



DES MOINES
CHAPTER

THE AGA LEDGER

A Publication of Advancing Government Accountability
Des Moines Chapter

Also at www.agadsm.org

Volume 30 Number 1

September 2008

President's Message

Hello everyone. I hope you all had a wonderful summer. We've got some great stuff planned for this year, but first I want to tell you about what a **great** ending we had to the 2007-2008 year.

- We nominated Janice Jensen for a Chapter Service Award and she won it for our division
- We nominated Andy Nielsen for a Chapter Education Award and he won it for our division
- We got Platinum status (platinum is the highest number of chapter recognition points possible for an AGA chapter). Chapter recognition points come from our activities, membership recruitment, audio conferences, attendance at chapter meetings, etc.
- We got first place in our division for our chapter newsletter and
- We also got first place for our website.
- The Des Moines chapter became 30 years old this last year.

Isn't all of that amazing? This is all due to the great teamwork of our CEC team and the leadership Suzanne Dahlstrom gave us last year, and also due to your participation in events. Suzanne will continue in the CEC as the past president this year. I know I will continually appreciate her knowledge and support. Also, Cindy Weber is our incoming Chapter President Elect for this year. Cindy, thanks so much for volunteering. I know you will do a wonderful job. Janice Jensen and I attended the AGA National Professional Development Conference (PDC) in Atlanta GA in late July 2008. It was a wonderful conference with great key note speakers. See article on page 10 for more information.

The Des Moines chapter did a membership survey in June of this year and had good response rate. Thanks to all of you who participated. Because of your responses, we are making a few changes for this year. We asked, you answered, and we listened...

And now, on to the great news for the 2008-2009 year... We have 10 audio conferences planned (11 including 8/20 conference on Performance Management). We also have tentative plans to combine the November 4 and May 13 audio conferences with morning speakers for an additional 4.0 hours CPE total each of those days. Each lunch and learn is worth 1.0 CPE and audio conferences are worth 2.0. See page 6 for a complete listing of events. We are also trying to get a few of AGA National staff here to speak to us this year. In the survey, some of you expressed interest in having a combination lunch, chapter meeting and audio conference. So, we are doing just that. Our first chapter meeting this year will be on September 10th from 11:30 to 2:50 PM and will consist of a chapter meeting with sack lunches provided from Quiznos. Carl Salmons to speak on "Final CIETC Lessons" which should be very interesting. We will then go right into the audio conference entitled, "Fraud Prevention and Detection". We may do this again some time in the spring of 2009 also. The September meeting is worth 3.0 CPE credits. We will be having a special guest at our on May 5th evening event. Gavin Jerome will speak on workplace humor which should be hilarious.

AGA September Events

Wednesday,
Sept 10, 2008

Department of
Education
11:30—2:50

ICN Room
11:45-12:45
Lunch 'n Learn

Speaker:
Carl Salmons
Topic:
Final CIETC
Lessons

State Board Room
1:00-2:50
Audio Conference
Fraud Prevention
and Detection –
The Cost With No
Return

Recommended CPE:
3 Hours

2008.2009**Chapter Executive Committee****Chapter President**

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AGA Chapter May Meeting

The Des Moines Chapter AGA met at Johnny's Italian Steakhouse on Fleur Drive on May 6th, 2008 for an evening meeting. President Suzanne Dahlstrom opened the meeting and welcomed everyone, including our spouses and many guests.

The passing of the gavel took place as Suzanne introduced our next year's President, Valerie Wedgeworth. Valerie thanked Suzanne for her last year as President and also thanked Barb Gordon for her continued assistance with the chapter. Suzanne thanked the CEC members for a wonderful year.

Valerie reminded all members present that we would be hosting a 6 hour ethics seminar on Wednesday, May 14th. She also noted that we will be hosting 10-12 audio conferences in the upcoming year, so there will be many opportunities to obtain CPE.

Some of our members just returned from the Sectional Leadership Meeting in New Orleans on May 2nd and 3rd. Valerie gave everyone an update on what was discussed at this meeting. She noted that we wanted to attempt to make AGA more valuable for our members during this upcoming year and our goal is to make the chapter meetings more fun. If you have any ideas, please let Valerie know. She also commented that AGA national now as a blog where you can provide input or make comments to national and other chapters. The AGA website also has a survey function called "Survey Monkey" that has some interesting information on it.

Valerie noted that we had 10 new members join our chapter over this last year. She recognized two of them who were present at this meeting – Donna Kruger and Marlys Gaston.

She asked everyone to congratulate and recognize Cheryl Mather. Cheryl retired after many years of service with the Iowa College Student Aid Commission. Cheryl has been a member of AGA since 1989 and has held various CEC positions throughout the years. We want to thank Cheryl for all her contributions to State Government and to AGA. Cheryl has volunteered again to be our Membership Director for next years CEC and we thank her for her continued support. Congratulations to Cheryl on her retirement!!

Valerie noted that we have two members who have been nominated for awards this year. Andy Nielsen has been nominated for the Chapter Education Award and Janice Jensen has been nominated for the Chapter Service Award. Janice Jensen is also our Regional Vice President for the upcoming year.

Andy Nielsen came forward to present the annual awards. Suzanne Dahlstrom was recognized with a plaque for her service as the Immediate Past President. Janice Evans was recognized as Member of the Year with a plaque and a \$50 savings bond. The three names drawn for the year-end drawing were Barb Gordon, Matt Coulter, and Su McCurdy. Each selected an AGA gift. He also recognized the following people for perfect attendance over the past year: Sue Battani, Matt Coulter, Angie James, Janice Jensen, and Valerie Wedgeworth.

Andy then introduced our evening speaker, Jack Ketterer from the Iowa Racing and Gaming Commission. Jack gave a very interesting presentation on gaming regulations and legislation for the state of Iowa. His presentation included a history of racing and gaming in Iowa, and legislation to regulate gaming. A few interesting facts: Gaming facilities must be non-profit entities in order to obtain operating licenses; Prairie Meadows has about 1,200 horses and there is on average one employee per horse; The majority of bets for horse racing come from locations other than the casino; Slot machines are required by law to give a minimum payback rate of 80-84% and can pay up to 97-98% depending on various factors.

There was 1 speaker, 3 guests, and 15 members present. The name drawn for the year-end drawing was .

AGA CEC JUNE MEETING MINUTES

On June 17, 2008 the Des Moines Chapter of AGA met with the following members present: Val Wedgeworth, Stan Kuhn, Suzanne Dahlstrom, Janice Evans, Marlene Dorenkamp, Cindy Weber, Natalie Storm, Deb Schroeder, Cheryl Mather, Sue Battani, and Michelle Wendel.

Val called the meeting to order and discussed who would be attending the National PDC. As just Val is going from the CEC, it was discussed to pay the costs not covered by AGA National for Janice Jensen. It was moved and seconded for the Des Moines Chapter to pay for Janice Jensen's National PDC expenses not covered by National. The motion was approved unanimously. Motion passed.

The CEC members did a review of the Des Moines chapter survey, with minor changes. The next step is for Natalie to make the changes, have the CEC approve these changes and send out the survey. Val will send it out when it is ready. The timeframe will be to send it out, request it to be completed in 3 weeks and a reminder sent. It should be compiled by the July CEC meeting.

A summer social event was discussed. It was decided to have ice cream bars given away at an event such as a food bank fundraiser that some agencies have at the Capitol Complex. So the date is to be decided later in the summer.

The review of the financials needs to be done. It was decided to invite Angie Curry to the next CEC meeting in July and have her present her report to the CEC.

The annual report of accomplishments and services and history will be done by Janice Evans and she will let CEC look at it before she submits it to National.

The NASACT audio conference is on July 17 to be held at the Grimes conference room. Registration

AGA CEC JULY MEETING MINUTES

President Valerie Wedgeworth opened the July 15th meeting of the Chapter Executive Committee. Other CEC members present were Andy Nielsen, Cheryl Mather, Angie James, Natalie Storm, Cindy Weber, Suzanne Dahlstrom, Susan Battani, and Janice Evans.

Valerie introduced Angie Curry. Angie gave a brief oral presentation of the review of the 2007-2008 financials noting that they were complete and accurate.

Natalie summarized the survey results for the CEC. She noted that we had 34 people respond to the survey and of these 19 people gave their names. Two of these 19 will be entered in a drawing to each receive 2 free audio conference registrations to be redeemed over the remainder of the 2008-2009 year. The two selected were Janice Evans and Richa Goel. Thanks to Natalie and the survey committee for all of their hard work in capturing this information.

The Chapter Plan is due to National today. Valerie asked if there were any changes that we wanted to make to the plan as a result of our survey. There was discussion to possibly hold a roundtable discussion in conjunction with a future audio conference to allow for 3 CPE hours. There was also discussion to possibly move some of our monthly luncheon meetings to also be in conjunction with a future audio conference. The idea was mentioned to try this approach for our September meeting with our luncheon speaker to speak on the topic of fraud before the September 10th audio conference of Fraud Prevention and Detection. We may even consider providing or including a lunch in with the registration – i.e. In the Bag. Andy will check with Carl Salmons as a possible speaker for this meeting. There was also discussion to possibly consider allowing outlying members to call in for some of the monthly luncheon meetings to increase attendance of our out of town members. It was also noted that our large seminars are tentatively scheduled to piggy back with the November 12th audio conference on Internal Controls and the May 13th audio conference on Ethics. These changes will be noted in the Chapter Plan. There were also some grammatical changes. Valerie will make the updates and send the final document to National. (Continued on Page 4)

Continued from Page 3

AGA CEC JULY MEETING MINUTES

The following reports are also due to National by July 15th: Annual Report of Accomplishments and Services, the History Report, and the Status of the Independent Review of the Financials. Susan made a few suggestions for changes to the History Report. No other changes were noted.

Valerie asked about the status of our summer social event. We will need to follow up with Michelle at the next meeting.

All future CEC meetings will be held on the 3rd Tuesday of each month in the Auditor's Office Training Room. The September monthly luncheon meeting will be moved to September 10th to be in conjunction with the audio conference and will tentatively be held in the Grant Room at Voc Rehab. The remainder of the monthly luncheon meetings are scheduled to be held at the side room at the Mercy Capitol cafeteria.

Andy briefly discussed possible speakers and topics for our upcoming year. The CEC brainstormed for other ideas. There was mention to possibly have a Regional or National AGA representative present at the March meeting in conjunction with the CGFM month. Susan volunteered to contact Gavin Jerome to start negotiating a speaker fee for him to present at an upcoming meeting with a topic of Work Place Humor. Susan noted that this may be a good idea for our evening meeting with our spouses and guests present. She asked if she should look into Johnny's Italian Steakhouse again or possibly try another location. It was decided that she should attempt to find a more reasonable location. She will attempt to do so.

Valerie mentioned that they would be having another raffle at the PDC and asked if our chapter would like to donate something as we have in the past. Andy moved that we purchase something to send to the PDC raffle in an amount up to \$75. Susan seconded the motion. All were in favor. Motion passed.

The next CEC meeting was scheduled for August 19th.

