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HFMA Appalachian Chapter of Central Pennsylvania

EDUCATION SESSION

**Accounting, Auditing and Tax Update
Wednesday, November 18, 2009 - Allentown
Thursday November 19, 2009- Harrisburg**

Meeting Information

PROGRAM OBJECTIVES: To provide senior and intermediate level education on current and future FASB changes, the revised IRS Form 990, especially how it will impact healthcare facilities. The session will include an in-depth review of schedule H. Additional topics that will be covered include Sales and Use tax issues related to healthcare, reporting to Bureau of Charitable Organizations and a review of the new audit rules related to 403(b).

TARGET AUDIENCE: Chief Executive Officers, Chief Financial Officers, Legislative Services staff, Controllers, Tax Managers/Directors, Accountants, Internal Audit Directors/Managers.

PREREQUISITES: Advanced Preparation is not required

CPE CREDITS: 3 Tax and 3 A & A

DRESS: Business Casual

LOCATIONS: Good Shepherd Health and Technology Center
Good Shepherd Plaza
850 S. Fifth Street, Allentown, PA
Phone: 610-778-1000
* Please park in the parking deck

Directions: <http://www.goodshepherdrehab.org/good-shepherd-plaza-directions>

Wildwood Conference Center
Harrisburg Area Community College (HACC)
One HACC Road, Harrisburg, PA
Phone: 717-780-2678



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AGENDA

- 8:30 a.m. Registration and Continental Breakfast**
- 9:00 a.m. Welcome and Announcements**
- 9:15 a.m. Accounting and Auditing Update**
Debra K. Bowes, CPA, CHFP, Principal, Parente Randolph LLC
- 10:30 a.m. Break**
- 10:45 a.m. IRS Form 990 Update**
Julius Green, CPA, JD, Principal & Practice Leader, Exempt Organization Tax Services, Parente Randolph LLC

Kelly Trzeciak, Manager Parente Randolph LLC
- 12:00 p.m. Lunch**
- 1:00 p.m. 403(b) Audit Update**
Nico Glorieux, CPA, Principal, Parente Randolph LLC
- 2:15 p.m. Break**
- 2:30 p.m. Sales & Use Tax Issues for Health Care and Medical Services**
David F. Werner, CPA, Partner, Beard Miller Company LLP
- 3:30 p.m. Day End Raffle and Announcements/Adjournment**

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Speaker Biographies

Debra K. Bowes, CPA, CHFP, Principal Parente Randolph, LLC

Debra has been with Parente Randolph for more than 10 years, and is currently a member of the Firm's Healthcare Business Services Group. She is responsible for overseeing all aspects of audit engagements, including supervision of audit staff, detail work paper review, preparation and review of financial statements, presentations to boards of directors, and developing relationships with client management. Her representative clients include Hospitals and Health Systems, Foundations and other not-for-profit organizations.

Debra graduated Magna Cum Laude from Lycoming College where she earned a Bachelor of Arts degree in Financial Accounting and Managerial Economics. She is a Certified Public Accountant (CPA) in Pennsylvania and Certified Healthcare Financial Professional (CHFP)

Kelly Trzeciak, Manager Parente Randolph LLC

Kelly is a member of the Firm's Exempt Organization Tax Practice and possesses approximately five years of experience working in this area. Kelly assists the Firm's Exempt Organization Tax Director with tax compliance and consulting matters for our Firm's exempt organizations including healthcare, senior living services, higher education and membership organization clients. Prior to working in the tax-exempt area, Kelly spent two years performing assurance services for small businesses as well as tax compliance for corporations, partnerships, and individuals.

Kelly received a Bachelor of Science degree in Accounting from King's College, Wilkes-Barre, PA.

David F. Werner, CPA Partner, Beard Miller LLC

Dave has more than 33 years of experience, 12 of which were with PricewaterhouseCoopers. Dave is an active member of our firm's Manufacturing Industry Group. He specializes in the taxation of mid-size businesses and multi-state corporations, and serves clients in various industries including manufacturing, distribution, and financial institutions. With his background, he is instrumental in developing tax planning strategies for our clients and has a particular expertise in state taxation matters. Dave also spent 14 years as a corporate tax audit supervisor with the Pennsylvania Department of the Auditor General, where he gained an in-depth knowledge of Pennsylvania tax laws, regulations, and appeal processes.

Dave graduated with a BA, Economics from Lycoming College and is a Certified Public Accountant, Licensed in Pennsylvania and also holds a Sales Tax Certification from the Institute of Professionals in Taxation

Julius Green, CPA, JD, Principal, Practice Leader, Exempt Organization Tax Practice, Parente Randolph, LLC

Julius is the Practice Leader of the Firm's Exempt Organization Tax Practice and possesses nearly 20 years of experience working for and advising exempt organizations. Julius is responsible for all tax compliance and consulting matters that impact our Firm's exempt organizations including healthcare, senior living services, higher education and membership organization clients. Under his leadership, the practice focuses upon client issues such as merger transactions, due diligence, private inurement, deferred compensation, unrelated business income, obtaining and protecting exempt status, and business income issues, such as income, sales and use, and employment taxes.

Julius has significant experience in this area, which enhances the quality and depth of our exempt organizations tax practice. Our clients and team members benefit from the depth of knowledge that he has developed over the years.

Julius' education includes Juris Doctor, The George Washington University National Law Center; Master of Business Administration degree, The University of Baltimore Merrick School of Business; and Bachelor of Science degree in Accounting, The University of Baltimore Merrick School of Business.

Nicolas D. Glorieux, CPA, Principal, Parente Randolph LLC

In his position as Audit Principal with Parente Randolph, Nico works in the Commercial Enterprise Group based in the Pittsburgh office where he is responsible for the day-to-day execution of audit engagements. He is the Firm's first Commercial Audit Principal in the Pittsburgh Region.

During his more than 12 years of public accounting experience, Nico has served a variety of multi-national public and large private clients in a diverse range of industries, including manufacturing, retail, distribution, construction, professional services and non-profit. Additionally, in his previous role with a national accounting firm, Nico led the Pittsburgh region's employee benefit plan audit practice. He has also assisted companies and their audit committees in researching technical accounting issues and implementation of new accounting standards, including IFRS.

Nico also possesses an in-depth knowledge of corporate income tax planning and compliance and has participated in several recent implementations of the Sarbanes-Oxley Act for his public client portfolio. His participation in internal quality review processes has led to implementation of audit process improvements.

Nico earned a Bachelor of Science degree in Accounting from the Pennsylvania State University.