

# Monthly Footnotes

Monthly Publication

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

September 2006

Vol. VI, No. 2

## Luncheon Meeting

Welcome all Members and Non-Members

**TOPIC:** City/County Public Health Agency Merger

**SPEAKER:** Thomas Schlenker, MD, MPH

**DATE:** September 28, 2006

**LUNCH:** 11:45 A.M.

**REGISTRATION:** 11:30 A.M.

**COST:** \$8 for Members; \$10 for Non-Members

**PLACE:** Rocky Rococo Pizzeria-East, 1753 Theier Road

**MENU:** In room buffet including pizza, bread sticks, salad, and soda

**RESERVATIONS:** Please call **Sherri Voigt** by 11 a.m. on September 25, 2006 with your name, menu selection and membership status, (608) 267-9818 or e-mail: [sherri.voigt@dnr.state.wi.us](mailto:sherri.voigt@dnr.state.wi.us). If you need help getting a ride to the lunch, please contact Sherri for car-pooling information.

### NEW MEMBERS FIRST LUNCHEON MEETING

If you are a new member and this will be the first luncheon you are attending, please note that when calling in your reservation. Your first chapter luncheon meeting is FREE!

### BRING YOUR SUPERVISOR TO LUNCH ON AGA

One of the benefits of belonging to our Chapter is that you can bring you Supervisor to lunch once annually to show your appreciation for his/her support of your participation in AGA. Why not invite them for this months meeting?

### ABOUT THIS MONTH'S LUNCHEON SPEAKER

Dr. Schlenker majored in political science as an undergrad at Antioch College, received his MD degree from Northwestern, MPH degree from Harvard and trained in pediatrics at Children's Hospital of Wisconsin. He has worked as a pediatrician in private practice and as an employee of Children's Hospital and has been public health officer in Milwaukee, Salt Lake City and currently in Madison-Dane County since January of this year.

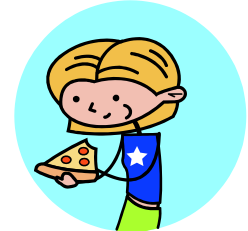
His primary public health interests to date have been infectious diseases, childhood lead poisoning, immunizations, international health and the relationship between local public health and practicing community physicians. Of great current interest is the challenge of merging our two local public health agencies.

Dr. Schlenker's wife Carolina is an international health consultant. They have three sons and a home on Madison's west-side. Outside of work, Tom's interests are wood carving, painting, biking, tennis, Aikido, and reading.



## Back This Year!

Attend 3 Training Sessions from September to February to Earn a Free Lunch Coupon Good at the March, April, or May Lunch!



## From The National Office



**From the National President - Jeffrey S. Hart, CGFM, CFE**

As I hope you've heard by now, this year I've chosen the theme, ***Creating Exceptional Value for Government Accountability Professionals***, and I'd like to talk more about how, based on our shared passion for government accountability, we'll continue to create value for you, the AGA member, for your employer and for the American people.

I've said we are going to be guided by our core AGA values of Service, Accountability, Integrity and Leadership. This month, I'd like to focus on our first AGA strategic value—Service.

We're going to find new and better ways to serve you, and our mission. We're going to start by carefully reviewing all the valuable input that almost 2,000 of you provided in our recent AGA member survey. I intend that a similar survey will be conducted annually, so that we can continue to provide exceptional value and report on our progress. Thanks to each of you that took your time to tell us what you think, especially those of you who also provided narrative responses! You gave us lots of information that will allow AGA to ensure we are the world-class organization we aim to be.

You told us that education and networking are two of the most important things you value in AGA. While those of you that attend our national conferences told us you love them, the vast majority of you get your AGA educational services and networking through your local chapter. That means we need to do everything we can to ensure that your chapter is positioned to deliver the highest quality events possible. [Read more about President Hart's plans for the coming year.](#)

