

# SHARPEN YOUR FOCUS

## UPPO ANNUAL CONFERENCE

■ Basic ■ Intermediate ■ Advanced ■ Special Focus

### SUNDAY, MARCH 24, 2019

12:00 PM	<b>Registration Opens</b>		
1:15 - 2:15 PM	<b>Unclaimed Property 101</b> Kick-start the conference by learning about the organization and the foundations of unclaimed property, terms, definitions and compliance basics, as well as the roles and responsibilities of various stakeholders.		
2:30 - 3:30 PM	<b>Priority Rules</b> Learn about which state's rules apply to unclaimed property, what exactly constitutes an address for reporting, and exceptions and additions to the rules set forth in state and federal laws. (Basic Certificate Program Session)	<b>Estimation Under Audits and VDAs</b> Holders under examination or participating in a VDA may be subject to estimated liability. Explore estimation methodologies and considerations, and learn how states differ in their approach to estimation. (Intermediate Certificate Program Session)	<b>Grow Your Career</b> Learn from your peers how to become a better unclaimed property professional and become more valuable to your organization.
3:45 - 4:45 PM	<b>Why Unclaimed Property Matters to Management</b> Take a trip down the road to unclaimed property compliance. Learn how to identify key stakeholders, communicate the importance of unclaimed property to your company's financial statements and SOX compliance, and gain management buy-in and continued support. (Basic Certificate Program Session)	<b>Exemptions and Deductions</b> Exemptions provide holders with the ability to significantly reduce their unclaimed property liability. Learn how to identify and correctly apply exemptions and deductions, and understand the role of new FASB standards. (Intermediate Certificate Program Session)	<b>IRA Reporting Challenges</b> With the states now enacting versions of RUUPA, the landscape for reporting non-ERISA retirement arrangements is becoming more complex. Explore how to properly age individual retirement arrangements for escheat, the due diligence considerations for those properties, and identifying customer contact on them.
4:45 - 5:30 PM	<b>First-Time Attendee Reception</b> Join other first-time conference attendees as well as UPPO leadership and committee chairs as your UPPO annual conference journey begins.		
5:30 - 6:30 PM	<b>Welcome Reception</b>		

### MONDAY, MARCH 25, 2019

7:15 - 8:00 AM	<b>Breakfast</b>			
8:00 - 8:30 AM	<b>Good Morning UPPO</b>			
8:45 - 9:45 AM	<b>Industry Breakouts</b> Banking/Finance, Securities/Mutual Funds/Broker Dealers/Transfer Agents, Life Insurance, P&C Insurance, Manufacturing, Retail/Hospitality, Oil & Gas/Energy, Telecommunications & Technology, Healthcare Providers and Insurers, Non-industry-Specific, and State Government.			
9:45 - 10:15 AM	<b>Morning Break</b>			
10:15 - 11:15 AM	<b>Due Diligence</b> What are the critical objectives, steps and deadlines of a successful due diligence program? Get tips to structure the due diligence letter, increase response rate and efficient owner notification, and locate hard to find owners. Explore exceptions to the general due diligence requirements.	<b>Bridging the Gap</b> This session will help you learn how to build a positive relationship with the states and maintain a compliance program that is mutually beneficial to your company, the state and the lost owners.	<b>Mergers &amp; Acquisitions</b> Examine considerations of various mergers and acquisitions. Learn permitted legal carve-outs and ways to structure purchase and sale agreements to avoid unintended consequences and large liabilities.	<b>Grass-Roots Advocacy</b> Have an idea or an opinion about how laws and regulations can change to improve unclaimed property compliance? Learn how you can support UPPO-led initiatives to drive change.
11:30 AM - 12:30 PM	<b>Reporting Requirements: New and Old</b> Explore reporting basics, including property types, dormancy periods, reporting positions (consolidated vs. entity reporting), electronic vs. paper and common reporting errors.	<b>Managing your Third-Party Administrator</b> Is your company using third-party agents for employee benefits, payroll, equity, etc.? Identify the roles and responsibilities of each party and the relevance to unclaimed property reporting.	<b>Non-Delaware Voluntary Compliance</b> Done with Delaware? Get insight into experiences with VDAs in states other than Delaware, including when to complete a formal VDA and when to approach the state informally.	<b>Industry Focus: Securities</b> Learn about audit trends and compliance changes affecting the securities industry.
12:30 - 1:45 PM	<b>Lunch &amp; Association Meeting</b>			
2:00 - 3:00 PM	<b>Turning the Tables</b> Participate in an interactive state panel with real-time discussion on hot topics from both the states and holders.			
3:00 - 3:30 PM	<b>Afternoon Break</b>			
3:30 - 4:30 PM	<b>Audit 101</b> Get an introduction to audit concepts, timelines and expectations with a focus on audit scope and methodology for both state and third-party-conducted audits.	<b>Gift Cards</b> Discover how gift cards and certificates can be handled in the escheatment process, including states where there is not clear guidance.	<b>Advanced Due Diligence</b> Explore other avenues for owner outreach and the complexities of foreign notification.	<b>Claimant's Representative/Asset Recovery Industry Breakout</b> Network discuss industry issues, benchmark, and collaborate with your peers on topics of interest in this facilitator-led session.
5:00 - 6:00 PM	<b>Scholarship Event</b>			