AGA CEC AUGUST MEETING MINUTES

President-Elect Cindy Weber opened the August 18th meeting of the Chapter Executive Committee in President Valerie Wedgeworth's absence. Other CEC members present were Andy Nielsen, Cheryl Mather, Angie James, Marlene Dorenkamp, Deb Schroeder, Michelle Wendel, and Janice Evans.

Duties were assigned for the audio conference on August 19th. Cindy will take care of setting up the audio. Deb will take care of the equipment and PowerPoint. Kim Knight will be bringing the sign-in sheets. Deb noted that all of our AGA audio conferences have been booked for the Grimes State Board Room instead of the ICN room in years past.

Items for the chapter newsletter were discussed. Andy will contact Dorothy Stover regarding the September newsletter. Cindy will prepare summaries of the upcoming September lunch and audio event, as well as, all future confirmed speakers for chapter meetings and audio conferences. Michelle will submit a summary of our community service projects/events. Natalie may prepare something regarding the survey results.

There was discussion regarding our upcoming community service projects/events. Michelle made a motion to collect donations at the September chapter meeting for Marlene Dorenkamp to take to the Juvenile Diabetes Research Foundation fall ride and then possibly collect donations at the October chapter meeting for local flood victims. Cindy seconded the motion. All were in favor. Motion passed.

Most of the details for the September 10th Lunch & Audio Conference were finalized. Carl Salmons will speak for an hour on the Final CIETC Lessons followed by a two hour audio on Fraud Prevention and Detection. This event will be held in the Grimes Building, State Board Room, 2nd Floor from 11:30-3:00. Valerie will make a short presentation of the chapter awards that we received at the National PDC. Lunch will be catered by Quizno's and will include a sandwich, chips, and cookie for \$5. Sandwich choices will include Turkey Ranch, Honey Ham, and Roast Beef. Registration fees will be \$20 for members and \$25 for non-members with price of lunch included. Natalie volunteered to send out registration forms and collect the money for this event.

Val had mentioned that we could go to the AGA Blog on the website to find pictures and information from the National PDC.

Andy provided a summary of speakers that have been tentatively lined up thus far for our chapter meetings. He has a few slots yet to fill and welcomed other suggestions. Valerie is going to contact Susan Fritzlen from National to possibly speak on Citizen Centric reporting in either late February or first of March. Martha Bryan, a motivational speaker who contacted our chapter, may be too costly to consider at this time, but we will keep her in mind for the future. There was discussion regarding the May evening speaker. Susan Battani had been negotiating with Gavin Jerome and he had agreed to speak to our group for a fee of \$350. Michelle motioned that we arrange for Gavin to speak in May at the evening chapter meeting as the chapter's expense. Janice Evans seconded the motion. All were in favor. Motion passed. Gavin Jerome will speak at the May 5, 2009 meeting to tentatively be held at the Okoboji Bar and Grill.

Both the November (Internal Controls) and May (Fraud) audio conferences are scheduled to be held in the Grant Room at Voc Rehab and will possibly be combined with a morning CPE session. More plans to be finalized at the upcoming AGA CEC meetings.

The next CEC meeting was scheduled for September 16th.



AGA - Des Moines Chapter
Operating Statement for the Period Ended July 31, 2008
For the Year Ending April 30, 2009



	<u>May</u> <u>2008</u>	<u>June</u> <u>2008</u>	<u>July</u> <u>2008</u>	<u>1st Qtr</u> <u>2009</u>	<u>Year to</u> <u>Date</u>
<u>Revenues/Receipts</u>					
Interest	0.34	0.32	0.33	0.99	0.99
Chapter Recognition				-	-
Membership Fees	187.10			187.10	187.10
Seminar Revenue	3,230.00		390.00	3,620.00	3,620.00
National Recruitment Scholarship					-
Misc. Revenue				-	-
Foodbank Donations				-	-
Other Donations				-	-
Member Meals	425.00			425.00	425.00
Total Revenues	<u>3,842.44</u>	<u>0.32</u>	<u>390.33</u>	<u>4,233.09</u>	<u>4,233.09</u>
<u>Expenses</u>					
Meals & Speaker Gifts					
Chapter Year-End Gift			80.05	80.05	80.05
Speaker/Guest Meals	50.00			50.00	50.00
New Member Meals					-
Member Meals	567.90			567.90	567.90
Speaker Gifts				-	-
Restaurant Deposit				-	-
Postage				-	-
Printing				-	-
Website Expenses	142.39			142.39	142.39
Seminar Expenses/Refunds	346.07	2,258.50	63.40	2,667.97	2,667.97
Midwest Regional PDC				-	-
National PDC				-	-
Scholarship				-	-
Scholarship - 1 yr Membership				-	-
CGFM Study Guides				-	-
CGFM Scholarship				-	-
AGA Relief Effort				-	-
Donations				-	-
PDC Charity Raffle				-	-
Member of the year award	88.00			88.00	88.00
National Recruitment Scholarship				-	-
Miscellaneous				-	-
Total Expenses	<u>1,194.36</u>	<u>2,258.50</u>	<u>143.45</u>	<u>3,596.31</u>	<u>3,596.31</u>
Revenues over (under) Expenses	<u>2,648.08</u>	<u>(2,258.18)</u>	<u>246.88</u>	<u>636.78</u>	<u>636.78</u>
Beginning Balance 5/01/08					<u>7,951.11</u>
Ending Balance 07/31/08					<u>8,587.89</u>

AGA
Balance Sheet
As of March 30, 2008,

Assets

Cash in Bank	\$8,587.89
Total Assets	<u>\$8,587.89</u>

Liabilities & Equity

Equity Unreserved	\$8,587.89
Total Liabilities & Equity	<u>\$8,587.89</u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:****Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.****Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.****2008**

September 10 – Attendees have an opportunity to earn 3 CPE hours! *NOTE: We are offering attendees the option of a Quiznos sack lunch at this meeting for an additional cost of \$5.30 (drink not included). See registration form for more information.*

Lunch 'n Learn (1 CPE) – Carl Salmons will be speaking on “Final CIETC Lessons”

Audio Conference (2 CPE) – Fraud Prevention and Detection

Location: 2nd floor Grimes Building – ICN/Education Board Room

September 24 – Audio Conference: Implementing GASB Statement No. 49: A Cooperative Effort in New York (Location: 2nd floor Grimes Building – Education Board Room)

October 7 – Lunch 'n Learn (Location: Mercy Capitol Hospital)

October 15 – Audio Conference: Results of AGA's Research on Performance Based Management Reporting (Location: 2nd floor Grimes Building – Education Board Room)

November 4 – Lunch 'n Learn – Tom Shepherd will be speaking on “IT & Personal Productivity” (Location: Mercy Capitol Hospital)

November 12 – Audio Conference: Internal Controls (Location: Voc Rehab Building – Jessie Parker Grant Room)
NOTE: possible morning session (to be determined)

December 2 – Lunch 'n Learn – Honorable David Vaudt will present “Iowa Financial Update” (Location: Mercy Capitol Hospital)

December 10 – Audio Conference: 21st Century Financial Managers: New Mix of Skills and Education Levels (Location: 2nd floor Grimes Building – Education Board Room)

2009

January 6 – Lunch 'n Learn – Christie Maitre will present “IRS Update” (Location: Mercy Capitol Hospital)

January 21 – Audio Conference: How XBRL Can Enable Improved Financial and Performance Reporting (Location: 2nd floor Grimes Building – Education Board Room)

February 3 - Lunch 'n Learn (Location: Mercy Capitol Hospital)

February 11 – Audio Conference: Fraud (Location: 2nd floor Grimes Building – Education Board Room)

March 3 - Lunch 'n Learn (Location: Mercy Capitol Hospital)

March 11 – Audio Conference: Internal Controls (Location: 2nd floor Grimes Building – Education Board Room)

April 7 - Lunch 'n Learn (Location: Mercy Capitol Hospital)

April 8 – Audio Conference: Auditing (Location: 2nd floor Grimes Building – Education Board Room)

May 5 – EVENING Meal – Gavin Jerome will speak on “Workplace Humor” (Location: Okoboji Grill, 86th Street, Johnston - just off I80) Time: TBD

May 13 – Audio Conference: Ethics (Location: Voc Rehab Building – Jessie Parker Grant Room)
NOTE: possible morning session (to be determined)



REGISTRATION FORM

The Des Moines Chapter AGA will be hosting a Lunch 'n Learn with guest speaker Carl Salmons on September 10th. Sack Lunches will be offered by Quizno's starting at 11:30 with a cost of \$5.30. Included in the lunch is a small sandwich (your choice of honey ham, roast beef, or turkey), Regular Lays Potato Chips, and a Chocolate Chip Cookie. Drinks are NOT included. The speaker will begin his presentation "**Final CIETC Lessons**" at 11:45.

Immediately following the Lunch 'n Learn will be an Audio Conference "**Fraud Prevention and Detection – The Cost With No Return**" hosted by AGA in conjunction with the National Association of State Auditors, Controllers and Treasurers (NASACT) and the National Association of Local Government Auditors (NALGA).

WEDNESDAY September 10, 2008

11:30-2:50 p.m. Central Time

This seminar qualifies for 3 hours CPE.

Iowa Department of Education, Grimes State Office Building
ICN Room (2nd Floor), Des Moines, Iowa

Registrations must be *received* by **SEPTEMBER 5, 2008**

NAME _____

ORGANIZATION _____

MAILING ADDRESS _____

CITY STATE ZIP _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Lunch-n-Learn (w/Quiznos Sack Lunch*)	\$ 5.30	\$ 5.30
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>
Total Due	<u>\$ 20.30</u>	<u>\$ 25.30</u>

**Choose one: Honey Ham/Roast Beef/Turkey _____*

Audio Conference ONLY**	<u>\$15.00</u>	<u>\$20.00</u>
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** You may still attend the Lunch 'n Learn but no sack lunch will be provided.

Making sense

Aug 1, 2008 12:00 PM, By Relmond Van Daniker
American City & County

Many state and local officials struggle to communicate the business of government to residents, particularly when presenting information about how taxpayers' money is allocated and spent. Traditionally, financial information has been presented in forms accessible only to trained accountants — reams of information, which, though vital, have little meaning for the average person. In response, some states and local governments are adopting citizen-centric reports to more easily and effectively communicate financial information to residents.

This year, the Alexandria, Va.-based Association of Government Accountants (AGA) surveyed the general public on the effectiveness of government fiscal reporting. A vast majority of the respondents, 89 percent, said that, as taxpayers, they are entitled to transparent financial management information, and 57 percent said that government has an obligation to provide it. They further indicated that government is failing to meet its financial management reporting needs, and that poor performance has created a problem of trust between residents and their governments. The survey showed that governments need new innovative means of communication to overcome those challenges.

The AGA's Citizen-Centric Reporting Program is intended to foster innovative means of communication. The program is part of AGA's "Advancing Government Accountability" campaign, which educates policymakers and the public on governmental transparency, and urges local and state officials to explain their financial workings to the public in clear terms. The Citizen-Centric Reporting Program is a practical element of the campaign, encouraging the use of snapshot reports of government finances to supplement traditional financial information.

