

Monthly Footnotes

Monthly Publication

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

March, 2007

Vol. VI, No. 7

Luncheon Meeting

Welcome all Members and Non-Members

TOPIC: Budgeting Challenges

SPEAKER: Vern Stenman, General Manager, Madison Mallards Baseball

DATE: Thursday, March 22, 2007

LUNCH: 11:45 A.M. **REGISTRATION:** 11:30 A.M.

PLACE: Dayton Street Café (inside the Concourse Hotel,

COST: \$5 for Members; \$10 for Non-Members; Free for CGFMs (CGFM Month)

MENU CHOICES: All meals include soda, coffee, or tea

- **Famed Salad Bar** – variety of salads, toppings, soups, bread, and desserts
- **Roasted Chicken Breast Sandwich** – with marinated tomatoes, roasted onions, mixed greens, and basil mayonnaise. Served with fries.
- **Dayton Street Burger** – with balsamic onions, lettuce, and tomato on a challah onion bun. Served with fries.

RESERVATIONS: Please contact **Sherri Voigt** by **11 a.m. on Friday, March 16, 2007** with your name, menu selection and membership status, (608) 267-9818 or e-mail: sherri.voigt@wisconsin.gov. If you need help getting a ride to the lunch, please contact Sherri for car-pooling information.

OFFICE SUPPLY DRIVE FOR NEW ORLEANS HIGH SCHOOL

At our March luncheon, we are again partnering with the New Orleans AGA Chapter to collect office supplies (or monetary donations) to help the faculty and staff at John McDonogh High School in New Orleans. Let's put forth a good effort. Our February drive was successful, so thank you to those who have given. Your generosity is appreciated.

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 AND TOPIC

Vern Stenman is the General Manager from the Madison Mallards Baseball team. Vern deals with budgetary issues for that organization. He will discuss some of the budgeting challenges his organization has faced, with the hopes that the solutions he found may help our attendees solve the budgetary challenges they may be facing.



Member Appreciation: Southern Wisconsin Chapter Reduces Member Luncheon Cost from \$8 to \$5



Governor Doyle Declares March 2007 as Certified Government Financial Manager (CGFM) Month

Certified Government Financial Manager certificate holders can attend the March luncheon for free. Please mention your status when you register. A copy of the Governor's proclamation is below:



2007 CGFM.pdf

Presidents Message Eric Busse

Spring is right around the corner, so says Sun Prairie's Jimmy the Groundhog. You can tell it is March when the weather is as uncertain as who will be the Girl's and Boy's State Champions in basketball. Speaking of those tournaments and weather, I guess we should possibly see another good snowfall if years past hold true.

February's luncheon speaker last month was Scott Smith of the Department of Health and Family Services. His presentation was on Ergonomics and the Workplace. He informed us on how to make our workplace more comfortable setting and how to reduce workplace injuries. I still think that chair looked like one you see in the Dentist office.

Please mark your calendar to attend the monthly luncheons. Not only can you receive CPE credit for attending, you can make new contacts, see old ones, and even take part in the discussions. Remember, if you are new member and you are attending your first luncheon, just let us know and that lunch is on us.

Again, at our March luncheon, we will be sponsoring an office supply drive to help the faculty and staff at John McDonogh High School in New Orleans. We are working in a partnership with the New Orleans AGA chapter on this drive. Our February luncheon was successful, so thank you to those who have given. Your generosity is appreciated.

We also held a CD audio training on February 27th at Rocky's East on Procurement Cards. I have heard from some that could not make it if we will have it again. We will take that up at the upcoming board meetings about that possibility.

If you or would like to nominate someone to serve on our chapter board, we welcome others to get involved. Anyone interested in taking a more active role in the chapter should look at the vacancies on the last page of the newsletter. Feel free to contact me or any of the board members for more information or attend a board meeting.

Mark your calendar

The 30th Annual **Spring Symposium** is scheduled for **May 3rd** at the UW-Madison Memorial Union. Don't miss this excellent training opportunity. 7.5 CPE will be offered. Brochures are coming soon. Highlights include:

- Generational Challenges and Solutions—Working Effectively with Other Generations
- An Update on the Wisconsin IBIS Project
- Long-Term Care Reforms in Wisconsin
- Logic Modeling as a Tool to Focus on Program Results
- Managing the Emotional Component of Change

Community Service Announcements

If you have any community service ideas you would like to see the chapter try out, let us know. We will conduct another food drive in the Spring but would love to try something new!

