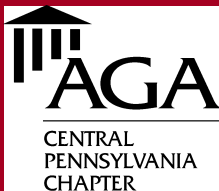


AGA in Central PA

A Newsletter for Members and Friends of the Association of Government Accountants



Important Announcement:

The location for the January Dinner Meeting has changed. See Page 2 for Details and Page 3 for Directions.



President's Message

Joseph C. Natoli, CPA

I hope you all had a wonderful holiday season! The Central Pennsylvania AGA is set to kick off the calendar year with another great training presentation.

Thanks to **John Bungo** of our Executive Committee, our January event will be held in conjunction with the **Central Pennsylvania Chapter of the Institute of Internal Auditors**.

This certainly is a great way to start off the New Year and we hope you all can make it.

Thanks to one of our newest members, **Suzanne Alese-Carraway**, we were able to offer another great training opportunity on December 19.

Suzanne learned of a telecast AGA National was sponsoring that pertained to Service Efforts and Accomplishments (SEA) Report Reviewing. She informed Lisa Cressinger of our Executive Committee and with the assistance of Commonwealth's Office of

the Budget, we were able to provide this one-hour training presentation to over twenty participants.

This was a timely topic for our Chapter for two very important reasons. First, our AGA National President **Jeff Hart** had just visited our Chapter and talked to us about SEA Reporting. Second, the Commonwealth is getting ready to issue its first ever performance measurement report, which will describe the service efforts and accomplishments of our state government.

See President's Message, Page 9

Meet the January Speaker

David Gelatka
Public Affairs Specialist
Social Security
Administration

Both the Central Penn Chapter of the Institute of Internal Auditors (IIA) and the Central Penn Chapter of the Association of Government Accountants (AGA) are pleased to offer a 2-hour program covering various Social Security Updates for the coming year.

Some of the topics to be discussed during the program include:

--Social Security Benefits: Current specifics of the program.

--Medicare Part D: Program specifics and current issues.

--Supplemental Social Security (SSI): What is it and who is eligible.

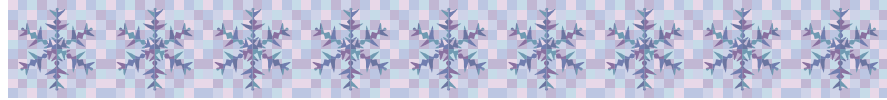
--Social Security Disability: Specifics of the Program.

--Pre-Retirement: Ideas/Suggestions.


--The Social Security solvency issues. What can the baby boomers expect?

See Meet the Speaker, Page 8

January Training Seminar Announcement



Our January Training Seminar is held in conjunction with the Central Penn Chapter of the Institute of Internal Auditors. Shake off your winter blahs and join us for dinner and meet some new people!

- Speaker:** **David Gelatka**
Public Affairs Specialist
Social Security Administration
- Topic:** Social Security Administration Update
- When:** Monday, January 22, 2007
4:00 PM Presentation
6:00 PM Dinner
-  **Where:** **NEW LOCATION!**
300 Camp Hill Corporate Center – Auditorium
Camp Hill
(Directions on Page 3)
- Cost:** AGA Members **\$25.00** and Non-members **\$35.00**
Please make checks payable to “**Central PA AGA**”
Payment will be accepted at the door
REMEMBER – All Late Cancellations and No-Shows will be required to make payment in full
- Reservations:** **Deadline** – Tuesday, January 16, 2007 by 4:00 PM
- Register:** [Click here](#) to register for the event. If the link does not work you may register by calling **Brad Shover** at **787-9264**. Group registration is encouraged
- CPE:** This is a **two-hour** training seminar

Applicability of specific topics is subject to evaluation against a variety of certification requirements. The Chapter is registered with the State Board of Accountancy. A sign-in sheet and certificate of attendance will be provided.

Directions for January 22 Dinner Meeting in Camp Hill

Directions to 300 Camp Hill Corporate Center:

From the South, heading north on 11/15:
Pass the Camp Hill Mall. Go straight on 11/15 at the intersection with **Country Club Road**, but stay in the left lane.

At the **21st Street** light, turn left (you should be in the left-most lane, as the other turning lane disappears). Pass straight through the light at **Center Street**. At the **Erford Road** light, turn left.

