

**GELMAN, ROSENBERG  
& FREEDMAN**

CERTIFIED PUBLIC ACCOUNTANTS



# Open Forum: Ask the CPA (Nonprofits)

January 6, 2017

**Jennifer Arming, CPA**

Audit Partner

**Robert W. Albrecht, CPA**

Audit Partner

**Richard J. Locastro, CPA, JD**

Nonprofit Tax Partner

## Technical Difficulties?

- Contact WebEx at 1-866-229-3239
- Event #: **628 189 114**
- Event Password: GRF2016
- This webinar will be recorded and made available after the event
- Please use the “Chat” function during the webinar for any technical questions

# Open Forum: Ask the CPA (Nonprofits)

**Learning Objective:** To provide a learning opportunity on various topics identified by members of the nonprofit industry through an open forum of questions and answers, for the benefit of all participants.

**Instructional Delivery Methods:** Group-Live; Group Internet-based

**Recommended CPE:** 1.5 CPE

**Recommended Fields of Study:** Accounting & Audit

**Prerequisites:** None Required

**Advance Preparation:** None

**Program Level:** Basic

**Course Registration Requirements:** None

**Refund Policy:** No fee is required to participate in this session.

**Cancellation Policy:** In the event that the presentation is cancelled or rescheduled, participants will be contacted immediately with details.

**Complaint Resolution Policy:** Gelman, Rosenberg & Freedman is committed to our seminar participants' 100% satisfaction and will make every reasonable effort to resolve complaints as quickly as possible. Please contact [kdavis@grfcpa.com](mailto:kdavis@grfcpa.com) with any concerns.

# Open Forum: Ask the CPA (Nonprofits)

- Attendees seeking CPE for this presentation must complete and submit a short evaluation survey that will pop up on their screens after the webinar ends
- Three words will be shared during the webinar; the survey will ask you for those words
- Attendees cannot claim CPE unless we receive a completed evaluation survey and used the correct words
- Technical questions about the survey can be addressed to Alina Stone at [astone@grfcpa.com](mailto:astone@grfcpa.com)
- **Turn off your pop-up blocker**
- This presentation is available for download at [www.grfcpa.com/media/16.pdf](http://www.grfcpa.com/media/16.pdf)

# Open Forum: Ask the CPA (Nonprofits)

## Gelman, Rosenberg & Freedman CPAs

**Robert W. Albrecht, CPA** is an Audit Partner with Gelman, Rosenberg and Freedman CPAs, and specializes in auditing and consulting for nonprofit organizations that receive funding from agencies of the US Government. Recognized as the firm's leader with respect to international non-governmental organizations, Mr. Albrecht has traveled to over 100 countries on behalf of the firm's international clients.

**Jennifer Arminger, CPA** is an Audit Partner with Gelman, Rosenberg and Freedman, CPAs and specializes in auditing and accounting services for tax-exempt organizations, both locally and nationwide. Additionally, she has extensive expertise in compliance audits in accordance with Uniform Guidance (formerly A-133), and helps manage the employee benefit plan audit practice at the firm.

**Richard J. Locastro, CPA, JD** is a Tax Partner with Gelman, Rosenberg and Freedman CPAs, where he oversees the firm's team of nonprofit tax professionals who provide consulting and tax compliance services to more than 500 nonprofit organizations. He coordinates tax planning, consulting services, return preparation and representation on IRS audits.

# Open Forum: Ask the CPA (Nonprofits)

## Open Forum: Q&A

# Open Forum: Ask the CPA (Nonprofits)

**Gelman, Rosenberg & Freedman**

**Certified Public Accountants**

**4550 Montgomery Avenue**

**Suite 650 North**

**Bethesda, MD 20814**

**301-951-9090**

**[www.grfcpa.com](http://www.grfcpa.com)**

**Jennifer Arminger, CPA, Audit Partner**

**[jarminger@grfcpa.com](mailto:jarminger@grfcpa.com)**

**Robert W. Albrecht, CPA, Audit Partner**

**[ralbrecht@grfcpa.com](mailto:ralbrecht@grfcpa.com)**

**Richard J. Locastro, CPA, JD, Nonprofit Tax  
Partner**

**[rlocastro@grfcpa.com](mailto:rlocastro@grfcpa.com)**

## GRF Expertise

- GRF CPAs works with 500+ nonprofit organizations locally, nationally and internationally, travels to over 60 countries on behalf of our clients
- GRF CPAs annually conducts 100+ Single Audits for nonprofits, which receive federal funding and need to comply with Uniform Guidance
- Our CPAs host seminars, workshops and presentations to keep clients current with industry regulations
- GRF CPAs is an industry-recognized, award-winning firm with 35 years of experience working with nonprofits
- GRF CPAs is committed to technical excellence, personal attention, ongoing communication, staff continuity, community service and diversity
- GRF CPAs MOTTO- “Personal attention will never become obsolete”