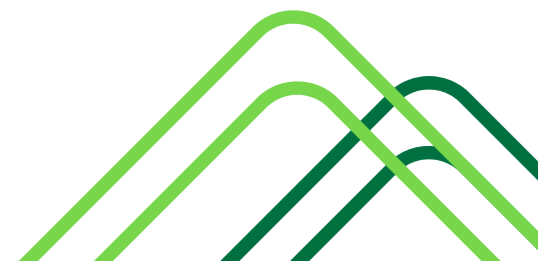
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