



## PRESIDENTS MESSAGE

Eric Busse

Hi Everyone,

Welcome back!! I hope all of you had a safe and happy holiday season. Just look at it this way.....Spring is just around the corner. I just want to remind you that this month's luncheon is the Annual Tax Update and to keep in mind the class on "Cost Principles and Cost Allocation Rules and Regulations for Federal Funded Grants and Contracts" will be in March and our Annual Chapter Symposium will be in May. All of these will have valuable information and I would encourage all of you to attend them.

If you would like to nominate someone (and it could be yourself) 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 any of the board members or myself for more information or attend a board meeting.

### **Friendly Reminder and a Great Deal**

Members attend 3 Training Sessions September to February

**And Earn a Free Lunch**

Coupon Valid at the March, April, or May Lunch

We are into the planning process for the 2008 Annual Spring Symposium. If you have any suggestions for speakers and/or topics, please forward them to Carrie Ferguson, Education Chair at [Carrie.ferguson@legis.state.wi.us](mailto:Carrie.ferguson@legis.state.wi.us), (608) 259-9839, or Eric Busse, President, at [eric.busse@dpi.state.wi.us](mailto:eric.busse@dpi.state.wi.us), (608) 267-9199.

## OMB Circular Training – Mark Your Calendars – March 11, 2008

**Course Title:** Cost Principles and Cost Allocation Rules and Regulations for Federally Funded Grants and Contracts.

**Date:** March 11, 2008

**Length:** 8 Hours

**Location:** Madison (facility to be announced), Wisconsin

**Description:** This course is actually two courses in one.

The first 4 hours discusses OMB Circular A-102 and the government-wide “Common Rule.” All State, local and government units receiving Federal funds must follow these general administrative rules. This part of the course covers pre-award, post-award, and grant closeout requirements.

The second 4 hours cover 2 CFR 225 – Cost Principles for State, Local and Indian Tribal Governments, formerly OMB Circular A-87. The course discusses the basic principles for determining the allowability of costs incurred by State, local and Indian Tribal governments. The course also includes a discussion of direct versus indirect costs, a description of four basic types of indirect cost rates and an introduction to the preparation and use of cost allocation plans and indirect cost rates.

**Objectives:** Upon completion of the course, participants will able to:

1. Determine the eligibility and allowability of costs as they apply to Federal Grants.
2. Administer the general administrative grant and cooperative agreement requirements associated with most federally funded programs.
3. Differentiate between direct and indirect costs.
4. Understand the difference between a Central Cost Allocation Plan and Indirect Cost Rate and how these two types of rates relate to each other.
5. Prepare and apply an indirect cost rate.
6. Understand the roles and responsibilities of Federal Cognizant Agencies, the primary recipient of federal funds, and sub-recipients receiving pass through federal funds including their agency’s Single Audit Requirements.

**Primary Audience:** State, federal, local, and tribal government employees responsible for or who would like to learn more about administering federally funded grants and cooperative agreements. The class size is unlimited.

**Instructor:** Joe Stertz, a retired federal manager and current Madison resident, teaches this course throughout the United States including the Virgin Islands and Puerto Rico. He is currently a Senior Faculty member at Concordia University. He holds a Masters of Business Administration from the University of Northern Colorado.



### From The National Office

#### From the National President, Richard L. Fair, CGFM

Normally I try to use this time with you to discuss emerging issues relating to government accountability. However, this is a time of the year when one has a tendency to reflect on the past year and give thanks.

I am very grateful to have the opportunity to serve as AGA's 58th National President. During my travels, it is indeed comforting to see that all levels of government are blessed with dedicated and quality staff. We in the government accountability profession have an extremely important task and that is to provide quality programs and services at a reasonable price. We will be facing some serious challenges in the coming years, but I am convinced we have the talent to succeed.

I would like to take this opportunity to thank you for supporting the AGA during the past year. AGA exists because you care and are willing to support our great profession and its professional Association. May you and yours have a great holiday season, and I wish you a very happy and prosperous New Year.

Finally, during this holiday season, please remember our young men and women who are away from their families serving their country. They stand duty so that we may enjoy freedom.

Happy Holidays,

Rick



#### **NLC Registration Brochure is Available**

The registration brochure for AGA's National Leadership Conference lists the speakers, education sessions and events taking place at this year's conference. You can also get information about registration, hotel accommodations, travel discounts and more.

NLC 2008 will be bigger and better than ever. This event is packed with dynamic speakers and informative educational sessions. In addition to an outstanding technical program, the NLC provides unparalleled opportunities to network, exchange ideas and meet new friends.

