

Monthly Footnotes

Monthly Publication

Southern Wisconsin Chapter of the Association of Government Accountants (AGA)

August 2006

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Welcome to the new program year! Here are some of the scheduled highlights. Check the Calendar of Events monthly for training additions.

Monthly Luncheon Schedule:

September 28

October 26

November 16

January 25

February 22

March 22

April 19

May 24

Annual Symposium:

May 3, 2007

Back this year! Attend any 3 training sessions from September to February to earn a free lunch coupon good at the March, April, or May lunch!

Mark your calendar now so you don't miss out!

PRESIDENT'S MESSAGE

Eric Busse

Welcome to another AGA program year. I hope everyone had a great summer and looking forward to our meetings this year. I would like to introduce myself, I am Eric Busse and I will be serving as Chapter President this year. I have been a member of AGA since 2000. I have been Research Coordinator and was CGFM Chair the past two years. I work at the Department of Public Instruction in the School Management Services division as a Grant Accountant. Before that I worked for a public utility, the State of Tennessee and University of Wisconsin. I make my home in Evansville with my family of my wife Helen, son Eric, daughters, Amy and Jennifer and when we moved back from Tennessee we brought my mom back also. We also have a collie named Lassy (yea, he is a male). I am also a WIAA football referee and the Assistant Varsity Baseball Coach at Evansville. I also enjoy Home Improvement projects.

I look forward to serving you this year. If you have any ideas, suggestions and/or comments about our chapter or would like to get more involved with AGA, feel free to get in touch with me.

Board Minutes

The board met Tuesday, June 13, at the Old Country Buffet. Present: Carrie Ferguson, Lillian Radivojevich, David Mellem, Dolly O'Laughlin, Sherri Voigt, Tom Scheidegger, Roger Birkett. We set the luncheon meeting schedule for the new year. The live phone conferences were discussed. Three sessions (Internal Controls, Procurement Fraud, Ethics) were discussed as programs to be purchased on CD and offered after the live event. The March session, Procurement Fraud, may be offered live if there is enough interest and we can find a partner site.

Lunch topics were discussed. Carrie will take these ideas and start to contact people to fill up the fall lineup. Tom will locate a tax professional for the January lunch.

The board decided to continue the "3 of 5" offer this year. It was quite popular last program year. Any member attending 3 AGA sessions from September to February will receive a coupon for a free lunch to use March to May.

Member Information Changes

Have you moved recently? Changed jobs? Use a new e-mail address?

All of these pieces of information can be changed on the AGA National website under the Members Only area. Just go to www.agacqfm.org and click on Members Only in the left hand options box. Login using your AGA member number and password (if you haven't set up your own, there are directions for the default.) Once inside, click on the edit box and update any fields that are outdated.

Please send any e-mail changes to the local chapter also as we are not notified of changes and it could interrupt your newsletter service. Send changes to the mailing list manager: David Mellem, david.mellem@oig.hhs.gov

From The National Office

AGA Internal Control & Fraud Conference Registration Brochure is Now Available

The Registration Brochure for AGA's First National Internal Control & Fraud Conference is now available online. Take a look at our impressive line-up of speakers and education sessions. You can also get information about registration, hotel accommodations, travel discounts and more. Download the brochure in [PDF format](#) or [view the program/schedule on our website](#).

AGA has brought together the best in the business: **Arthur A. Hayes, Jr., MPA, JD, CGFM, CPA, CFE**, Director, Division of State Audit, Comptroller of the Treasury, State of Tennessee; **Matthew A. Jadacki, CGFM, CPA**, Special Inspector General for Gulf Coast Hurricane Recovery; Comptroller General of the United States **David M. Walker, CPA**; **Leslie Ward**, City Auditor, City of Atlanta, inspectors general from several federal agencies, and more!

Join us in Atlanta to discuss the latest discovery techniques, learn how different levels of government are cooperating, exchange ideas and share best practices with colleagues and friends. The conference features leaders from all levels of government, the private sector and academia and offers dynamic speakers and ample opportunities to network.

Early registration ends August 25, 2006. Register today and secure your place at AGA's newest educational event!