Citizen-centric reports detail government finances in a visually appealing, clear and straightforward four-page document. The standard format shows community information — such as population figures, regional characteristics and government goals for the community — on the first page, and the second page presents a performance report on key missions and service. The third page details cost and revenue information, and the fourth looks forward to the year ahead.

In late June, South Carolina became the latest government body to issue a four-page snapshot of its finances. The report drew attention from the public and was welcomed by groups such as the South Carolina Policy Council, a local think-tank focused on advancing the principles of limited government and free enterprise.

Recently, the Department of the Interior became the first federal department to complete a citizen-centric report, and AGA officials expect the Department of Defense and the U.S. Coast Guard to follow. All state and local governments can easily implement the standard reports to share their valuable financial information with residents.

The author is the executive director of the Alexandria, Va.-based Association of Government Accountants.

The September community service event for the Des Moines Chapter AGA will be to raise money for the JDRF. One of our members, Marlene Dorenkamp, will be participating in a Diabetes Benefit Ride in Clarksville, Iowa September 20-21, 2008. We will be collecting money at our September 10th Lunch 'n Learn and Audio Conference. We will provide a check from the chapter to Marlene to present at the event, as well as notifying National AGA to request matching funds to be donated at a later date. Please consider making a tax deductible contribution to a worthy cause. Checks can be made payable to the Des Moines Chapter AGA, which will combine the funds into one check.



[Facts about JDRF](#)

The Juvenile Diabetes Research Foundation International is the leading charitable funder and advocate of type 1 (juvenile) diabetes research worldwide. The mission of JDRF is to find a cure for diabetes and its complications through the support of research.

[Research Funding Facts](#)

Since its founding in 1970 by parents of children with type 1 diabetes, JDRF has awarded more than \$1.16 billion to diabetes research, including more than \$137 million in FY2007. More than 85 percent of JDRF's expenditures directly support research and research-related education. In FY2007, the Foundation funded 700 centers, grants and fellowships in 20 countries.

[General Diabetes Facts](#)

Diabetes is a chronic, debilitating disease affecting every organ system. There are two major types of diabetes: type 1 diabetes (an autoimmune disease also known as juvenile diabetes) and type 2 diabetes (a metabolic disorder also known as adult onset diabetes).

[Type 1 \(Juvenile\) Diabetes Facts](#)

Type 1 (juvenile) diabetes strikes children suddenly, makes them dependent on injected or pumped insulin for life, and carries the constant threat of devastating complications. While diagnosis most often occurs in childhood and adolescence, it can and does strike adults as well.

Future events the chapter will sponsor include:

- October: Collection to benefit a local school, name to be announced soon.
- November and December: Money and toy collection to benefit the Toys for Tots drive.
- November or December: Volunteer one night at the Jolly Holiday Lights, a fundraiser for the Make-a-Wish Foundation of Iowa.
- January, February, March, and April: Collection to benefit the Food Bank of Iowa.
- May: Volunteer at the Habitat for Humanity project held on the Capitol Complex.

AGA Members can Earn Points as follows:**ATTENDANCE:**

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

AGA's Second Government Finance Case Challenge

The best undergraduate accounting/financial management/business students in the country are invited to compete in AGA's Second Government Finance Case Challenge for undergraduate college students, which runs **Oct. 6-14**. Student teams will collaboratively analyze and offer a written response to a case centered on how a U.S. city government implements a performance management system. The registration deadline is **Friday, Oct. 3, 2008**.

All members of the two highest-scoring teams will receive a scholarship to attend AGA's National Leadership Conference; set for Feb. 19-20, 2009, in Washington, D.C. Teams will present their solutions before a panel of federal/state/local government leaders, corporate partners and CFOs on Thursday, Feb. 19, 2009.

The winning team will be announced at the awards luncheon on Feb. 20, 2009. Cash prizes will be awarded to the winning team, and each student participant will receive a free one-year membership to AGA.

The experience promises to challenge students' moral reasoning, raise their awareness of the importance of government accountability and open doors to a future career in government.

We need your assistance to make this program a success. If you or your chapter has a connection with a local college or university, please consider contacting the institution to introduce this competition.

[Learn more.](#) Contact Jennifer Curtin at jcurtin@agacgfm.org or at 800.AGA.7211, ext. 340, with questions.

AGA's 57th Annual Professional Development Conference (PDC) July 27 through 30th 2008

Submitted by Val Wedgeworth

Janice Jensen and I attended the PDC conference in Atlanta Georgia this year. It was truly wonderful. There were excellent speakers (not a complete list):

David Walker, CPA and former Comptroller General of the United States - gave a truly frightening speech about the soaring federal deficit of the United States and what could happen if we don't fix the problems. I recommend that everyone read this.

Bernice King, Daughter of Martin Luther King – gave an inspiring speech about accountability.

David Broder, National Political Correspondent of the Washington Post – gave an interesting speech about the current presidential candidates and the current political landscape.

Kurt Eichenwald, Best-Selling Author of "Conspiracy of Fools" talked about the Enron and the lessons it holds for government employees.

- Janice Jensen received her Chapter Award and I picked up the Education Award for Andy Nielsen, the Website Award, the Newsletter Award and accepted the Platinum Award for Suzanne.
- The food was absolutely "to die for" and we were treated to an evening at the Georgia Aquarium (lots of beautiful and exotic fish, whales, etc.)
- Lots of networking opportunities
- Lots of classes about many different topics of interest
- The highlight to the conference was the President's Reception and Karaoke Party. It focused on the 1970's with a dinner, Austin Powers, John Travolta (look-a-likes), a great band playing music from the 1970's, a dance floor and lots of fun.

This is not a complete report. If you would like more information, go to the AGA National website to "Pressroom" and click on AGA Web-blog for a more complete report of the conference.



Valerie Wedgeworth accepting the Chapter Recognition Award—Platinum Status Designation from National AGA President Richard L. Fair, CGFM, CPA, at the PDC in Atlanta in July.

Regional Training Opportunities

Mid-Missouri Chapter:

- Federal Grants Training
 - Applying for Federal Grants and Cooperative Agreements—9/8/08-9/9/08
 - How to Prepare the Grant Application Budget—9/10/08
 - How to Write the Grant Application Narrative—9/11/08-9/12/08
 - Subawarding for Pass-Through Entities—2/24/09-2/27-09

Lincoln Chapter

- Fall 2008 Professional Development Conference—Wednesday September 24, 2008

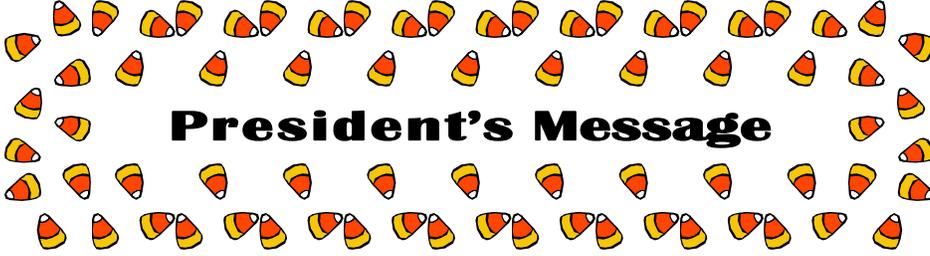
St. Louis Chapter

- Transitional Leadership—October 3, 2008
- Fraud Detection & Prevention—November 12, 2008
- Ethical Decision Making—January 29, 2009
- Internal Controls for Auditors—March 26, 2009
- Government Financial Manager Training Program
 - Session 1, March 25-27, 2009 (Courses 1 & 3)
 - Session 2, April 1-3, 2009 (Course 2)

Information on the above training opportunities can be found on the Des Moines Chapter web site at www.agadsm.org.

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319



President's Message

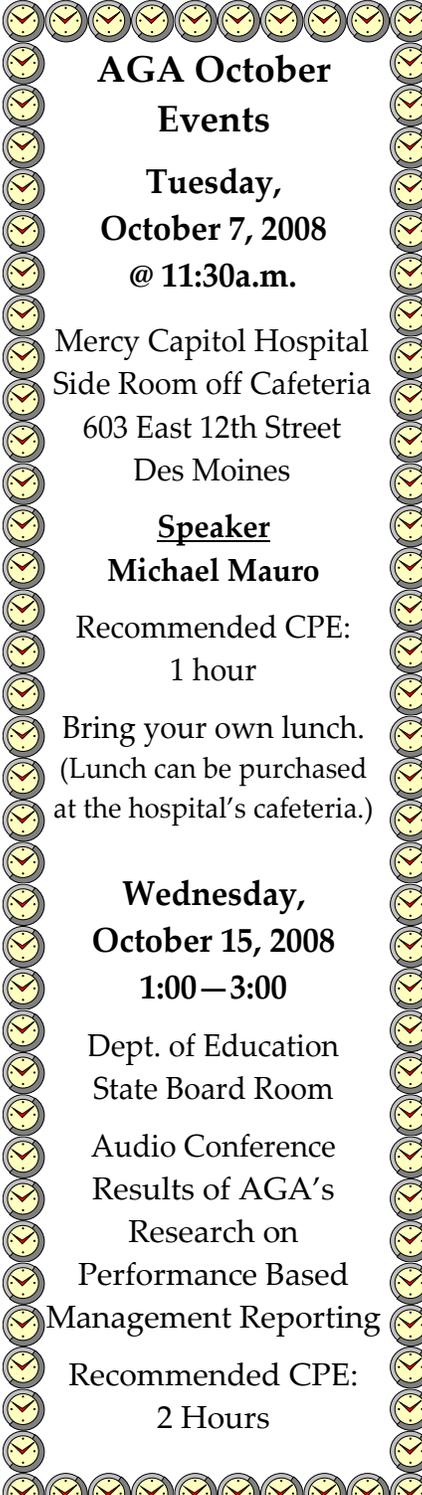
Hello everyone. Well, we're off to a GREAT start this year with our first chapter meeting on September 10th. Carl Salmons was there to talk briefly about CIETC and then had some interesting information about the irony of certain laws and how they are or are not followed. There were nearly 50 people in attendance. We had sack lunches from Quizno's at this meeting and then we had an audio conference about fraud detection and prevention. We also received a generous donation of \$150.00 for the Juvenile Diabetes Research Foundation. Then the Des Moines AGA chapter matched those funds for a new total of \$300.00. Then AGA National matched the \$300.00 for a new total of \$600.00. So AGA just quadrupled your donation. Thanks so much everyone for giving to this worthwhile charitable cause.

Have you been to the National or Des Moines AGA websites lately? The National address is www.agacgfm.org and the Des Moines address is www.agadsm.org. I invite you to look at these websites and see what AGA has to offer. I would also like to ask you a favor. Will you please take a look at the Des Moines website and let us know if you would like more information added there? We are looking at possibly doing some updates and want your input.