Don't miss this outstanding educational and networking event—register today!

- [Download the brochure](#)
- [Register Online and Save!](#)
- [Download Registration Form](#)
- [Visit the Website](#)

AGA NLC Hotel Reservation Deadline Approaching—Reserve Your Room Today  
AGA has reserved a block of rooms at the JW Marriott Hotel for NLC attendees. Ideally located on Pennsylvania Avenue's federal corridor, this contemporary hotel offers a celebrated address near the city's best monuments and museums, restaurants and cultural venues. In addition, the hotel is just one block away from the Ronald Reagan Building and International Trade Center.

- The room rate is \$199 (plus tax) for single and double occupancy. Rates are only guaranteed until Jan. 31, *or until the block is sold out.*

Reservations received after Jan. 31, or after the room block has been filled, will be made on a space-available basis, and may be subject to significantly higher rates. We encourage you to make your hotel reservations early, for the best price and availability.

- Please call the hotel directly at 800.228.9290 and mention you are attending the “AGA NLC” to ensure you receive the discounted rate. A credit card is required to guarantee the reservation.
- Or, for your convenience, you may also reserve a room online. (**Group Code: AGAAGAA**)

**Hotel Reservation Deadline: Jan. 31, 2008**—*Hotel rooms are assigned on a first-come, first-served basis until the hotel is sold out. Make your reservations early!*

#### AGA NLC Exhibit Hall Almost Sold Out—Only Seven Booths Left

Put your products and services in front of the people who need them most. Boost your company’s visibility, make new contacts, reach your target audience, and show your commitment to the profession. The NLC is the perfect platform to network and enhance your corporate identification to a highly qualified decision-making audience.

Hundreds of government financial management and accountability professionals attend the NLC to learn about the latest innovations in the field. Be sure you’re there to tell them. An exhibit booth gives you the chance to promote products and services, gain exposure for new programs, show your latest video, network and solidify your relationship with customers.

Don’t miss this unique opportunity to interact with top-level, hard-to-reach government accountability professionals—reserve your booth today!

Advertising and sponsorship opportunities are also available. To learn more about exhibit and sponsorship opportunities, contact [Ada Phillips](#) at 800.AGA.7211, ext. 310. To advertise in the conference program, please contact [April Force Pardoe](#).



**Members Earn Rewards in AGA Membership Campaign.** Share the gift of career advancement through AGA. What better time than at the start of a new year to share some good fortune with colleagues and friends by sharing with them the value of AGA membership? You might receive a gift in return. These members have already shared the gift of membership and will be rewarded with a gift as well—free 2008-2009 membership dues.

- **Jason L. Arrington, CPA, CFE**—15 recruits
- **Gail D. Artis**—13 recruits
- **Colette C. Cormier**—26 recruits
- **Jeanne B. Erwin, CGFM, CPA**—14 recruits
- **Michael D. Hansen**—8 recruits
- **Lori L. Hendon**—21 recruits
- **Mary R. Hudson**—6 recruits
- **James J. Kennedy, CGFM**—6 recruits
- **Emelda M. Lowi-Teng**—15 recruits
- **Thalia J. Melendez**—11 recruits
- **Stephanie Kay Paschel**—31 recruits
- **Kenrick A. Sifontes**—9 recruits
- **Justin Christopher Sponseller**—6 recruits
- **Janice M. Wieberg, CGFM**—6 recruits

**AGA “We Have a Dream” Membership Campaign in Progress.** AGA has a dream. We have a dream of a stronger, more visible Association that can serve you better. AGA has a vision of an Association with more power to help you achieve your professional dreams. You can help make that possible—and be rewarded for it too! How? Participate in the We Have a Dream campaign and you’ll find yourself eligible for fantastic prizes, including AGA Dollars, Bose audio equipment, meeting registrations and get-aways!

Every time a new member joins AGA, we are made stronger. More members mean a greater ability for AGA to help you achieve your professional aspirations through excellent educational programming and top-notch networking. Don’t forget—your dreams for your career are our dreams. We are committed to helping our members reach their professional goals.

We invite each AGA member to recruit at least one new member in this year’s Member-Get-A-Member Campaign. Show off your enthusiasm with firsthand accounts of how your AGA membership has been a great investment in your professional development and career! The excitement is contagious. AGA is on track to have a positive net growth of membership for the third year in a row, and with your help we can do it. Remember, EVERY member who sponsors new members is eligible for prizes and recognition in the *We Have a Dream* campaign.