- [Register online](#)
- [Print registration form \(PDF\)](#)
- [Visit the conference website](#)
- [Become a sponsor](#)
- [View Agenda: Monday, September 25](#)
- [View Agenda: Tuesday, September 26](#)

New Audio Conference on Risk Assessments for Performance Auditing, Sept. 14

AGA, in conjunction with NASACT and ALGA, is sponsoring a new audio conference addressing "[Risk Assessments for Performance Auditing](#)" worth 2 CPE hours. Speakers are **Beth Ashcroft, MBA, CIA**, Director of Program Evaluation and Government Accountability for the State of Maine, and **Gerald Silva, CGFM, CPA**, City Auditor for San Jose, CA. Join us from 2 - 3:50 p.m. EDT, Sept. 14. Cost is \$249 per site if you register on or before Sept. 8, 2006 and \$299 thereafter. [Register online](#). AGA recently issued the 2006-2007 audio conference schedule. [Find out more about AGA's Audio Conferences.](#)

NEC Meeting Highlights & New AGA Chapter

The National Executive Committee met on Friday, June 16, at the PDC in San Diego, CA for their final quarterly meeting of the 2005-2006 program year. At this meeting the NEC voted in favor of revising the Special Achievement Award to become the Emerging Leader Award of Excellence and adding two new national [awards](#): the International Achievement Award and the Chapter CGFM Award. The NEC also voted to increase the membership of the Financial Management Standards Board to a total of 25 and contribute an additional \$20,000 to the Governmental Accounting Standards Board. The NEC is also proud to announce the approval of AGA's new Mid-Willamette Valley Chapter, serving the needs of AGA members in Salem, OR! [Click here](#) to view the meeting minutes.

NBD Meeting Highlights

AGA's National Board of Directors met on Sunday, June 18, and National President **Sam McCall, CGFM**, reviewed AGA's accomplishments during his program year. National Treasurer-Elect **Tom Sadowski, CGFM**, reviewed AGA's current financial status and the FY07 budget and budget process to the NBD members. The NBD members voted in favor revising AGA National Bylaws, Article VI, Section 2(a) changing the positions of Immediate Past National Treasurer and National Treasurer-Elect as full voting members of the NEC and adding the chairs of the Professional Certification Board and the Corporate Partner Advisory Group as ex-officio members of the NEC. Please visit the AGA website to view the [minutes](#) from the NBD meeting.

AGA Remembers Lee Beaty

Longtime AGA member **Lee S. Beaty**, 70, of Chattanooga, TN, passed away on July 22. He had worked with the Government Accountability Office in Washington, D.C. before

retiring and moving to Chattanooga. He joined AGA's Northern Virginia Chapter in 1974 and was active in AGA activities, encouraging his colleagues to join the Association. In fact, he sponsored the membership of Past National President **William J. Anderson Jr., CGFM**.

According to the Chattanooga Times Free Press, Beaty was born in Shawanee, TN. He graduated with a master's degree from the University of Maryland. He attained the rank of lieutenant colonel in the U.S. Air Force and Air Force Reserves. "He is best known as a loving and generous family man, who saw the best in everyone," the newspaper said.

He is survived by his brother, William Patrick Beaty; two sons, Lee S. Jr. and James L. Beaty; two grandsons, Jamie Beaty and Ryan Ferguson; and one granddaughter, Lauren Beaty.

Contributions can be made to Hospice of Chattanooga, 4355 Highway 58, Suite 101, Chattanooga, TN 37416.

June 22, 2006 • Live from PDC 2006

AGA Begins New Program Year with Passing of Gavel from Sam McCall, CGFM, to Jeffrey Hart, CGFM



The 2005-2006 AGA Program Year came to a ceremonial end yesterday, the final day of the Association's 55th Annual Professional Development Conference & Exposition in San Diego. Outgoing National President **Sam M. McCall, CGFM, CPA, CIA, CGAP** (at right in the photo to the left), passed the gavel to incoming National president **Jeffrey Hart, CGFM**. The luncheon and awards ceremony included the Association's highest honor, the Robert W. King Memorial Award, which was presented this year



to Past National Treasurer and former Executive Director **Charles W. Culkin Jr., CGFM** (shown in photo to the right with now Immediate Past National President McCall). McCall discussed the highlights of his year as president, including the reinvigoration of the Academy of Government Accountability. Hart covered his theme, "Creating Exceptional Value for Government



Accountability Professionals," and outlined his goals for this year, which include putting a strong emphasis on AGA's core values of Service, Accountability, Integrity and Leadership. At Wednesday's luncheon, Past National President **Richard V. Norment, CGFM, CIA** (pictured left), invited everyone to join the Nashville Chapter for the 2007 PDC, June 24-27, at the Renaissance Nashville Hotel in Nashville, TN. New Jersey State Auditor **Richard Fair, CGFM** (right), now the AGA National President-Elect, served as the master of ceremonies for the awards program and luncheon.