I would like to point something out to you in this newsletter. On page 7 we have a listing of all the planned educational activities so far for this year. We are already at 30 CPE hours. If a training opportunity comes up that is not on our list of activities, please let us know. We may be able to sponsor it. If you go to the National website and click on the training opportunities link you will see lots more opportunities out there for you. This is one of the goals of our organization... to provide valuable training and CPE credits for all of our members and non members who are interested and in need of CPE credits. The AGA also offers you a chance to earn your CGFM certification. The CGFM is the governmental equivalent of the CPA and you all know how valuable that is. If you are interested in this, please contact Natalie Storm or Marlene Dorenkamp.

At our lunch and learn chapter meeting on October 7th we will have the Honorable Michael Mauro there to give us an Iowa Elections update. Our lunch and learns are at Mercy Capitol Medical Center cafeteria. The meals at Mercy Capital are very reasonably priced. On October 15th we will have another audio conference entitled "Results of AGA's Research on Performance Based management Reporting."

(Continued on page 3.)



AGA October Events

Tuesday,
October 7, 2008
@ 11:30a.m.

Mercy Capitol Hospital
 Side Room off Cafeteria
 603 East 12th Street
 Des Moines

Speaker
Michael Mauro

Recommended CPE:
 1 hour

Bring your own lunch.
 (Lunch can be purchased
 at the hospital's cafeteria.)

Wednesday,
October 15, 2008
1:00 – 3:00

Dept. of Education
 State Board Room

Audio Conference
 Results of AGA's
 Research on
 Performance Based
 Management Reporting

Recommended CPE:
 2 Hours

Chapter Executive Committee

Chapter President

Valerie Wedgeworth

Valerie.Wedgeworth@iowa.gov

Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA

Cindy.Weber@iowa.gov

Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM

Suzanne.Dahlstrom@auditor.state.ia.us

Office of Auditor of State ph: 242-6244

Secretary/Treasurer & Website Co-Chair

Angela D. James, CPA

Angela.James@iowa.gov

College Student Aid Commission ph: 725-3431

By-Laws and Procedures Director

Janice E. Evans, CPA, CGFM

Janice.Evans@iowa.gov

Department of Education ph: 281-4740

Communications Director

Kim Knight, CPA

Kimberly.Knight@iowa.gov

Dept of Administrative Services ph: 281-6523

Community Services Director

Michelle Wendel, CPA

Michelle.Wendel@iowa.gov

Dept of Administrative Services ph: 281-8120

Early Careers Director

Deb Schroeder

Deb.Schroeder@iowa.gov

Department of Education ph: 281-4741

Education Director

Stan Kuhn, CPA, CGFM

stankuhn@aol.com ph: 515- 964-0214

Membership Director

Cheryl D. Mather, CPA, CGFM

Cheryl.Mather@iowa.gov

College Student Aid Commission ph: 725-3430

Membership Recognition Chair and Program & Technical Meeting Co-Director

Susan D. Battani, CPA, CGFM

Susan.Battani@auditor.state.ia.us

Office of Auditor of State ph: 281-5464

Professional Certification Director

Natalie Storm, CPA

nstorm@dhs.state.ia.us

Dept of Human Services ph: 281-8047

Program & Technical Meeting Co-Director

Andrew E. Nielsen, CPA, CGFM

Andy.Nielsen@auditor.state.ia.us

Office of Auditor of State ph: 281-5834

Website Co-Chair

Marlene Dorenkamp, CPA, CGFM

Marlene.Dorenkamp@iowa.gov

Department of Education 515-281-5507

AGA Chapter September Meeting

The Des Moines Chapter AGA met at the ICN Room on the 2nd Floor of the Grimes Building on September 10th, 2008 for a combined "Lunch 'n Learn" Chapter Meeting and Audio Conference. President Valerie Wedgeworth opened the meeting and welcomed everyone including the guests.

Valerie thanked Suzanne again for her service and efforts during the past year as President. She passed around the plaque that was presented at the AGA National PDC for Platinum Chapter Recognition for the Des Moines Chapter. Valerie recognized Andy Nielsen for his Chapter Education Award and Janice Jensen for her Chapter Service Award. She also presented a plaque to Marlene Dorenkamp and Angie James for their efforts in allowing us to receive the first place award in our division for our website and also presented a plaque to Dorothy Stover for her efforts in allowing us to receive first place in our division for our chapter newsletter.

Valerie also mentioned we were very pleased with the response we received from our chapter survey and that today's meeting was a change directly related to that survey. Some members had responded that it would be good to have other CPE opportunities combined with the audio conferences. Therefore, we moved this month's regular chapter meeting to be in conjunction with the monthly audio conference to offer 3 CPE hours in total. There was great turnout and we will be considering this option again in the future.

Valerie mentioned that everyone should pick up their Quizno's meal in the back of the room if they ordered one. She also noted that she had brought in a sheet cake to celebrate our 30th anniversary as a chapter. Happy Anniversary Des Moines AGA Chapter!

Michelle Wendel as our community service chair spoke briefly on the Juvenile Diabetes Research Foundation (JDRF). She noted Marlene Dorenkamp would be participating in a ride to raise funds for this charity later this month. All donations collected today could either be made out to the charity directly or to our chapter and we would get those funds to Marlene to present to the charity. Michelle was also going to be contacting National to request that these funds be matched by them. Donations from our members totaled \$146.00. The CEC voted via email regarding Michelle's motion to have our local chapter donate \$154.00 to bring the total to \$300.00. All CEC members were in favor. Motion carried. Michelle requested that National match the \$300.00 in donations, thereby, allowing Marlene Dorenkamp to present \$600.00 in donations to JDRF.

Andy Nielson introduced our guest speaker, Carl Salmons, former CIETC board of directors' attorney. He gave a very informative speech on the many lessons he has learned as an attorney and his dealings with 28E agreements.

There was 1 speaker, 24 members, and 22 guests present. The name drawn for the year-end drawing was Billie Jo Heth.

The group then moved to the State Board Room on the 2nd Floor of the Grimes Building for the Audio Conference – Fraud Prevention and Detection – The Cost with No Return.

President's Message (continued from page 1):

I want to thank everyone on our Chapter Executive Committee (CEC) for their continuous and dedicated hard work: Michelle Wendel, Cindy Weber, Marlene Dorenkamp, Angie James, Deborah Schroeder, Suzanne Dahlstrom, Janice Evans, Stan Kuhn, Cheryl Mather, Natalie Storm, Kim Knight, Susan Battani and Andy Nielsen. The Chapter Executive Committee plans activities throughout the year and they donate a lot of time and energy to this organization.

I also want to thank all of you, our members. The Des Moines AGA chapter is very successful thanks to your participation and the efforts of the CEC team. We are 30 years old and going strong...

I hope too see you at the October 7 meeting.

Val Wedgeworth, Chapter President

AGA CEC SEPTEMBER MEETING MINUTES

President Valerie Wedgeworth opened the September 16th meeting of the Chapter Executive Committee. Other CEC members present were Cheryl Mather, Angie James, Marlene Dorenkamp, Deb Schroeder, Cindy Weber, Kim Knight, Sue Battani, Natalie Storm and Janice Evans.

Duties were assigned for the audio conferences on September 24th and October 15th. Val will take care of setting up the audio. Cindy will take care of the equipment and PowerPoint. Angie will get receipts to Cindy before September 24th. Deb noted all of our AGA audio conferences have been booked for the Grimes State Board Room instead of the ICN room in years past.

Items for the chapter newsletter were discussed. Kim Knight has joined the Chapter Executive Committee as our Communications Director. Deadline for newsletter items is September 25th. Deb mentioned we should consider sending our newsletters to Grandview so they can share the information with their students. We could also extend an invitation to the students/professors to attend our audio conferences or possibly consider purchasing the audios on cd to offer at a future date.

The September 10th Lunch & Audio Conference was a success. We had great turnout and the lunch catered by Quizno's seemed to work well. There was discussion regarding using this same layout for the November 12th Audio Conference on Internal Controls and the February 11th Audio Conference on Fraud. A committee consisting of Val, Sue, Kim and Cindy was formed to brainstorm speaker ideas for these two audio conferences.

Andy provided an updated summary of speakers that have been tentatively lined up thus far for our chapter meetings. Honorable Michael Mauro has been confirmed for the October chapter meeting. Valerie is still going to contact Susan Fritzlen from National to possibly speak on Citizen Centric reporting in either late February or first of March.

Sue asked for a listing of our new members and their sponsors. Cheryl will provide the list to Sue.

Marlene mentioned National would be offering the \$250 Chapter Recruitment Scholarship again this year. Val will look into this and contact National to see if we can obtain these funds again.

Marlene also mentioned there were new CGFM study guides available for purchase. After some discussion, our chapter agreed to purchase 2 sets. Val will place the order.

Cindy mentioned our website may need some updates in a couple of places. CEC members agreed to take a look and come to the next CEC meeting with a list for Marlene to make updates.

The next CEC meeting was scheduled for October 21st.



**AGA Des Moines Chapter
Membership Recognition
2008-2009**

As of September 10, 2008

<u>Rank / Name</u>	<u>Total Points</u>
1. Cindy Weber	290
2. Deb Schroeder / Val Wedgeworth	260
3. Stan Kuhn	235
4. Janice Evans / Kim Knight	225
5. Angie James	220
6. Cheryl Mather	195
7. Michelle Wendel	190
8. Janice Jensen / Natalie Storm	175
9. Andy Nielsen	170
10. Sue Battani / Lori Smith	165

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

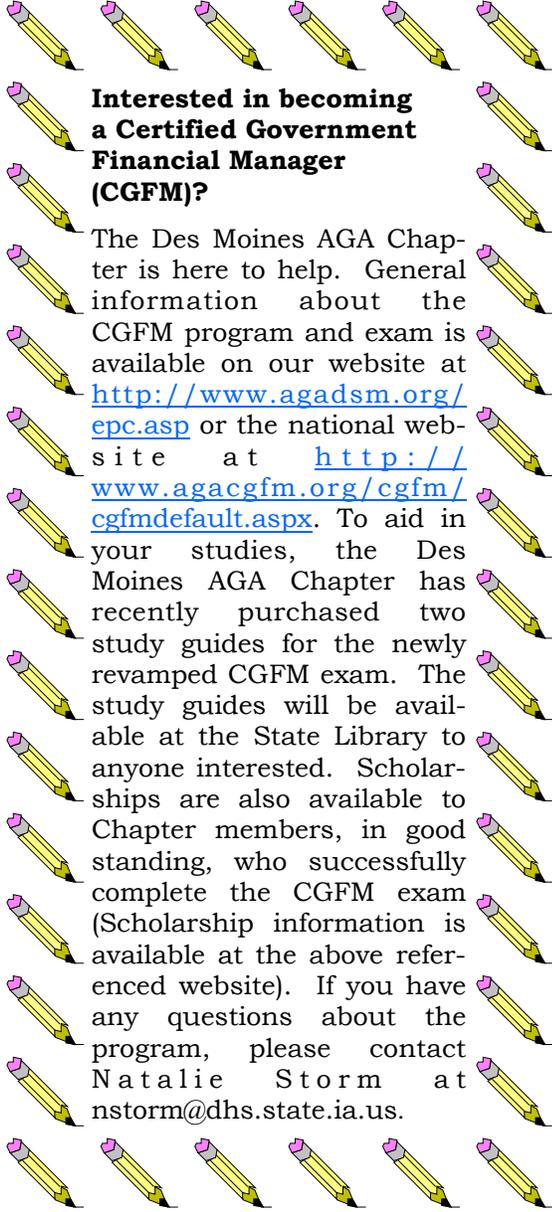
- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)



Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides will be available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.