(* Proceed on **Erford Road** to **Corporate Center Drive** (at the

signs), and turn left. Then go straight ahead to building 300 (it faces you as you approach).

Park anywhere. Upon entering the building, you will be on the 2nd floor. The Auditorium is located on this level. Due to security restrictions, you will be met at the lobby area, and escorted into the facility.

From the North, heading south on 11/15 (along the Susquehanna in Wormleysburg):

As you drive south on 11/15, you will pass **Haldeman Street** and

Edna Street. As you see the approaching overpass (Harvey Taylor Bridge), turn right onto **Stella Street**.

Proceed straight at the intersection, go up the hill, over the railroad tracks, and follow the curve around to the left. The road becomes **Poplar Church Road**. At the first light (**Erford Road**), turn right.

Follow the directions noted above at (*).

--IIA Newsletter

Thanks To All of You, the 2006 Holiday Wish Program Was a Remarkable Success!

A big, heartfelt "THANK YOU!" goes out to all of you who helped to make this season's Holiday Wish Program a remarkable success!

\$415.85 was raised, the highest amount in recent years. The donations were used to purchase gifts for a family of five.

Our shopping-savvy Santas were able to take advantage of the deep discounts, rebates, and "Buy One -Get One" offers

to provide the sponsored family a fabulous array of gifts to brighten their Holiday Season!

It couldn't have been done without your help, so thank you once again for your generosity!



A Holiday Wish is fulfilled!

Meet the New Members

Marita J. Kelley

Marita J. Kelley joined the staff of the Governor's Center for Local Government Services, Department of Community and Economic Development in August 2006.

She has previous state experience with the Bureau of Research and Analysis, Department of Revenue. She began her career at the state twenty years ago as a Motor Vehicle Program Supervisor, Vehicle Inspection Division, Department of Transportation.

Marita and her husband moved to Houston, Texas

where she worked as a Budget Analyst for the City of Houston, Texas. Upon returning to the Harrisburg Area, she was employed as Budget Manager for the City of Harrisburg, Pennsylvania.

Marita discovered a niche in Local Government Finance and was a Municipal Financial Management Consultant for a number of years.

Marita spent five years as Borough Manager, Borough of Marysville, Pennsylvania, from 2001 to 2006. As Borough Manager she was Finance Director, Grant Writer, and oversaw the annual budget and audit. This experience prepared her

for the Municipal Consulting services that she current provides to municipalities throughout the Commonwealth.

Marita is a graduate of the University of Pittsburgh, Pittsburgh, Pennsylvania where she obtained a BA in Political Science and Economics and a Masters in Public Administration in Municipal Finance. She currently has 682 CPE credits that she maintains to sharpen her existing skill set.

Marita is married and resides in Harrisburg with her husband and three children.

--Contributed by the member



AGA; It's All about YOU



Have you received a promotion or transfer? Are you planning to retire? Are you recently engaged, married, or a proud new parent or grandparent? It's OK to shout it to the world!

At the very least, announce it in *AGA in Central PA*, the Central PA Chapter's newsletter! Simply email the details of your happy event to Rita Warcholic, Newsletter Director,

and allow yourself to bask in the glow of hearty congratulations from all your fellow members in the AGA. Come on, indulge yourself!

"There are admirable potentialities in every human being. Believe in your strength and your truth. Learn to repeat endlessly to yourself. 'It all depends on me'." -- Andre Gide

CGFM Profile: Second Career Prompts Dave Swindell to Find 'Right' Certification

Like many career military officers, **Dave Swindell** needed to make a big transition after his retirement. Unlike many of his peers, he did not shift to consulting work, contracting for the Department of Defense or maintaining close ties to his Army past.

He made a big break, moving to an area with no military presence and taking on something completely new: a job in local government.

"When you change careers, everything's open. I considered the private sector, but in the end I was fairly pleased with the ethics and purpose of government. I don't know if I could work that hard to make someone else money."

Swindell ended his 22-year military career, and moved from Oklahoma to Pocatello, Idaho, where he has served as the city's chief financial officer for the past five years. One of his first priorities was to become certified, and the CGFM turned out to be the broad-based governmental accounting certification that he was looking for.