### AGA's Academy Provides Grants to Two Ph.D. Candidates



AGA's Academy for Government Accountability has awarded its first Mortimer A. Dittenhofer Dissertation Research Awards. **Patricia Patrick**, from Pennsylvania State University in Harrisburg, and **Annette Pridgen** of the University of Mississippi received \$2,500 and \$12,500, respectively. Patrick is completing her Ph.D. in public administration. Her dissertation is titled, *The Determinants of Organizational Innovation: A Study of GASB 34 in Pennsylvania*. She hopes to receive her degree in the summer of 2007. Pridgen is seeking a Ph.D. in accountancy from the E.H. Patterson School of Accountancy. She has just begun her dissertation research on, *Analyzing Government Financial Condition*. She expects to complete it in late 2007. They received their award on Monday, Aug. 7, 2006, from D r. Dittenhofer at the American Accounting Association's Government and Non-Profit Sector Luncheon in Washington, D.C. The Dittenhofer Dissertation Awards are named after **Mortimer Dittenhofer, Ph.D., CGFM, CIA**, a retired professor of accounting at Florida International University who dedicated his career to bringing transparency and accountability to government financial management. [See photos from the event.](#)

### AGA Issues White Paper on Top Issues in Governmental Accounting

AGA, for the third year, brought together more than 100 leaders in government financial management to discuss challenges facing the profession. The result is the 2006 White Paper, which outlines how four task forces plan to tackle issues in **Human Capital, Education & Research, Performance Reporting** and **Citizen-Centric Government**. [Read the White Paper.](#)

### Improving Your Performance to Improve Your Organization's Results

Today's federal leaders require business intelligence to effectively manage and make informed decisions affecting their programs and service to the American public. The analytical community must be able to support these efforts. Toward this end, the Graduate School, USDA is proud to present, a new course, **Decision Support: Building New Analytical Skills**. Develop your skills and capabilities for improved budget, program and financial analysis. Learn how to provide on-target decision alternatives and problem-solving information to program managers and decision makers. They can then better address program performance and budget issues with top agency management, OMB and the Hill. For more information about this course and about our other courses and services, call (888) 744-GRAD or visit us at [www.grad.usda.gov](http://www.grad.usda.gov).

### Now Accepting Nominations for the Andy Barr Award & Other Leadership Awards to be Presented at the NLC in February

Who do you know that has been employed by the private sector and has contributed to federal government services and operations? Is there a member of your chapter or someone that works in your firm that has demonstrated leadership in federal government programs and the financial management profession? If so nominate your candidate for AGA's [Andy Barr Award](#) today. All [leadership award nominations](#) must be submitted electronically to [Rosanna Ortiz](#) by Friday, **October 27, 2006**.

### Call for Nominations for AGA's National and Regional Leadership Team

If you're interested in the opportunity to shape the Association's programs, advance your

profession and represent members' interest in the government accountability community then submit your nomination TODAY for these National Board of Directors positions:

- National President-Elect
- National Treasurer-Elect
- Senior Vice President for Regional Services - Section II
- Senior Vice President At-Large
- Regional Vice Presidents-Elect

Those elected will take office on July 1, 2007 and serve a three-year term of office. For more information on the requirements of each position visit the [governance section](#) of AGA's website. An e-submission of your completed [nomination form](#) is due to [Rosanna Ortiz](#) by Friday, **October 27, 2006**.

### ***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 directs 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](#).

## **CGFM Corner**

### **Consultant Earns His Stripes With CGFM Designation**



When AGA launched the CGFM Program in the mid-1990s, John Bower could have earned the designation based on his education and experience, but he did not take advantage of the opportunity. "The certification has become more prominent and recognized since then, so I wished I had," Bower said. "I've been working in government financial management for 16 years now, so I thought it was time for some sort of certification and recognition of that." The delay meant he had to sit for three examinations, but the exercise was a valuable one as it forced Bower to study issues he did not encounter every day at work while helping expand his knowledge of areas he was familiar with. **[Read the story.](#)**

### **What's the Best Way to Study for the CGFM Examinations?**

The best way to study depends on your knowledge, experience, time and location constraints and individual preferences. Start by reviewing the contents of each examination in the [What do exams cover?](#) section of AGA website. Then review each of the choices below to determine which one is best for you. To help you prepare for the CGFM Examinations, you can:

- Attend the [instructor-led training courses](#) offered in conjunction with *Management Concepts*.

- Use the CGFM [study guides](#) to study on your own.
- Refer to the [reading resources](#) for information on specific topics.
- Call your local [AGA chapter](#)—to find out if there are any study groups or other support available to help you prepare for the CGFM Examinations.

If you have any questions, call the Office of Professional Certification at 800.AGA.7211, ext. 306.