AGA's Second Government Finance Case Challenge

The best undergraduate accounting/financial management/business students in the country are invited to compete in AGA's Second Government Finance Case Challenge for undergraduate college students, which runs **Oct. 6-14**. Student teams will collaboratively analyze and offer a written response to a case centered on how a U.S. city government implements a performance management system. The registration deadline is **Friday, Oct. 3, 2008**.

All members of the two highest-scoring teams will receive a scholarship to attend AGA's National Leadership Conference; set for Feb. 19-20, 2009, in Washington, D.C. Teams will present their solutions before a panel of federal/state/local government leaders, corporate partners and CFOs on Thursday, Feb. 19, 2009.

The winning team will be announced at the awards luncheon on Feb. 20, 2009. Cash prizes will be awarded to the winning team, and each student participant will receive a free one-year membership to AGA.

The experience promises to challenge students' moral reasoning, raise their awareness of the importance of government accountability and open doors to a future career in government.

We need your assistance to make this program a success. If you or your chapter has a connection with a local college or university, please consider contacting the institution to introduce this competition.

[Learn more](#). Contact Jennifer Curtin at jcurtin@agacgfm.org or at 800.AGA.7211, ext. 340, with questions.



October is Breast Cancer Awareness Month

Our community service event for October is twofold. The Des Moines Chapter AGA has formed a team to participate in **Race for the Cure**. The event will be held on October 25th and starts by the West Capitol Terrace. Our team is named Maggie's Marchers after an individual who was an employee of the Department of Administrative Services, who passed away from cancer. To register, go to www.komendesmoines.org, select **Komen Race for the Cure**, and then select Join Team. Kim Knight is the team captain and will pick up our race day items.

Second, we will be collecting the pink Yoplait yogurt lids that benefit **Susan G. Komen for the Cure**. For each lid, Yoplait will donate 10 cents, up to \$1.5 million dollars. There is a \$500,000 minimum donation guaranteed. Kim Knight will be sending the lids in on behalf of our chapter. We will have a collection box at our October and November meetings and will mail them after our November meeting.

If you are an AGA member and are participating in **Race for the Cure** on another team, please let Michelle Wendel know, as you will receive membership points for participation. Also, if you bring in lids to donate, please let Michelle Wendel know, as you receive membership points for the donation.

Future events the chapter will sponsor include:

- November and December: Money and toy collection to benefit the Toys for Tots drive. The Des Moines Chapter AGA will match dollar for dollar up to \$150 in monetary donations, as well as National will match dollar for dollar (you could see your \$1 turn into \$4).
- Tuesday December 16th: Volunteer at Jolly Holiday Lights, a fundraiser for the Make-a-Wish Foundation of Iowa. Please let Michelle Wendel know as soon as possible if you plan on participating.
- January, February, March, and April: Collection to benefit the Food Bank of Iowa.
- May: Volunteer at the Habitat for Humanity project held on the Capitol Complex.



Chapter Recognition Points as of September 30, 2008 are as follows:

<u>Area</u>	<u>Points</u>	<u>Maximum</u>	<u>Percentage</u>
Chapter Leadership Participation	3,225	3,000	108%
Education and Professional Development	3,000	4,000	75%
Certification	1,300	4,000	33%
Communications	1,951	3,000	65%
Membership	375	3,000	13%
Early Careers and Student Members	375	2,000	19%
Community Service	1,300	2,000	65%
Chapter Awards Program	1,450	1,000	145%
TOTALS	12,976	22,000	59%



AGA - Des Moines Chapter
Operating Statement for the Period Ended August 31, 2008
For the Year Ending April 30, 2009



	1st Qtr <u>2009</u>	August <u>2008</u>	2nd Qtr <u>2009</u>	Year to <u>Date</u>
<u>Revenues/Receipts</u>				
Interest	0.99	0.31	0.31	1.30
Chapter Recognition	-	-	-	-
Membership Fees	187.10	105.00	105.00	292.10
Seminar Revenue	3,620.00	240.00	240.00	3,860.00
National Recruitment Scholarship	-	-	-	-
Misc. Revenue	-	-	-	-
Foodbank Donations	-	-	-	-
Other Donations	-	-	-	-
Member Meals	425.00	-	-	425.00
Total Revenues	4,233.09	345.31	345.31	4,578.40
<u>Expenses</u>				
Meals & Speaker Gifts				
Chapter Year-End Gift	80.05	-	-	80.05
Speaker/Guest Meals	50.00	-	-	50.00
Member Meals	567.90	-	-	567.90
Speaker Gifts	-	-	-	-
Website Expenses	142.39	-	-	142.39
Seminar Expenses/Refunds	2,667.97	249.00	249.00	2,916.97
Midwest Regional PDC	-	-	-	-
National PDC	-	1,150.67	1,150.67	1,150.67
AGA Relief Effort	-	-	-	-
Donations	-	-	-	-
PDC Charity Raffle	-	-	-	-
Member of the year award	88.00	-	-	88.00
National Recruitment Scholarship	-	-	-	-
Miscellaneous	-	-	-	-
Total Expenses	3,596.31	1,399.67	1,399.67	4,995.98
Revenues over (under) Expenses	636.78	(1,054.36)	(1,054.36)	(417.58)
Beginning Balance 5/01/08				<u>7,951.11</u>
Ending Balance 08/31/08				<u>7,533.53</u>

AGA-Des Moines Chapter Balance Sheet As of August 31, 2008	
Assets	
Cash in Bank	7,533.53
Total Assets	<u><u>7,533.53</u></u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u><u>7,533.53</u></u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:****Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.****Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.****2008****October 7** – Lunch 'n Learn – Michael Mauro, Secretary of State (Location: Mercy Capitol Hospital)**October 15** – Audio Conference: Results of AGA's Research on Performance Based Management Reporting (Location: 2nd floor Grimes Building – Education Board Room)**November 4** – Lunch 'n Learn – Tom Shepherd will be speaking on "IT & Personal Productivity" (Location: Mercy Capitol Hospital)**November 12** – Attendees have an opportunity to earn 3 CPE hours! *NOTE: We are offering attendees the option of a Quizno's sack lunch at this meeting for an additional cost of \$5.30 (drink not included).*

Lunch n' Learn – Susan Battani will present "Internal Control Overview – SAS Suite"

Audio Conference – Internal Controls

Location: Voc Rehab Building – Jessie Parker Grant Room

December 2 – Lunch 'n Learn – Honorable David Vaudt will present "Iowa Financial Update" (Location: Mercy Capitol Hospital)**December 10** – Audio Conference: 21st Century Financial Managers: New Mix of Skills and Education Levels (Location: 2nd floor Grimes Building – Education Board Room)**2009****January 6** – Lunch 'n Learn – Christie Maitre will present "IRS Update" (Location: Mercy Capitol Hospital)**January 21** – Audio Conference: How XBRL Can Enable Improved Financial and Performance Reporting (Location: 2nd floor Grimes Building – Education Board Room)**February 3** - Lunch 'n Learn (Location: Mercy Capitol Hospital)**February 11** – Audio Conference: Fraud (Location: 2nd floor Grimes Building – Education Board Room)**March 3** - Lunch 'n Learn (Location: Mercy Capitol Hospital)**March 11** – Audio Conference: Internal Controls (Location: 2nd floor Grimes Building – Education Board Room)**April 7** - Lunch 'n Learn (Location: Mercy Capitol Hospital)**April 8** – Audio Conference: Auditing (Location: 2nd floor Grimes Building – Education Board Room)**May 5** – EVENING Meal – Gavin Jerome will speak on "Workplace Humor" (Location: Okoboji Grill, 86th Street, Johnston - just off I80) Time: TBD**May 13** – Audio Conference: Ethics (Location: Voc Rehab Building – Jessie Parker Grant Room)*NOTE: possible morning session (to be determined)*



REGISTRATION FORM

The Des Moines Chapter AGA will be hosting an Audio Conference **“Results of AGA’s Research on Performance Based Management Reporting”** hosted by AGA in conjunction with the National Association of State Auditors, Controllers and Treasurers (NASACT) and the National Association of Local Government Auditors (NALGA the National Association of State Auditors, Controllers and Treasurers (NASACT)).

WEDNESDAY October 15, 2008

1:00-2:50 p.m. Central Time

This seminar qualifies for 2 hours CPE.

Iowa Department of Education, Grimes State Office Building
State Board Room (2nd Floor), Des Moines, Iowa

Registrations must be *received* by **OCTOBER 10, 2008**

NAME _____
 ORGANIZATION _____
 MAILING ADDRESS _____
 CITY STATE ZIP _____
 TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available



Regional Training Opportunities

Mid-Missouri Chapter:

- Federal Grants Training
 - Subawarding for Pass-Through Entities—2/24/09-2/27-09

St. Louis Chapter

- Transitional Leadership—October 3, 2008
- Fraud Detection & Prevention—November 12, 2008
- Ethical Decision Making—January 29, 2009
- Internal Controls for Auditors—March 26, 2009
- Government Financial Manager Training Program
 - Session 1, March 25-27, 2009 (Courses 1 & 3)
 - Session 2, April 1-3, 2009 (Course 2)

Information on the above training opportunities can be found on the Des Moines Chapter web site at www.agadsm.org.

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
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DES MOINES, IA 50319



DES MOINES
CHAPTER

THE AGA LEDGER

A Publication of Advancing Government Accountability
Des Moines Chapter

Also at www.agadsm.org

Volume 30 Number 3

November 2008



President's Message

Hello everyone. November is typically a month when we are more mindful of what we have to be thankful for. I am thankful for my family, friends, my job, and for the many hours our CEC puts into our Des Moines Chapter activities. On November 4th we will have Tom Shepherd speaking at our Lunch 'n Learn chapter meeting on "IT & Personal Productivity". This should be helpful to all of us in the current technological era we are in and for our own personal productivity. We will be collecting for Toys for Tots in November and December. The Des Moines chapter will match donations for this up to \$150.00. AGA National will match the total of our combined donations dollar for dollar. Let's help make this a good Christmas for those less fortunate.

On November 11th we will combine our audio conference on Internal Controls with a lunch and learn session with our very own Susan Battani of the State Auditor's office, also speaking about internal controls. The AGA audio conference will cover internal controls from the auditor's perspective and Susan will cover internal controls from the auditee perspective. That should be very interesting. Lunch will again be sandwiches from Quiznos for \$5.30. Total with food for AGA members is \$20.30 and for non members it is \$25.30. Please get registrations sent to Natalie Storm by Friday November 7th.

