

Pennsylvania State Association of County Auditors
50th Annual Convention – Lake Raystown Resort, Entriken, Huntingdon County, PA
September 30 – October 4, 2012

Sunday, September 30, 2012

Huntingdon County Auditors Julie Palmer, Robin Horne, and Charlotte Wright welcomed the County Auditors to Lake Raystown Resort, Lodge and Conference Center. Dinner was served at the Marina Café. Ed Stoddard, Membership Services Director of Huntingdon County Visitors Bureau, welcomed the group. A presentation on the history of the Lake and Dam was given by a Ranger, US Army Corps of Engineers.

Monday, October 1, 2012

President Tonya Clark welcomed the auditors to Huntingdon County and introduced Commissioner Gary O'Korn. Commissioner O'Korn welcomed the group and appreciated the hard work he is aware we all do in these difficult budgetary times.

Tonya Clark opened the 50th Annual Convention with the Pledge of Allegiance. Robin Horne, Huntingdon Co., asked for a moment of silence for Audrey Allen, Bradford Co., followed by the invocation.

Minutes 2011 Convention: President Clark asked for the reading of the 49th Convention minutes. Due to the several new auditors not in attendance at the 49th Convention, Secretary Julie Palmer read the minutes of the 2011 Convention. A motion was made to waive the reading by Tom Foran, Pike Co., seconded by Elizabeth Mader, Elk Co. Carla Komar and Kathleen Schloesser, both of Wayne Co., and Sue Leonard, Clarion Co. all abstained due to not having attended the 2011 Convention.

Treasurer's Report:

Heather Mohnkern presented the Treasurer's Report.

Total Checking Account Beginning Balance:	\$48,027.46
Receipts for 2011:	28,238.72
Total Balance:	\$76,266.18
Expenses:	(17,060.10)
Balance 9/30/12:	\$59,206.08

See attached report for account detail. (Page A-1)

Ann Seaman motioned to approve the Treasurer's Report; seconded by Helen Kirk. Motion unanimously carried.

President Clark explained the line item "Convention Training". When she became president, she wanted to bring something different to the table. With that in mind, a motivational speaker was scheduled to speak on "How to Deal with Difficult People". The scheduled speaker had sudden health issues and had to cancel. After much thoughtful searching and getting email approval from the Executive Board, Fred Pryor Seminars was hired at a cost of \$2,500.00. In the future, in efforts to have informative training, with possible continuing ed credits, we may have to occasionally pay for speakers, instead of constantly going to the same ones time-after-time.

Legislative Report:

John Steele gave the Legislative Report for PSAECO. Ann Seaman was a member for a long time and we thank her. David Hauser has resigned as Legislative Representative. He has offered valuable insight and input.

The rewrite of the County Code is on-going; however, we were one of the few that offered inputs. CCAP has once again brought up the subject of removing auditors. Although CCAP passed a Resolution to replace auditors with controllers or CPAs, it does not mean it will happen.

Solicitor's Report:

Jeff Shank thanked John Steele and Dave Hauser for their good job in representative PSACA with PSAECO.

The Auditor's Office is mandated by the Constitution of the Commonwealth of Pennsylvania. This puts our office in a different light than the jury commissioners who are not statutorily mandated. Jeff Shank provided an overview of Resolution A2. While this should be on our radar, and this group, thru your Legislative Reps, should have a well-thought out approach going forward.

The Annual Report, with opinions rendered during the year, and Right-to-Know was provided each auditor.

There were several other questions specific to individual counties/circumstances. Jeff recommended those individuals contact their respective solicitors first, then contact him.

Committee Reports:

AUDIT COMMITTEE: Ann Seaman, Vickii Kepner, Karen Gies, Susan Storch. The committee conducted an audit of the 2011 Convention and the Treasurer's records reflecting activity from Jan 2012 thru Sep 2012 and found everything to be in good order.

POLICY & BY-LAWS COMMITTEE: Luther Black, Helen Kirk, Elizabeth Mader, Laura Dickson. Changes suggested: DELETE Article IV, Section 2 and Section 4. REPLACE with new Section 2 and Section 4. Motion by Linda Painter to TABLE and send back to Committee for further discussion; seconded by Donna Cupp. Motion passed unanimously.

BUDGET COMMITTEE: Rebecca Briggs, Donna Cupp, Shirley Harbaugh, and Heather Mohnkern. Motion to accept the 2013 budget as proposed by Rodney Ralston; seconded by Brenda Scarantine. Motion passed unanimously. (Proposed 2013 Budget: Page A-2)

NOMINATING COMMITTEE: Brenda Scarantine, Annette Isgan, Diana Perry, and Louise Fedora. The Nominations Committee presented the slate of officers to be elected:

President: Luther Black
Vice President: Annette Isgan
Executive Board: Charlotte Wright
 Brenda Scarantine
 Diana Perry

There were no nominations presented from the floor. John Steele motioned to approve the slate as presented by the Committee. Rodney Ralston seconded. The motion passed unanimously.

All corrections to the Manual should be given to Annette Isgan.

