

Welcome and Introduction



2024

**Nonprofit
Educational
Seminar**



AAFCPAs
great minds | great hearts

Accounting Standards Update

Matthew Hutt, CPA, CGMA
Amy Staunton, CPA
Jennifer L'Heureux

MEET THE SPEAKERS



Matthew Hutt
CPA, CGMA
Partner



Amy Staunton
CPA
Director & Consulting CFO



Jennifer A. L'Heureux
Manager

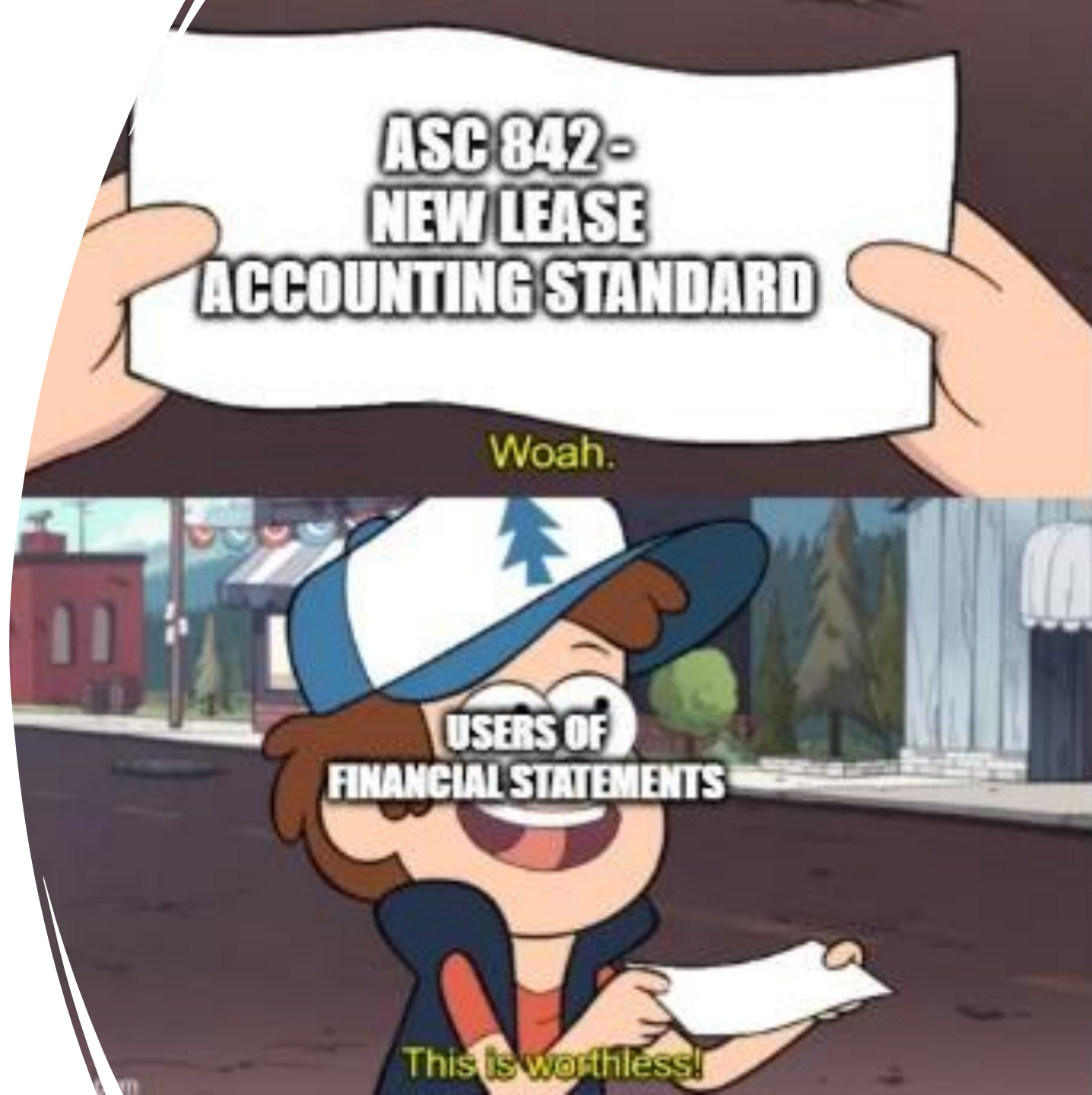


A blurred background image of a business meeting. A person in a dark suit and red tie is holding a pen and looking at a document. Another person's hands are visible in the foreground, clasped together. A laptop is open on a table to the left. The overall scene is dimly lit, suggesting an office environment.

Leases – Year Two Considerations

Ongoing Considerations

- Lease Modification
- New Leases



Lease Modifications

“A change to the terms and conditions of a contract that results in a change in the scope of or the consideration for a lease (for example, a change to the terms and conditions of the contract that adds or terminates the right to use one or more underlying assets or extends or shortens the contractual lease term)”

1. Does modification result in a separate contract?

- Yes (i.e., increasing the square footage leased):
 - Account for as two separate contracts (original and new portion).
- No OR Both:
 - Remeasure and reallocate.
 - Reassess the classification.
 - Account for any new payments made by lessee as part of the transaction (new initial direct costs, lease incentives, etc.)

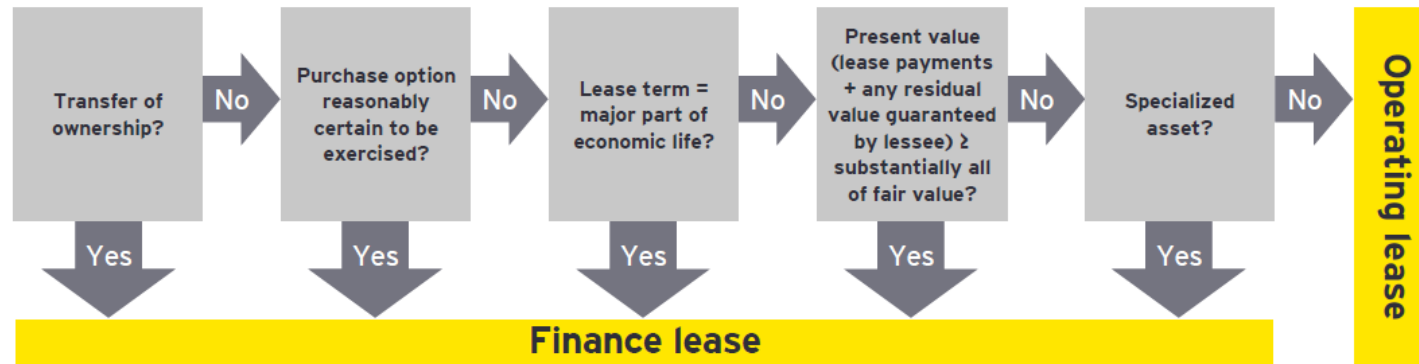
2. Does the modification fully or partially terminate an existing lease?

- Yes (i.e., decreasing the square footage leased):
 - Remeasure the lease liability and decrease the carrying amount of the right-of-use asset for the portion terminated and recognize in profit or loss any difference between the reduction in the lease liability and the reduction in the right-of-use asset.
- No:
 - Remeasure the lease liability and adjust the carrying amount of the right-of-use asset by the amount of the remeasurement of the lease liability.



New Leases: Reminders

1. Don't forget! Assess new leases for classification.



2. Discount rate: IBRs must be obtained for new leases.
3. Record at the Lease Commencement Date (the date asset is available for use by lessee).
4. Vehicle leases: Most have an implicit rate. Request this information.
5. Check-in on those immaterial leases (copiers, storage, postage).



Other Reminders



Written Accounting Policy



Accurate Monthly Reporting



Timing of Accounting for New Leases
and Amendments



Consider Potential Embedded Leases



Software

We are still here to help!



Lease classification and calculations, including determining discount rate, term of the lease



Guidance in reviewing and updating accounting policies and procedures and business process optimization



Review lease agreements, prepare summaries of each agreement, document accounting treatments



Assistance with selecting software, setting up spreadsheets, recurring entries, etc.



**The Current Expected Credit
Loss Impairment Model (CECL
Model)
Under ASC 326**

ASU 2016-13, Topic 326, Credit Impairment

Effective Date



For public companies, the ASU was effective for years beginning after December 15, 2019.



For all other organizations, the ASU is effective for **calendar** year ends in **2023**, **fiscal** year ends – **2024**.



Scope

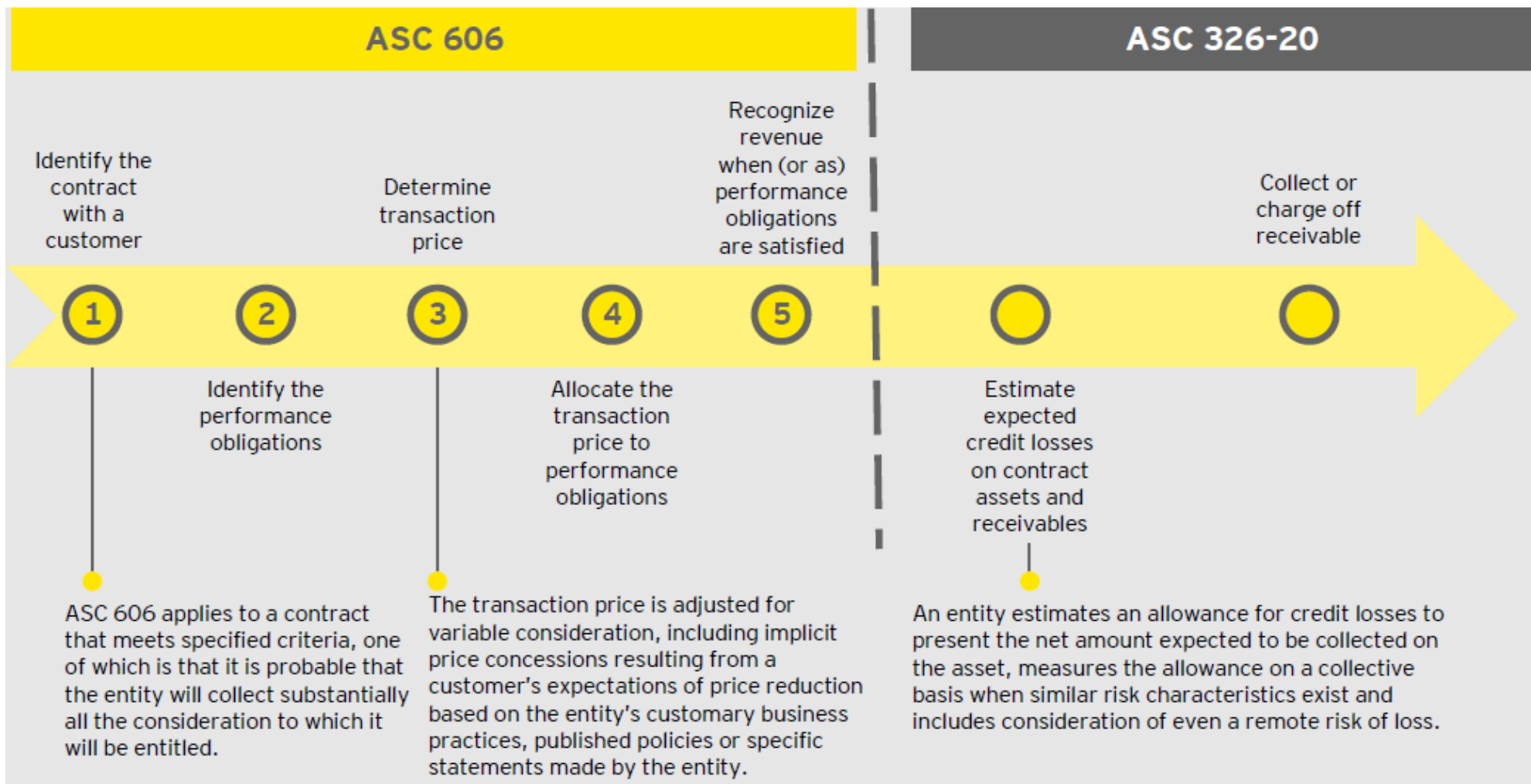
- Financial assets measured at amortized cost, including but not limited to:
 - Financing receivables, including loans.
 - Held-to-maturity debt securities.
 - Receivables from revenue transactions under 606.
 - Receivables relating to repurchase agreements and securities lending agreements.
- Net investment in financing leases recognized by a lessor
- Off-balance-sheet credit exposures (guarantees, loan commitments, letter of credit)
- Reinsurance recoverable
- Programmatic loans
- Purchased financial assets with credit deterioration




Summary

- If you have 606 revenue, this applies to you.
 - It is possible to have zero allowance, but you do have risk and need to assess that risk.
 - This is done on day one of the receivable.
 - Change from an incurred model to an expected model.
 - Could result in a lower reserve after the analysis.
 - There are some changes in terminology and disclosures.