"I was influenced by others who were active in AGA," Swindell said. "Pocatello is home to Idaho State University and **Kitty Pumphrey**. Kitty is the

Professor of Governmental Accounting and an active AGA pusher - and on my selection committee, I later found out. She got me thinking about the CGFM."

Swindell said that as a federal employee, he became well schooled in financial and policy analysis. He also earned a master's degree in public administration along the way. In the Army, his focus was on setting budget priorities, not the specifics of governmental accounting.

By contrast, one of Swindell's first hires - **CPA Joyce Stroschein** - was stronger in accounting techniques and not as experienced in financial analysis. He purchased the self-study guides and got to work. After he passed the first exam, Stroschein also started studying, and ended up earning her certification before her boss did.

"We really studied on our own, but we encouraged each other. I couldn't help but finish," he said. "There was a little honor involved." In addition to her CGFM, Stroschein received a promotion from senior accountant to controller. "She also found the program to be a good refresher of just how everything is connected between accounting, management, leadership

and accountability to the public," Swindell said.

Earning the CGFM from Pocatello was somewhat complicated. To take the exams, Swindell traveled to Ogden (130 miles), Salt Lake City (177 miles) and Boise (240 miles), with his wife in the passenger seat quizzing him on the way to the testing centers. Being an AGA member isn't simple either, as the Idaho Centennial Chapter meets in Boise, on the other end of the state. Swindell and Stroschein attend AGA's regional conferences and as many chapter functions as time and distance allow.

Taking a job in local government has been a great experience and a huge growth opportunity, Swindell said. Since entering West Point at age 18, his life had been wrapped up in the Army, a life he understood and knew well. He was comfortable walking the halls of Congress or the Pentagon, but nowhere is the role of government in people's lives more obvious than in City Hall. Approving a setback for a garage may sound mundane, but it's pretty important to the resident involved.

At the federal level, the direct impact of what you do can be somewhat lost, he

"...as the city's chief financial officer... one of his first priorities was to become certified, and the CGFM turned out to be the broad-based governmental accounting certification that he was looking for."

"As a big believer in what he calls a "core education," the CGFM fit into his desire to understand the big picture."

CGFM Profile continued from Page 5



said. "Everything a city does is generally important," he said. "I found the right niche for me."

The values he learned through his military education-becoming a well-rounded person with awareness of many disciplines-applied to the CGFM. As a big believer in

what he calls a "core education," the CGFM fit into his desire to understand the big picture. Studying for the CGFM Exams gave Swindell a stronger knowledge of the theoretical underpinnings of governmental accounting, describing the origin of certain rules and how they evolved to the point where

they are today.

"I think the CGFM distinguishes you amongst your peers," he said. "I can testify to the value of it."

-- Christina Camara
AGA National

Evaluations of November and December Meetings

The following is a summary of the evaluations for the November and December meetings. (1 = poor, 5= outstanding).

November Meeting With Jeff Hart

To what extent did this session meet its advertised objectives: 4.67

To what extent did you learn information that you can take back to your job and use immediately: 4.04

The speaker's knowledge of the subject matter was: 4.90

The speaker's ability to hold my attention was: 4.51

The audio/visuals and session handouts were: 4.51

To what extent were you satisfied with the meeting room and arrangements: 4.67

Overall Evaluation 4.55

December Meeting with Georgia Masters Earp

To what extent did this session meet its advertised objectives: 4.61

To what extent did you learn information that you can take back to your job and use immediately: 3.61

The speaker's knowledge of the subject matter was: 4.88

The speaker's ability to hold my attention was: 4.49

The audio/visuals and session handouts were: 4.41

To what extent were you satisfied with the meeting room and arrangements: 4.34

Overall Evaluation: 4.39

--John Bungo



"All of the top achievers I know are life-long learners... looking for new skills, insights, and ideas. If they're not learning, they're not growing... not moving toward excellence." -- Denis Waitley

December Meeting Recap

Again we had a terrific turnout. Fifty members and friends joined us for the December luncheon meeting. **Herb Maguire**, Membership Director, welcomed four new members and their sponsors.