Appointment of Legislative Representative: Tonya Clark announced that David Hauser will no longer be able to serve as a Legislative Representative. President Clark appointed John Steele and Laura Dickson as Legislative Representatives to PSAECO for 2013. Elizabeth Mader will continue to serve as Alternate.

New Business:

Convention 2013: Venango County will be our host.

Web Site: Annette Isgan will continue to maintain the PSACA web site.

The business meeting adjourned for the day at 11:30a.m.

Convention Agenda:

1:00 p.m.: Huntingdon County Drug Task Force

2:00 p.m.: Fred Pryor Seminars Presentation

Tuesday, October 2, 2012

9:00 a.m.: Payroll & State Audit Book – Marita Kelly, DCED

Noon: Lunch

1:00 p.m.: Auditing MDJS System – Andrew Simpson and Val Arrington, AOPC

Wednesday, October 3, 2012

10:00 a.m.: Fraud in District Courts – Bill Fonticoba

11:00 a.m.: Drug Forfeiture Audit – Lettie Kress and Kimberly Gould

Noon: Lunch

1:00 p.m.: Fraud Prevention and Internal Controls – Maureen Thomson and Meg Holland

3:15 p.m. Auditing Tax Collectors – Glenn Hartzel

6:00 p.m. Closing of the 2012 Convention

Thursday, October 4, 2012

7:00 a.m.: Breakfast – Depart for home

President's Remarks: President Tonya Clark closed the 50th Convention with the recognition of our attending past Presidents, along with her thanks and appreciation for all the support given during her tenure and hope that our training and goals continue to assist in our viability to our respective counties. Diana Perry made motion to close the 2012 Convention; seconded by Ann Seaman.

Respectfully submitted,

Julie D. Palmer

Julie D. Palmer
Secretary

**PENNSYLVANIA STATE ASSOCIATION OF COUNTY AUDITORS
TREASURER'S REPORT AS OF SEPTEMBER 30, 2012**

**Beginning Balance Transfer from former Treasurer (1/1/2012)
Checking Account** **\$ 48,027.46**

RECEIPTS:

2011 Convention Refund (Bedford)	\$ 4,788.72
Convention Registration	\$ 10,350.00
2012 PSACA Dues	\$ 13,100.00

TOTAL RECEIPTS **\$ 28,238.72**

EXPENSES:

Bank Service Charge	\$ 18.00
Treasurer's Bond Insurance (3 years)	\$ 238.00
Convention Training	\$ 2,500.00
Advance to 2012 Convention Committee	\$ 8,500.00
PSAECO Dues	\$ 800.00
Memorials	\$ 50.00
Office Supplies	\$ 12.47
Postage	\$ 44.00
Executive Board Meeting	\$ 1,707.71
Legislative Representatives	\$ 3,189.92

TOTAL EXPENSES **\$ 17,060.10**

Total Checking Account Balance as of September 30, 2012 **\$ 59,206.08**

SPECIAL NOTES:

CDs:

Have not invested with CDs due to low / non-existent interest rates.

Breakdown of Checking Account

General Fund	\$ 47,206.08	
Legal Fund	\$ 12,000.00	
		\$ 59,206.08

Respectfully Submitted by:

Heather Mohnkern, Treasurer (Venango Co.)

PENNSYLVANIA STATE ASSOCIATION OF COUNTY AUDITORS (PSACA)

BUDGET PROPOSAL: 2013

RECEIPTS

2012 DUES	9 COUNTIES @ \$400.00	\$ 3,600.00	
	19 COUNTIES @ \$500.00	<u>\$ 9,500.00</u>	\$13,100.00
2012 REGISTRATION	50 AUDITORS @ \$200.00	\$ 10,000.00	
	7 GUESTS @ \$ 50.00	<u>\$ 350.00</u>	\$ 10,350.00
TOTAL PROJECTED RECEIPTS			\$23,450.00

EXPENSES

PSAECO Dues	\$ 800.00	
Officer Stipends: President	\$ 500.00	
Secretary	\$ 500.00	
Treasurer	\$ 400.00	
Treasurer's Bond - 3 yrs (pd 1 st yr)	\$ ---	
Legislative Reps (2 Reps & 1 Alt)	\$ 6,300.00	
Association Solicitor Retainer	\$ 4,000.00	
Convention Expense, including Keynote Training	\$ 8,500.00	
Memorials	\$ 50.00	
Supplies	\$ 50.00	
Special Fund to Preserve Auditor	\$ 2,500.00	
Executive Board Liability Insurance	\$ 1,100.00	
Executive Board Meeting Expenses	\$ 1,200.00	
Web Site (2 yr fee)	\$ ---	
TOTAL PROJECTED EXPENSES		\$25,900.00
PROJECTED DEFICIT		\$ (2,450.00)
Transfer from Reserve		\$ 2,450.00

Budget Committee:

Rebecca Briggs (Tioga), Donna Cupp (Indiana), Shirley Harbaugh (Bedford), Heather Mohnkern (Venango)