



# SPRING 2024 CPA PROGRAM

PUBLIC ACCOUNTANT  
ENROLLED AGENT  
OTHER TAX PRACTITIONER

The objective of the program is to broaden the knowledge of accountants and tax practitioners in order to relate particular specialties to the field of accounting and to examine developments in these professions.



**ATTENDANCE:** Accurate records of attendance will be maintained to verify and report continuing education hours. Three (3) Continuing Professional Education (CPE) units are awarded for each attended, for a possible total of thirty-six (36) CPEs. To ensure the integrity of the program, student attendance will be monitored by the instructors throughout each presentation. A certificate will be available at the end of the course that you will be able to print directly from your own computer through Turbine.

**COURSE NUMBERS AND DAYS:** XGD-079-5301 Mondays 6:30pm – 9:30pm  
XGD-079-5302 Wednesdays 6:30pm – 9:30pm

**All classes will be presented on Zoom and administered through Turbine**

**COST FOR THE 12 WEEKS - \$349.00 (Regardless of how many presentations you attend).**

**REGISTRATION INFORMATION:** Choose the course number that corresponds to the day you plan to attend the most. **If you have a schedule conflict you may attend class at one of the two days offered.** To receive CPE units, students **MUST** be registered/paid before they attend class. The course fee **MUST** be paid when you register. To register, complete the attached form and return to CCAC with a check or money order made payable to "CCAC" or call 412.788.7546 to register with a credit card at least one week before the course begins. Requests for refunds must be received 24 hours prior to the start of Week 1: Call 412.788.7546. Refunds will **NOT** be processed after the start of Week 1.  
To Register Online go to our Website: <https://shopcommunityed.ccac.edu/Courses/Accountants.aspx>

**Week 1: Property Tax Procedure in Pennsylvania – Part 1**  
*Speaker: Michael J. Suley, CRB, CRS, GRI, CPE*

**Category: Tax (Intermediate)** **Mon 1/22 & Wed 1/24**

How is the property tax administered? How does the state preserve uniformity in taxation? There will be discussions about reassessment and appeals under present law. Updates: The Beaver County court-ordered reassessment implemented for the 2024 tax year. The Allegheny County common level ratio litigation. Philadelphia commercial owners tax refunds.

**Week 2: Property Tax Procedure in Pennsylvania – Part 2**  
*Speaker: Michael J. Suley, CRB, CRS, GRI, CPE*

**Category: Tax (Intermediate)** **Mon 1/29 & Wed 1/31**

Continuation of topics being discussed in Week 1

**Week 3: Medicare Basics****Speaker: William McKendree, JD****Category: Other (Basic)****Mon 2/5 & Wed 2/7**

How to use Medicare effectively is an essential part of transition planning for older and disabled Americans - what options are available, how to access them, and how to evaluate which options will work best. This presentation will examine Medicare's eligibility and enrollment criteria, the various components of the Medicare system - their characteristics and function, and the issues and 'hidden landmines' associated with its utilization.

**Week 4: Private Insurance Products Under Medicare****Speaker: William McKendree, JD****Category: Other (Basic)****Mon 2/12 & Wed 2/14**

Shortly after the introduction of Medicare in 1965, private health insurance products also appeared, specifically designed to cover the cost-sharing that 'original' Medicare (Parts A and B) did not. Since then, Medicare has evolved to the point where private insurance products are an indispensable characteristic of the system, keeping the costs of healthcare more affordable (*somewhat*), but profoundly changing the original expectations and dynamics of the Medicare benefit. This presentation will examine the private insurance options under the Medicare system such as Medigaps, Part C Advantage plans and Part D drug coverage. We will look at how each type of product works, their strengths and weaknesses, and how they coordinate with Parts A and B. We will also look at how to compare and evaluate each option to obtain the most effective coverage.

**Week 5: CPA Aspects of Ethics****Speaker: Matthew Robinowitz, JD****Category: Ethics (Basic)****Mon 2/19 & Wed 2/21**

The course will cover the rules governing practice before the Internal Revenue Service, as contained in Circular 230. The course will also cover aspects of the AICPA Code of Professional Responsibility.

**Week 6: Fraud in Today's Organizations****Speaker: Brian Pietrandrea****Category: Ethics (Basic)****Mon 2/26 & Wed 2/28**

We'll discuss the ethical frameworks that address employees rationalizing unethical behavior and identify reasons why good employees commit fraud.

**Week 7: Process Audit Approach – Part 1****Speaker: Nancy Lilling Menold, CPA, CIA, CFE****Category: Accounting & Auditing (Basic)****Mon 3/4 & Wed 3/6**

This course will teach the basic steps to complete a process audit. This includes audit planning, risk and control identification, developing audit testing steps, workpaper documentation, and presentation of potential findings.