At the December 4th, Lunch 'n Learn, David Vaught will give us an Iowa Financial Update and on December 15th, we will have an audio conference on "21st Century Financial Managers: New Mix of Skills and Education Levels"

We received a chapter recognition scholarship again this year from AGA National. This means we can again pass on some savings to our members who bring guests to meetings, etc. Last year we did some drawings for free audio conferences and lunches. More information will be forthcoming.

At our lunch and learn chapter meeting on October 7th, Michael Mauro gave us an Iowa Elections update. We also had a good audio conference on October 15th entitled "Results of AGA's Research on Performance Based management Reporting."

Did you know that AGA gives huge membership discounts to students? If you know any college students, please have them contact Deb Schroeder or anyone on the AGA Chapter Executive Committee.

We are ordering 2 sets of new study guides for people wanting to practice for the CGFM exams.

Please let Michelle Wendel know if you would like to join us again as a volunteer at the Jolly Holiday Lights on Tuesday, December 16th.

I hope to see you at our November events. Have a safe and happy Thanksgiving.

Val Wedgeworth, Chapter President

AGA November Events

Tuesday, Nov. 4, 2008
11:30 – 1:00

Mercy Capitol Hospital
Side Room off Cafeteria
603 East 12th Street
Des Moines

Speaker
Tom Shepherd
"IT & Personal Productivity"

Recommended CPE: 1 Hour

Bring your own lunch.
(Lunch can be purchased at the hospital's cafeteria.)

Wednesday, November 12, 2008
11:30 – 2:50

Iowa Vocational Rehabilitation
Knudsen Room

Lunch 'n Learn Speaker
Susan Battani
"Internal Control Overview – SAS Suite"

Audio Conference
Internal Controls

Recommended CPE: 3 Hrs

Chapter Executive Committee

Chapter President

Valerie Wedgeworth

Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA

Cindy.Weber@iowa.gov

Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM

Suzanne.Dahlstrom@auditor.state.ia.us
Office of Auditor of State ph: 242-6244

Secretary/Treasurer & Website Co-Chair

Angela D. James, CPA

Angela.James@iowa.gov

College Student Aid Commission ph: 725-3431

By-Laws and Procedures Director

Janice E. Evans, CPA, CGFM

Janice.Evans@iowa.gov

Department of Education ph: 281-4740

Communications Director

Kim Knight, CPA

Kimberly.Knight@iowa.gov

Dept of Administrative Services ph: 281-6523

Community Services Director

Michelle Wendel, CPA

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Dept of Administrative Services ph: 281-8120

Early Careers Director

Deb Schroeder

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Department of Education ph: 281-4741

Education Director

Stan Kuhn, CPA, CGFM

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Membership Director

Cheryl D. Mather, CPA, CGFM

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College Student Aid Commission ph: 725-3430

Membership Recognition Chair and Program & Technical Meeting Co-Director

Susan D. Battani, CPA, CGFM

Susan.Battani@auditor.state.ia.us

Office of Auditor of State ph: 281-5464

Professional Certification Director

Natalie Storm, CPA

nstorm@dhs.state.ia.us

Dept of Human Services ph: 281-8047

Program & Technical Meeting Co-Director

Andrew E. Nielsen, CPA, CGFM

Andy.Nielsen@auditor.state.ia.us

Office of Auditor of State ph: 281-5834

Website Co-Chair

Marlene Dorenkamp, CPA, CGFM

Marlene.Dorenkamp@iowa.gov

Department of Education 515-281-5507

AGA Chapter October Meeting

The Des Moines Chapter AGA met at Mercy Capital's cafeteria side room on October 7th, 2008. Past-President Suzanne Dahlstrom opened the meeting, on behalf of President Valerie Wedgeworth, and welcomed everyone, including our guests.

Suzanne noted that our next audio conference is scheduled for Wednesday, October 15th on Results of AGA's Research on Performance Based Management Reporting. If you plan to attend, be sure to print the information that was sent to you. She also noted that we will be hosting another Lunch 'n Learn session with Susan Battani speaking on Internal Controls in conjunction with the November 12th audio conference. There will be a Quizno's lunch available for \$5.30 with this Lunch 'n Learn as there was with the last one. We have many opportunities for CPE this year with different audio conferences and lunch 'n learns. Watch the newsletter for all future upcoming opportunities.

Suzanne also mentioned that President Valerie Wedgeworth is looking for feedback on our chapter website. If you have ideas or comments, please let her know.

Michelle Wendel as our community service chair gave an update on our upcoming community service projects. She noted that the Race for the Cure is our October project and is coming up on October 25th here in Des Moines. Our chapter is getting a team together. If you are interested in joining us, please contact Kim Knight. And if you are unable to join us for the walk, you may always consider the Pink Ribbon Runner status. We are also going to collect the Yoplait Yogurt Lids and send them into Yoplait who will then donate 10 cents for each one. The November/December project will be Toys for Tots. She mentioned that there had been a vote via email to pass the motion of our chapter matching membership monetary donations for Toys for Tots dollar for dollar up to \$150 or if membership donations are close to \$150, the chapter would match to bring the total amount to \$300. The CEC passed this motion. National will then be requested to match and make the total donation to Toys for Tots be \$600. Michelle also noted that our annual December event to volunteer at Jolly Holiday Lights will be December 16th. If you are interested in volunteering, please contact Michelle Wendel. We will then finish out our year with the Foodbank of Iowa.

Suzanne noted that our next chapter meeting will be November 4th, 2008. Tom Shepherd will be our guest speaker with a topic of IT and Personal Productivity.

Andy Nielson introduced our guest speaker, the Honorable Michael Mauro, Secretary of State. He gave a very informative and timely speech on the election and voting process.

There were 2 speakers, 14 members, and 2 guests present. The name drawn for the year-end drawing was Cheryl Mather.

AGA CEC OCTOBER MEETING MINUTES

President Valerie Wedgeworth opened the October 21st meeting of the Chapter Executive Committee. Other CEC members present were Cindy Weber, Cheryl Mather, Angie James, Natalie Storm, Susan Battani, Suzanne Dahlstrom, Deb Schroeder, Michelle Wendel, and Janice Evans.

Valerie noted that Tom Shepherd is scheduled to present at the next chapter meeting on November 4th on IT & Personal Productivity.

Details were finalized for the November 12th Lunch & Audio Conference on Internal Controls. Susan Battani will speak for an hour on Internal Controls followed by a two hour audio conference also on Internal Controls. This event will be held in the Jesse Parker Building, Knudsen Room from 11:30-2:50. Lunch will be catered by Quizno's and will include a sandwich, chips, and cookie for \$5.30. Sandwich choices will include Turkey Ranch, Honey Ham, and Roast Beef. Cindy Weber volunteered to order from Quizno's. Registration fees will be \$20.30 for members and \$25.30 for non-members with price of lunch included. Natalie volunteered to send out registration forms and collect the money for this event.

The Lunch & Audio Conference tentatively scheduled for February 11th was briefly discussed. Susan will contact Annette Campbell to see if she is available to present an hour on Fraud before our two hour audio conference on the same topic. Susan will also ask Andy if there is a February speaker already lined up for the chapter meeting on February 3rd. If not, we may just have the hour before the audio in place of the chapter meeting.

Items for the chapter newsletter were discussed. All items need to be sent to Kim Knight (cc Michelle Wendel) by October 31st. Michelle has agreed to assist with the newsletter.

There was discussion regarding future speaker possibilities. Valerie noted that she still needs to contact Billy Morehead, current AGA National President Elect, and Susan Fritzlen, from National to speak on Citizen Centric reporting. Dr. Deisinger, from state patrol, was mentioned as a possibility for next fall 2009 with a topic of Threat & Violence Assessment in the Workplace. Cindy also noted that we could look at the speaker line-up from the women's event recently hosted by the Treasurer's Office.

Valerie asked for discussion regarding the CGFM study guides. Deb Schroeder, Denise Ragias, and Kent Farver are all currently interested in study for the CGFM exams. The chapter agreed to purchase 2 sets of the study guides. Valerie will complete the form and send it in with payment.

Valerie noted that nominations for the following awards were due to National by October 24th: Excellence in Government Leadership and William R. Snodgrass Distinguished Leader Award. The CEC agreed that there was not enough time to submit a nomination for either award at this time.

Our chapter will be receiving the \$250 Chapter Recruitment Scholarship again this year. We will need to discuss how we will use these funds for chapter recruitment at our next CEC meeting.

Michelle Wendel gave a brief update on our upcoming community service projects. She noted that we are scheduled to work a 6-9 shift in the Village at the Jolly Holiday Lights event on Tuesday, December 16th. We will also be collecting donations for Toys for Tots at our November and December chapter meetings. Susan made a motion for our chapter to donate \$150 to Toys for Tots. The grand total of our membership donations and the chapter donation will be submitted to National for their match. Cindy Weber seconded. All were in favor. Motion passed.

Deb Schroeder noted that she has contacted Grandview regarding our annual scholarship. She informed Grandview that we will be awarding this scholarship in January or February. CEC will also revisit the possibility of another scholarship in the spring assuming there are funds available.

The next CEC meeting was scheduled for November 18th.

Meeting adjourned.

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides will be available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.

AGA Des Moines Chapter Membership Recognition 2008-2009

As of October 15, 2008

<u>Rank / Name</u>	<u>Total Points</u>	<u>Rank / Name</u>	<u>Total Points</u>
1. Cindy Weber	370	6. Cheryl Mather	250
2. Angie James	310	7. Stan Kuhn	235
3. Janice Evans / Deb Schroeder / Val Wedgeworth	295	8. Natalie Storm	210
4. Kim Knight	290	9. Andy Nielsen	205
5. Michelle Wendel	255	10. Sue Battani	195

*Great
Job!*



The Des Moines Chapter AGA will be collecting toys and money for the local **Toys for Tots** drive during the November and December chapter meetings/audio conferences. Toys are appreciated; however, National AGA will only match **monetary** donations. The Des Moines Chapter AGA will be donating \$150 to this worthy cause, which will be doubled with a match by National AGA to total \$300. In addition to National matching the chapter donation, any money donated to **Toys for Tots** via the Des Moines Chapter AGA will be matched by National AGA also. You have the opportunity to double your money.

Mission:

The mission of the **U.S. Marine Corps Reserve Toys for Tots Program** is to collect new, unwrapped toys during October, November and December each year, and distribute those toys as Christmas gifts to needy children in the community in which the campaign is conducted.

Goal:

The primary goal of **Toys for Tots** is to deliver, through a shiny new toy at Christmas, a message of hope to needy youngsters that will motivate them to grow into responsible, productive, patriotic citizens and community leaders.

Objectives:

The objectives of **Toys for Tots** are to help needy children throughout the United States experience the joy of Christmas; to play an active role in the development of one of our nation's most valuable natural resources - our children; to unite all members of local communities in a common cause for three months each year during the annual toy collection and distribution campaign; and to contribute to better communities in the future.