California Secretary of State Rosario Marin Delivers Stirring Address on Public Service



Rosario Marin, former Treasurer of the United States, began the last day of AGA's 55th Annual Professional Development Conference & Exposition Wednesday with an inspiring presentation on the value of public service.

Marin has served at all levels of government. Now she serves as Secretary of State and Consumer Services Agency in California, but has also served as mayor and councilwoman of Huntington Park, with a population that is 99 percent Hispanic. Serving the public, she said is amazing, empowering and humbling, and yet public servants rarely receive the accolades they deserve.

"Let me do that," she told the AGA audience. "Let me do that from the bottom of my heart. I would challenge people to experience the incredible joy of knowing that what you do truly matters."

Marin said that she arrived in the United States from Mexico at the age of 14, unable to speak English. She received a 27 on her first IQ test—the average is 100—but instead of feeling humiliation, she felt a burst of energy and became dedicated to learning English quickly and well. She graduated in the top 20 of her high school class, but could attend college only part-time and at night so she could help support her family. It took her seven years to earn her degree at California State University in Los Angeles.

Marin, who started as a receptionist's assistant at the City National Bank in Beverly Hills, quickly rose through the ranks to become assistant vice president, but when her first child, Eric, was born with Down syndrome, "My entire life as I had known it crumbled." Her son was ill. She quit her job to care for him. The young family had to sell their home because they could not make the mortgage payments. She rejected the idea of earning a master's degree.

Eventually, she said and after many dark hours, she found a larger purpose. Eric had inspired her sense of activism. By the time Eric was 6, she had helped push through the most sweeping legislative reform in 20 years to help people with disabilities in California. When Eric turned 8, she had been elected mayor of Huntington Park. When Eric was 10 years old, Marin's dedication to helping people with disabilities earned her the distinguished Rose Fitzgerald Kennedy Prize, awarded at the United Nations. At 18, her son cast his first vote for his mother to become the Republican nominee for U.S. Senate.

"I discovered that there is a bigger purpose than just me. I discovered what true public service is all about," she said.

No job in government is small, Marin said. "Imagine what a beautiful purpose you have, when you do your job and you do it well." In Huntington Park, her work affected 85,000 people; in California, her work affects 37 million people and at the federal level, it was 300 million people. "To be able to impact the lives of people we are serving . . . to this day, I get goose bumps.

By: Christina M. Camara and Marie S. Force

Save the Dates!

AGA's Second National Performance Management Conference is taking shape with the theme *Integrating Measurement with Management: Making the Connection*. Be sure to get connected with this conference on Oct. 30-31, 2006 in Schaumburg, IL, just north of the Chicago O'Hare Airport. Topics will include integration, managing for results and connecting management with measures. This is an excellent opportunity to talk with others who have struggled with how to report on Service Efforts and Accomplishments. Watch the [AGA website](#) for more information coming soon! [Download and print the registration form.](#)

CGFM Corner

CGFM a New Requirement for Accountants at Columbus Metropolitan

New minimum requirements for any vacant accountant positions: Candidates must have CGFM certification at the time of hire or earn the designation within two years to maintain their employment.

Adding this new requirement was led by former chapter president **Todd C.**

Daughenbaugh, CGFM, CPA, the library's Manager of Fiscal Services. Daughenbaugh's push for the certification requirement coincided with and benefited from the library rolling out a new strategic plan. That plan states that library employees will strive to become "profession leaders" in all that they do. [Read the story.](#)

New Brochure Hot off the Press! *Want to Make a Difference? Consider a Career in Government Financial Management*

Are you, or someone from your chapter planning to attend a career fair, or an event for college students? AGA now has an eye-catching brochure that offers information about government financial management careers and answers questions for aspiring government financial managers regarding the qualifications and skills needed to get started. It also includes a bookmark for students that direct them to the [Tomorrow's Professionals](#) website for more information. To order free copies of the brochure please submit the collateral order form found in the [Members Only](#) section or contact [Jessica Jones](#).