Why you? We have found that the majority of new members join AGA because a colleague recommended membership to them. You probably do this frequently, maybe without even realizing you are officially “recruiting.” Just be sure to have handy an AGA membership application or know the AGA website address ([www.agacqfm.org](http://www.agacqfm.org)). And don’t forget to include your name in the ‘sponsor’ line on the membership application to receive credit!

#### **Prizes!**

- Recruit **1** or more members, receive a *Sponsors Only* lapel pin and be recognized in *TOPICS* and on the AGA website.
- Recruit **2** members and start earning *AGA Dollars*. You’ll earn 5 AGA Dollars for each new member that joins. Recruit 2 members, earn 10 AGA Dollars, recruit 4 members, earn 20 AGA Dollars and so on. AGA Dollars are like cash and can be redeemed towards publications, membership dues renewals and national conference registrations.
- Recruit **10** or more members by March 31, 2008 and be placed into a fishbowl drawing for a **trip for two to anywhere in the Continental U.S. or Caribbean (airfare and hotel only)**. Recruit 10 members, get one chance at the drawing, recruit 16 members, get seven chances and so on. The more members recruited, the more chances to win.

#### **Spotlight on Early Career/Tomorrow’s Professionals New Members**

- A BOSE Wave Music System (valued at \$499) will be awarded to the AGA member who recruits the most new Early Career members during the campaign.

#### **Sponsor Achievement Awards and Recognition**

- Recruiter of the Year (1 winner)—The member who recruits the most new members from May 1, 2007 through April 30, 2008 will be the Recruiter of the Year and will receive a **FREE trip** (roundtrip airfare and registration to AGA’s 2008 Professional Development Conference in Atlanta, Georgia).
- Top Sponsor (2 winners)—The next two members who recruit the highest amount of new

members from May 1, 2007 through April 30, 2008 will each be bestowed with the Top Sponsor distinction and each receive a complimentary AGA national meeting registration.

- Chapter Overall Growth (6 winning chapters)—Those six chapters achieving the highest overall growth percentage in their chapter size grouping for the membership year will each win a complimentary AGA national meeting registration. Chapters can designate who will receive the registration. The six winning chapters will also be entered in a drawing to receive 15 AGA shirts to be given out to chapter members. Each chapter president and membership chair will be presented with an achievement plaque as well.

### **How to Participate**

1. Download a membership application from the AGA website, [www.agacgfm.org](http://www.agacgfm.org). You can also order applications by calling the Customer Satisfaction Center at 800.AGA.7211 and/or e-mailing [agamembers@agacgfm.org](mailto:agamembers@agacgfm.org).
2. Print your name on the “Sponsor’s Name” line on the application to receive sponsor credit when your recruits join.
3. Follow up with those individuals that you asked to join.

### **Start Recruiting Today!**

### **Rules/Eligibility**

All AGA members in good standing are eligible to participate in the Member-Get-A-Member campaign. The campaign period includes all new members joining during AGA’s membership year, which runs from May 1, 2007 to April 30, 2008. All federal, state and local laws apply. Void where prohibited.

### **2008 Scholarship Applications Being Accepted**

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.

Each year, AGA 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.
- One \$3,000 community service scholarship.

[Applications](#) are due **March 31, 2008**. Apply now and take full advantage of your AGA membership. For more information, contact [Michiyo Wheeler](#).

### **Nominate Leaders for National Awards**

AGA’s National Awards Committee is now accepting nominations for [13 National Awards](#) that recognize the leaders advancing our profession and setting the standards of excellence. The awards will be presented during AGA’s Professional Development Conference & Exposition in Atlanta, GA, July 27–30, 2008. In many cases, individuals do not have to be members of AGA to be eligible. All [nomination forms](#) are due no later than **Friday, April 4, 2008**. For more information, contact [Michiyo Wheeler](#).

## CGFM Corner



### Take the CGFM Examinations Before the NLC

AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM before the Sixth Annual National Leadership Conference (NLC) in Washington D.C. Whether you've found it difficult to find time to complete the three exams or just need an extra reinforcement of the material, this is your chance to get it done!

To help you reach that goal, we are offering a two-day Intensive Review Course on **Monday, Feb. 18** and **Tuesday, Feb. 19** and an opportunity to take the CGFM Examinations **Feb. 20–21**. The cost of the course is only \$249 for qualified participants, and it offers 18 CPE hours. **Special Bonus:** The CGFM Examinations are offered at no cost to course attendees.

This course is designed as a supplement to previous preparation for the CGFM Examinations, so this is a perfect opportunity for those individuals who have already attended GFM training courses or have been preparing by using the CGFM Study Guides. Enrollment is limited and popular exam time slots are reserved quickly, so don't delay.