SOUTHERN WISCONSIN CHAPTER RECOGNITION PROGRAM SUMMARY 2006-2007

| Section | 1 st Qtr | 2 nd Qtr | 3 rd Qtr | 4 th Qtr | Total to Date | Max Points | % | Usable Points |
|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------|---------------|------|------------------|
| LEADERSHIP | 750 | 1,325 | 200 | | 2,275 | 3,000 | 76% | 2,275 |
| EDUCATION & PROF. DEVELOPMENT | 1,300 | 625 | 400 | | 2,325 | 4,000 | 58% | 2,325 |
| CERTIFICATION (CGFM) | 750 | 700 | 950 | | 2,400 | 4,000 | 60% | 2,400 |
| COMMUNICATIONS | 818 | 1,469 | 1,189 | | 3,476 | 3,000 | 116% | 3,000 |
| MEMBERSHIP | | 50 | 750 | | 800 | 3,000 | 27% | 800 |
| EARLY CAREER/STUDENTS | | | | | | 2,000 | 0% | |
| COMMUNITY SERVICE | | | 600 | | 600 | 2,000 | 30% | 600 |
| AWARDS | | | | | | 1,000 | 0% | |
| QUARTERLY TOTAL | 3,618 | 1,469 | 4,089 | | 11,876 | 22,000 | | 13,000 |

Chapter Member Profile **Laurel Challoner, CPA, CGFM, Mother**

We plan to include profiles of some of our chapter members in our newsletters. This month, we are profiling the winner of last month's drawing for a free chapter luncheon.

Laurel Challoner is originally from Oshkosh, Wisconsin. She has lived in Madison since 1991 when she took a job as a financial auditor with the Legislative Audit Bureau. Since then, she has also worked as an accountant for the Department of Public Instruction and is currently a unit supervisor in the Program and Federal Accounting Section at the Department of Health and Family Services.

Laurel received a bachelor's degree in Dietetics with a minor in Chemistry from UW-Stout. She served a 9 month post-graduate dietetic internship at the Hines VA hospital near Chicago and took graduate courses at the University of Illinois at Chicago. Laurel passed the Registered Dietitian exam in 1986. During her internship, Laurel realized that being a Registered Dietitian wasn't a good fit for her. A career soul searching ensued and Accounting beat out Food Chemistry for career number three. (In the interim she held a series of jobs that led to a stint as a Traumatic Brain Injury Case Manager for Winnebago County—career number two.) Laurel attended UW-Oshkosh and completed “the reasonable equivalent of a resident major in accounting” that, when combined with her bachelor's degree, made her eligible to sit for the CPA exam. Laurel passed the CPA exam in the fall of 1991. Laurel also holds the CGFM credential. Laurel is a past AGA board member, having served as treasurer and newsletter editor.

Career number four began when Laurel, with the help of modern medicine, became a Single Mother by Choice (SMC) at age 42. Laurel's daughter, Sophia, turns two on March 22nd. Sophia is working on potty training and Laurel hopes this is accomplished soon so she can put diaper washing “behind” her. Laurel adores motherhood but is looking for suggestions on how to get the “Elmo's World” theme song out of her head.

From The National Office

Defense Secretary Sends Stern Message About Accountability —Thomas E. Ricks and Ann Scott Tyson, *The Washington Post*. [Read more.](#)

State Audits Fast-Track Contracts Amid Allegations of Preferential Treatment — Ovetta Wiggins, *The Washington Post*. [Read more.](#)

AGA's Financial Management Standards Board (FMSB) Issues Comment Letter to GASB— The FMSB provided comments on the exposure draft from the Governmental Accounting Standards Board (GASB) on a Proposed Statement of the Governmental Accounting Standards Board on *Pension Disclosures*. [Read the letter.](#)

AGA's FMSB Favors GASB Proposals on Pension Disclosures

AGA's Financial Management Standards Board (FMSB) has come out in favor of proposed revised disclosures in the exposure draft, *Pension Disclosures*, by the Governmental

Accounting Standards Board (GASB). The FMSB believes that the proposed guidance will be beneficial to users of financial statements, especially given the heightened publicity on public pension plans since the issuance of Statements 43 and 45. Board members think the convergence of disclosures for pension benefits with that of other post-employment benefits (OPEB) to be appropriate. [Read the entire comment letter.](#)

AGA Accepting Scholarship Applications

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc. If so, consider applying for an AGA National Academic Scholarship today. Each year, AGA National awards up to four \$3,000 full-time merit scholarships to AGA members and their family members; one \$1,000 part-time merit scholarships to AGA members and their family members; and one \$3,000 community service scholarship. The deadline for receipt of applications is **March 30, 2007**. [Apply now](#) and take full advantage of your AGA membership. Contact [Michiyo Wheeler](#) with questions.