Scope Continued



Items Excluded From the Scope

- Pledge Receivable of a NFP Entity – 958 Revenue
 - Loan and Intercompany Receivables Between Entities Under Common Control
 - Receivables Arising From Operating Leases
 - Financial Assets Measured at Fair Value Through Net Income
 - Loans Made to Participants by Defined Contribution Employee Benefit Plans
- 

**Reflect the
risk of loss,
even when
that risk is
remote.**



High bar to meet zero allowance – past, current, and future. It takes all three! But not impossible.



Risk of default may not be zero, but the loss may be zero.



The existence of collateral, in and of itself, does not support an assumption of zero loss of the amortized cost basis.



Bad debt expense for assets under the scope of Topic 326 is now called “credit loss expense”. Bad debt expense may still exist for the assets not in the scope of Topic 326.



Risk- Based Pools

An entity should aggregate financial assets on similar risk characteristics, which may include any one or a combination of the following:

- Internal or external credit score or credit ratings
- Risk ratings or classification
- Financial asset type
- Collateral type
- Size
- Term
- Geographical location
-

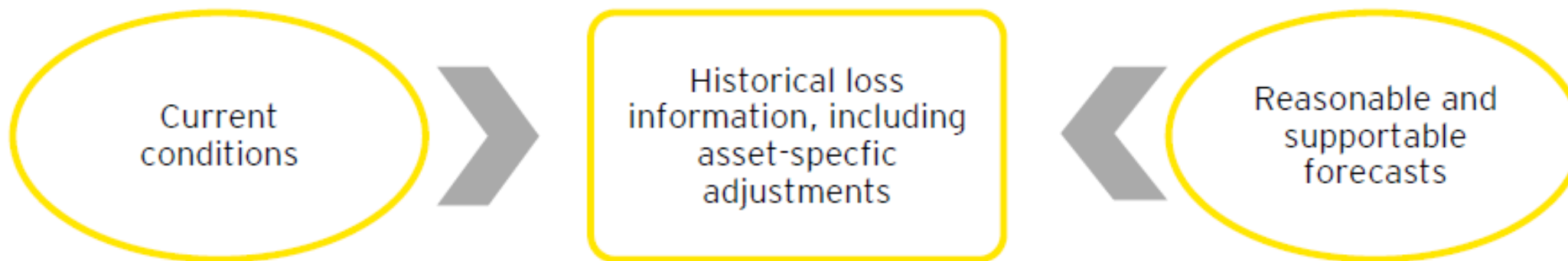
Risk-Based Pools

Continued

		1-30 days	30-89 days	90+ days
Customer Type	Current	delinquent	delinquent	delinquent
Corporations	\$ 2,500,000	\$ 100,000	\$ 80,000	\$ 45,000
Individuals	\$ 1,200,000	\$ 40,000	\$ 30,000	\$ 5,000

			1-30 days	30-89 days	90+ days
Geography	Customer Type	Current	delinquent	delinquent	delinquent
US	Corporations	\$ 1,100,000	\$ 40,000	\$ 25,000	\$ 3,000
	Individuals	\$ 700,000	\$ 20,000	\$ 18,000	\$ 5,000
Europe	Corporations	\$ 900,000	\$ 50,000	\$ 30,000	\$ 8,000
	Individuals	\$ 600,000	\$ 15,000	\$ 14,000	\$ 10,000
Asia	Corporations	\$ 300,000	\$ 10,000	\$ 15,000	\$ 15,000
	Individuals	\$ 100,000	\$ 5,000	\$ 8,000	\$ 9,000

Relevant Information for the Allowance



Relevant Information for the Allowance Continued

- Asset-Specific Adjustments
 - If the historical loss information relates to a different type of assets or customer other than the current portfolio
 - E.g., if historical information relates to corporate customers, but current receivable mix includes individual customers also
- Current Conditions
 - If current economic conditions are stronger or weaker than the historical data implies.
- Reasonable and supportable forecasts of economic conditions expected to exist throughout the contractual life of the receivable
 - For periods beyond which forecasts can be made, should revert to historical loss information through remaining contractual term

The starting point is historical information. It cannot be arbitrary.

Cannot be a blanket 10% with no support.



Relevant Information for the Allowance Continued

Year	Country A unemployment rate	Cumulative loss experience
20X2	4.0%	1.0%
20X3	4.5%	1.5%
20X4	5.0%	3.0%
20X5	5.5%	3.5%
20X6	6.0%	4.0%
20X7	6.5%	5.0%

E.g., a company noticed its' credit losses are related to the unemployment rate, as follows. Management estimates next year's unemployment rate would be approximately 6%; therefore, it uses 4% as the loss rate for the receivable at year-end.



Sample Trade AR CECL Calculation – Aging Method

Past-due status	Amortized cost basis	Historical credit-loss rate	Expected credit-loss rate	Allowance for expected credit losses
Current	\$ 5,984,698	0.27%	0.30%	\$ 17,954
1-30 days past due	8,272	7.20%	8.00%	662
31-60 days past due	2,882	23.40%	26.00%	749
61-90 days past due	842	52.20%	58.00%	488
Over 90 days past due	1,100	73.80%	82.00%	902
Total	\$ 5,997,794			\$ 20,755

Sample Trade AR CECL Calculation

– Loss Rate Method

Loss Rate Method

- First, obtain historical loss data.

	20X1	20X2	20X3	20X4
Annual net write-offs	\$ 320,000	\$ 350,000	\$ 375,000	\$ 380,000
Annual average receivables	22,000,000	24,500,000	26,500,000	27,000,000
Annual loss rate	1.45%	1.43%	1.42%	1.41%
Average annual loss rate 1.43%				

- Second, adjust the loss rate based on future forecast. Based on estimated increasing unemployment rate, management believes average loss rate will increase by 0.05%. As a result, average loss rate applied to year-end receivable was 1.48% (= 1.43% + 0.05%).





Disclosure Requirements

Accounting policies and policy elections to include:

- Nonaccrual policies to discontinue accrual of interest.
- The policy for determining past-due or delinquency status.
- The policy for recognizing write-offs within the allowance for credit losses.

Sample Significant Accounting Policy Post-Adoption

Note 1 – Summary of Significant Accounting Policies

Recently Adopted Accounting Guidance

Allowance for Credit Losses

In June 2016, the FASB issued guidance (FASB ASC 326) which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the company that are subject to the guidance in FASB ASC 326 were trade accounts receivable (list other in-scope financial assets, if applicable)



Sample Significant Accounting Policy Post-Adoption Continued

[If adoption is material]

We adopted the standard effective January 1, 2023, utilizing a cumulative-effect adjustment for all financial assets measured at amortized cost. As a result of the adoption, we recorded a transition adjustment, which included an \$XX increase/decrease to the allowance for credit losses for [class of financial asset], which is presented on the balance sheet as a reduction to the total amount of [class of financial asset]. In addition, the transition adjustment resulted in an increase/decrease of \$XX to beginning retained earnings as of January 1, 2023, which represents the cumulative effect of adopting FASB ASC 326.

[If adoption is immaterial]

We adopted the standard effective January 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only.



Disclosure Requirements

A Roll Forward Table for the Allowance on Expected Credit Losses

A rollforward of the Company's allowance for expected credit losses on held-to-maturity investments is as follows:

	Year Ended December 31, 2022	Year Ended December 31, 2021
Beginning allowance for expected credit losses	\$ <u>17,462</u>	\$ <u>—</u>
(Gain) loss on adjustment of allowance for credit losses on held-to-maturity investment	<u>(2,505)</u>	<u>17,462</u>
Write-offs, net of recoveries	<u>—</u>	<u>—</u>
Ending allowance for expected credit losses	\$ <u><u>14,957</u></u>	\$ <u><u>17,462</u></u>

Other Notes

Involve others in the organization in this analysis.

Can switch models in the future.

Prepare a memo for audit.

The analysis includes unbilled.

Consider not only the balance on the fiscal year end but the expense during the year.

A person in a blue shirt is working on a laptop. The background is a blurred office setting. Overlaid on the image is a semi-transparent financial data visualization. It features a bar chart with teal bars and a line graph with white dots and a white line. The years 2016, 2017, 2018, 2019, 2020, 2021, and 2022 are visible on the x-axis. Various numerical values are scattered around the chart, including 999,897, 986,754, 754,098, 666,897, 595,098, 567,731, 446,879, 435,768, 324,576, 110,435, 43,332, 34,435, 75,165, and 365,654. The text "Other Accounting Topics" is written in large white font across the center of the image, with a white horizontal line underneath it.

Other Accounting Topics

Other Accounting Topics



Digital Assets



Reference Rate Reform



Business Combinations



Uniform Guidance

ASU 2023-08: Crypto Assets

- Allows certain digital assets to be subsequently measured at fair value, with changes in net assets.
- Effective for fiscal years beginning after December 15, 2024.
- Early adoption is permitted if financial statements have not been issued or available for issuance.
- Modified retrospective transition with a cumulative-effect adjustment to the opening net assets as of the beginning of the year of adoption.



ASU 2023-08: Crypto Assets

Assets within the scope of this standard:

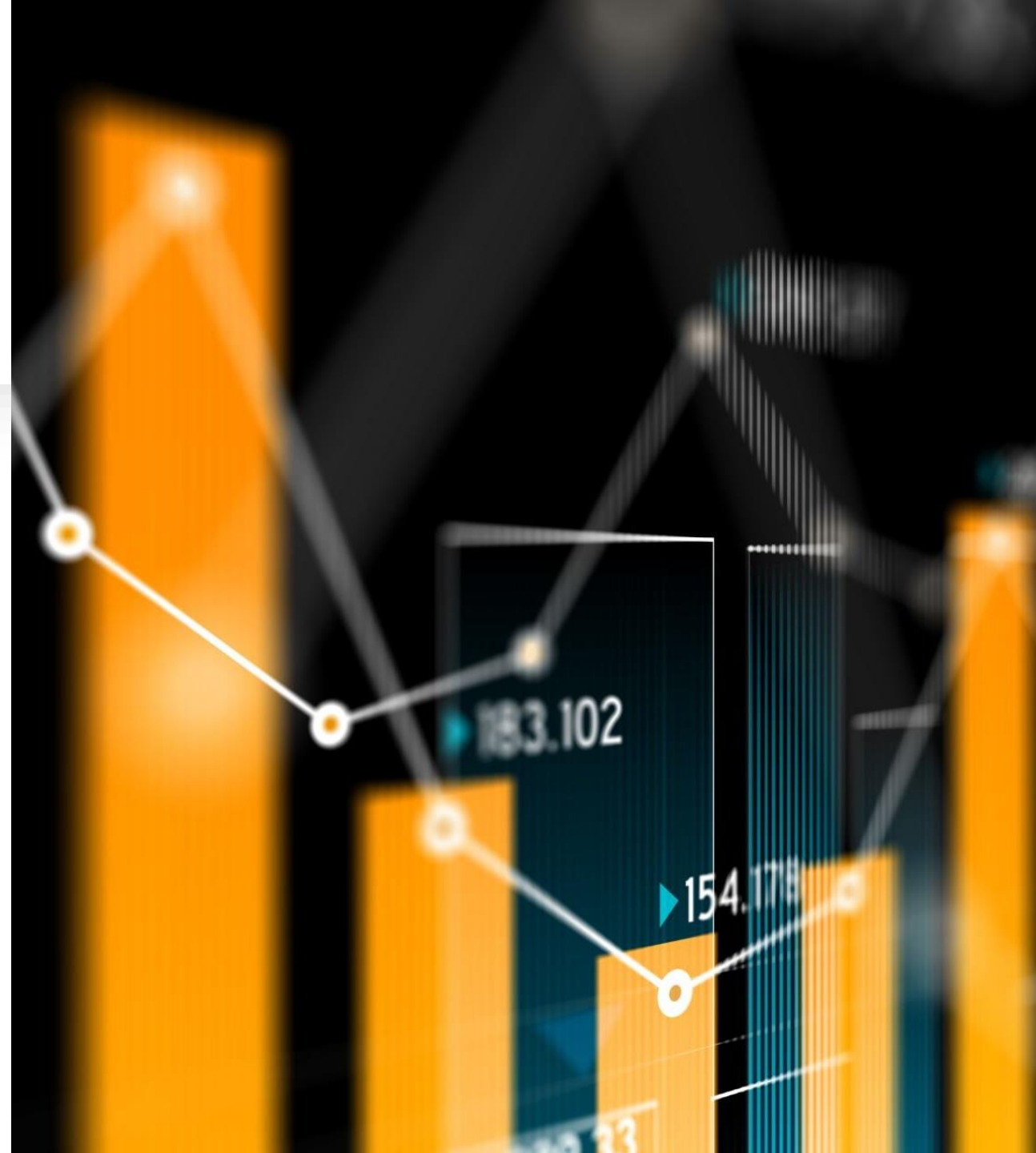
- Meets the definition of an intangible asset
- Does not provide the asset holder with enforceable rights to, or claims on, underlying goods, services or other assets
- Are created or reside on a distributed ledger or “blockchain”
- Are secured by cryptography
- Are fungible
- Are not created by the reporting entity or a related party



ASU 2023-08: Crypto Assets

Other factors:

- Alternative measurement methods are not permitted (such as historical cost, less impairment).
- Required to be reported separately from other intangible assets using different measurement bases.
- Present gains and losses separately from effects of other intangible assets (such as amortization).
- Report in operating cash flow (on the statement of cash flows) if donated/payment from customer immediately converted into cash.
- Apply Topic 820 fair value measurement and related disclosures.