Laura Maloney, Audit Specialist I, **Upen Pandya**, Audit Specialist Supervisor, and **Michael Baker**, Audit Specialist I, all from the Bureau of Commonwealth Payroll Operations (BCPO) were sponsored by **Steve Burns**, also from BCPO. **Marita Kelley**, Local Government Policy Specialist from the Center of Local Government Services at the Department of Community and Economic Development, was sponsored by our President-Elect, **Gay McGeary**. Since our 2006-2007 Membership Drive is currently underway, each new member was awarded \$20, and their sponsors also received \$20 for each of their recruits.

Herb also took the opportunity to passionately encourage all those present to participate in the Membership Drive. AGA National will award prizes such as lapel pins, recognition in the publication *Topics*, and AGA Dollars, which can be used to purchase AGA publications, pay for membership dues and national conferences. In the offering is also a **FREE** trip, including airfare and registration to AGA's 2007 Professional Development Conference in Nashville Tennessee. Our local chapter is offering of a **FREE** registration to any AGA event to the member who, by March 31, 2007, recruits the most new members given that they recruit at least 10 new members.

Our Guest Speaker, **Ms. Georgia Masters Earp**, is a Local Government Policy Specialist, for the Governor's Center for Local Government Services, Pennsylvania Department of Community and Economic

Development (DCED). Ms. Earp presented an update on two local taxation issues, the **Emergency and Municipal Services Tax** and the **Earned Income Tax**.

Emergency and Municipal Services Tax (EMST)

Act 222 of 2004 amended the Local Tax Enabling Act, Act 511 of 1965, and permitted municipalities and school districts (except the City of Philadelphia, the Philadelphia School District and the Pittsburgh School District) to impose on persons employed within the jurisdiction a combined EMST of up to a maximum of \$52 a year beginning on and after January 1, 2005.

The EMST replaces the occupational privilege tax (OPT). These funds must be used by municipalities for police, fire or emergency services; road construction or maintenance; or for the reduction of property

taxes. This limitation does not apply to school districts.

Act 222 provides a Low Income Exemption for taxpayers whose income from all sources is less than \$12,000. The exemption is optional on the part of the municipality or school district. Local taxing jurisdictions are responsible for refunding taxes withheld from taxpayers who earn less than the low-income exemption.

Earned Income Tax (EIT)

The Governor's Center for Local Government Services at DCED is the custodian of the Tax Register, the official source of Earned Income Tax withholding information for employers. In Pennsylvania, collection of EIT involves close to \$2 billion annually, but the collection is not working efficiently or fairly. It is estimated that that municipalities and school

See *December Meeting Recap*, Page 8



Gay McGeary, Michael Baker, Steve Burns, Laura Maloney, Marita Kelley, and Upen Pandya patiently listen to **Herb Maguire** as they wait to receive their Recruitment Award Prizes.

December Meeting Recap continued from Page 7



Georgia Masters Earp

districts lose \$100 million annually because of the current system. The withholding process is fragmented and complex and creates a major administrative burden and cost for businesses and taxpayers. There are 560 collectors with different rates, rules, forms & codes, resulting in problems with collection and distribution of tax revenue.

In 2001, the Governor's Center formed a work group to study EIT Collection and make

recommendations for improving the system. The work group reported the need for comprehensive EIT collection reform. The goals are to stem the loss of local tax revenues, make the system more employer friendly, fairer and less formidable for taxpayers, and to create as much uniformity and clarity in the system as possible.

Ms. Earp ended the presentation by stating that overall the EIT

Collection Reform is expected to improve the Pennsylvania business climate. Further, it will make more funds available to the municipalities and schools, which will result in relief to taxpayers.

As usual the meeting ended with the 50-50 drawing. The lucky winner was **Gretchen Garrity**, Audit Manager at Central Services Comptroller Office. Congratulations, Gretchen!

--Manuela Breinich

Meet the Speaker continued from Page 1



--Recent campaign promises and how it may affect the future of the Social Security Administration.

--Planning for the Future.

--Current Focus: Marketing on-line services.

About the Speaker:

Mr. Gelatka started with the Social Security Administration in 1976 at the Mid Atlantic Payment Center in Philadelphia.

He transferred to the Lancaster Office in 1978

as a bilingual (Spanish-English) claims representative specializing in claims and cases involving Supplemental Security Income (S.S.I.).