Activities:

The principal **Toys for Tots** activities which take place each year are the collection and distribution of toys in the communities in which a Marine Corps Reserve Unit is located and in communities without a Reserve Unit that has a Marine Corps League Detachment or group of men and women, generally veteran Marines, authorized by **Marine Toys for Tots Foundation** to conduct a local **Toys for Tots** campaign. Local **Toys for Tots** Campaign Coordinators conduct an array of activities throughout the year, which include golf tournaments, foot races, bicycle races and other purely voluntary events designed to increase interest in **Toys for Tots**, and concurrently generate toy and monetary donations.

Future events the chapter will sponsor include:

- Tuesday December 16th: Volunteer at Jolly Holiday Lights, a fundraiser for the Make-a-Wish Foundation of Iowa. Please let Michelle Wendel know as soon as possible if you plan on participating.
- January, February, March, and April: Collection to benefit the Food Bank of Iowa.
- May: Volunteer at the Habitat for Humanity project held on the Capitol Complex.



AGA - Des Moines Chapter
Operating Statement for the Period Ended September 30, 2008
For the Year Ending April 30, 2009



	<u>1st Qtr</u> <u>2009</u>	<u>August</u> <u>2008</u>	<u>September</u> <u>2008</u>	<u>2nd Qtr</u> <u>2009</u>	<u>Year to</u> <u>Date</u>
<u>Revenues/Receipts</u>					
Interest	0.99	0.31	0.25	0.56	1.55
Chapter Recognition	-			-	-
Membership Fees	187.10	105.00		105.00	292.10
Seminar Revenue	3,620.00	240.00	1,047.60	1,287.60	4,907.60
Misc. Revenue	-			-	-
Foodbank Donations	-			-	-
Other Donations	-			-	-
Member Meals	425.00			-	425.00
Total Revenues	4,233.09	345.31	1,047.85	1,393.16	5,626.25
<u>Expenses</u>					
Meals & Speaker Gifts					
Chapter Year-End Gift	80.05			-	80.05
Speaker/Guest Meals	50.00			-	50.00
Member Meals	567.90			-	567.90
Website Expenses	142.39			-	142.39
Seminar Expenses/Refunds	2,667.97	249.00	216.29	465.29	3,133.26
Midwest Regional PDC	-			-	-
National PDC	-	1,150.67	1,110.50	2,261.17	2,261.17
Scholarship - 1 yr Membership	-		50.00	50.00	50.00
Member of the year award	88.00			-	88.00
Total Expenses	3,596.31	1,399.67	1,376.79	2,776.46	6,372.77
Revenues over (under) Expenses	636.78	(1,054.36)	(328.94)	(1,383.30)	(746.52)
Beginning Balance 5/01/08					7,951.11
Ending Balance 09/30/08					7,204.59

AGA-Des Moines Chapter	
Balance Sheet	
As of September 30, 2008	
Assets	
Cash in Bank	7,204.59
Total Assets	<u>7,204.59</u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u>7,204.59</u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!

Starting and Ending Times are usually:
Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.
Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.

2008

November 4 – Lunch 'n Learn – Tom Shepherd will be speaking on “IT & Personal Productivity” (Location: Mercy Capitol Hospital)

November 12 – Attendees have an opportunity to earn 3 CPE hours! *NOTE: We are offering attendees the option of a Quizno's sack lunch at this meeting for an additional cost of \$5.30 (drink not included).*

Lunch n' Learn – Susan Battani will present “Internal Control Overview – SAS Suite”

Audio Conference – Internal Controls

Location: Voc Rehab Building – Jessie Parker Grant Room

December 2 – Lunch 'n Learn – Honorable David Vaudt will present “Iowa Financial Update” (Location: Mercy Capitol Hospital)

December 10 – Audio Conference: 21st Century Financial Managers: New Mix of Skills and Education Levels (Location: 2nd floor Grimes Building – Education Board Room)

2009

January 6 – Lunch 'n Learn – Christie Maitre will present “IRS Update” (Location: Mercy Capitol Hospital)

January 21 – Audio Conference: How XBRL Can Enable Improved Financial and Performance Reporting (Location: 2nd floor Grimes Building – Education Board Room)

February 3 - Lunch 'n Learn (Location: Mercy Capitol Hospital)

February 11 – Audio Conference: Fraud (Location: 2nd floor Grimes Building – Education Board Room)

March 3 - Lunch 'n Learn (Location: Mercy Capitol Hospital)

March 11 – Audio Conference: Internal Controls (Location: 2nd floor Grimes Building – Education Board Room)

April 7 - Lunch 'n Learn (Location: Mercy Capitol Hospital)

April 8 – Audio Conference: Auditing (Location: 2nd floor Grimes Building – Education Board Room)

May 5 – EVENING Meal – Gavin Jerome will speak on “Workplace Humor” (Location: Okoboji Grill, 86th Street, Johnston - just off I80) Time: TBD

May 13 – Audio Conference: Ethics (Location: Voc Rehab Building – Jessie Parker Grant Room)
NOTE: possible morning session (to be determined)



REGISTRATION FORM

The Des Moines Chapter AGA will be hosting a Lunch 'n Learn with guest speaker Susan Battani on November 12th. Sack Lunches will be offered by Quizno's starting at 11:30 with a cost of \$5.30. Included in the lunch is a small sandwich (your choice of honey ham, roast beef, or turkey), Regular Lays Potato Chips, and a Chocolate Chip Cookie. Drinks are NOT included. The speaker will begin her presentation "**Internal Control Overview – SAS Suite**" at 11:45.

Immediately following the Lunch 'n Learn will be an Audio Conference "**Internal Controls**" hosted by AGA in conjunction with the National Association of State Auditors, Controllers and Treasurers (NASACT) and the National Association of Local Government Auditors (NALGA).

WEDNESDAY November 12, 2008
11:30-2:50 p.m. Central Time

This seminar qualifies for 3 hours CPE.

Iowa Vocational Rehabilitation
 Knudsen Room, Des Moines, Iowa

Registrations must be *received* by **NOVEMBER 7, 2008**

NAME _____
 ORGANIZATION _____
 MAILING ADDRESS _____
 CITY STATE ZIP _____
 TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Lunch-n-Learn (w/Quiznos Sack Lunch*)	\$ 5.30	\$ 5.30
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>
Total Due	<u>\$ 20.30</u>	<u>\$ 25.30</u>

**Choose one: Honey Ham/Roast Beef/Turkey_____*

Audio Conference ONLY** \$15.00 \$20.00

** You may still attend the Lunch 'n Learn without ordering a Quizno's sack

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.



Regional Training Opportunities

Mid-Missouri Chapter:

- Federal Grants Training
 - Subawarding for Pass-Through Entities—2/24/09-2/27-09

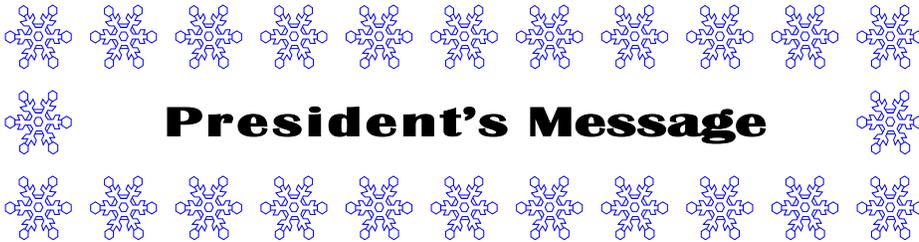
St. Louis Chapter

- Fraud Detection & Prevention—November 12, 2008
- Ethical Decision Making—January 29, 2009
- Internal Controls for Auditors—March 26, 2009
- Government Financial Manager Training Program
 - Session 1, March 25-27, 2009 (Courses 1 & 3)
 - Session 2, April 1-3, 2009 (Course 2)

Information on the above training opportunities can be found on the Des Moines Chapter web site at www.agadsm.org.

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319



President's Message

Hello everyone. Here's hoping you had a wonderful Christmas. HAPPY NEW YEAR!!!

I always look forward to a new year. It's a chance to start over and/or to continue a good thing from the previous year.

We have some good training and educational events lined up for January through May 2009. Please see page 10 for a listing of our planned chapter activities.

December has been a good month. On December 2, State Auditor David Vaudt gave a very good presentation of the financial situation of the State of Iowa. According to Mr. Vaudt, the State is looking at an approximate \$600 million deficit in the next year or two.

Our audio conference, "21st Century Financial Managers: New Mix of Skills and Educational Levels" on December 10th had some interesting statistics about careers that young people are choosing. There is a large portion of our workforce that is going to retire in the next decade or so and we are going to need some good replacements.

On December 16th Cindy Weber, Janice Evans, Michelle Wendel, Val Wedgeworth and Angie James volunteered at the Jolly Holiday Lights Gift Shop.

We have filled the vacant position of Chapter Website Chair. Thanks so much to Patricia Townsend, who volunteered to lead our chapter with the development and maintenance of our chapter website and is the newest member of our Chapter Executive Committee (CEC) team. Please go to the Des Moines chapter website at www.agadsm.org and let us know if there are some changes you would like us to make. You can contact Patricia Townsend at Patricia.Townsend@iowa.gov or any other member of the CEC team with ideas.

It's time to start recruiting or nominating people for positions on the Chapter Executive Committee (CEC) team for next year. The Secretary and Treasurer positions are two of the positions that will be vacant next year. Angie James has done a wonderful job over the past 8 or 9 years and we will miss her very much. We will also need to fill the President Elect-Chapter Recognition Chair position. Please take a look at the CEC positions on page 2 of the newsletter and let us know if you are interested in fulfilling any of these duties next year.

Don't forget our "Get a Member Campaign" that is going on now. You can win prizes for recruiting members. See page 7 for more information.

I hope to see you at our January events.

Val Wedgeworth, Chapter President



January Events

Tues., Jan. 6, 2009

11:30 – 1:00

Mercy Capitol Hospital
Side Room off Cafeteria
603 East 12th Street
Des Moines

Speaker

Kristy Maitre

"IRS Update"

Recommended CPE: 1 Hour

Bring your own lunch.
(Lunch can be purchased at
the hospital's cafeteria.)

Wed., Jan. 21, 2009

1:00 – 2:50

Dept. of Education
State Board Room

Audio Conference

**"How XBRL Can Enable
Improved Financial and
Performance Reporting"**

Recommended CPE: 2 Hrs

Wed., Jan. 28, 2009

1:00 – 2:50

Iowa Vocational Rehab. Bldg.
Jessie Parker Grant Room

Webinar

"Ethics in Work and Life"

Recommended CPE: 2 Hrs



Chapter Executive Committee

Chapter President

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Valerie.Wedgeworth@iowa.gov

Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA, CGFM

Cindy.Weber@iowa.gov

Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM

Suzanne.Dahlstrom@auditor.state.ia.us

Office of Auditor of State ph: 242-6244

Secretary / Treasurer

Angela D. James, CPA

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College Student Aid Commission ph: 725-3431

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Office of Auditor of State ph: 281-5834

Website Chair

Patricia Townsend, CPA

Patricia.Townsend@iowa.gov

Iowa Communications Network ph: 725-4626

AGA Chapter December Meeting

The Des Moines Chapter AGA met at Mercy Capitol's cafeteria side room on December 2nd, 2008. President Valerie Wedgeworth opened the meeting and welcomed everyone, including our guests.

