

Monthly Footnotes

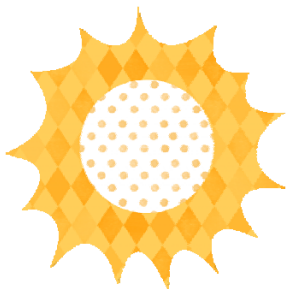
Monthly Publication
Southern Wisconsin Chapter of the Association of Government Accountants (AGA)

June, 2008

Vol. X!

Thank you for a
fabulous program
year!

Have a great summer!



**And a happy fiscal close to all our state
government members/readers!**

PRESIDENTS MESSAGE

Eric Busse

It is hard to believe that my term as President is about to end. I am sure you have heard that before from other presidents or chairpersons for other organizations you have been a part of, but it is true. The many emails, phone calls and meetings have made the time pass very quickly. I would like to highlight a few things that we have done in the past two years: Second Harvest food drives, MS Walk, donations to the Red Cross for flood victims in Southwest Wisconsin, office supply drive for McDonough High School, New Orleans, VITA, and others.

I would like to thank all of you for your hard work and generosity in planning, preparing and attending our sponsored events. Also, thank you to those of you who gave donations or of yourself to the many community service events we sponsor, your generosity is greatly appreciated.

I would also like to give special thanks to our board for the time and effort put in to make our chapter one of the leaders in our region. Your work seems to go un-noticed, but without you, we would not be able to achieve those goals each year.

Additionally, I would like to thank our speakers we have had the past two years and especially thank our National Presidents for making yourself available to speak to us and to our Regional Vice Presidents for your insight and knowledge to help us achieve our expectations. I guess I could go on and on thanking people for what they have done or in helping me, but I am very humbled to be part of this great organization.

We just completed our 31st annual symposium and 130 people from various agencies attended. As in years past we had some exceptional speakers attend our session and presented some valuable material to all of us. And a special thank you to those speakers, who were ready to change their times while we waited out our travel issues.

We still have a couple of vacancies 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.

Did you know?

You can stop (reduce) telemarketing calls by registering your number at www.donotcall.gov. Telephone numbers placed on the National Do Not Call Registry will remain on it permanently due to the Do-Not-Call Improvement Act of 2007, which became law in February 2008. If you haven't done this before, give it a try.

Even better, you can register to slow the avalanche of junk mail you receive at www.dmachoice.org/consumerassistance.php. This one costs \$1, but it seems worth it if all those pre-screened credit offers stop! There are some really great reference articles, too.

Notes from the May Luncheon Meeting

Janice Mueller, State Auditor, was our speaker at the May 22 meeting. She gave a history of how she came to the Legislative Audit Bureau and how things have changed over her ten year tenure. Much of what was highlighted can be found on the LAB website:

www.legis.wisconsin.gov/lab/index.htm. The web site offers a wealth of information.

The new Fraud Hotline information can be found there. The number is 1-877-FRAUD-17 (or, for folks like me whose phones don't have the standard layout, 1-877-372-8317). *"The fraud, waste, and mismanagement hotline enables citizens to report alleged fraudulent or wasteful acts involving state resources. These acts can include theft, embezzlement, or inappropriate use of state resources."* They offer a form to help you write up your issue and encourage including your name so they can respond to you; however, your name will remain confidential by law.

Jan mentioned a number of interesting past audits she worked on, such as the Green Bay Packers and Milwaukee Brewers organizations (at the time the extra .5% stadium sales taxes were being considered). You can view these past audits, as well as more recent work, in the Current and Past Audit Reports area. I looked up the Brewers just for fun (under 2002 at www.legis.wisconsin.gov/lab/PastReportsByDate.htm.)

From The National Office

From the National President



I've just completed my final chapter tour as National President. It has indeed been quite an experience visiting various chapters and seeing AGA work throughout the country. It is obvious that all levels of government are facing difficult economic challenges and that more than ever AGA plays an important role in providing invaluable training at an affordable price.

Now, more than ever, we in government must work together to share ideas and best practices and to help steer our country and our governments through these tough economic times. Also, with a new administration coming to Washington in January, it behooves us to be ready to provide guidance in the area of financial management and accountability to provide for a smooth and orderly transition. The upcoming [Professional Development Conference](#) (July 27–30 in Atlanta, GA) provides an excellent forum for sharing ideas and best practices. This year we have a great cadre of speakers who will discuss the challenges ahead and what we need to do to prepare for them.

So please join me in Atlanta in July. Remember AGA is only as strong as its membership and your participation.

Hope you can join me.

Rick



AGA Member Needs Assessment Survey—Help Us to Help You!

As part of our ongoing effort to ensure that your AGA membership is as valuable as possible, we are conducting a Member Needs Assessment Survey. This survey will be administered and tabulated by Industry Insights, Inc., an independent research firm.

