1. **Introductions and Welcome**

- Why do we have retirement plans
- Clarification that we will be discussing IRC qualified plans (vs. nonqualified)

2. **Introduction to Defined Contribution Plans**

- Eligibility/enrollment
- Contributions (employer, employee, pre/after tax, Roth)
- Investments
- Distributions
- QDRO

3. **Introduction to Defined Benefit Plans**

- Compare traditional pension plan to Defined Contribution plan
- Compare cash balance plan with traditional Defined Benefit and Defined Contribution plans
- Brief discussion on pros/cons of sponsoring Defined Benefit Plans

4. **Discussion of ERISA Title 1**

- Reporting/disclosure requirements
- Investment rules & 404(c) protection
- Fiduciary- Who is it, and what does it mean?
- Audits

5. **Risk Mitigation**

- Control environment
- Monitoring vendors
- SAS 70
- Sarbanes-Oxley Act of 2002
- Prohibited transactions
- Common failures and remedies (Rev Ruling 2008-50)

6. **Case Studies**

- Employee Plans Compliance Resolution System: SCP and VCP
- Voluntary Fiduciary Compliance Program
- Excise Taxes for Common Prohibited Transactions
- Delinquent Filer Program
- QDRO(s
- Form 5500: E-filing for 2009 and beyond

7. **Resources**

- List of acronyms/references
- Helpful Websites to go for more information