ASU 2022-06: Reference Rate Reform

- Related to the cessation of U.S. dollar LIBOR
- Movement to more reliable and robust rates such as Secured Overnight Financing Rate (SOFR)
- Deferred the sunset date for reference rate optional relief Topic 848 guidance to December 31, 2024 from December 31, 2022

ASU 2021-08: Business Combinations

- Requires the reporting entity (acquirer) to recognize contract assets and contract liabilities acquired in a business combination in accordance with Topic 606.
 - Concepts could apply to other contracts accounted for under Topic 606.
 - Apply the provisions prospectively.
 - Effective for fiscal year ends beginning after December 15, 2023, and early adoption is permitted.
- 

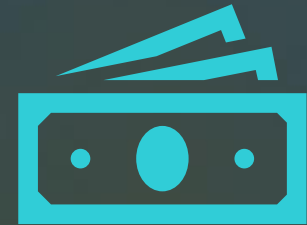
Proposed Changes to Uniform Guidance



Effective
October 1, 2024



Increase to the dollar amount of the threshold of federal expenditures for when a Single Audit under Uniform Guidance is required from \$750,000 to \$1 million during a recipient organization's financial reporting year



Increase to the threshold from \$5,000 to \$10,000 for determining items that are considered to be equipment

Proposed Changes to Uniform Guidance



Raises the de-minimis indirect cost rate from 10% to 15%



Updates the definition of Modified Total Direct Costs to include up to the first \$50,000 of a subaward



Other changes to ease administrative burdens

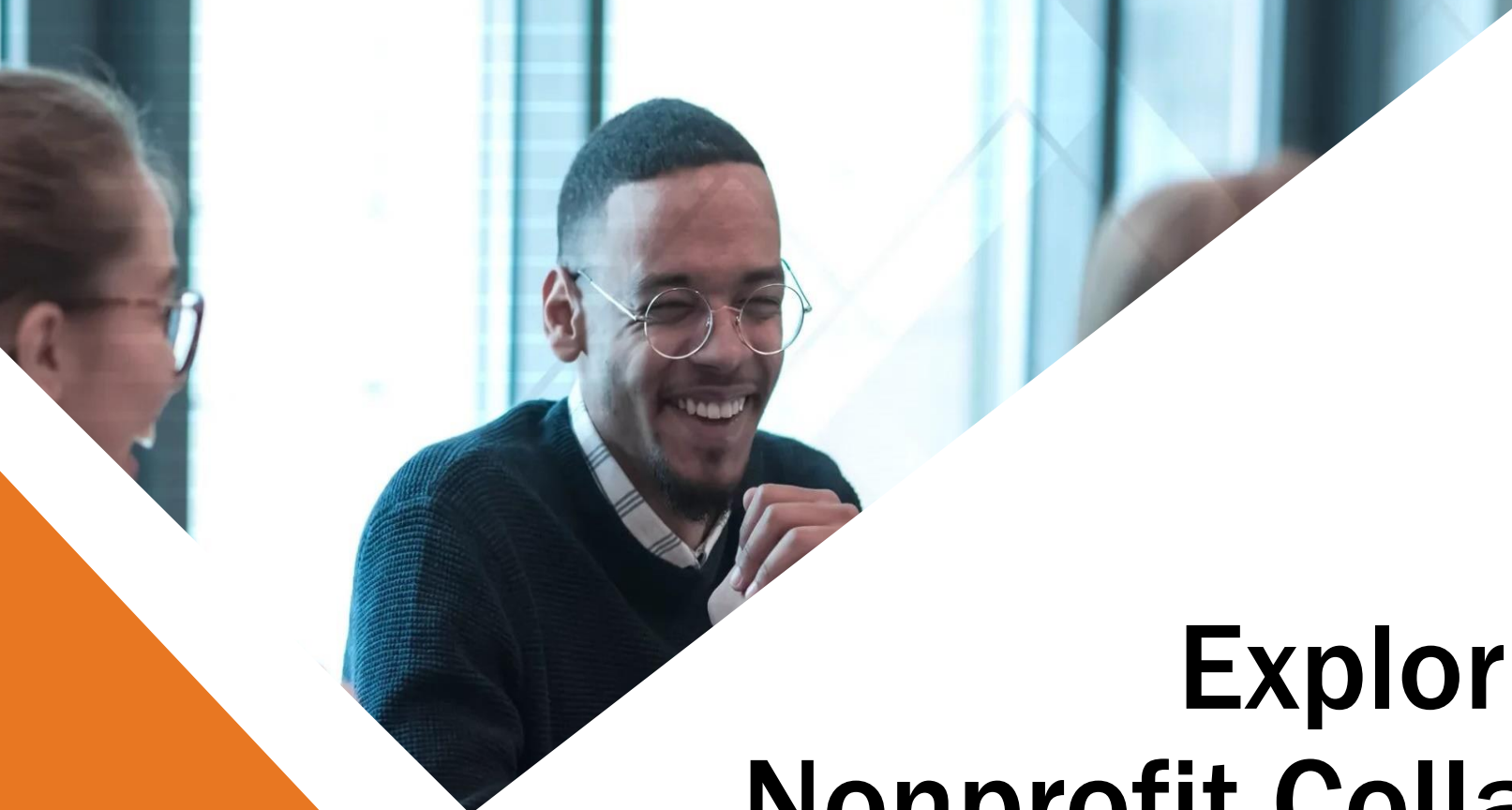


Questions?

Matt Hutt, mhutt@aafcpcpa.com

Amy Staunton, astaunton@aafcpcpa.com

Jennifer L'Heureux, jlheureux@aafcpcpa.com



Exploring Nonprofit Collaborations, Mergers, Affiliations, and More

Joshua England, LLM, Esq.

Chris Consoletti, Esq.

MEET THE SPEAKERS



Joshua England,
LLM, Esq.

Partner & Tax Attorney



Chris Consoletti,
Esq.

Consulting Tax Attorney



Why would your organization want to explore collaboration or affiliations?



FINANCIAL
CONSIDERATIONS



PROGRAM BENEFITS



ADVOCACY BENEFITS

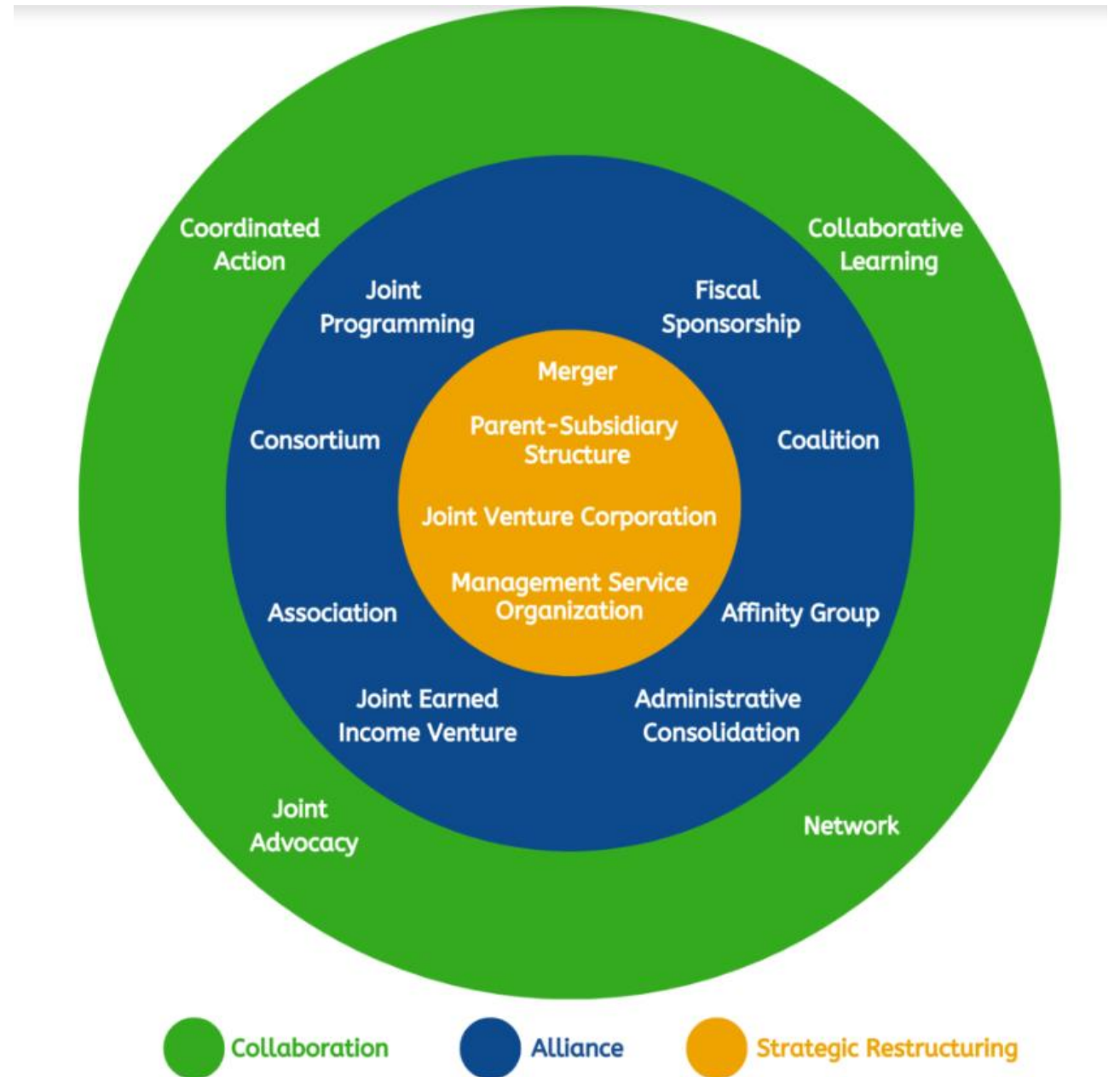


LEADERSHIP AND
MARKETING BENEFITS



The Collaborative Map

- Collaboration
- Alliance
- Restructuring





Collaborations

Top priority to enable nonprofits to more effectively and efficiently advance their missions.

- Informal Understandings Between Organizations (MOU)
- Formalized Affiliation Agreements (Contract)
- Service Agreement
- Resource Sharing Agreement

Alliances

- Fiscal Sponsorship
- Partnership
- Joint Venture





Restructuring

- Merger
- Joint Venture
- Parent Subsidiary

Affiliated 501(c)(3) and 501(c)(4)

Using a structure of affiliated 501(c)(3) and 501(c)(4) organizations can be a powerful means of enhancing impact and furthering an organization's mission.

- 501(c)(3) organizations can accept deductible charitable contributions but have restrictions on their activities.
- 501(c)(4) organizations have broader latitude, but contributions are not deductible.



Affiliated 501(c)(3) and 501(c)(4) Continued

- Often set up during a long-term lobbying campaign;
 - 501(c)(4) can conduct unlimited lobbying
- Both organizations must be separate legal entities;
 - Separate bank accounts, unique board members, separate and distinct bylaws and organizational documents;
 - Can share staff and office space, but each organization must pay its share of salary, equipment costs, etc.

Affiliated 501(c)(3) and 501(c)(4) Continued

- Grants from 501(c)(3) to 501(c)(4); and
 - The grant must be used exclusively by 501(c)(4) for exclusively 501(c)(3) purposes;
 - If the grant is used by the 501(c)(4) for their lobbying, it will count against 501(c)(3)s lobbying limits;
 - Should not be used for 501(c)(4) for fundraising costs;
 - Avoids impermissible uses;
- Grant should have accompanying grant agreement.

Affiliated 501(c)(3) and 501(c)(4) Continued

- Loans or grants from 501(c)(4) to 501(c)(3)
 - No restrictions on the money;
 - Can be used for any or all of 501(c)(3)s lobbying, research, or any other purpose; and
- Grant agreements are always a good idea but less crucial for this type as there are little to no restrictions on the money.



Mergers

Why Consider a Merger?

- Possible solution to a financial crisis that could otherwise cause the organization to either dissolve or lay off employees;
- Improve the cash flow by combining resources;
- Possible available new funding sources or donors;
- Access new space; and,
- Help to eliminate competition if the two organizations merging are in the same space.



Merger

- Cost Savings by Overlapping Administration and Program Services
- Increased Resources by Combining Organizations
- Can Eliminate Underused Buildings and Space
- Can Consolidate Programs for Improved Efficiency and Effectiveness
- The Combined Organization Can Appeal to New Funders and Donors



Other Things to Consider

- A merger formally terminates one of the nonprofit organizations;
 - That organization needs to be prepared to lose its legal existence.
- The surviving nonprofit organization to a merger does not just inherit all the dissolving nonprofit's assets but also their liabilities; and,
- Other than the documents to the IRS, mergers are complex, legal costs at the outset can be high, and the organizations will most likely not realize savings at the outset.