CGFM Corner

March is Certified Government Financial Manager (CGFM) Month!

Governor Doyle has signed a proclamation declaring March, 2007 as CGFM Month. A copy of the proclamation is included above as a .pdf file. This action gives recognition to those who have earned this certification and those who are studying to pass the exams. In honor of this special month, CGFM's can attend the March 22nd lunch for free.



CGFM Profile: Certification Helps IT Professional See the Big Picture

Norman Adkins had not worked for the National Institutes of Health for long before he started looking around for a way to learn more about managing finances within the government environment.

Adkins, 25, is Business Operations Specialist at the Division of Enterprise and Custom Applications at the NIH's Center for Information Technology. "Basically, I'm responsible for financial management duties of an IT division at the NIH", he said. The division develops, manages and customizes software applications, and charges user fees for those and other services. "It's a lot like the private sector, but without the profit motive," Adkins said.

He came from the private sector where the Veterans Health Administration was one of his biggest clients. While that experience gave him a good background on government financial requirements, it was not enough.

Adkins said he wanted a broader base of knowledge — to learn about financial statements, the auditing process, performance reporting and more — and to grow professionally. An online search of course offerings by Management Concepts led him to a description of the CGFM Training Series, which looked like the perfect combination.

[Read the entire article.](#)

Intensive Review Course - Don't Miss This Opportunity to Take The CGFM Exams

Have you applied for the CGFM Program, but are having difficulty committing time to study and take the exams? Would you like to save on exam fees? Then consider AGA's Intensive Review Course.

Already a staple at two of AGA's conferences, the course was offered before the National Leadership Conference (NLC) in Washington D.C. and once again was sold out. After attending the two-day review course on February 9-10, the candidates tackled the CGFM Examinations over the next two days. As a result, 19 of the participants passed all three (or finished up their remaining) CGFM Examinations. Several others passed one or two examinations and are on their way to completing the CGFM process.

While this "intense" experience is not for everybody, participants were attracted to the idea of completing the CGFM process in a short period of time, having a set deadline to take the examinations and saving money. The cost of CGFM Examinations is included in the Intensive Review Course fee, and this fee is less than the cost of the three examinations.

The Intensive Review Course is not a substitute for the six days of regular instructor-led training courses. On the contrary, this course is designed as extra reinforcement. The majority of the participants have either attended the CGFM training courses or purchased the CGFM study guides before participating in the Intensive Review Course.

The next Intensive Review Course is scheduled for June 21-22, 2007 (with exams on June 23-24, 2007) in conjunction with AGA's Professional Development Conference & Exposition (PDC) in Nashville, TN. Space is limited - if you are interested in participating, [sign up now!](#)

Articles

Looking for a Route to Better Government

It is apparently not too early to start thinking up ideas for how the next administration can improve the government's management practices. With the presidential campaign field taking shape, think tanks and public service and business groups are preparing to develop policy proposals and ideas for the winning candidate. —Stephen Barr, *The Washington Post*. [Read the entire article.](#)

States Get Extra Time On Launch of 'Real ID'

The Bush administration will allow states to postpone the planned May 2008 launch of a program to toughen security requirements for driver's licenses by up to 19 months, in response to complaints about the projected \$11 billion cost and potential disruptions, congressional and Department of Homeland Security officials said yesterday. The retreat came as the White House and the Democratic Congress headed for a showdown over a broad counterterrorism bill to implement many of the remaining recommendations of the Sept. 11 commission, which called for ways to make it more difficult to obtain fraudulent identification. —Spencer S. Hsu and Stephen Barr, *The Washington Post*. [Read the entire article.](#)

Accusations of Agency Error in Hurricane Disasters

Last September, the Small Business Administration, which provides most long-term rebuilding aid to disaster victims, accelerated its lending to homeowners and businesses in the Gulf Coast, responding to criticism that it had been slow to respond to Hurricanes Katrina and Rita in 2005. Now federal investigators are looking into accusations that in speeding up its work, the agency made thousands of loans without following its own rules to avoid fraud. Current and former employees of the agency have told investigators that agency workers failed to secure proper proof that borrowers owned the houses they were supposed to rebuild or had the required insurance. —Ron Nixon and Leslie Eaton, *The New York Times*. [Read the entire article.](#)