It will take about 15 minutes to click through the questions, but your participation will provide AGA with valuable information. There's a lot we need to know about your interests and needs, what you are looking for in a professional association and the many ways we can respond to what you need most in your career.

Your survey submission will go directly to Industry Insights. All responses are completely confidential and will be reported only in composite.

So watch for your invitation to the survey in your in-box. Together we can bring the Association to even greater heights! Thanks for continuing to be an important part of AGA!



PDC Headquarters Hotel Sold Out—Overflow Hotel Assistance Available

The Atlanta Marriott Marquis Hotel is now sold out! You can still make a reservation, however, rooms are now being offered at significantly higher rates.

If you still need to book a room for the AGA's Professional Development Conference & Exposition (PDC), please call A Room With A View at 800.780.4343 for assistance. They will secure the lowest available rate at a hotel within walking distance to the Marriott. This is a free service for all PDC attendees. We look forward to seeing you in Atlanta!

PDC Agenda Now Available

PDC 2008 is bigger and better than ever! This event is packed with dynamic speakers and informative sessions and unparalleled opportunities to network. And now, everything you need to know about the technical education program is available online.

Click on the dates below to view the conference agenda with detailed session descriptions, complete list of speakers and a schedule of events.

[Saturday, July 26 and Sunday, July 27](#)

[Monday, July 28](#)

[Tuesday, July 29](#)

[Wednesday, July 30](#)

Don't miss this outstanding educational and networking event. Pick a peach of a conference! [Register today.](#)

2008 National Scholarship Recipients

The National Awards Committee has announced the recipients of AGA's 2008 National Academic and Community Service Scholarships. Recipients of the full-time and part-time academic scholarships were rated on their academic success and achievements and their potential to make a significant contribution to government financial management.

After reviewing numerous applications AGA's National Awards Committee is pleased to award four full-time study scholarships, two part-time study scholarships and two community service scholarships. Congratulations to all of our scholarship recipients!

Full-Time Study: \$3,000 Merit Scholarship

1. Joshua R. Zender
2. Shaundra B. Morris
3. Matthew Lisonbee
4. Arley Williams

Part-Time Study: \$1,000 Merit Scholarship

1. Chasity N. Crawley
2. Russell Barber

Community Service: \$3,000 Merit Scholarship

1. Jessica B. Cachola
2. Justin Owen Kuprevich

Unprecedented 17 Federal Agencies Receive AGA's Prestigious CEAR Award at Black-Tie Dinner

AGA recognized the outstanding fiscal year 2007 performance and accountability reporting efforts of 17 federal agencies at a black-tie dinner last week in Washington, D.C. Three hundred people attended the dinner and awards ceremony at the National Press Club. **(Pictured, left to right, AGA National President-Elect Samuel T. Mok, CGFM, CIA; Bruce Crippin, CGFM, CPA, U.S. Small Business Administration (SBA), Jennifer Main, MMP, CFO, SBA; and Clay Johnson III, deputy director for management, OMB.)**



Congratulations to this year's recipients of the Certificate of Excellence in Accountability Reporting (CEAR): U.S. Commodity Futures Trading Commission, U.S. Department of Education, U.S. Department of Energy, U.S. Department of Housing and Urban Development, U.S. Department of the Interior, U.S. Department of Labor, U.S. Federal Aviation Administration, the Federal Trade Commission, U.S. General Services Administration, U.S. Government Accountability Office, U.S. Nuclear Regulatory Commission, U.S. Office of Federal Housing Enterprise Oversight, U.S. Patent and Trademark Office, U.S. Peace Corps, U.S. Securities and Exchange Commission, U.S. Small Business Administration and the U.S. Social Security Administration.

AGA received the following from **Mark Carney**, CFO, of the U.S. Commodity Futures Trading Commission: "On behalf of the Chairman and Commissioners of the CFTC—I would like to express gratitude to the AGA CEAR Program—in particular its reviewers. We think highly of their insightful comments and suggestions.

"We believe that the PAR is an extremely valuable communications tool. This is especially true today. The rapid escalation of food and energy prices is having a dramatic impact on our everyday lives. As a result, Congress is highly focused on how commodity futures markets influence prices—and what my Agency is doing to protect market users and the public. Our PAR is the first document we provide to members, and staff, as they attempt to understand what the CFTC does and how the futures markets work. We also believe past CEAR review suggestions have helped to make explanations of our complex programs more accessible to readers. For that we thank you."

To find out more about the CEAR Program, [visit AGA's website](#).