The background features a collage of financial data visualizations. At the top left, a bar chart shows monthly data for August, September, October, November, and December. Below it is a pie chart divided into several segments of varying colors. At the bottom, a table contains numerical data. The overall theme is business and finance.

Merger Basic Legal Considerations

- As mentioned above, this is very expensive and legal costs can add up quickly.
- Due Diligence
 - Good idea to undertake even if you are only considering a merger
 - Review Organizational Documents
 - Federal and State Tax Returns
 - Financials
 - Staff, Leaders

IRS Form 990 Merger Requirements

For the dissolving entity to a merger on their final Form 990:

- In header, check the **final/terminated box**.
- At part IV, Line 31, answer yes to, “Did the organization liquidate, terminate, or dissolve and cease operations?”
- At Part IV, Line 32: If applicable, answer yes to, “Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets?”



IRS Form 990 Merger Requirements Continued

- Complete Schedule N, Liquidation, Termination, Dissolution or Significant Disposition of Assets; and,
 - Include a description of the assets and any transaction fees, the date of distribution, the fair market value of the assets, and information about the recipients of the assets.
- Include a certified copy of articles of dissolution or merger, resolutions, and plans of liquidation or merger.



Other Affiliated Structures

1. Single Member LLC; and
 - Hold Real Estate;
2. Wholly Owned C Corp;
 - Separate UBIT from tax exempt organization to protect exempt status.



Single Member LLC of Nonprofit

- Wholly owned by nonprofit:
 - All activity of LLC is reported on the nonprofit parent 990:
- If operated correctly, this structure provides the nonprofit liability protection from the actions of the LLC; and
- As LLC is wholly owned by the nonprofit, it receives the benefit of the parent's tax-exempt status;
 - Some states do not accept this arrangement.



Wholly Owned C Corp of Nonprofit

- Beneficial if the nonprofit is expected to incur a large amount of UBIT and it could threaten their tax-exempt status;
- This doesn't save on tax but protects the tax-exempt status of the parent nonprofit; and,
- The C Corp can pay dividends to the parent nonprofit, which are passive income and not subject to UBIT.



Questions?

Joshua England, jengland@aafcpa.com

Chris Consoletti, cconsoletti@aafcpa.com



AAFCPAs
great minds | great hearts

Retirement Plan Risk Updates

Davide Villani, CPA, CGMA
Shawn P. Huxley, CPA, MSA

MEET THE SPEAKERS



Davide Villani,
CPA, CGMA

Partner, Employee Benefit Plans



Shawn P. Huxley,
CPA, MSA

Partner, Employee Benefit Plans



Overview



SECURE 2.0 UPDATES



RETIREMENT PLAN
CYBERSECURITY RISKS



PROPOSED FIDUCIARY
ADVICE RULE

Secure 2.0 Updates and How They Affect Plan Sponsors



Long-term, Part-time (LTPT) Employee Provision in Now Extended to 403(b) Plans

- LTPT employees are those who otherwise may not meet the plan's eligibility service requirements but have met any age requirement and who work 500 hours or more in TWO (2) consecutive 12-month periods.
- LTPT employees under the SECURE Act 2.0 definition must be offered participation for elective deferrals commencing with the first day of the plan year that begins in 2025.
- **Action Item**: Review annual hours worked for all previously indelible part-time employees for 2023 and 2024 and determine if eligible beginning in 2025.



Mandatory: Expanded Catch-Up Contributions Age 50 and Over

All catch-up contributions subject to Roth tax treatment EXCEPT for employees with wages less than \$145,000 in prior year- Beginning after 12/31/2025.



Mandatory: Required Minimum Distributions

Effective 2023 - 72 to 73

Effective 2033 - Increased to 75



Optional: Involuntary Cash-out for Terminated Participants Up To \$7,000

Effective 2024



Optional: Self-Certification of Hardship Distributions

Effective 2024



What does this mean to you?

- Review the mandatory and optional provisions.
- Determine what amendments may be needed.
- Review your current capabilities within payroll.
- Determine what changes may be needed to allow for your elections.
- Coordinate internal finance, payroll, and HR with your external third-party administrator, recordkeeper, and payroll provider on implementation of elections made.

Retirement Plan Cybersecurity Risks Update

Retirement plan assets are an attractive target for cyber hackers.

- Responsible plan fiduciaries have an obligation to ensure proper mitigation of cybersecurity risks.
- Plan sponsors face the dual challenge of providing online access to participants' retirement plans while keeping their information secure.

Recommended Action

- Have strong access control procedures.
- Ensure that any assets or data stored in a cloud or managed by a third-party service provider are subject to appropriate security reviews and independent security assessments.
- Encrypt sensitive data, stored and in transit.

Proposed Fiduciary Advice Rule

- Participation in 403(b) plans has reached record levels.
 - Nearly 1/3 of 403(b) plan have automatic enrollment.
 - More employers are offering matching contributions.
 - Educating employees on the benefits of saving for retirement.
- Employee education on contribution types and investment options is a critical step for employees' retirement readiness

Proposed Fiduciary Advice Rule

- The DOL's proposed "new" fiduciary rule has been reviewed by OMB and is expected to be released as soon as the end of April.
- Update to the Definition of a Fiduciary Specific to Investment Advice
 - Little has changed in the definition of a fiduciary since 1975 (before 401(k) plans existed). Previous definition of a plan fiduciary was focused on pension plans managed by professional investment managers.
 - With 401(k) and 403(b) plans, investments are participant directed.
 - Participants will often take investment advice from professionals.
 - It is anticipated that the new rule will "strengthen guardrails" and is intended to protect retirement investors from harmful conflicts of interest and imprudent investment recommendations.



Questions?

Shawn Huxley, shuxley@aafcpa.com

Davide Villani, dvillani@aafcpa.com



AAFCPAs
great minds | great hearts

Overcoming Blockers to Optimize Reserve Funds

Kevin Hodson, CMT, CAIA, AIF®

Katie Belanger, CPA

MEET THE SPEAKERS



Kevin Hodson

CMT, CAIA, AIF®

Wealth Advisor



Katie Belanger

CPA

Partner





AAFCPAs
great minds | great hearts

Overcoming Blockers to Optimize Reserve Funds

Kevin Hodson, CMT, CAIA, AIF®
Katie Belanger, CPA



AAFCPAs
great minds | great hearts

Keynote: Unlocking the Power of AI

Philip Deng, CEO of Grantable
Joyce Ripianzi, CPA

Philip Deng

Entrepreneur, Writer, and Speaker
Cofounder & CEO - [Grantable](#)

[HTTPS://LINKTR.EE/PHILIPDENG](https://linktr.ee/philipdeng)

Find me here



15+ Years Non-profit Experience

Marshall Islands, China, USA

Teacher, Program Manager, ED, consultant



Content

You have no headers in your file. Add some by styling your text to see headers here.

Drawtable works best with formatted files. To recommend you relevant sections of your file, would you like to format your file?

Format file

Style

GRANT REQUEST

This Grant Request section should be no more than three pages. If you have a pre-existing grant request for this project that answers all of the questions we ask, you may submit that instead of using our format.

Organization Overview

- Briefly state your organization's mission, history and accomplishments.
- Describe your organization's current programs and activities.

Proj

Organization Overview

- Our organization, XYZ Nonprofit, was founded in 2005 with the mission to empower underserved communities through education and access to resources. Over the years, we have made significant accomplishments in improving the lives of individuals and families in our community.
- One of our notable achievements includes

228 chars, 40 words

Lead

- Who will manage/lead this project?
- How many staff will be involved? Will volunteers be providing support? If so, approximately how many volunteers? What are their roles?
- Will other organizations and/or partners be participating in the project? If so, please describe the partnership organizations and their roles.
- Is there anything else about your organization or your project you would like us to know?

BUDGET INFORMATION

This Budget information section should be provided on a separate page, and is not counted as part of the three pages for the Grant Request.

Project Budget

Drawtable works best with formatted files. To recommend you relevant sections of your file, would you like to format your file?

Agenda

What is AI?

How does generative AI work?

How is generative AI different from traditional software?

Generative AI SWOT

Privacy, Security, and Intellectual Property

Recommendations for Non-Profits

Artificial Intelligence (AI)

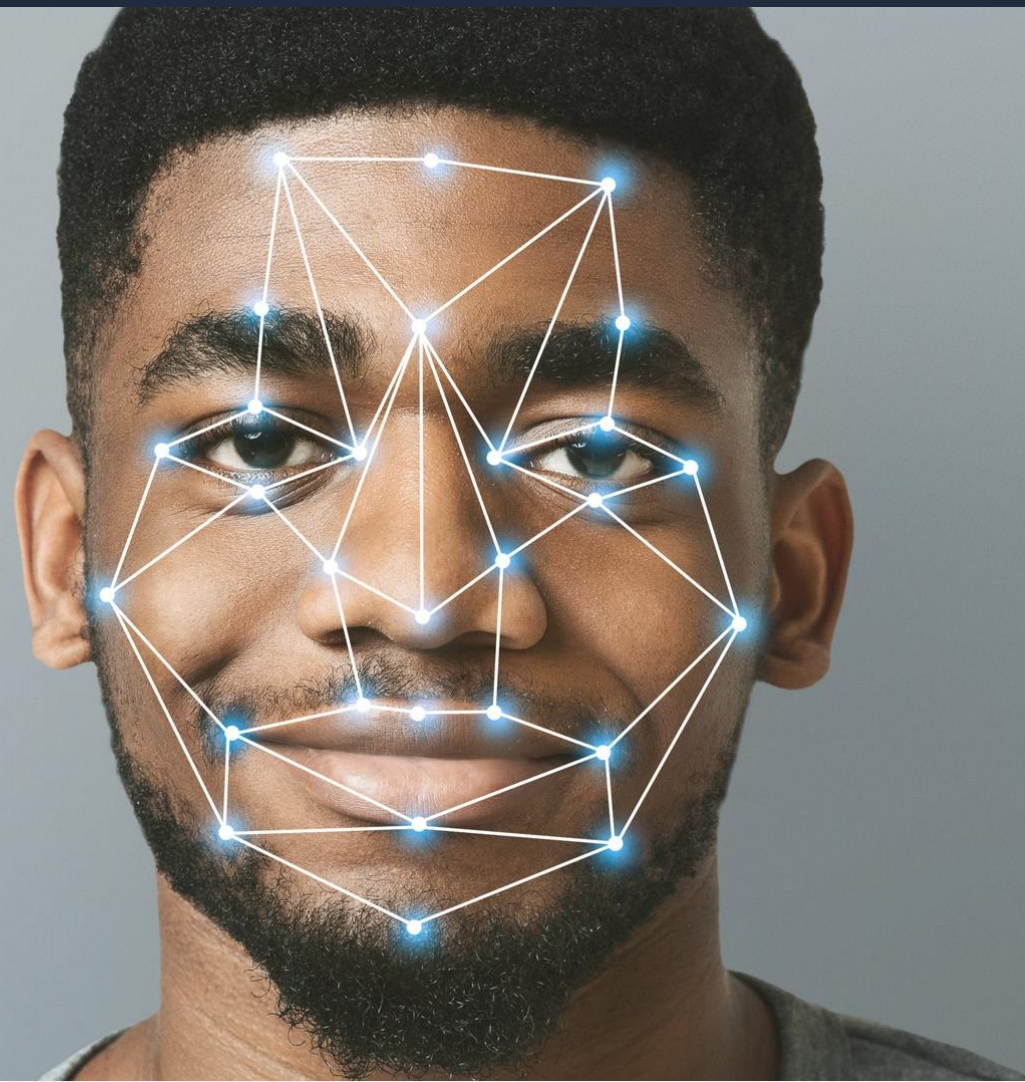
Machines made to be smart like humans

Artificial Intelligence (AI)

Machines made to be smart like humans

Generative AI

AI capable of creating new content, such as images, text, or music,
based on patterns and data it has been trained on



Huge data sets are analyzed for patterns



Generative AI learns to reproduce/predict patterns

What's the difference?

GENERATIVE AI

Completes Patterns Using Probability



TRADITIONAL SOFTWARE

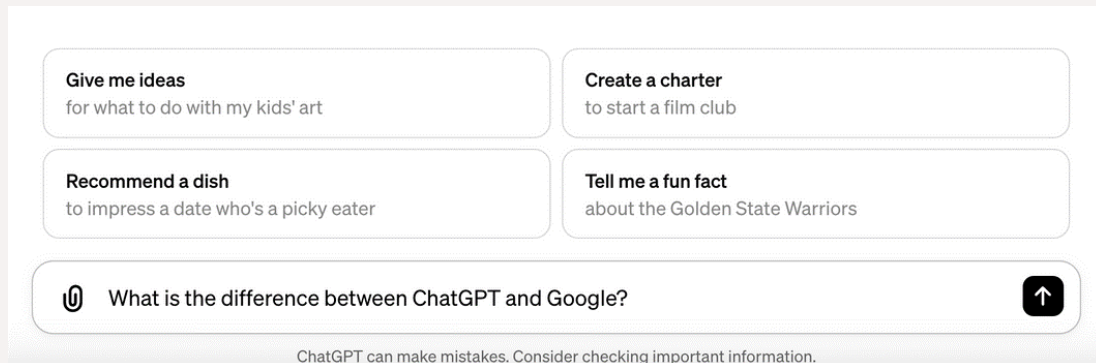
Acts Upon Information Sources



What's the difference?

