

## CONFERENCE COMMITTEE

### Chairperson

Jen Varvel, Department of Labor

### Committee

Daria Arnold, Environmental Protection Agency  
Dave Berman, Retired Internal Revenue Service  
Danielle Brown-Buzan, Department of Labor  
Janet Cucunato, Department of Labor  
Lisa Ferraro, Dept. of Health and Human Services  
Charles Hoeger, Retired - Department of Defense  
Teri L. Lewis, Department of Education  
Cara Lindsey, City of Philadelphia  
Rosemarie Maribello, Retired - Treasury IG for Tax Admin.  
Jeffrey Nekrasz, Department of Education  
Robert Peterson, Defense Contract Audit Agency  
Arthur Ruggia, Defense Contract Audit Agency  
Paul Sager, City of Philadelphia  
Paul Teti, Dept. of Health and Human Services

## CONTINUING PROFESSIONAL EDUCATION

Depending on the workshops you attend, you will qualify for a total of 8 CPE credits in Taxation, Accounting and Auditing, or Professional Development. The State Boards of Pennsylvania (sponsor number PX-000052-L) and New Jersey (sponsor number 20CE00054700) have granted us approval as a program sponsor to assign continuing professional education credits.

No prerequisites or advance preparation is required. Level of knowledge is core. Teaching method is lecture and group discussion. The program level is overview. For record keeping and administrative purposes, the Philadelphia Chapter, Association of Government Accountants, serves as the program sponsor.

**Dress is business casual.**

**Caution: Government Auditing Standards require CPE to directly enhance the auditor's proficiency to perform audits or attestation engagements. Please make your selections carefully!**

## ASSOCIATION OF GOVERNMENT ACCOUNTANTS PHILADELPHIA CHAPTER

### 52<sup>nd</sup> ANNUAL PROFESSIONAL DEVELOPMENT CONFERENCE

**Friday, May 7, 2010**



RENAISSANCE HOTEL  
500 Stevens Drive  
Lester, Pennsylvania

**REGISTER AT  
WWW.AGAPHIL.COM**

## ASSOCIATION OF GOVERNMENT ACCOUNTANTS

The Association of Government Accountants, Philadelphia Chapter, is a non-profit, all volunteer, professional organization devoted to the improvement of financial management at all levels of government. We have designed this conference to be of interest to all accountants, auditors, and financial managers and to qualify for 8 hours of continuing professional education (CPE) in the various categories indicated.

### AGENDA

7:00 AM Registration  
8:00 AM Workshop Session I  
9:40 AM Break  
10:00 AM Workshop Session II  
11:40 AM Luncheon  
12:30 PM Speaker Recognition,  
Awards. Elections  
1:00 PM Workshop Session III  
2:40 PM Break  
3:00 PM Workshop Session IV  
4:40 PM Adjourn

### DATE AND LOCATION

Friday, May 7, 2010  
Renaissance Hotel  
500 Stevens Drive  
Lester, Pennsylvania  
610-521-5900

## HOW TO REGISTER

All attendees must register at our web site ([www.agaphil.com](http://www.agaphil.com)) and send payment by mail. Please mail web confirmation, along with payment authorization or check, payable to AGA-Philadelphia Chapter, P.O. Box 17584, Philadelphia PA, 19105 by May 1, 2009. We cannot accept credit cards.

Sessions will be limited, so please register early. If you have trouble registering on the web site or for more information, please contact Teri Lewis at (215) 656-6276.

### REGISTRATION FEE

Includes Lunch – Choice of Chicken Cardinale or Grilled Filet Salmon

**AGA Members - \$120.00  
Non-Members - \$170.00**

### CANCELLATION POLICY

Cancellations of reservations must be made by 12:00 noon on April 30, 2010, and must be confirmed with Jennifer Varvel at (215) 446-3725.

### DIRECTIONS TO HOTEL

Proceed on I-95 to exit 9A. Take Route 420 South 3/10 mi. to Route 291. Go east (left) on Route 291, 1.5 mi. to Stevens Road and the hotel. The hotel is just south of the Philadelphia Airport. Parking is free.

## WORKSHOP SESSION I

8:00 – 9:40 AM

**A - Joseph Dorsaneo, Special Agent, US Army Criminal Investigations Command**

**Topic: *Contract Fraud***-This session will include fraud indicators, related federal statutes and penalties for violations, how auditors assist in contract fraud investigations and the auditor/accountant's role in fraud prevention and detection. Real scenarios and results will also be discussed.

**CPE Credits: 2 – Accounting and Auditing**

**B – Alfio L. (“Al”) Brindisi, CPA, Brindisi Tax Academy**

**Topic: *Examination of Returns, Appeal Rights, and Claims for Refunds***-A discussion of the general rules and procedures IRS follows in examinations including an explanation of what happens during an examination, appeal rights, and how to file a claim for refund of tax already paid.

**CPE Credits: 2 – Taxation**

**C – Stephen Cosminski, CPA, Cost Negotiator, Department of Labor**

**Topic: *General Indirect Costs***-An overview of indirect costs and basic concepts under OMB Circulars.

**CPE Credits: 2 – Accounting and Auditing**

**D – Herb Taylor, PhD, VP & Corporate Secretary, Fed Reserve Bank of Phila.**

**Topic: *Outlook for US Economy***-After weathering a deep recession, the US economy is on the path to recovery. We will discuss the likely pattern of recovery, the role of financial developments in shaping its course, and some of the challenges that lie ahead for monetary and fiscal policy makers.

