

September 21, 2021
Afternoon Session

Laura Cunningham and Miriam Anstine present a Tax Collector Q & A Session
Reviewed how to Audit Tax Collectors and required forms.
Act 48 Tax Collectors: Should verify if tax collectors have been trained and qualified. Can go to the DCED Act 48 Tax Collector to find a list of all tax collectors.

Jolene Frampton presented samples of a work schedule and sample of the Audit Report book.

Discussion on Hotel Tax and in person hotel tax Audits.
Suggest verify Exemption with the Treasurer Office.
Exemptions can be found on the State Revenue Sight

Discussion on Commissioner Meetings. Most counties do not attend meetings but suggest a copy of the minutes should be kept in the office to review.

Thomas Foran would like to head up a committee to organize a Training Manual for the Association. Committee was formed: Thomas Foran of Pike Co., Jean Zore of Elk Co, and Bonnie Dunlap of Indiana Co volunteered.

Suggest we review the PA County Code Book and Supplement
PaCountyCode.com

Suggestions for Regional meetings 1) Discuss County Code
2) work on manual questions 3) Next year put together a manual at convention.

Meeting recess till Tuesday.

9-21-21 Tuesday Convention

Roll Call

Chris Seeley was stepping down as Deputy Secretary and Terri McFadden accepted the position.

Luther Black President

Laura Cunningham – Vice President
Jolene Frampton – Secretary
Terri McFadden – Deputy Secretary
Judy Shupp – Treasurer
Bonnie Dunlap
Diana Perry
Shelly Glessner

Judy Shupp presented the Treasurer Report
Audit Committee completed the Audit of Elk County Books motion to accept by
Michelle Crowell and Seconded by Chris Seeley motion was passed.

Budget Committee suggested to approve as same as last year.
Motion to accept by Tom Foran 2nd by Bonnie Dunlap
Motion was passed.

Convention 2021 Union County will Host as long as Covid subsides.

Chris Seeley introduced Jen and Tim from Maher Dressel CPA
A discussion and print outs on the correct way to handle an audit. Hand out on
Process the procedures to follow and how to complete the audit.

Recess for Lunch

Afternoon Session

Janis Creason, Dauphin County Treasurer

Discussion on Tax Collection and Tax Collector issues

FRAUD

Hotel Tax

Suggest that we verify that the Tax Collectors are Bonded (Surety Bond)

DCED has all information on Tax collectors.

She explained how some counties give performance Bonus to the tax collectors.

Janis said they are allowed to have interest bearing accounts but interest must be turned over to the municipalities.

Tax collector can charge a fee for NSF checks if the municipality authorized it and has been entered in a resolution by the municipality.

Luther opened a conversation on the format of the 2-day convention. Association comments were mixed. Majority of those attending liked the shorter version of the convention. Some commented they did miss the entertainment. Most enjoyed the time to meet with other auditors to discuss issues they had in their own counties.

Union County said they would hold the convention next year.

Association broke into regional meetings to conclude the day session.

Wednesday morning the conclusion and meeting was adjourned.

Respectfully submitted
Jolene Frampton
Secretary