GENERATIVE AI

Example: ChatGPT



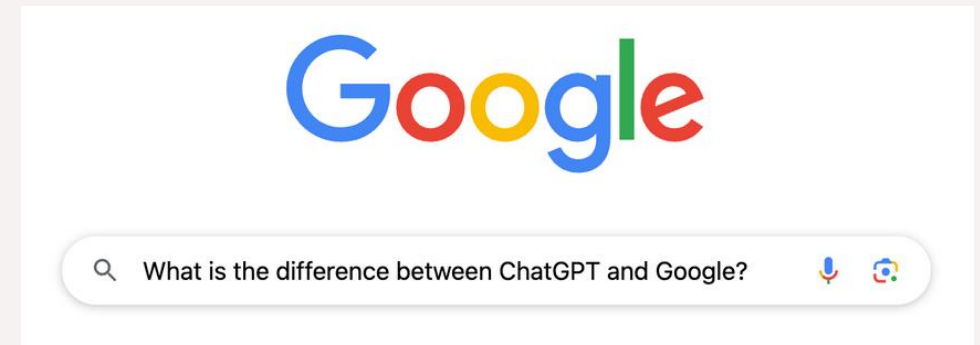
The screenshot shows the ChatGPT interface. At the top, there are four example prompts in rounded rectangular boxes:

- Give me ideas**
for what to do with my kids' art
- Create a charter**
to start a film club
- Recommend a dish**
to impress a date who's a picky eater
- Tell me a fun fact**
about the Golden State Warriors

Below these is a text input field containing the prompt: "What is the difference between ChatGPT and Google?". To the right of the input field is a black square button with a white upward-pointing arrow. At the bottom of the interface, a small grey box contains the text: "ChatGPT can make mistakes. Consider checking important information."

TRADITIONAL SOFTWARE

Example: Google



The screenshot shows the Google search interface. At the top center is the multi-colored "Google" logo. Below the logo is a large, rounded search bar. Inside the search bar, the text "What is the difference between ChatGPT and Google?" is entered. To the left of the text is a magnifying glass icon, and to the right are icons for voice search and image search.

What are some implications of gen AI?

STRENGTHS

Creativity
Flexibility
Speed
"Intelligence"

Affordability
Capacity
Educational

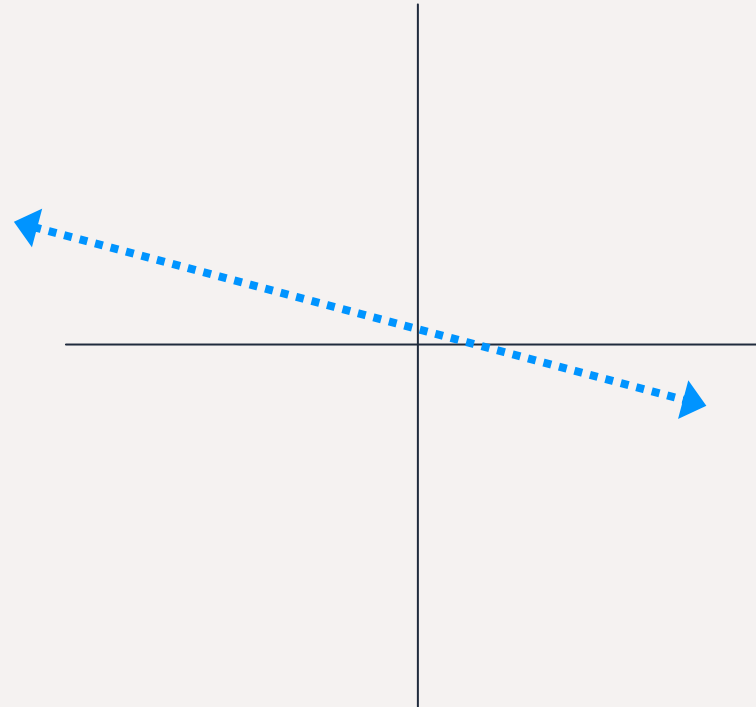
OPPORTUNITIES

WEAKNESSES

Contextual Understanding
Reasoning
Opaque

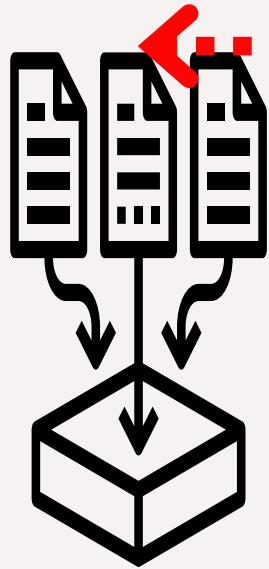
Speed
"Hallucinations"
Bias

THREATS

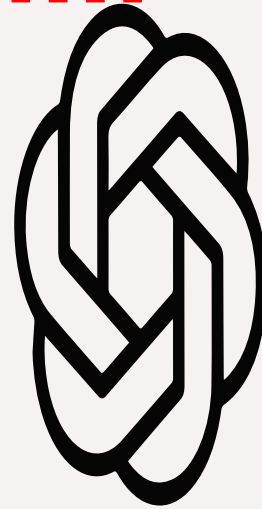


Is my data secure?

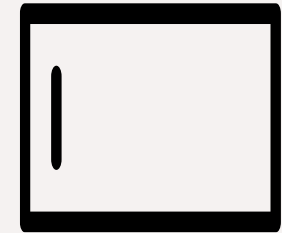
Is my data used to train AI?



MODEL
TRAINING



AI
MODEL



USER
INTERFACE

Is everything hosted securely?

Is using AI plagiarism?

Writing Assisted by Machines



SPELLCHECK



grammarly



ChatGPT

Know where the ideas you use come from
and consider if citing AI makes sense.

Some Ways To Use Generative AI

SCAFFOLDING AND BRAINSTORMING

Ask AI to help you get started with outlines and ideas.

Ex. Help to craft an outline for an ED's keynote for the annual fundraising gala.

ROLE PLAY

Have AI assume certain personas and practice various situational scenarios.

Ex. Training a new major gifts officer to interact with donors in tricky situations.

GRAPHIC DESIGN

AI can create custom images.

Ex. Visualize a part of the mission that could never be captured before.

SUMMARIZATION

Give AI long documents and ask it to extract what you need from it.

Ex. Summarize an annual report to an email blurb to share with a new donor prospect.

EDITING

AI can suggest ways to improve your writing or revise it for you.

Ex. Coming up with 10 versions of your website landing page text.

VOICE OVER

AI can approximate human voices for narration and video tasks.

Ex. Promotional videos.



Dividend of Time

Time Saved by Using Technology,
Which Can Be Reallocated to Other Priorities

AI → Time → Trust

Trends to Anticipate

AI WILL MOVE FAST.

Technological improvements and societal diffusion will proceed with unprecedented speed.

AI WILL BE EVERYWHERE.

The influence of AI will be present in nearly all aspects of modern life and work.

AI WILL GET SMALLER.

AI models will be compressed and made open-source, allowing individuals and organizations to have proprietary versions.

AI WILL INCREASE INEQUITY.

AI will supercharge capitalism and benefit those with advantages of scale.

AI WILL STRUGGLE TO REPLACE NONPROFIT JOBS.

The lack of profit motive will lessen the pressure to replace human labor with AI; these jobs often require a human touch.

IMPORTANCE OF TRUST WILL REACH ALL-TIME HIGH.

Authentic human expression and connection will come.

Eight Practical Tips for Nonprofits

1. BE KNOWLEDGEABLE AND INFORMED.

Nonprofit leaders need to understand the implications of AI tools their staff are using and carefully evaluate potential risks and benefits before implementing them, especially in sensitive areas like mental health.

2. ADDRESS ANXIETY AND FEARS.

Despite fears of job loss due to AI, it's likely that work will evolve. Leaders can alleviate concerns by ensuring open dialogue about the technology's role and its alignment with the organization's values.

3. STAY HUMAN-CENTERED.

Before implementing AI, nonprofits should pledge to use it in a human-centered way, ensuring human oversight and decision-making to prevent bias, especially in sensitive areas like mental health.

4. USE DATA SAFELY.

Nonprofit sector leaders should prioritize safe and ethical data use, ensuring consent for data inclusion and giving supporters the opportunity to be 'forgotten'.

Eight Practical Tips for Nonprofits

5. MITIGATE RISKS AND BIASES.

Organizations using AI should employ "threat modeling" from cybersecurity to anticipate potential issues, ensuring safety and unbiased use, as demonstrated by a nonprofit's chatbot project that highlighted challenges in controlling inappropriate outputs and bias.

7. PILOTING THE USE OF AI.

Before using AI at scale, organizations should conduct careful, time-limited prototype tests to assess impact and ensure result accuracy and unbiased outcomes.

6. IDENTIFY THE RIGHT USE CASES.

Nonprofits should initially use AI to address significant challenges and inefficiencies, particularly those involving repetitive and time-consuming tasks.

8. JOB REDESIGN AND WORKPLACE LEARNING.

As AI automates tasks, organizations need to update job roles, upskill staff, and establish best practices and rules for AI use, while emphasizing the importance of human decision-making and interpersonal skills.



Thank you

1 Month Free



CODE: AAFCPA24



Questions?



Lunch Break



What's New at AAFCPAs

Matthew Boyle, MBA

MEET THE SPEAKER



Matthew Boyle

MBA

Partner & Chief Marketing Officer





AAFCPAs' 2023 Growth Story
Included Four New Partners





AAFCPAs' 2024 Growth Story
Includes Five New Partners





Carla McCall to lead the CPA profession.

Carla will be inaugurated
as the AICPA chair in
May 2024.





AAFCPAs
great minds | great hearts



- Massachusetts Society for the Prevention of Cruelty to Children (MSPCC), a division of Eliot Community Human Services.
- 12 teams worked in tandem to assemble 24 20-inch bicycles suitable for children aged 6 through 10.

AAFCPAs Pays Tribute to 50 Years of Impact

Visit <https://www.aafcpa.com/2023/06/15/aafcpas-pays-tribute-to-50-years-of-impact/> to watch our video and learn more.

A person in a wheelchair is holding a sign. The sign is white with a purple scalloped border and contains the text 'Made with Love By AAFCPA'S'. The person is wearing blue jeans and white sneakers. The wheelchair has a black handlebar with a silver 'EB' logo. The background is a blurred outdoor setting.

**Thank you for your
Inspiration**

Made with
Love
By
AAFCPA'S



AI Risks: Establishing Workplace Guidelines

Vassilis Kontoglis

Ryan Wolff

MEET THE SPEAKERS



Vassilis Kontoglis

Partner, Analytics,
Automation & IT Security



Ryan Wolff

Solutions Specialist



Data Management

- Need to be careful about what information is put into any Large Language Model (LLM).
- If working with confidential data, use prompts that ask general questions versus getting into specific data.
- Establish guidelines regarding types of information that can and cannot be put into the model.
 - Example guideline



Data Security

- Even if hosting a model on your own environment (Azure, AWS, etc.), you still need to be sure the correct IT security protocols are in place.
 - Protocol Example
- LLMs and AI are only as good as the data they depend on.



Policies and Procedures

- Establishing a company policy on AI usage is essential for firm data security.
- The policy should be updated based on the ongoing evaluation of AI capabilities.
- A basic policy should include:
 - Rules around confidential data.
 - Approved LLMs to use.
 - All output needs to be verified.
- Follow an AI framework (ex: NIST)
- Continue to evaluate procedures for day-to-day work.
- Account for how AI is used by any vendor or third-party services being used.
- Establish a risk committee for reviewing AI-generated content.

Training and Education

- Training needs to be rolled out early, so employees are aware of the risks and rewards of the use of AI.
- Ongoing education is also important, as use cases are developed and new updates to AI tools are rolled out.
- AI is continuing to evolve at a rapid rate, and executives need to continue to monitor the development.



Other Things To Keep in Mind

- AI is biased on the way it is trained, the accessibility to data, and what kind of data.
- Trust, but verify.
 - Hallucination
- Ethical Concerns
 - Where do you draw the line of how to use AI?
- Overall Management
- LLMs and AI as good as the data it's depending on.
- Embrace AI responsibly.



Questions?