More information and a registration form for this event are available on the [AGA website](#). If you have any questions, please contact [Crystal Vanison](#) at 800.AGA.7211, ext. 316.



### CGFM Profile: William D. Brown, MBA, CGFM, CPA

**William D. Brown**, who has more than 24 years of experience in some of New Jersey's most challenging fiscal offices, recently earned his CGFM credential and encourages others to do the same. "If you are planning a career in government fiscal management you need to earn this certification," he said.

Career highlights include: his early experience in consolidating Burlington County's hospitals, enabling that county to close the crumbling Evergreen Park Hospital and expand the Buttonwood Hall Hospital; his role as the initial fiscal manager in the state's Pharmaceutical Manufacturers Rebate Program; the supervising analyst position in the Hospital Rate-Setting Unit during the state's successful conversion from the All-Payer Hospital Reimbursement System to the current system; and his current fiscal leadership as business manager of the New Lisbon Development Center, home to 554 developmentally disabled men and women.

Brown, who is also a CPA and a member of AGA's Trenton Chapter, earned his CGFM designation last May. He reflected on his decision to become a CGFM. —**By: David Kaschak, CGFM, CPA**, AGA's Trenton Chapter. [Read the full Q & A here.](#)

## Articles

### Current Federal Spending Track Called 'Unsustainable'

The Congressional Budget Office presented a long-range budget forecast last Thursday warning that due to massive increases in projected health care costs, "under any

plausible scenario, the federal budget is on an unsustainable path." It said without substantial spending cuts or revenue increases the soaring federal debt "could seriously harm the economy". CBO Director Peter Orszag told the House Budget Committee that "there are only two alternatives: increases in revenues well beyond anything the United States has ever seen, or cuts in spending, or some combination of the two." Although the aging population will cause Social Security outlays to increase nearly 50 percent in 75 years, the major cause of the surge in spending is a nearly fivefold jump in the projected cost of Medicare and Medicaid, the forecast showed." The heart of the problems is that health care costs will literally consume the U.S. economy," House Budget Chairman John Spratt, D-SC, said. "Those are figures that cannot be ignored." —Otto Kreisher, *CongressDaily*. [Read more.](#)

### **Millions Wasted by California Insurance Fund**

California's scandal-plagued government-run workers' compensation insurance company spent more than half a billion dollars over the last decade for outside marketing help that often provided "minimal services," a scathing new state audit shows. About half that money went to organizations with direct financial ties to two former board members of the State Compensation Insurance Fund, said the audit. The company sells workers' compensation insurance to 220,000 California employers. Some marketing groups were paid millions of dollars for merely sending members quarterly newsletters, providing few other services, the report said. The report paints a picture of an obscure rogue operation with more than \$22 billion in assets, little oversight, minimal public checks and balances, and indiscriminate spending with little attention until recently from top state officials such as the governor and the insurance commissioner. — Marc Lifsher, *Los Angeles Times*. [Read more.](#)

### **Federal Accounting Corner**

The New SGL Account Format

The Financial Systems Integration Office (FSIO) has finalized its Common Government wide Accounting Classification (CGAC) structure. FSIO believes that a coding structure that is common to all federal agencies will allow for better integration of systems, easier reconciliation and greater efficiency overall. The U.S. Standard General Ledger (USSGL) account is one of the fields addressed by CGAC. — Simcha Kuritzky, CGFM, CPA. [Read the entire column.](#)

### **OMB Beats Deadline to Unveil Federal Spending Database**

The U.S. Office of Management and Budget has unveiled USAspending.gov, the federal spending database required by the Federal Funding Accountability and Transparency Act. The launch, on Dec. 13, came more than two weeks before the congressionally mandated deadline of Jan. 1, 2008. The database's initial functionality will include the ability to search contracts and grants but not other types of spending data such as loans, said Robert Shea, OMB's associate director of administration and government performance and lead on developing the FederalSpending.gov website. According to FederalSpending.gov, the database will include the name and unique identifier of the entity receiving the award; the location of the entity receiving the award; the amount of the award; information on the award, including transaction type and funding agency. — Jason Miller, *Federal Computer Week*. [Read more.](#)

### **Current Issues in Auditing - Articles Available Online**

*Current Issues in Auditing* (CIIA), the auditing section of the American Accounting Association's new journal, is now online. The first issue will contain eight articles including two commissioned pieces demonstrating engagement with the practice community—a primary goal of CIIA. The commissioned articles include one from former U.S. Rep. **Michael Oxley**, R-OH, and the other from Grant Thornton CEO **Ed Nussbaum**. The first three articles are ready for viewing on the [website](#). In related news, the American Accounting Association's new [manuscript management system](#) will serve as the portal for paper submissions, reviews, and decision letters. Everyone is encouraged to submit articles for consideration. Articles co-authored with practitioners are especially encouraged.