**CPE Credits: 2 – Professional Development**

## WORKSHOP SESSION II

10:00 – 11:40 AM

**A – Karl Dahlberg, CFE, CISA, CPA Professor, Rutgers University**

**Topic: *Money Laundering***- Money laundering constitutes a significant threat to the safety of our communities, the integrity of our financial institutions, and our national security. This presentation will cover an introduction to money laundering and discuss the Bulk Cash Smuggling Act.

**CPE Credits: 2 – Accounting and Auditing**

**B – Alfio L. (“Al”) Brindisi, CPA, Brindisi Tax Academy**

**Topic: *Independent Contractors vs. Employees***-An in-depth review of the top ten things every business owner should know about hiring people as independent contractors versus hiring them as employees.

**CPE Credits: 2 – Taxation**

**C – Ray DeStephanis, CPA, MBA, CVA Owner/Instructor, The Facet Alternative**

**Topic: *GLOBAL GAAP***-An introduction to the soon to be GLOBAL GAAP by comparison of fair value comparabilities and differences between USA and International GAAP and a review of proposed newly formatted APGAG financial statements.

**CPE Credits: 2 – Accounting and Auditing**

**D – Jeffrey Cohen, CPA**

**Topic: *How to Get More Out of Our Time & Life***-Practical hints and approaches on how to get more done in our lives through setting priorities, improving organizational skills and enhancing creativity.

**CPE Credits: 2 – Professional Development**

## WORKSHOP SESSION III

1:00 – 2:40 PM

**A – John Pease, Asst US Attorney, and Dennis Zawacki, Auditor, Eastern District of PA\US Attorney’s Office**

**Topic: *The Auditors Role in Federal Prosecutions***– An overview of the criminal investigative and prosecutive processes of the US Attorney's Office and the role of the auditor in assisting prosecutors, including case studies.

**CPE Credits: 2 – Accounting and Auditing**

**B - Richard Furlong Jr, William Mealy, and Stephen Connor, Stakeholder Liaisons, IRS Stakeholder Liaison Small Business/Self-Employed Division**

**Topics: *Net Operating Losses***-A discussion of calculating NOLs, NOL carry backs and forwards, legislative changes, and special NOL rules relating to fraudulent investment schemes ("Ponzi Schemes").  
**COBRA Subsidy Provisions of 2009 & 2010 Legislation** - Tax issues associated with ARRA provisions that provide a temporary subsidy of 65% of the COBRA health insurance premium for involuntary terminated employees. **IRS Tax Return Preparer Initiative**- Overview of the upcoming Treasury regulations to provide enhanced oversight for preparer registration, testing, and CPE requirements.

**CPE Credits: 2 – Taxation**

**C – John Covone, CISA, MBA, Chief Info Technology and Audit/CAATS Division, Defense Contract Audit Agency**

**Topic: *Computer Application Systems and Conversion Auditing***- The presentation discusses the risks and technical auditing requirements for new IT Application Systems implementations and conversions.

**CPE Credits: 2 – Accounting and Auditing**

**D – Jeffrey Cohen, CPA**

**Topic: *How to Get More Out of Our Time & Life***-Practical hints and approaches on how to get more done in our lives through setting priorities, improving organizational skills and enhancing creativity.

**CPE Credits: 2 – Professional Development**

## WORKSHOP SESSION IV

3:00 – 4:40 PM

**A - Joseph Dorsaneo, Special Agent, US Army Criminal Investigations Command**

**Topic: *Contract Fraud*** This session will fraud indicators, related federal statutes and penalties for violations, how auditors assist in contract fraud investigations and the auditor/accountant's role in fraud prevention and detection. Real scenarios and results will also be discussed.

**CPE Credits: 2 – Accounting and Auditing**

**B - Richard Furlong Jr, William Mealy, and Stephen Connor, Stakeholder Liaisons, IRS Stakeholder Liaison Small Business/Self-Employed Division**

**Topics: *Net Operating Losses***-A discussion of calculating NOLs, NOL carry backs and forwards, legislative changes, and special NOL rules relating to fraudulent investment schemes ("Ponzi Schemes").  
**COBRA Subsidy Provisions of 2009 & 2010 Legislation** - Tax issues associated with ARRA provisions that provide a temporary subsidy of 65% of the COBRA health insurance premium for involuntary terminated employees. **IRS Tax Return Preparer Initiative**- Overview of the upcoming Treasury regulations to provide enhanced oversight for preparer registration, testing, and CPE requirements.

**CPE Credits: 2 – Taxation**

**C – Vince Gallo, CGFM, SRF Financial Analyst, Environmental Protection Agency**

**Topic: *"Dirty Dozen" New Auditing Standards***– Review of Accounting Standards Board statements 104-112 and Yellowbook Chapters 1, 4, and 5.

**CPE Credits: 2 – Accounting and Auditing**

**D – Dr. John J. Malarkey, III, Professor, Wilmington University**

**Topic: *"Lies, Liars, Deception and How to Spot Them"***- Who Lies: Actually Everyone (Sissela Bok) NLP (neuro-linguistic programming), Eckman Body Language, Emotion, Tells, Verbal Indicators. Why the polygraph does not work very well. Self Justification, Motivation and clues to look for Interrogation or Fact finding: when to be aggressive. New Research and the Masters of Detection. Classic Team: Inquisitor, Observer and a Cam.

**CPE Credits: 2 – Professional Development**