SmartPros Salary Survey Results

Respondents who participated in the recent SmartPros Salary Survey reported an average salary of \$83,614. Most reported receiving bonuses in recent months, the vast majority have healthcare and retirement plans through their employers, and more than two-thirds can receive continuing professional education reimbursement. However, 37 percent said they are looking for a new job. —*SmartPros*. [Read the entire article.](#)

Budgeting Needs Sharper Tools than Spreadsheets

The federal budget process is stuck in an era of convoluted Excel spreadsheets, and could benefit from more sophisticated planning and analysis technology to meet the growing demand for integration with data on program performance, according to two budget scholars. In a new book on "the budget office of tomorrow," Jonathan Breul, a senior fellow with the IBM Center for the Business of Government and a member of AGA's Washington, D.C. Chapter, and Carl Moravitz, a managing consultant with the center, argued that Internet-based "performance scoreboards" and "dashboards" that give instant, dynamic readouts of key business information are the kinds of budget tools needed to inform federal officials' day-to-day decisions. —Jenny Mandel, *Government Executive*. [Read the entire article.](#)

Deadline Approaching to Comment on GASB Proposal

The deadline to submit comments on the GASB Exposure Draft, *Accounting and Financial Reporting for Intangible Assets*, is **March 23, 2007**. The proposed standards would establish the definition of an intangible asset and answer questions the GASB has received about whether and when they should be considered capital assets for financial reporting purposes. Comments can be submitted through an Internet-based comment form, emailed to director@gasb.org, Project No. 9-4, or sent via regular mail to: Director of Research and Technical Activities, Governmental Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116. The board also plans to hold a public hearing during its regular meeting on April 3, 2007, in Norwalk, CT. AGA members may participate in person or by telephone. If you are interested in participating, you must provide, by March 23, a written notice of intent to participate and a copy of your written comments. The Exposure Draft and additional information about the proposal can be found at the [GASB website](#).

Social Insurance: Call for Public Comment; Public Hearing Set

In October 2006, the Federal Accounting Standards Advisory Board (FASAB) released a Preliminary Views document presenting two perspectives regarding appropriate liability recognition for obligations arising in social insurance programs, which are key

programs such as Social Security and Medicare. In addition, the Preliminary Views document includes an alternative view proposing to require a Statement of Fiscal Sustainability for the government's consolidated financial report that would provide projections for the entire government, including information necessary to assess the sustainability of social insurance programs and information on intergenerational equity. Comments are due **April 16, 2007**. In addition, the board plans to hold a public hearing on the [Preliminary Views document](#) at the **May 23, 2007** FASAB meeting.



Don't forget to change your clocks on March 11!

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. 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 – City/County Public Health Agency Merger, Thomas Schlenker,
MD, MPH, (Rocky Rococo-East)

October 10, 2006 – Board Meeting, Old Country Buffet, Madison
October 26, 2006 – The Upcoming Election: Corruption, Finances, and Reforms, Jay
Heck, Common Cause In Wisconsin (Dayton Street Café)

November 14, 2006 – Board Meeting, Old Country Buffet, Madison
November 30, 2006 – “How to Avoid Taking Things Personally”, Stephen R Pearson,
MA, LPC, Director, UW-Madison Employee Assistance Office
(Dayton Street Café)

No December Luncheon Meeting

January 23, 2007 – Board Meeting, Old Country Buffet, Madison
January 25, 2007 – Annual Tax Update (Imperial Garden)

February 21, 2007 – Board Meeting, Old Country Buffet, Madison
February 22, 2007 – Cost Effective Ergonomic Solutions, Scott Smith, DHFS (Babe’s
American Grill)
February 27, 2007 – Audio Conference on CD: Procurement Cards (Rocky Rococo’s)

March 13, 2007 – Board Meeting, Old Country Buffet, Madison
**March 22, 2007 – Budgeting Issues, Vern Stenman, General Manager, Madison
Mallards Baseball Team (Dayton Street Café)**

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@wisconsin.gov, 608-267-9818

Chapter Recognition – Dolly O’Laughlin, olaughlin@co.dane.wi.us, 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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Membership Chair - David Mellem, CGFM, CIA, CISA, US DHHS, OIG, david.mellem@oig.hhs.gov,
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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 – Sherri Voigt, CGFM, CPA, DNR, sherri.voigt@wisconsin.gov

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 -

Thomas A. Scheidegger, CPA, Virchow Krause, Tscheidegger@virchowkrause.com, 608-240-2303

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