

EXHIBIT 1 Major Themes Identified by Conference Participants	
LIABILITY	
Regulation	State regulation Standards (FASB, GASB) Peer review What/whom to license How much regulation is too much? Self-policing What is effective regulation?
Reputation and Image	Restore Clarify roles Perception
Expectation Gap	Fees Relationships (internal and external to the profession)
Ethics	Enforcement Core values Ongoing education
IMPACT ON PUBLIC COMPANIES	
Standards	Big and little GAAP Small companies' needs, and the cost
Model	Redefine who we are and what we do