Vassilis Kontoglis, vkontoglis@aafcpa.com

Ryan Wolff, rwolf@aafcpa.com



AAFCPAs
great minds | great hearts

Decoding RPA for CFOs

Vassilis Kontoglis
Ryan Wolff

MEET THE SPEAKERS



Vassilis Kontoglis

Partner, Analytics,
Automation & IT Security

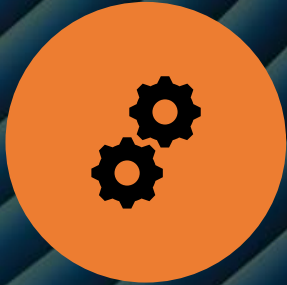


Ryan Wolff

Solutions Specialist



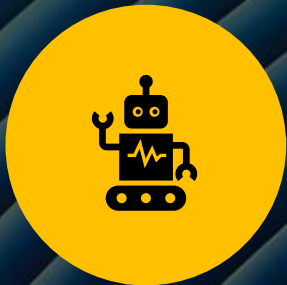
Agenda



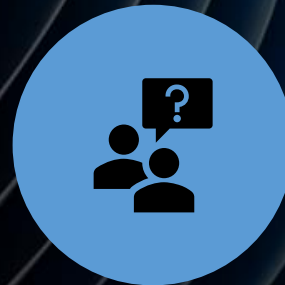
RPA in Accounting



Intro to Automation



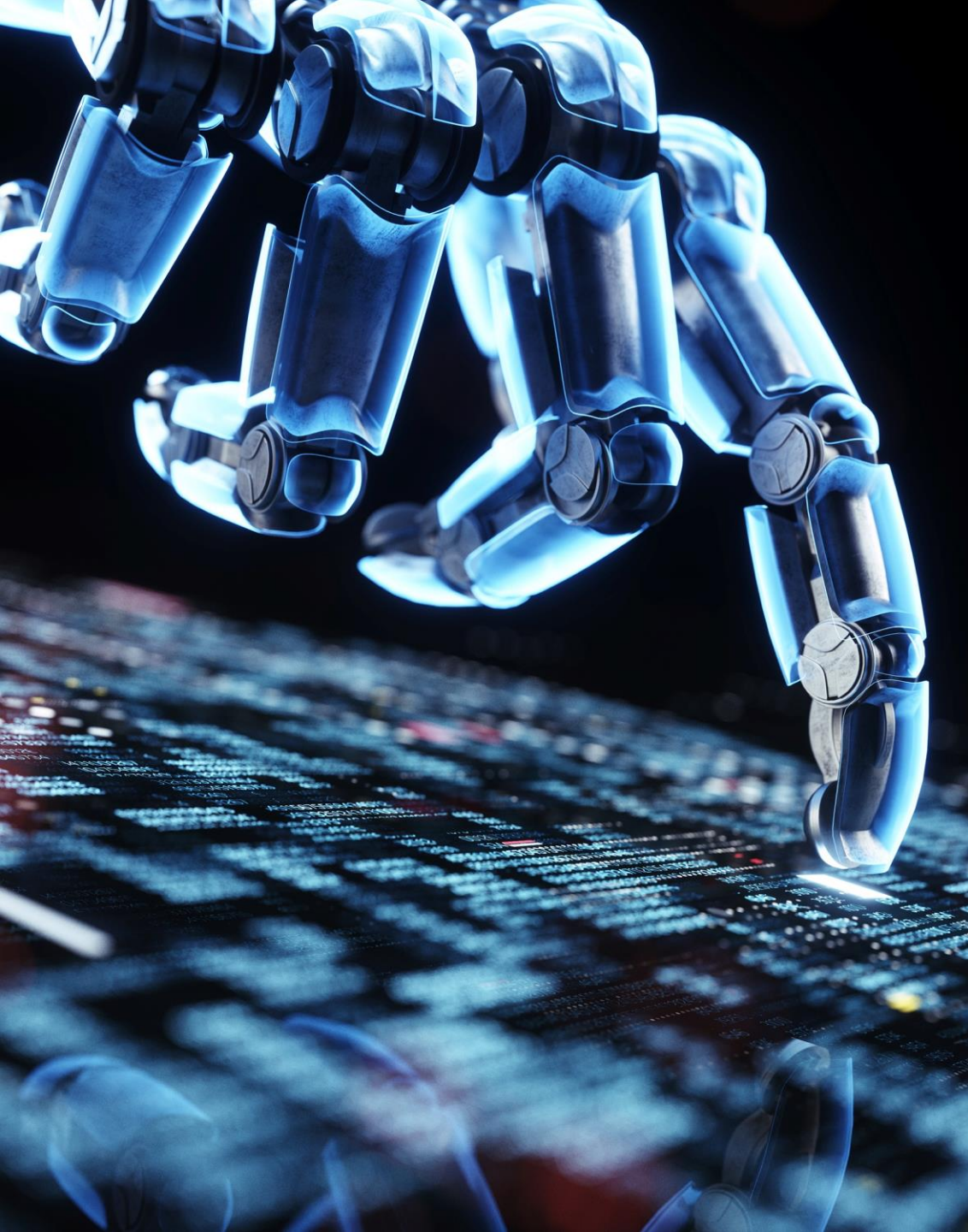
Intro to Large Language
Models & AI



Q&A

RPA in Accounting

- RPA in accounting refers to the use of Robotic Process Automation (RPA) technologies to enhance and automate various accounting and financial tasks.
- **Data Management**
- **Compliance and Reporting**
- **Transaction Processing**
- **Integration**
- In summary, RPA in accounting aims to improve the accuracy, efficiency, and overall quality of financial and accounting processes, making it a valuable tool for accountants and finance professionals in both small businesses and large corporations.



Robotic Process Automation

What is it?

- Use of Technology to Perform Tasks That We Manually Perform

Benefits

- Faster Processing
- Accurate Processing (no human errors)
- Consistent Output
- Free Resources to Tackle Other Tasks
- Help in Combining Data from Multiple Sources

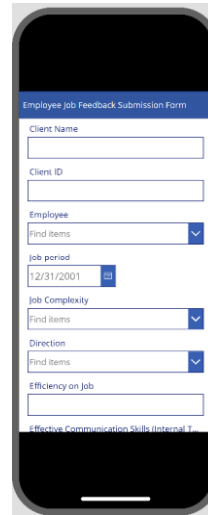


What Makes a Good Opportunity?

- Stable Associated System(s)
- High Volume
- Rules-Based
- Highly Repetitive
- Limited Decision Points
- Standardized Input Sources
- Test Data Availability
- Expansion Potential

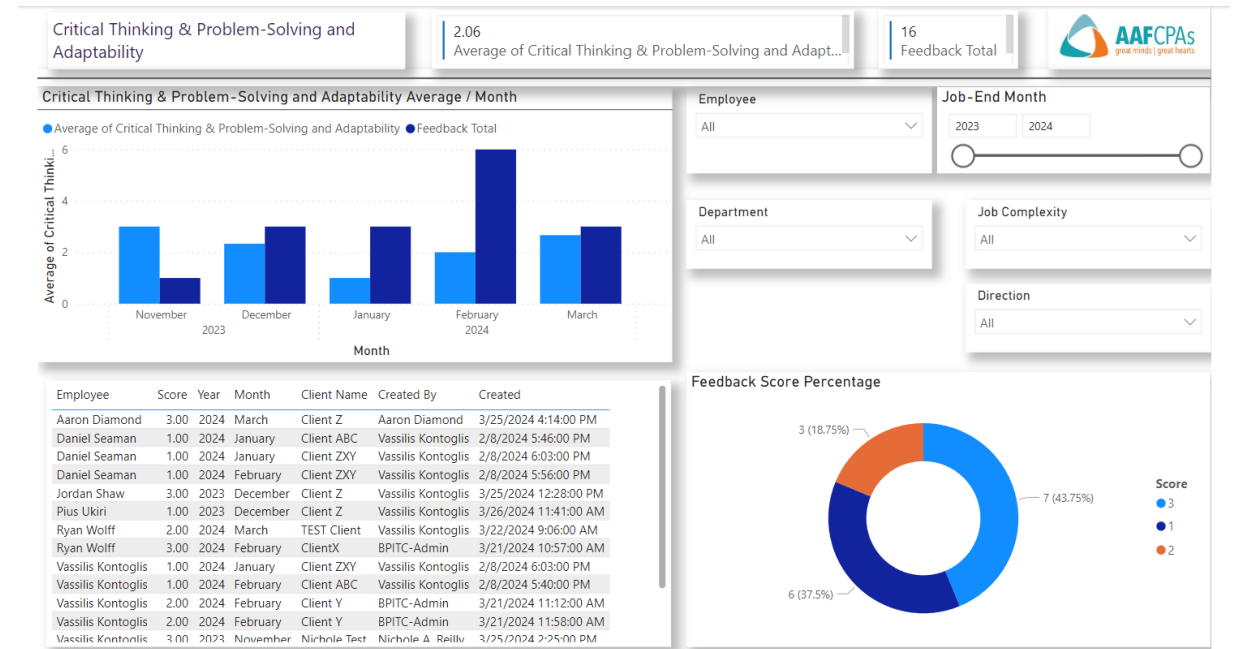
Demo – (Employee Job Feedback)

1. Enter feedback from your phone.
2. Store information in Microsoft SharePoint.
3. Process data via Microsoft Power BI.



Employee Job Performance ☆

ID	Client Name	Employee	Department	Job period	Client ID	Job Complexity	Direction	Efficiency on Job	Effective Co
1	Client ABC	Vassilis Kontoglis	Business Process & IT Consulting	February 8	12345	Neutral	Downward	1	1
2	Client ABC	Vassilis Kontoglis	Business Process & IT Consulting	February 8	12345	Low	Upward	1	1
3	Client ABC	Daniel Seaman	TAX	January 31	09876	Low	Downward	1	1
4	Client ZXY	Daniel Seaman	TAX	February 8	09876	Low	Downward	1	1
5	Client ZXY	Vassilis Kontoglis	Business Process & IT Consulting	January 31	12345	Low	Upward	1	1
6	Client ZXY	Daniel Seaman	TAX	January 31		Extremely High	Downward	1	1
7	ClientX	Ryan Wolff	Business Process & IT Consulting	February 29	09877	Low	Upward	3	3



RPA Applications

Evidence Gathering

Charter School Free Meal Eligibility Lookup

Reporting

Monthly Invoicing/Reconciliation

System to System
Communication

HR – MS SharePoint/ADP

Data Entry

Excel/Website Search and Document

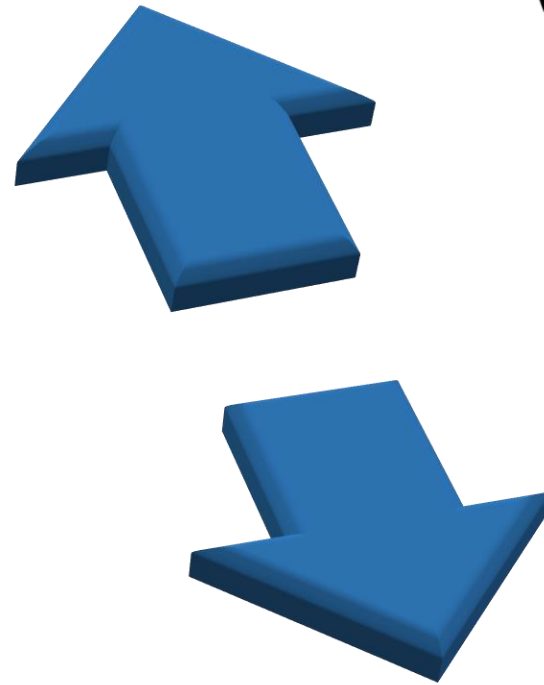
Activity Based on an Event
(Trigger)