AGA Mourns the Loss of Longtime Member Herminia D. Dierking, CGFM, August 17, 1939 – March 24, 2008

An AGA member for 33 years, **Herminia D. Dierking, CGFM**, served as Guam Chapter President, Membership Committee Chair, Co-Chair of the Education Committee, Early Careers Chair, Program Committee Chair, Community Service Committee Chair and Pacific Rim Region Vice President-Elect and Vice-President. She was also an accounting professor at the University of Guam. "Mrs. Dierking was a very sweet and generous woman who will be remembered by all," said Chapter President-Elect **Rodalyn Marquez, CGFM, CIA**. "The island truly lost a great leader and friend with her passing. She was actually one of my accounting instructors when I attended the University of Guam."

Guam Chapter member **Doris Flores Brooks, CGFM, CPA**, said, "Based on my recollection Herminia has been a staunch supporter of AGA and AGA Guam Chapter in particular. She attended so many PDCs. She could not recall how many but it was probably at least 18 or 19 if not more. Even while undergoing her cancer treatment, she did attend the Nashville PDC last year, which ended up being her last PDC. She continued to teach at the University of Guam until December 2007. She has been a mentor of many students interested in accounting. She had other activities such as singing in the Sunday choir. Her funeral was quite large as many came to pay their last respects. She epitomized multi-tasking and found time to knit or crochet as well as bake. She was well known for her delicious red velvet cake. She was a kind and generous person and will be missed by so many."

The Guam Chapter is accepting donations to the American Cancer Society in Herminia's name. Please contact [Marquez](#) if you wish to donate.

CGFM Corner

Take the CGFM Examinations Before the PDC

AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM before the 57th Annual Professional Development Conference & Exposition (PDC) in Atlanta. We are offering a two-day Intensive Review Course on **Thursday, July 24**, and **Friday, July 25, 2008**, and an opportunity to take the CGFM Examinations on July 26-27, 2008. 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.



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.

Articles

Smart Phones, Smart Leadership?

Many federal managers have discovered that the BlackBerry and other smart phones are more than devices for checking e-mail while on the road. They are also powerful management tools that are transforming leadership styles—and creating the potential for various management blunders. The BlackBerry creates new expectations, which leaders must manage, and it requires a new etiquette, which is still evolving. There's more to the BlackBerry than meets the eye. Some government leaders describe a BlackBerry-induced state of mind unlike anything they experienced in pre-BlackBerry days when they had to be at their desk to take a phone call or in their office to read e-mail messages. Many people see the BlackBerry as a transformative technology that has enabled leaders and organizations to optimize their use of time. But some experts say the BlackBerry also has transformed leadership in a negative way. —Florence Olsen, *Federal Computer Week*.

[Read more.](#)

This Week on AGA's Blog

If you haven't yet checked out the AGA Blog, stop by at <http://aga.typepad.com/aga/>.

This week:

Monday: Thad Juszczak, senior manager with Grant Thornton LLP, a retired federal budget officer and AGA National Treasurer-Elect, on "Baby Boomers and Accountability"

Tuesday: Jeff Steinhoff, CGFM, CPA, CFE, retired Managing Director, Financial Management and Assurance, U.S. Government Accountability Office and AGA Past National President, on "Forensic Auditing: A Window to Identifying and Combating Fraud, Waste and Abuse"

Wednesday: Michael Jacobson, Director of Performance Management, King County, WA, on "AGA's Certificate of Excellence for Performance Reporting Process: An Insider's Advice"

Thursday: Ken Smith, Ph.D., CPA, assistant professor of accounting, Willamette University, on "Performance Reporting by State Agencies"

Friday: William Clements, Ph.D., Dean, School of Graduate Studies Norwich University

Questions about how to post a comment or how to subscribe to the feed that sends blog entries straight to your e-mail address? [Find out more.](#) Want to spend a day as our guest on the blog? Contact [Marie Force](#), communications director.

KPMG's Word Book Helps Decipher Government Lingo

Defining terms from "AAPC" (the Accounting and Auditing Policy Committee) to "Yellow Book" (document published by GAO that contains the standards for auditing government operations, programs, activities, and funds), *The KPMG Word Book* is now available to help those in the federal government—and those who do business with it—keep up with the bewildering world of federal financial and IT acronyms, regulations and terms. The 123-page spiral-bound booklet was produced as a public service by KPMG LLP's federal practice. It

includes a URL for virtually all of the approximately 600 entries so readers can find more information. The book also comes with a CD-ROM, and is available for [download](#). "We have provided financial management services to the government for a long time and saw a need for a book like this," said **John Cherbini, CGFM**, the lead partner in KPMG's federal advisory practice and a former federal official. "Before we embarked on this exercise we also spoke to a lot of people in government who told us it would be useful," said Cherbini, a member of AGA's Washington, D.C. Chapter. Printed copies are available while supplies last by sending an e-mail request to us-fpwordbook@kpmg.com. In addition, users can suggest additional acronyms, regulations and terms to be included in subsequent editions by sending an e-mail to the same address.