### **Become a Certified Government Financial Manager**

For information about the CGFM program, visit our website at [www.agacgfm.org](http://www.agacgfm.org) or send an email to [ksilver@agacgfm.org](mailto: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**

### **Number of CPAs at Standstill, Even as Need Grows**

The number of Certified Public Accountants (CPAs) is at a standstill—from 639,628 in 2003 to just 646,520 in 2006—an increase of a little over 1 percent, according to data from the National Association of State Boards of Accountancy (NASBA). At the same time, the need for accounting professionals is greater than ever, thanks to Sarbanes-Oxley and other changing financial laws and regulations passed in the last few years. The pass rate for each of the four parts is roughly 43 percent, which is a 10 percent rise since 2004, when the exam became computerized and more user-friendly by separating the sections and providing windows of time for each part. So, the problem is that candidates are simply not taking the exam. —*AccountingEducation.com*.

[Read the entire story.](#)

### **Municipalities Struggle to Understand New Accounting Guidelines**

New rules requiring that state and local governments disclose their future health benefits costs could wreak havoc on public employees, municipal budgets and, eventually, all Oregon residents. Issued by the Governmental Accounting Standards Board (GASB), the new rules will require local governments to determine how much they'll pay for future benefits, then book that figure on their balance sheet as liabilities, which can affect how investors evaluate balance sheets. The rules don't require the governments to stockpile money to pay off the liabilities, but jurisdictions that don't do so or take other preventive actions could face lower credit ratings. Excessive liabilities often hint at long-term financial challenges. The move could affect health benefits for some workers, especially early public employee retirees. The rules could also impact governmental budgets, thereby slashing public services. And if credit ratings are lowered because of the new disclosures, bond is users may think twice before allotting money for large-scale municipal projects. —Andy Giegerich, *Portland Business Journal*.

[Read the entire article.](#)

### **Federal Accounting Corner**

#### **Recording Continuing Resolutions – an Update**

A year ago I wrote a column explaining that the SGL guidance for continuing resolutions (transaction A104) said not to post cash and equity, but the definition for 1010 Fund Balance with Treasury said that it should be posted for a continuing resolution. In addition, a Treasury edit requires that proprietary cash match budgetary cash, including

continuing resolutions, but there is another edit requiring proprietary cash to match what is in Treasury's own system, which is not updated for continuing resolutions. Treasury's SGL Board has now resolved this problem. —Simcha Kuritzky, CGFM, CPA. [Read the entire column.](#)

### **Closing the Book on the Board**

Taxpayers in Brookhaven, NY, are outraged by their local school district's inappropriate spending of millions of dollars. The William Floyd School District, home to 11,000 students, 1,500 employees and an operating budget of \$165 million, recently underwent an audit that revealed \$6.4 million dollars in misappropriation spending. The audit began in April 2005 after Suffolk County District Attorney Thomas Spota made a request to review the financial spending in the district. The investigation began in spring 2004 after suspicions of financial wrongdoings surfaced, according to the New York State Comptroller Alan Hevesi. Since then, five officials in the district have been arrested and former Treasurer James Wright and Assistant Superintendent for Business Daniel Cifonelli have pleaded guilty to stealing nearly \$1.5 million. — Nicole Cosentino, *Long Island Press*. [Read the entire article.](#)

### **A Fight Against Terrorism—and Disorganization**

Early this summer, a new strategy for combating terrorism, described by its authors as "revolutionary" in concept, arrived on President Bush's desk. The highly classified National Implementation Plan for the first time set government-wide goals and assigned responsibility for achieving them to specific departments and agencies. Written by officials at the National Counterterrorism Center, under a directive signed by the president last winter, the 160-page plan aspires to achieve what has eluded the Bush administration in the five years since the Sept. 11, 2001, attacks: bringing order and direction to the fight against terrorism. The federal government has undergone an unprecedented expansion and reorganization since the attacks. Yet the counterterrorism infrastructure that resulted has become so immense and unwieldy that many looking at it from the outside, and even some on the inside, have trouble understanding how it works or how much safer it has made the country. —Karen DeYoung, *The Washington Post*. [Read the entire article.](#)