Become a Certified Government Financial Manager

For information about the CGFM program, visit our website at www.agacgfm.org or send an email to ksilver@agacgfm.org to start on the pathway to CGFM certification. The Chapter will reimburse the exam fees for first four chapter members each year who pass all parts of the CGFM exam. Contact Eric Busse for details.

News Articles

To Agency Insiders, Cyber Thefts Are No Surprise

Every day, an electronic wall guarding the U.S. Department of Agriculture's servers is probed for holes 2,000 times by potential hackers and data thieves. The probes usually can't get through that wall. But on the first weekend in June, a hacker made it deep into one server, prompting an announcement late last month that personal information on 26,000 Washington area employees, contractors and retirees may have been compromised. To government officials responsible for information security and to outside experts, the intrusion—and several recent security incidents at other agencies—was no surprise. For the past five years, the department had received failing grades on a congressional report card for its information-security practices. The overall grade for federal agencies in 2005 was D-plus. In the past few weeks, the Agriculture incident was joined by cases of potentially compromised data at Veterans Affairs, Health and Human Services, the Federal Trade Commission, the Government Accountability Office, Housing and Urban Development, the Navy and the Energy Department. The State Department also suffered a series of hacking attacks. — Zachary A. Goldfarb, *The Washington Post*. [Read the entire article.](#)

Senators Advocate Database on Federal Funding

Legislation that would require the creation of an online database to track federal spending has won praise from several key senators. “Transparency is a prerequisite to oversight and financial control,” Sen. Barack Obama (D-Ill.) testified at the Senate Homeland Security and Governmental Affairs Committee's Federal Financial Management, Government Information and International Security Subcommittee hearing. The ability of citizens to know how the government spends their tax money is a basic principle of self-government, Obama said. The hearing focused on the Federal Funding Accountability and Transparency Act, which would set up a searchable database online that the public could use to track federal funding of organizations. The website would show how much funding an organization received in each of the last 10 fiscal years, a breakdown of the transactions, and details about the organization receiving the funds. —Matthew Weigelt, *Federal Computer Week*. [Read the entire article.](#)

New Jersey Plans Major Change to Pension Plan

Prodded by a governor and a state treasurer who spent years on Wall Street, New Jersey is poised to adopt a plan that would shift about a quarter of the state's \$72 billion pension fund from the control of state employees to private money managers within the next year. While Gov. Jon S. Corzine acknowledges that the new strategy will cost at least \$200 million a year in fees and carry some risk, he says he is confident that the change will improve the state's fiscal outlook. In magnitude and in speed, it may be the most drastic change in any state's pension investment policy, pension experts say. With a new emphasis on diversified investments like hedge funds, emerging markets and commodities rather than the traditional mix of stocks and bonds, the proposal will transform New Jersey from being one of the most conservative states to one of the most aggressive, along with New York, California and Oregon. —David Chen, *The New York Times*. [Read the entire article.](#)

New Program Lets Companies Donate Ethics Data

Ethics Resource Center (ERC), a nonprofit research group, announced a new charitable contribution program that lets companies donate their internal ethics and compliance surveys to ERC's research center. Many organizations conduct regular employee surveys to learn more about ethics, compliance, risk and misconduct in the workplace. This is where the ERC program, called "Donate Your Data," comes in. "While the data from these surveys are useful for understanding the dynamics of an individual organization, it also has tremendous potential to benefit the ethics industry as a whole when merged with data from other organizations," said Dr. Patricia Harned, president of the Ethics Resource Center. The new program allows organizations to donate ethics- and compliance-related data, from current or past surveys, for use in ongoing research on topics of key concern to business leaders. For more information about the Donate Your Data program, contact [Nichole Remmert](#). —*SmartPros*. [Read the entire article.](#)

SES Ratings Drop Under New Performance Evaluation System

Last year, less than half of senior federal government executives were given the highest performance rating available under new, more stringent evaluation systems, according to Office of Personnel Management statistics. Fiscal 2005 marks the second of two full years that members of Senior Executive Service worked under a pay-for-performance system that uses more meticulous performance ratings to determine raises, and the second year SES employees saw a downtrend in ratings under the new system. From fiscal 2004 to fiscal 2005, the portion of the approximately 6,000 SES employees receiving the highest performance rating dropped 17 percentage points, from 61 percent to 44 percent. —Karen Rutzick, *Government Executive*. [Read the entire article.](#)