## TUESDAY, MARCH 26, 2019

7:00 - 7:45 AM	<b>Breakfast</b>			
8:00 - 9:00 AM	<b>Mock Trial</b> Join us for a mock experience using recent unclaimed property cases as the backdrop.			
9:15 - 10:15 AM	<b>UPPO Advocacy Session</b> (closed session)			
10:15 - 11:00 AM	<b>Morning Break</b>			
11:00 AM- 12:00 PM	<b>Making Your Claim: The Basics of Recovering Your Assets</b> Gain insight into methods and processes for requesting funds from states in both asset recovery and holder reimbursement context. Learn what data is needed to efficiently process a claim and best approaches to take with the states.	<b>Effective Remediation Strategies</b> Explore out-of-the-box remediation strategies when records are not available. Examine real-life remediation practices that may lower audit findings. (Closed Session)	<b>Compliance in the 21st Century</b> Learn ways holders are deploying technology to streamline procedures, drive efficiencies and achieve compliance with new methods. Discuss how technology solutions are being used in data gathering, due diligence and reporting.	<b>Industry Focus: Life Insurance</b> Discuss audit trends and compliance changes affecting the life insurance industry.
12:00 - 1:00 PM	<b>Lunch</b>			
1:00 - 2:00 PM	<b>Policies and Procedures</b> Learn to develop or enhance written policies and procedures for minimizing risk and ensuring compliance.	<b>Around the World: Unclaimed Property Requirements Around the Globe</b> Discuss the unique reporting requirements of the U.S. territories (Guam, Puerto Rico and the U.S. Virgin Islands), Canada and foreign jurisdictions across the pond.	<b>Legal Issues for Non-Lawyers</b> Learn about legal concepts common in unclaimed property, such as private escheat, derivative rights and anti-limitations clauses, to gain an understanding of key issues frequently at the heart of litigation and enforcement disputes. Practical applications and insights will facilitate a discussion on when to consult with legal counsel and the importance of attorney client privilege.	<b>Industry Focus: Oil &amp; Gas</b> Discuss audit trends and compliance changes affecting the oil and gas industries.
2:15 - 3:15 PM	<b>Record Retention</b> Were your retention policies drafted with unclaimed property in mind? Most policies cover the IRS guidelines; however, most states have retention periods greater than those of the IRS. Identify state rules on record retention and practical approaches for implementing best practices.	<b>Dealing with Data: Fraud and Cybersecurity Concerns</b> Explore issues and approaches for handling personal identifying information in unclaimed property compliance and enforcement, and learn best practices for internal fraud prevention.	<b>Unique Accounts with Unique Requirements</b> Dive into the specific requirements and considerations for unique account types in the unclaimed property process. Explore developments related to traditional and nontraditional retirement/IRA accounts, beneficiary accounts, HSAs and FSAs. Understand the impacts of linking activity between customer accounts.	<b>Industry Focus: Manufacturing</b> Discuss audit trends and compliance changes affecting the manufacturing industry.
3:15 - 3:45 PM	<b>Afternoon Break</b>			
3:45 - 4:45 PM	<b>Pulling it Together</b> Get practical tricks and tips during this interactive session for novice unclaimed property professionals. Didn't get your question answered in the other sessions? Bring it here!	<b>Virtual Reality, Real Unclaimed Property</b> Learn about emerging unclaimed property issues arising from virtual currencies, blockchain technologies and modern incentive programs. Explore impactful legislative changes and practical considerations related to cryptocurrencies, virtual wallets and modern loyalty/reward programs (including cash-back incentives).	<b>Third-Party Auditor Differences</b> The processes and procedures of third-party audit firms tend to vary greatly. Walk through the many different document requests that holders can expect throughout the audit process. Examine conflicting auditor requests when under audit by multiple states using different firms. (Closed Session)	<b>Industry Focus: Healthcare</b> Discuss audit trends and compliance changes affecting the healthcare industry.
6:30 - 10:00 PM	<b>Conference Event</b>			

## WEDNESDAY, MARCH 27, 2019

8:30 - 9:30 AM	<b>Industry Breakouts</b> Banking/Finance, Securities/Mutual Funds/Broker Dealers/Transfer Agents, Life Insurance, P&C Insurance, Manufacturing, Retail/Hospitality, Oil & Gas/Energy, Telecommunications & Technology, Healthcare Providers and Insurers, Non-industry-Specific, and State Government.
9:30 - 10:30 AM	<b>Brunch</b>
10:30 AM - 12:00 PM	<b>Legislative Updates &amp; What They Mean to You</b> Review the year's most important legislative changes with insights and potential operational impacts.