### **GASB Has Its Own Performance Measures**

Contrary to popular belief the Governmental Accounting Standards Board (GASB) does not spend every waking hour setting standards. In fact, a considerable amount of the staff's time is spent helping its constituents to understand and implement its standards, as well as to comprehend the information that results from those standards. Through the publication of implementation guides and plain-English guides to financial statements for non-accountants, the writing of articles, and presentations at conferences and seminars across the country, the GASB works hard to fulfill the portion of its mission devoted to educating the public. The GASB staff also spends a lot of time answering the phone and responding to emails as our constituents pose questions to us regarding the standards. Several years ago the GASB created a portal on its website to make it easier for the public to submit what we refer to as "technical inquiries." Part of the GASB's strategic plan aims to "respond to technical inquiries on a timely basis." Toward that end, we have been publishing performance measures for the past year on our [website](#). The measures report on the timeliness of our responses and the satisfaction of our constituents with our efforts to answer their questions. Measures for

the [first half of 2006](#) have recently been posted to the site. If you have any questions about these measures, our technical inquiry activities or our strategic plan, contact [Dean Mead, GASB project manager](#). —GASB.

### **Attention State, Local Governments: Make Plans for AGA's PMC**

Join us for AGA's Second National Performance Management Conference (PMC)—a one-of-a kind event focusing on state and local government performance reporting. The PMC, set for Oct. 30-31 in Schaumburg, IL, will bring together state and local government professionals to share in education, networking and recognition of government entities that have been honored with AGA's Certificate of Achievement in SEA Reporting. The theme is, "Integrating Measurement with Management: Making the Connection," and it offers 14 CPE hours. Make a connection with SEA award winners!

- [Register online](#)
- [Print registration form \(PDF\)](#)
- [Visit the conference website](#)
- [Become a sponsor](#)

## **Employment Opportunities**

**Supervisor Auditor (Project Manager), GS-0511-14 or Management & Program Analysis Officer, GS-0343-14, Washington, DC – Salary Range \$91,407 - \$118,828**

DOT OIG seeks a dynamic individual with excellent skills in planning, conducting and communicating results of Federal acquisition program audits. Download announcements I-06-71 or I-06-72 at following Internet website: [www.usajobs.opm.gov](http://www.usajobs.opm.gov) or at [www.oig.dot.gov](http://www.oig.dot.gov), or call 202-366-1490 to request a mail copy. All applications **must be received** no later than c.o.b. 09-14-06.

## **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@dhfs.state.wi.us](mailto:radivl@dhfs.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](http://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, Rocky Rococo-East**

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](mailto: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](mailto:sherri.voigt@dnr.state.wi.us), 608-267-9818

**Chapter Recognition** – Dolly O’Laughlin, [olaughlin@co.dane.wi.us](mailto:olaughlin@co.dane.wi.us), 608-242-6314

**Secretary** – Vacant

**Treasurer** – Roger Birkett, CPA, [jabirk@charter.net](mailto:jabirk@charter.net)

**Historian** – David Mellem, CGFM, CIA, CISA, US DHHS OIG, [david.mellem@oig.hhs.gov](mailto:david.mellem@oig.hhs.gov), 608-264-5415 ext 25

**Membership Chair** - David Mellem, CGFM, CIA, CISA, US DHHS, OIG, [david.mellem@oig.hhs.gov](mailto:david.mellem@oig.hhs.gov), 608-264-5415 ext 25

**Newsletter Editor** – Lillian Radivojevich, DHFS, [radivl@dhfs.state.wi.us](mailto:radivl@dhfs.state.wi.us), 608-267-7306

**Education Chair** – Carrie Ferguson, CPA, LAB, [Carrie.ferguson@legis.state.wi.us](mailto:Carrie.ferguson@legis.state.wi.us), 608-259-9839

**Webmaster** – Scott Thornton, [scott@goochpages.com](mailto: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](mailto:Eric.Busse@dpi.state.wi.us)]

**Awards Chair** – Vacant

**Early Careers Chair** – Vacant

**Directors -**

Thomas A. Scheidegger, CPA, Virchow Krause, [Tscheidegger@virchowkrause.com](mailto:Tscheidegger@virchowkrause.com), 608-240-2303

Cynda Solberg, DHFS, [solbeck@dhfs.state.wi.us](mailto:solbeck@dhfs.state.wi.us), 608-301-1360

**RVP North Central Region** – Sherri Voigt, [sherri.voigt@dnr.state.wi.us](mailto:sherri.voigt@dnr.state.wi.us)



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