GASB Issues Technical Bulletin on Medicare Part D

The GASB has issued a Technical Bulletin that clarifies how to report payments received from the federal government under the retiree drug subsidy provisions of Medicare Part D. The law that created the program provides for payments to certain employers and plans that provide prescription drug benefits to persons who otherwise would be eligible to participate in Medicare Part D; the payments can be as much as 28 percent of eligible costs. Specifically, the Technical Bulletin clarifies: How an employer should account for and report the subsidy payments from the federal government; How such payments to an employer affect the accounting for the transaction and financial reporting by a defined benefit OPEB plan; How an employer should account for and report such payments to the plan; and how a defined benefit OPEB plan should account for and report such payments to the plan.

Technical Bulletin 2006-1 is effective immediately, except for portions pertaining specifically to measurement, recognition, or required supplementary information requirements of GASB Statements 43 or 45. Those provisions should be applied simultaneously with the implementation of Statement 43 and 45. —*GASB*.

SHARE YOUR NEWS

Do you have some interesting news that your fellow chapter members may be interested in? If so, please submit an article to the Newsletter Editor at radivl@dhs.state.wi.us. Deadline for submission of articles is the 25th of the month.

ARE YOU MOVING?

If you are moving, or have already moved, please notify AGA National of your address change. You can update your address online at: www.agacgfm.org/membership/form_address.htm. Don't forget to notify your local chapter.



Southern Wisconsin Chapter Calendar of Events for 2006-2007

September 12, 2006 – Board Meeting, Old Country Buffet, Madison
September 28, 2006 – Luncheon Meeting

October 10, 2006 – Board Meeting, Old Country Buffet, Madison
October 26, 2006 – Luncheon Meeting

November 14, 2006 – Board Meeting, Old Country Buffet, Madison
November 16, 2006 – Luncheon Meeting

No December Luncheon Meeting

January 9, 2007 – Board Meeting, Old Country Buffet, Madison
January 25, 2007 – Luncheon Meeting, Annual Tax Update (Imperial Garden)

February 13, 2007 – Board Meeting, Old Country Buffet, Madison
February 22, 2007 – Luncheon Meeting

March 13, 2007 – Board Meeting, Old Country Buffet, Madison
March 22, 2007 – Luncheon Meeting

April 10, 2007 – Board Meeting, Old Country Buffet, Madison
April 19, 2007 – Luncheon Meeting

May 3, 2007 - *Annual Spring Symposium*, Tripp Commons, UW-Madison Memorial
Union

May 8, 2007 – Board Meeting, Old Country Buffet, Madison
May 24, 2007 – Luncheon Meeting

June 12, 2007 – Board Meeting, Old Country Buffet, Madison

Note: Community service, VITA and social events will be announced during the year.

2006-07 Chapter Officers & Board Members

President – Eric Busse, DPI [eric.busse@dpi.state.wi.us], 608-267-9199

President Elect – Vacant

Past President – Sherri Voigt, CGFM, CPA, DNR, sherri.voigt@dnr.state.wi.us, 608-267-9818

Chapter Recognition – Dolly O’Laughlin, dollyo@mccr.com, 608-242-6314

Secretary – Vacant

Treasurer – Roger Birkett, CPA, jabirk@charter.net

Historian – David Mellem, CGFM, CIA, CISA, US DHHS OIG, david.mellem@oig.hhs.gov, 608-264-5415
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Education Chair – Carrie Ferguson, CPA, LAB, Carrie.ferguson@legis.state.wi.us, 608-259-9839

Webmaster – Scott Thornton, scott@goochpages.com

Community Service Chair – Vacant

Research Coordinator & Liaison w/Other Profession Organizations – Vacant

CGFM Chair – Eric Busse, DPI [Eric.Busse@dpi.state.wi.us]

Awards Chair – Vacant

Early Careers Chair – Vacant

Directors -

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Cynda Solberg, DHFS, solbeck@dhfs.state.wi.us, 608-301-1360

RVP North Central Region – Sherri Voigt, sherri.voigt@dnr.state.wi.us



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