Defense IG: Oversight Work Force Can't Keep Pace with Spending

Pentagon auditors say billions of dollars in military spending is going unchecked because they are having trouble keeping pace with the ever-expanding defense budget and combat operations in Iraq and Afghanistan. In a recent report, the U.S. Department of Defense's inspector general estimates that nearly half of the military's \$316 billion weapons budget went unchecked last year because the IG's office lacked the manpower. Whereas 10 years ago when a single auditor would have reviewed some \$642 million in defense contracts, individual investigators are now charged with auditing more than \$2 billion in spending. — *Associated Press*. [Read more](#).

PA Takes Small Steps Toward Controlling OPEB Costs

Pennsylvania state officials say they have successfully whittled the state's \$14 billion liability for retirement medical benefits down to a more manageable \$8 billion level. Partisan critics may challenge the calculation methodologies used for that comparison—such as the magical immediate actuarial impact of a higher discount rate that results from simply funding a long-term investment portfolio to support the benefit—but the state's leaders deserve kudos for taking important steps in the right direction. They have provided an example that other public leaders may want to study if not follow. —Girard Miller, *Governing*. [Read more](#).

FASAB Survey on Boundaries of Federal Reporting Entities

The Federal Accounting Standards Advisory Board (FASAB) has sent out a survey to federal CFOs and IGs to help it develop criteria defining the boundaries of the reporting entity. The survey seeks information on organizations considered questionable or unique when assessed in relation to the boundaries of the reporting entity and criteria used in the assessment. The survey also seeks feedback on certain aspects of SFFAC 2, Entity and Display as well as input on current proposals. FASAB would like input from the community and is asking for your help. Please take the [survey](#) by June 30, 2008.

FAF Appoints President, Chief Operating Officer

At its May meeting, the Financial Accounting Foundation (FAF) Board of Trustees named Teresa S. "Terri" Polley president and chief operating officer of the FAF. The appointment of Polley, who had served as interim chief operating officer of the foundation since September 2007, took effect immediately. Polley had been the executive director of the Financial Accounting Standards Board's (FASB) advisory groups, controller of the FAF, and a member of the FASB's technical staff. Before coming to the foundation, she was a senior accountant with Arthur Andersen in its Stamford, CT, office.

Accounting Grads Are Most Employable, Survey Says

Accounting is the most employable, sought-after major for 2008, according to entry-level job

site CollegeGrad.com. Employers project accounting students and grads will comprise 23 percent of entry-level hires, 30 percent of internship hires and 24 percent of master's-level hires in 2008. The American Institute of CPAs recently announced that more than 64,000 students graduated with bachelors and master's degrees in accounting in the 2006-2007 school years, a 19 percent increase since the 2003-2004 school years. —*SmartPros*. [Read more.](#)

'XBRL in Plain English' on YouTube

JustSystems, a software vendor in Japan and provider of XML and information management technologies, announced that its video, "[XBRL in Plain English](#)," is available on YouTube. Publicly traded organizations, financial analysts, brokers, personal investors, and others ready to have XBRL demystified can learn about its business advantages. The upcoming SEC mandate to file financial reports in XBRL is pushing the technology into the limelight. —*SmartPros*. [Read more.](#)

Integrating Cost, Performance Audio Conference Set for June 18

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new audio conference —[Integrating Cost and Performance in Financial Reporting](#).

Speakers are **Clifton A. Williams, CGFM, CPA**, partner, Grant Thornton LLP, and **James Brimson, MS**, founder of Activity Based Management Institute. Join us from 2 – 3:50 p.m. June 18. Cost: \$249 per site (UNLIMITED ATTENDANCE) if you register by **June 13** and \$299 thereafter. SPECIAL PROMOTION: Register five or more offices from your government agency or CPAG firm and receive a 20 percent discount.

[Register online](#), [print the registration form](#) and fax it to 703.684.6933 or [print and fax the Special Promotion Registration form](#).

Questions regarding registration go to [Maria Lucas](#) at 800.AGA.7211, ext. 308. Direct questions regarding the program to [Raymond Harris](#) at ext. 339.

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 ravidl@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 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.



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 27, 2008 – Wisconsin Senior Care, Pamela Appleby (Rocky Rococo's)

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

April 24, 2008 – Steve Censky, State Controller (Coliseum Bar)

May 4, 2008 – MS Walk (Team AGA)

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

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

May 22, 2008 – Janice Mueller, State Auditor (Concourse)

2007-08 Chapter Officers and Board Members

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

President Elect – Sherri Voigt, CGFM, CPA, DNR, sherri.voigt@wisconsin.gov, 608-267-9818

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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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 – William Raftery

CGFM Chair – Eric Busse, DPI eric.busse@dpi.state.wi.us

Awards Chair – Vacant

Early Careers Chair – Vacant

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