**Week 8: Process Audit Approach – Part 2****Speaker: Nancy Lilling Menold, CPA, CIA, CFE****Category: Accounting & Auditing (Basic)****Mon 3/11 & Wed 3/13**

The course is a continuation of Part 1. Additionally, the course will teach how to develop a risk based audit plan as well as discussing open finding follow up and the subsequent Board reporting of the status of the findings.

**Week 9: Accessing Prescription Drugs Under Medicare****Speaker: William McKendree, JD****Category: Other (Basic)****Mon 3/18 & Wed 3/20**

The greatest concern expressed by a majority of Americans enrolled in Medicare is being able to obtain their prescription drugs at an affordable price. Unfortunately, the current process under Medicare reveals significant problems in that regard. We will examine the characteristics of Medicare's prescription drug coverage: how it works, how it's failing and why it's failing, and how that failure impacts Medicare beneficiaries in obvious and not-so-obvious ways.

**Week 10: The Strategic Accountant****Speaker: Brian Pietrandrea****Category: Accounting & Auditing (Basic)****Mon 3/25 & Wed 3/27**

We'll look at opportunity for accountants to become key players in driving organizational strategy.

**Week 11: Introduction to Criminal Law for Accountants****Speaker: Matthew Robinowitz, JD****Category: Ethics (Basic)****Mon 4/1 & Wed 4/3**

This is an introductory course that is designed to give accountants an overview of how the criminal justice system operates. The course will review provisions of the United States and Pennsylvania Constitutions that apply to criminal prosecutions. The course will also review federal and state criminal statutes that govern prosecutions in white collar crime as well as prosecutions for violations of federal tax law. Finally, the course will explain how a criminal prosecution proceeds through the Pennsylvania courts.

**Week 12: Special Needs Planning****Speaker: Christine Brookins, Financial Advisor\*, Oakbridge Advisor Group****Category: Other (Basic)****Mon 4/8 & Wed 4/10**

The description for this course will be provided in the new year.

\*Securities offered through **Securities America, Inc.**, member FINRA/SIPC. Advisory services offered through **Securities America Advisors, Inc.** Oakbridge Advisor Group and Securities America are separate entities.

# PROFESSIONAL CONTINUING EDUCATION NON-CREDIT REGISTRATION FORM

Please print. Complete and return this form with payment (if applicable). No further notice will be provided.

**N24SP**

Date of Birth (required for enrollment) MM/DD/YYYY:							
Last Name:		First Name:		Middle Initial:			
Street Address:						Apt:	
City:		State:		Zip:		County:	
Home Phone:				Alternate Phone:			
Email Address:						New Address (X):	

Have you ever served in the Military (circle one)? No – Yes (see below)  
 Are you a dependent of a Veteran (circle one)? No – Yes (see below)  
**NOTE:** If YES to either question, please contact the CCAC Veterans Services Office at 412.237.6503.

<b>Veteran Benefits:</b> <input type="checkbox"/> 35 Dependent <input type="checkbox"/> Chapter 33 Post 9/11 Gi Bill <input type="checkbox"/> Veteran not using benefits			This voluntary information is compiled by the college for statistical purposes only and no personally identifiable information will be released. <b>Marital Status:</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Separated <input type="checkbox"/> Widowed <b>Sex:</b> <input type="checkbox"/> Male <input type="checkbox"/> Female	<b>Do you consider yourself to be Hispanic/Latino/Spanish Origin?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <b>In addition, select one or more of the following racial categories to describe yourself:</b> <input type="checkbox"/> American Indian/Alaskan <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> White or Caucasian <input type="checkbox"/> Native Hawaiian or Pacific Islander
<b>Place of Permanent Address (check one)</b> <input type="checkbox"/> Allegheny County (1) <input type="checkbox"/> Out-of-State (5) <input type="checkbox"/> Out-of County				

**Payment Must Be Enclosed (if applicable)**  
 Print Phone Number on Check or Money Order (Checks Payable to CCAC).  
**Mail To:** CPA Program  
 CCAC West Hills Center – Room N1200  
 1000 McKee Road  
 Oakdale, PA 15071-1099

**TO REGISTER:**  
 Complete this form and return to CCAC with a check or money order or call 412-788-7546 to register with a credit card at least one week before the course begins.  
**REFUND POLICY:**  
 Requests for refunds must be received 24 hrs. prior to the start of Week 1: Call 412-788-7546.

Course Number	Semester	Course Title	Course Day	Cost (if applicable)
XGD-079-5301	N24SP	CPA CPE Program	Monday	\$349.00
XGD-079-5302	N24SP	CPA CPE Program	Wednesday	\$349.00

Student Signature (Required for enrollment)		Date	
---	--	------	--

I agree that once I register, I become legally bound by and agree to the terms of Community College of Allegheny County Student Financial Responsibility Agreement and as such become responsible for all charges incurred, unless I drop classes during the designated refund period.