A/P Invoice Renaming and Log Generation

Process Improvement

Employee Onboarding

Outcome



*Value
Impact
Efficiency*

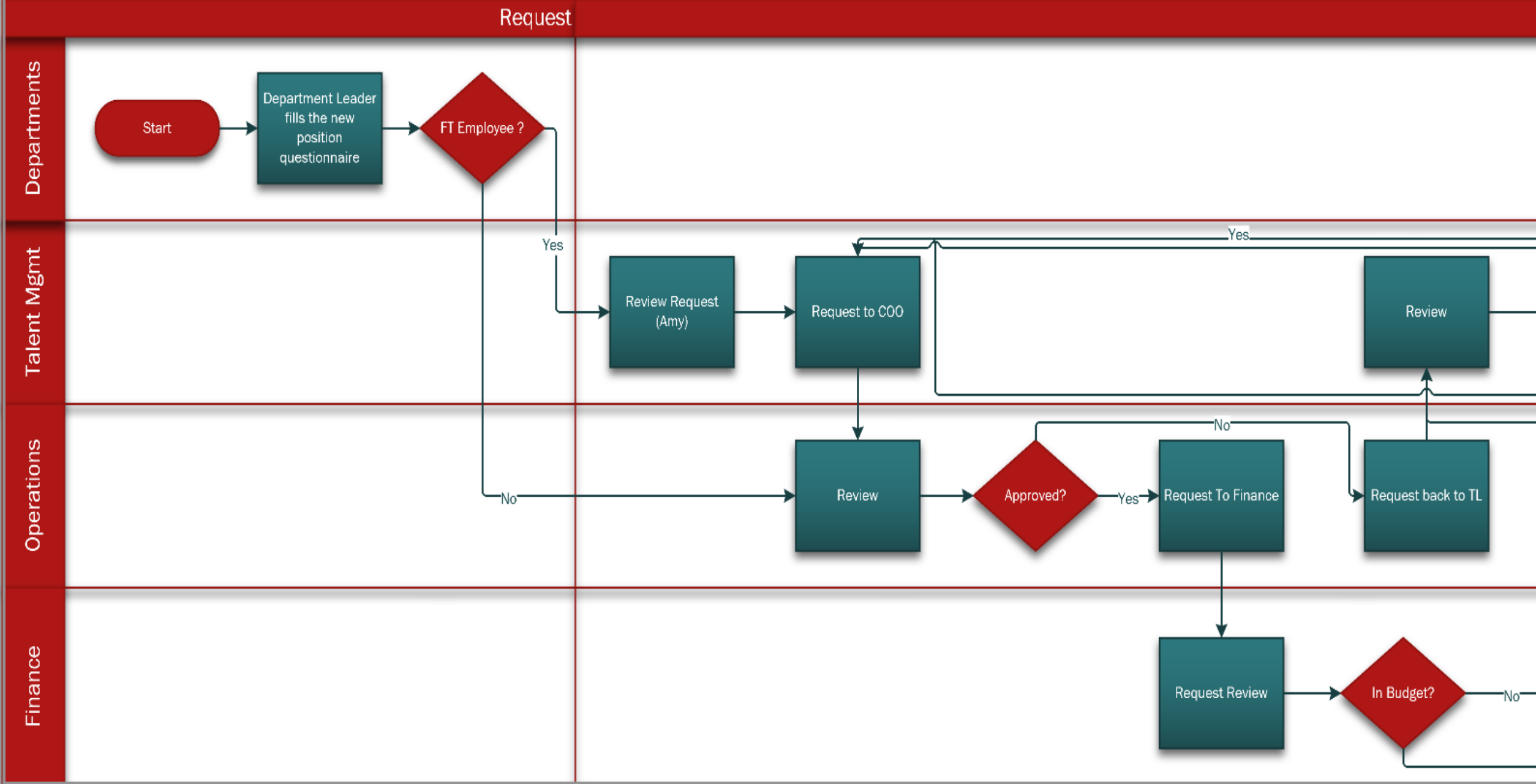
*Errors
Effort/Duration
Frustration*

Demo – Excel (Search/Document)

1. Open an excel file.
2. Go over each spreadsheet (7 X 100 rows).
3. Randomly select an entry from column B.
4. Search and find a match in column E.
5. Document the results in an Excel template file.

AMZ PRIMARY DB (RAZPBPRZ on rmrprdb151)		AMZ STANDBY DB (RAZPBPRZ_RSTBY on rxacoorc1111)	
Date & Time	Archived Log entry for Primary DB	Date & Time	Archived Log entry for Standby DB
2021-02-12T01:00:14.864470-04:00	Archived Log entry added for T-1.S-433ID 0xb409b938LAD:1	2021-02-12T01:03:19.765706-04:00	Archived Log entry added for T-1.S-433ID 0xb409b938LAD:1
2021-02-12T01:18:01.885041-04:00	Archived Log entry added for T-1.S-434ID 0xb409b938LAD:1	2021-02-12T01:21:07.733816-04:00	Archived Log entry added for T-1.S-434ID 0xb409b938LAD:1
2021-02-12T01:23:02.368055-04:00	Archived Log entry added for T-1.S-435ID 0xb409b938LAD:1	2021-02-12T01:26:08.114518-04:00	Archived Log entry added for T-1.S-435ID 0xb409b938LAD:1
2021-02-12T01:26:08.591704-04:00	Archived Log entry added for T-1.S-436ID 0xb409b938LAD:1	2021-02-12T01:29:14.306431-04:00	Archived Log entry added for T-1.S-436ID 0xb409b938LAD:1
2021-02-12T01:42:35.733487-04:00	Archived Log entry added for T-1.S-437ID 0xb409b938LAD:1	2021-02-12T01:45:41.517467-04:00	Archived Log entry added for T-1.S-437ID 0xb409b938LAD:1
2021-02-12T02:42:36.573462-04:00	Archived Log entry added for T-1.S-438ID 0xb409b938LAD:1	2021-02-12T02:45:42.517355-04:00	Archived Log entry added for T-1.S-438ID 0xb409b938LAD:1
2021-02-12T03:00:43.060761-04:00	Archived Log entry added for T-1.S-439ID 0xb409b938LAD:1	2021-02-12T03:03:48.678259-04:00	Archived Log entry added for T-1.S-439ID 0xb409b938LAD:1
2021-02-12T03:17:18.646901-04:00	Archived Log entry added for T-1.S-440ID 0xb409b938LAD:1	2021-02-12T03:20:22.171013-04:00	Archived Log entry added for T-1.S-440ID 0xb409b938LAD:1
2021-02-12T03:17:44.033468-04:00	Archived Log entry added for T-1.S-441ID 0xb409b938LAD:1	2021-02-12T03:20:48.988704-04:00	Archived Log entry added for T-1.S-441ID 0xb409b938LAD:1
2021-02-12T03:58:55.349480-04:00	Archived Log entry added for T-1.S-442ID 0xb409b938LAD:1	2021-02-12T04:02:01.232351-04:00	Archived Log entry added for T-1.S-442ID 0xb409b938LAD:1
2021-02-12T04:43:34.945925-04:00	Archived Log entry added for T-1.S-443ID 0xb409b938LAD:1	2021-02-12T04:46:40.792894-04:00	Archived Log entry added for T-1.S-443ID 0xb409b938LAD:1
2021-02-12T05:07:38.274729-04:00	Archived Log entry added for T-1.S-444ID 0xb409b938LAD:1	2021-02-12T05:10:44.096469-04:00	Archived Log entry added for T-1.S-444ID 0xb409b938LAD:1
2021-02-12T06:07:36.084406-04:00	Archived Log entry added for T-1.S-445ID 0xb409b938LAD:1	2021-02-12T06:10:42.024666-04:00	Archived Log entry added for T-1.S-445ID 0xb409b938LAD:1

Hiring Approvals Workflow



Is a process a good RPA candidate?



Scan Me

RPA Decision Matrix			
Title (Ex. Excel Report File Formatting)			
Description (Explanation of what is considered for Robotic Process Automation)			
Expected Savings/Efficiencies gained			
	Time Intensity (On a scale 1 to 5, how time consuming is the process? 5 - high consuming, 1 - low consuming)	5	
1	What is the volume (On a scale 1 to 5, how many times the process is occurring? 5 - high volume, 1 - low volume)	3	
2	What is the frequency (On a scale 1 to 5, how frequently is the process occurring? 5 - high occurrence, 1 - low occurrence)	5	
3	How many people are part of the process (5 - Multiple people, 1 - One person)	1	
4	Is critical thinking required (5 - No critical thinking, 1 - heavy critical thinking)	4	
5	Is it well defined with with logical flow (5 - well defined, 1 - no logical flow)	5	
6	Does it have consistent data input (5 - Full data, 1 - No good input data)	4	
7	Does it produce consistent output (5 - consistent output, 1 - irregular output)	5	
8	Prone to Human Error (5 - High Error, 1 - Low Error)	3	
9	Data Intensive (5 - Highly intensive, 1 - Low intensive)	3	
10			
	0-25 Not a good candidate 26-36 Possible candidate - further analysis required 37 - 50 Good candidate If question 5 is 1-3 then not a good candidate	SUM	Decision
		38	GOOD Candidate

Demo – UiPath Example

1. Access AAFCPAs website.
2. Navigate to the RPA rubric page.
3. Enter required information.
4. Download the rubric.
5. Use the rubric.

The screenshot shows the AAFCPAs website header with navigation links: Blog, Events, Press, Client Portal, Contact, Careers, Solutions, Industries, Our People, Alerts & Insights, and About AAFCPAs. Below the header is a filter bar with options: Articles By Topic, By Industry, By Author, and About AAFCPAs. The main content area features an article titled "Unlocking Automation Success: Building a Robust Case for RPA Through a Strategic Rubric" posted on November 8, 2023. The article text discusses the benefits of Robotic Process Automation (RPA) in various industries. To the right of the article is a "Download the rubric" form with fields for Email, First name, Last name, and Company name, and a "Download" button.

AAFCPAs
great minds | great hearts

Blog Events Press Client Portal Contact

Careers Solutions Industries Our People Alerts & Insights About AAFCPAs

Articles By Topic By Industry By Author About AAFCPAs

Unlocking Automation Success: Building a Robust Case for RPA Through a Strategic Rubric

POSTED ON NOVEMBER 8, 2023

Consider how many business processes require little to no critical thought. Think high volume manual data entry, paper forms processing, patient registration, website scraping, policy administration or servicing, benefits administration, data cleansing, and system or application testing. Not only do these tasks detract from creative and strategic innovation, facetime, and critical analysis but the monotony can take its toll on job satisfaction.

The use of **Robotic Process Automation (RPA)**, however, can make our jobs easier and more fulfilling while shrinking cost, increasing accuracy, and improving productivity. RPA combines machine learning with software applications and automation to record a set of tasks and repeat those tasks ad infinitum without human intervention. Think of this as a bot designed specifically to perform your most mundane workflows and mimic those tasks that take days if not months to perform. Its rise in popularity has been attributed to RPA's low upfront investment, strong ROI, minimal disruption to underlying systems, and scalability.

A range of industries have already taken advantage of this to automate and expedite fraud detection, mortgage and claims processing, registrations, and scheduling. Within the finance function alone, RPA has been used to perform calculations, process payroll, expand analytics, manage consolidations and reporting, verify and process invoices, audit high dollar transactions—even automate account reconciliation, accounts payable and receivable, and communications around receivables.

Download the rubric

(This file will download to your computer.)

Email*

First name*

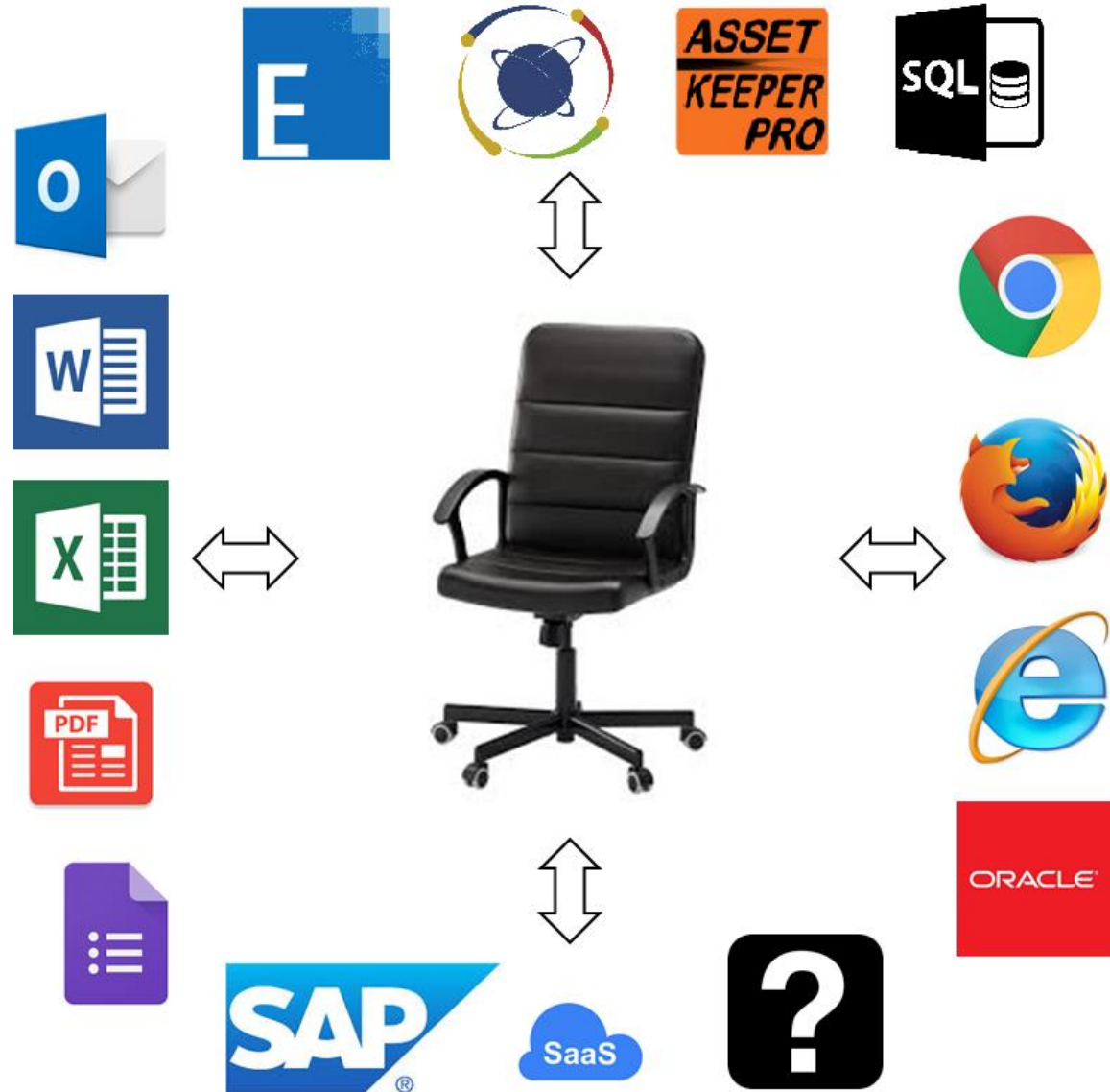
Last name*


Company name

Download

Create Connections

Bridge the gaps between your various existing applications by automating "swivel chair" work.