He stayed in the Lancaster Office until 1991 when he transferred to the Lebanon Social Security Office. There he was able to expand his job knowledge to include S.S.I. and Social Security claims.

In 2001 he was promoted and returned to the Lancaster Office as the technical expert for Social

Security issues. In 2005 he became the Public Affairs Specialist for the Lancaster Office due to the 2003 Medicare legislation which added the Medicare Part D (Drug) coverage to the program.

In June 2006 he assumed the position of Public Affairs Specialist for Area 4 of the Philadelphia Region. This geographic region includes the South Central PA area (Adams, Berks, Dauphin, Franklin, Lancaster and Lebanon counties).

President's Message continued from Page 1

Our Executive Committee is busy trying to make sure that 2007 is just as good when it comes to provide top-notch service to our members. For example, acting on the advice and words of encouragement from AGA National President Hart, we have begun taking the necessary steps to formally invite the **Comptroller General of the United States** and the **Concord Coalition's Fiscal Wake Up Tour** to Central Pennsylvania.

If all goes well, the tour will be making a stop in

Central Pennsylvania sometime in the Fall of 2007. Although nothing is definite yet, we will provide more information as things develop.

Mr. **David Cotton** who was one of our scheduled speakers for the half-day training seminar in March, has regretfully informed us that he will be unable to appear. However, Mr. Cotton expressed an interest in speaking to us at a later date, possibly in the next program year.

Our Executive Committee is currently working to secure a new

speaker in the place of Mr. Cotton for March. We hope to have the lineup in March set for you soon with more information to follow in our next newsletter.

Take care everyone and on behalf of the Central Pennsylvania AGA Executive Committee, we wish you all a very happy and prosperous New Year!!!

**AGA Central Pennsylvania Chapter's 2006 – 2007
Program Year Update**

February 22, 2007
Luncheon
1 CPE (A & A)

Greg Fajt
Secretary of Revenue

March (TBA)
½ Day Seminar
4 CPE (A & A)

Helena Sims
NACHA
Additional Speaker TBA

April 18, 2007
Dinner
2 CPE (A & A)

Michael Masch
Secretary of the Budget

***Remember, Non-members Are Always Welcome
At AGA Events!***





**Central Pennsylvania Chapter
Association of Government Accountants
Executive Committee**



CHAPTER OFFICERS

President

Joseph C. Natoli, CPA 783-7543
Office of the Budget
inatoli@state.pa.us

President-Elect

Gay McGeary, CPA, MBA 783-9055
Office of the Budget
gmcgeary@state.pa.us

Past President

Connie Huber, CPA, CGFM 787-5506
Office of the Budget
chuber@state.pa.us

Secretary

Lisa Cressinger, CPA 783-1323
Office of the Budget
lcressin@state.pa.us

Treasurer

Janell Reagan 783-6245
Office of the Budget
jreagan@state.pa.us

DIRECTORS

Awards

Elomar Harder-Siennick, CPA 772-5413
Office of the Budget
ehardersie@state.pa.us

CGFM Chair

John Bungo, CGFM, CFS 787-9200
Department of Public Welfare
jbungo@state.pa.us

Chapter Recognition

Kathleen Fesig 783-0194
Office of the Budget
kfesig@state.pa.us

Community Service Chair

William Heavner, CPA, CFE, 705-4126
CGFM
Department of Auditor General
Bill_Heavner@auditorgen.state.pa.us

Community Service Vice-Chair

Steve Wilson 346-7172
Office of the Budget
swilson@state.pa.us

Meetings/Publicity

Bradley Shover 787-9264
Office of the Budget
bshover@state.pa.us

Membership

Herbert Maguire, MBA, CPA, 787-9895
CGFM
Office of the Budget
hmaguire@state.pa.us

Newsletter

Rita Warcholic, CPA, CGFM 705-3777
Office of the Budget
rwarcholic@state.pa.us

Program/Education

Harvey Eckert 787-6496
Commonwealth Comptroller
heckert@state.pa.us

Scholarship

Frank Buffington, CPA, CFE, 787-0557
CGFM, CIA, CGAP
Department of Auditor General
Frank_Buffington@auditorgen.state.pa.us

Web Site and Jack of all Trades

Jeff Rogers 783-2978
Office of the Budget
jefrogers@state.pa.us