### **FASAB Proposal to Display the Effects of Changes in Assumptions on the Statement of Net Cost**

The Federal Accounting Standards Advisory Board (FASAB) has extended until **Jan. 15, 2008** the comment period for the Exposure Draft, *Reporting Gains and Losses from Changes in Assumption and Selecting Discount Rates and Valuation Dates*. One effect of the proposal would be an additional line item or multiple line items on the statement of net costs displaying the effect of changes in assumptions made when estimating liabilities when long-term assumptions are employed. Assumptions are considered long-term assumptions if the underlying event about which the assumption is made will not occur for five years or more. Examples of some of the activities within the scope of the standard include employee pensions, other retirement benefits (ORB), other post-employment benefits (OPEB), including veterans compensation; environmental cleanup obligations; guarantees other than loan guarantees, for example, pension guarantees; insurance obligations; and contingent liabilities for which the confirming event is five years or more in the future. The proposal also requires a new note disclosure, amends guidance for selecting a discount rate, and provides guidance on the valuation date for liabilities. The FASAB is seeking public comment on this exposure draft for consideration at its February meeting and subsequent meetings.

### **GASB Issues New Standard for Endowments**

The Governmental Accounting Standards Board (GASB) has issued a new standard related to the reporting of land and other real estate investments by endowments. Prior to the issuance of GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, accounting standards required permanent and term endowments, including permanent funds, to report land and other real estate held as investments at historical cost, while other entities that exist for the purpose of generating income—such as pension plans—report them at fair value. Statement 52 requires permanent and term endowments, including permanent funds, to report these assets at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. It is effective for periods after June 15, 2008, with earlier application encouraged. [Read the news release on Statement 52](#) by clicking on the link dated Nov. 21, 2007. Statement 52 (product code GS52) can be ordered through the GASB's order department at 800.748.0659 or [online](#).

## 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](mailto: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 both your chapter and AGA National of your address change. You can update your address online at the national website: [www.agacgfm.org/membership/form\\_address.htm](http://www.agacgfm.org/membership/form_address.htm).



## **Southern Wisconsin Chapter Calendar of Events for 2007-2008**

August 14, 2007 – Board Meeting, Old Country Buffet, Madison

September 11, 2007 – Board Meeting, Old Country Buffet, Madison

September 19, 2007 – E-mail Etiquette, Cindy and Ron Cox (Dayton Street Café)

October 16-17, 2007 – Government Financial Management and Controls Training  
Course (Inn on the Park)

October 25, 2007 – Wisconsin's Homeland Security Grant Program, Greg Engle, OJA  
(Coliseum Bar)

November 13, 2007 – Board Meeting, Old Country Buffet, Madison

November 15, 2007 – Charter Schools in Wisconsin, Barry Golden, DPI (Babe's)

No December Luncheon Meeting or Board Meeting

**January 8, 2008 – Board Meeting, Old Country Buffet, Madison**

**January 24, 2008 – Annual Tax Update (Imperial Garden)**

February 12, 2008 – Board Meeting, Old Country Buffet, Madison

February 21, 2008 – luncheon topic and location to-be determined

March 11, 2008 – Board Meeting, Old Country Buffet, Madison

March 11, 2008 – Federal Common Rule/Indirect Cost Training (Tripp Commons, UW-  
Memorial Union)

March 20, 2008 – luncheon topic and location to-be determined

April 8, 2008 – Board Meeting, Old Country Buffet, Madison

April 24, 2008 – luncheon topic and location to-be determined

May 6, 2008 – Board Meeting, Old Country Buffet, Madison

May 13, 2008 - *Annual Spring Symposium*, Tripp Commons, UW-Madison Memorial  
Union

May 22, 2008 – luncheon topic and location to-be determined

June 10, 2008 – Board Meeting, Old Country Buffet, Madison

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

## **2007-08 Chapter Officers and 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@wisconsin.gov](mailto:sherri.voigt@wisconsin.gov), 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

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**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** – Sherri Voigt, CGFM, CPA, DNR, [sherri.voigt@wisconsin.gov](mailto:sherri.voigt@wisconsin.gov)

**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 -**

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**RVP North Central Region** – Cindy Cox, DFAS, [cindy.cox@dfas.mil](mailto:cindy.cox@dfas.mil)

**Chapter Website:** [www.aga-wis.org](http://www.aga-wis.org).



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