Intro to Large Language Models & AI

LLMs - Summary

- Different LLMs
 - Depending on the task, different LLMs are better at handling certain tasks.
 - ChatGPT vs Copilot vs Gemini.
- Using ChatGPT to generate Excel formulas and VBA code for difficult tasks
- Using Copilot for Content Generation
 - Email Responses
 - PowerPoint Slides
 - Draft Word Documents



Poll Two

What is the biggest challenge your organization faces in implementing automation?

- A. Identifying Processes to Automate
- B. Lack of Internal Expertise/Knowledge
- C. Concerns About Cost and ROI
- D. Technical Integration Issues with Existing Systems
- E. Other



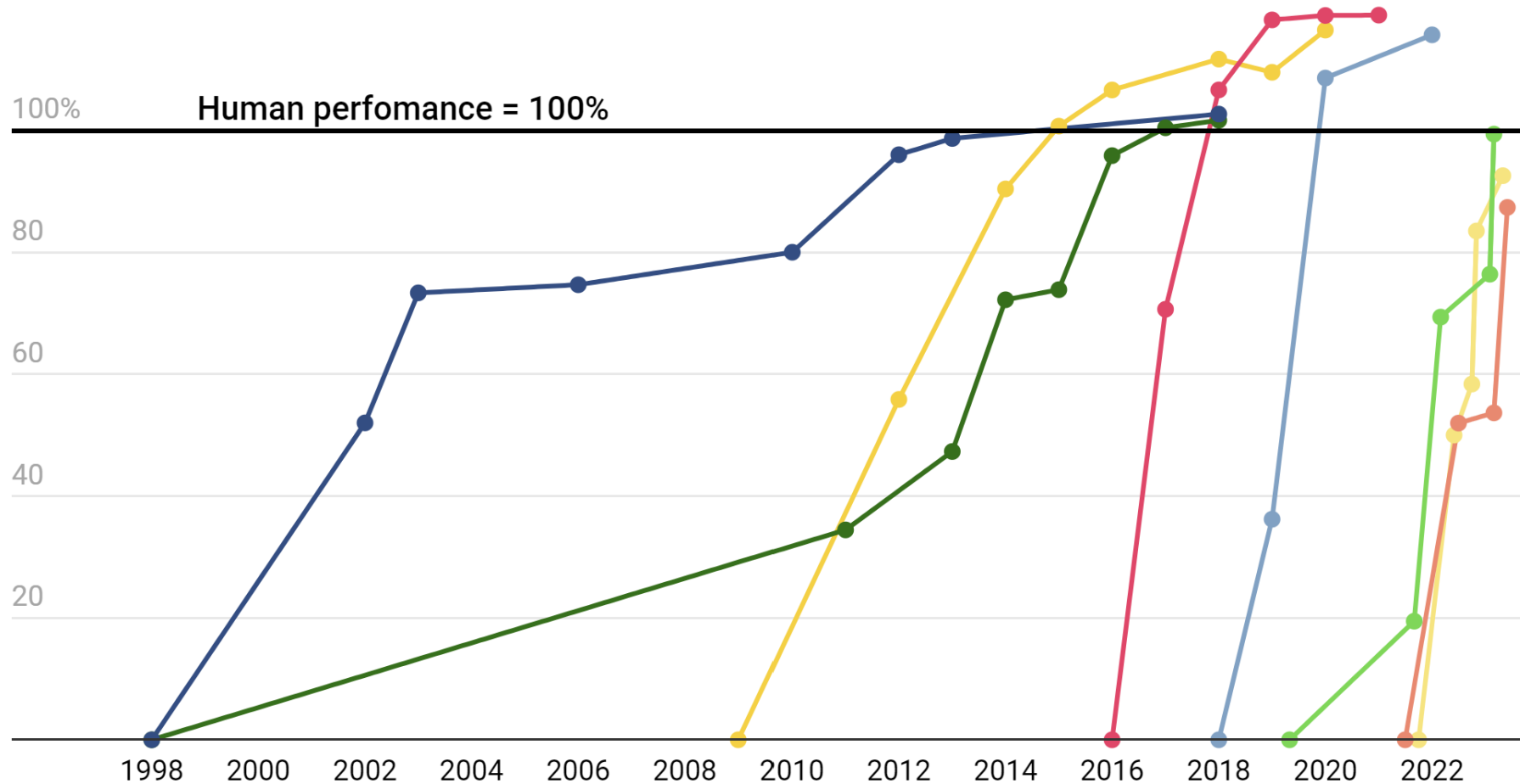
Industrial Revolution



AI has surpassed humans at a number of tasks and the rate at which humans are being surpassed at new tasks is increasing

State-of-the-art AI performance on benchmarks, relative to human performance

- Handwriting recognition
- Speech recognition
- Image recognition
- Reading comprehension
- Language understanding
- Common sense completion
- Grade school math
- Code generation



TIME



Questions?

Vassilis Kontoglis, vkontoglis@aafcpa.com

Ryan Wolff, rwolff@aafcpa.com



AAFCPAs
great minds | great hearts

Unlocking the CFO's Role in Digital Transformation

Joyce Ripianzi, CPA
Robyn Leet

MEET THE SPEAKERS



Joyce Ripianzi, CPA

Nonprofit Partner,
Outsourced Accounting
& Finance



Robyn Leet

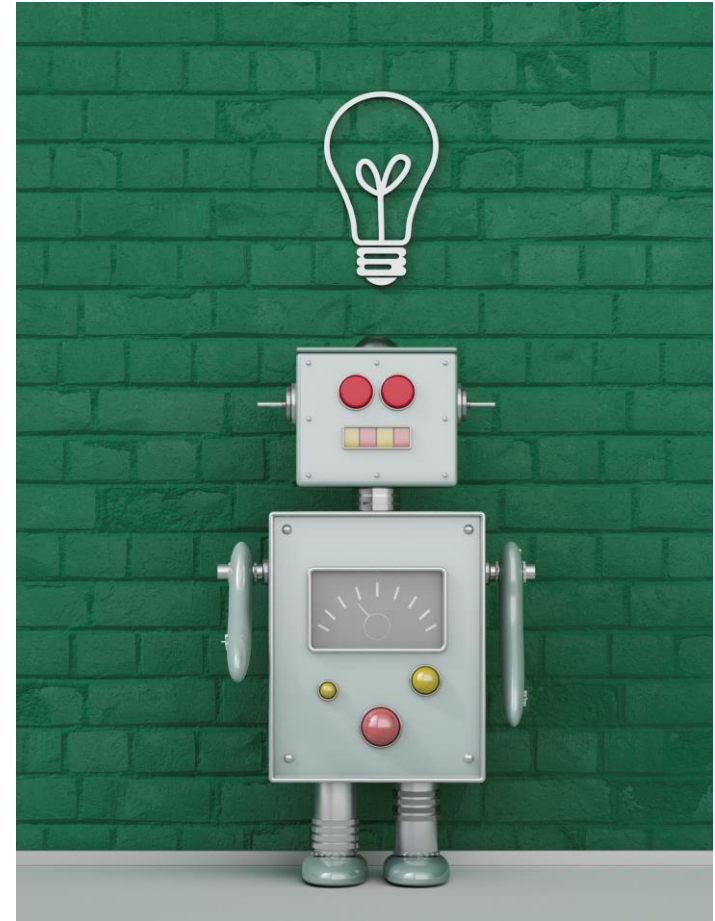
Partner,
Business Process Assessments
& Attestations



Nuts & Bolts

Recap of Industry Terms & Definitions

- **RPA - Robotic Process Automation:** automating manual, repetitive and objective work
- **LLM - Large Language Model:** learning model sourced on vast amounts of data to understand, summarize, or predict data
- **AI - Artificial Intelligence:** software that mimics human problem-solving and decision making
- **Generative AI -** artificial intelligence that creates a product, such as an image, text or video
- **OCR - Optical Character Recognition:** software that reads forms like invoices and learns patterns for automated data entry



Achieving Results

Motivation: Maximize Efficiency and Productivity

- Use staff for their unique assets to grow your organization's impact.
- Increase speed and accuracy.
- Improve forecasting and data-driven decision-making.
- Stay competitive.



Our Goal

How the CFO/CEO/COO
Should Approach
the New Age of
Technological
Transformation

The Role

The Approach

Inspiring Others

The Role



How important is it for your organization to improve efficiency and productivity through digital transformation?

- A. Very Important
- B. Somewhat Important
- C. Not Important





The Role

Set the tone

- Encourage curiosity.
- Alleviate fear and pressure.
- Create an environment of learning.
- Encourage exploration and questions.
- Create an automation center of excellence.

The Role

Set the timeline.

- Take small steps towards the goal.
- Prioritize tasks, push forward, and continue to reprioritize.
- Don't wait.



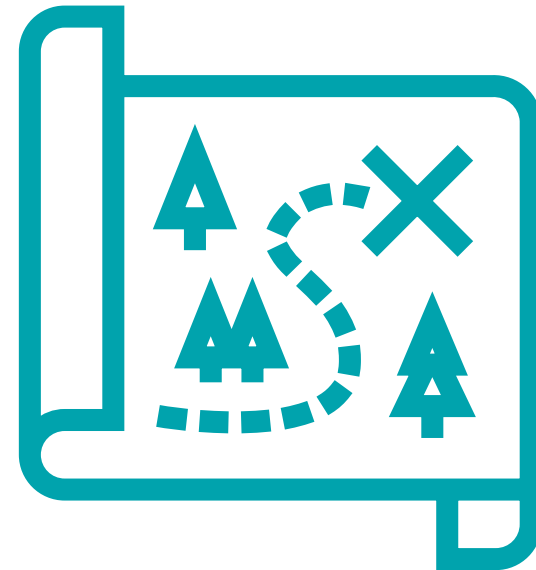
The Role

Set Example: How to Promote Learning & Incorporate Technology

- Explore areas of your knowledge.
- Experiment and don't be afraid to fail. Failure is a learning experience.
- Note strengths and weaknesses of the people and the process.
- Learn when to use and when not to.



The Approach



The Approach

Build an Internal Think Tank

- Lead initiatives.
- Capture and share thoughts
 - and experiences.
- Set goals and stay accountable.



The Approach

Evaluate Your Current State

List all current technology and consider:

- Is it up to date?
- Are there upgrades or is there a next generation?
- Does it meet needs?

Are you ready for AI?

- Have to be a digital organization to take advantage of advancements in AI.

The Approach. Research Trends.

01

Talk with current vendors and research competitors.

02

Look for other ways to do the work better.

- Ask the team, Where is the most time spent with not a lot of value?

03

Play with what's on the market to see how it could apply to your organization.



The Approach.

Identify Improvement Areas.

- Look at areas of automation, augmentation, acceleration.
 - Manual, Repetitive Tasks
 - Done Better with More Data
 - Done Faster
- Using Software for its Intended Purpose

Create a Roadmap For Change



Largest Impact
with Greatest
Effectiveness



Determine
Appropriate Capital
to be Invested



Don't Do Too Much
at Once (short
term/long term)



Be Balanced in
Approach (current
trends vs. pain of
change)



Don't Be Too Quick
(Or Too Slow) To
Make Decisions



Establish
Guidelines of Use

Be Patient...

- Change will require education and training.
- Be available for questions.
- Continuous improvement, never done.
- Don't let a failure stop progress.
- Use cheerleaders to encourage staff to spread successes.



How interested are you in implementing emerging technologies such as RPA, AI, and LLM in your organization?

- A. Very Interested
- B. Somewhat Interested
- C. Not Interested





Inspiring Others

- Indy, BILL, Divvy, Ramp - Automated Bill Payment Platforms
- Uipath, RPA – Automated Manual Repetitive Tasks
- ChatGPT, Copilot – Generative AI and LLM
- Sora AI – Generative AI for Video And Marketing Content
- IBM Watson Health – LLM Diagnosis to Support Doctors
- Docyt – Generative AI and LLM for Documents Workflows, Processes, Analytics
- Grantable – AI Grant Writing Software
- Chatbots – Enhance Beneficiary Support



Questions?

- Joyce Ripianzi, jripanzi@aafcpa.com
- Robyn Leet, rleet@aafcpa.com

Wrap-Up and Gratitude

Your direct link to the Zoom breakout
session:

<https://www.aafcpa.com/breakout2024>