Valerie mentioned that our December newsletter was a little late getting out, but you should have it in your inbox if you haven't received it already.

Valerie noted that our next audio conference is scheduled for Wednesday, December 10th. This event will be held in the Grimes Building, 2nd floor Education Board Room from 1:00-3:00. Registration fees will be \$15.00 for members and \$20.00 for non-members.

She also mentioned that our January CPE opportunities will be our monthly chapter meeting on Tuesday, January 6th with Kristy Maitre as our speaker. And then our next audio will be January 21st with a topic of How XBRL Can Enable Improved Financial and Performance Reporting.

Valerie commented that our chapter has purchased 2 CGFM study guides that will be arriving soon and will be available to those who are preparing to take the CGFM exams.

She also noted that National AGA is kicking off a Member-Get-A-Member Campaign for 2008-2009. There are many opportunities and incentives included with this campaign. Please see the newsletter for more information.

Michelle Wendel gave a brief update on our upcoming community service projects. She noted that we are scheduled to work a 6-9 shift in the Village at the Jolly Holiday Lights event on Tuesday, December 16th. If you would be interested in volunteering, please contact Michelle. We collected donations for Toys for Tots at our November chapter meeting and will again at this chapter meeting. Our chapter has agreed to donate \$150 to Toys for Tots. The grand total of our membership donations and the chapter donation of \$150 will be submitted to National for their match. She mentioned that we would turn our focus to the Food Bank after the first of the year.

Andy Nielsen introduced our guest speaker, the Honorable David Vaudt, our State Auditor. He gave a very informative speech on Iowa's Financial Update.

There was 1 speaker (also a member), 3 guests, and 22 other members present. The name drawn for the year-end drawing was Joe Marturello.



AGA CEC DECEMBER MEETING MINUTES

President-Elect Cindy Weber opened the December 16th meeting of the Chapter Executive Committee in President Valerie Wedgeworth's absence. Other CEC members present were Angie James, Natalie Storm, Michelle Wendel, Kim Knight, Stan Kuhn, Andy Nielsen and Janice Evans.

Cindy noted that Kristy Maitre is scheduled to present at the next chapter meeting on January 6th on an IRS Update. We also noted that Janice will need to cancel the room reservation at the hospital in February as the monthly chapter meeting will be combined with that month's audio conference on February 11th.

Michelle Wendel notified those present of our 6-9 shift in the Village at the Jolly Holiday Lights event tonight. Angie, Val, Cindy, Janice, and Michelle plan to volunteer.

The January 28th Ethics Webinar was discussed by the CEC. Janice Evans agreed to check the availability of certain ICN rooms throughout the state. We will then make phone calls to these sites to determine if there will be any cost associated with them, the number of seats at that site, and the availability of the necessary equipment for the webinar. Michelle made a motion to offer free registration to the individuals at each site that volunteer to organize the call and webinar at that location. Janice seconded. All were in favor. Motion carried. We agreed to reconvene on Monday, December 22nd at 11:30 in the Lucas Building cafeteria to finalize the details so that we can get registration forms out.

There was discussion regarding an audio on Cost Recovery Auditing on February 25th and whether or not we should consider offering it. There is not enough interest, so our chapter has decided to pass on this opportunity.

We continued our discussion on the need for speakers at both the March and April chapter meetings. Andy agreed to contact Bill Northey from the Department of Agriculture. Depending on which month works better for him, Stan Kuhn mentioned that we would be interested in updating the group on the 990 Reporting for Non-Profit Organizations. There was also discussion regarding an update from the Rebuild Iowa Office (RIO).

Stan also mentioned some other ideas for education topics. Results Iowa and performance management is a possible topic. He would be willing to present 1-2 hours for the group on this topic. He also mentioned possibly holding a CGFM Review course. After discussion, we were not really sure that the response to this review course would be worth the time and money that would go into it.

Kim Knight gave a brief update on a possible social event to see an Iowa Energy basketball game some time in January. If we can get a group of 20 or more to commit, the ticket prices would be \$8. Kim will present this opportunity at the next chapter meeting to determine member interest.

Cindy provided updated totals of our chapter recognition points with all areas surpassing the maximum except Certification, Membership, and Early Careers and Student Members.

Natalie provided a CPE listing to all those present and plans to provide a listing to all others at the upcoming meetings.

Community Service Update: Michelle noted that we donated a grand total of \$540 to Toys for Tots (including the match from National). Kim noted that she sent in 256 Yoplait yogurt lids. Thank you to all for your contributions.

Items for the chapter newsletter were discussed. All items need to be sent to Kim Knight by December 29th.

The next CEC meeting was scheduled for January 15th.

Meeting adjourned.

Take the CGFM Examinations before the NLC

Don't miss the opportunity to take the CGFM Examinations and earn your CGFM before the annual National Leadership Conference (NLC) in Washington D.C. AGA is offering a two-day Intensive Review Course on Monday, February 16, and Tuesday, February 17, 2009 and an opportunity to take CGFM Examinations on February 18-19, 2009. 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 participants must first apply and be accepted into the CGFM Program, so don't delay.

More information and a registration form for this event are available at:

http://www.agacgfm.org/nlc_2009/cgfm_exams.htm



Chapter Recognition Points

As of December 31, 2008 are as follows:

<u>Area</u>	<u>Points</u>	<u>Maximum</u>	<u>Percentage</u>
Chapter Leadership Participation	3,550	3,000	118%
Education and Professional Development	4,650	4,000	116%
Certification	2,300	4,000	58%
Communications	4,281	3,000	143%
Membership	400	3,000	13%
Early Careers and Student Members	375	2,000	19%
Community Service	3,400	2,000	170%
Chapter Awards Program	1,450	1,000	145%
TOTALS	20,406	22,000	93%



Community Service Events

Toys for Tots

The Des Moines Chapter AGA collected a total of \$540.00 and some toy donations for Toys for Tots. This includes \$120 from members, \$150 from the Des Moines Chapter, and \$270 match from National AGA. Thank you to all that supported this wonderful cause.



Yoplait Yogurt Lids

With the help of some Department of Administrative Services staff, we collected a total of 256 yogurt lids that were sent to Yoplait. Yoplait donated 10 cents for each lid it received to Susan G Komen, up to 1.5 million dollars.



January, February, March, and April

Collecting monetary donations for the Food Bank of Iowa is our community service event for the months of January through April.

The Food Bank of Iowa is a private, non-profit charitable organization whose mission is to alleviate hunger and reduce food waste. Donations come from food industry donors, special events and federal government commodity programs.

Description:

With its 53,000 sq. ft. facility, the Food Bank of Iowa solicits, warehouses, and distributes grocery products through a network of 280 non-profit food providing organizations in 42 counties. As a member of America's Second Harvest-the Nation's Food Bank Network, the Food Bank of Iowa benefits from national promotions and fundraising campaigns for organizations such as Wal-Mart, Kraft, Barilla, General Mills, etc. Providing hunger education and working with government at all levels to end hunger in the United States is also a priority of the Food Bank of Iowa.

History:

Founded in 1982, The Food Bank of Iowa is a member of America's Second Harvest-The Nation's Food Bank Network. In FY 6/30/06, the Food Bank of Iowa distributed 4,644,831 pounds of donated food to hungry Iowans. Through our network of member agencies, the Food Bank of Iowa strives to meet the food assistance needs of a diverse population, including children, seniors, and the working poor. 34% of the families that received assistance last year have children under the age of 18. 41% of them also receive food stamp assistance, and 39% of them have at least one working adult. The median monthly income for families receiving assistance is \$740.

Future events the chapter will sponsor include:

May: Volunteer at the Habitat for Humanity project held on the Capitol Complex.



AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides are available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.

2009 SCHOLARSHIPS

The Association of Government Accountants (AGA) offers Academic and Community Service Scholarships ranging from \$1,000 to \$3,000 to high school students, high school graduates, undergraduate students and graduate students. Completed applications must be received by March 31, 2009. See the websites below for scholarship guidelines, eligibility criteria and applications.

High School Students and High School Graduates –

<http://www.agacgfm.org/membership/awards/downloads/HighSchoolNomForm.doc>

Undergraduate and Graduate Students –

<http://www.agacgfm.org/membership/awards/downloads/UndergraduateNomForm.doc>

AGA's 2008-2009 Member-Get-A-Member Campaign *The Big Easy*

AGA's *Big Easy* Membership Campaign

Welcome to AGA's **Big Easy** Member-Get-A-Member Campaign—your opportunity to share the value of an AGA membership with your friends and colleagues, and earn BIG rewards in the process!

Every time you sponsor a new member you enhance AGA. A growing AGA means a greater appreciation of the government accountability profession, improved educational and networking opportunities for all members, and the advancement of government financial management nationwide.

This year with the **Big Easy Campaign** we've made referring colleagues to AGA easier than ever!

How the *Big Easy* Works:

1. Click [here \(Ctrl-Click\)](#) to download a membership application. You can also order applications by calling the Customer Satisfaction Center at 800.AGA.7211 and/or e-mailing agamembers@agacgfm.org.
2. Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or complete the application online. Be sure to include your name in the sponsor's name category on the application.
3. You will be eligible to receive a sponsor pin when your first referral joins.
4. After six of your referrals join (prior to January 31, 2009) you earn free dues during the 2009–2010 membership year.
5. The Big Easy Member-Get-A-Member Campaign will end on April 30, 2009, the grand prize winner will be announced shortly thereafter.

Big Easy Prizes

Everyone Wins!

Recruit **ONE** or more members, receive a *Sponsors Only* lapel pin and get recognized in *Topics* and on the AGA website

Sponsoring Two or More

Recruit **TWO** members and start earning *AGA Dollars*. You'll earn five AGA Dollars for each new member that joins. Recruit two members, earn 10 AGA Dollars, recruit four 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.

Sponsoring Six or More

Recruit **SIX** members by January 31, 2009 and receive next year's membership dues renewal **FREE**.

Sponsoring 10 or More

Recruit **10** or more members by March 31, 2009 and be placed into a fishbowl drawing for **Sony Blu-Ray DVD player** (valued at \$300). After 10, each new member is another chance at the drawing. 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 **Garmin Nuvi GPS Navigation system** will be awarded to the AGA member who recruits the most new Early Career members during the Big Easy Campaign.

Sponsor Achievement Awards and Recognition

- **Recruiter of the Year (one winner)**—The member who recruits the most new members from May 1, 2008 through April 30, 2009 will be presented with the Recruiter of the Year distinction and receive complimentary **registration to AGA's 2009 Professional Development Conference in New Orleans, Louisiana** and an **Apple iPod touch**.
- **Top Sponsor (two winners)**—The next two members who recruit the highest amount of new members from May 1, 2008 through April 30, 2009 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.
- **Chapter Overall Growth (six 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 decide who receives the registration. The six winning chapters will also be entered in a drawing to receive 15 exclusive AGA shirts to be given out to chapter members. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

Rules/Eligibility

All AGA members in good standing are eligible to participate in the Big Easy Campaign. The campaign period includes all new members joining AGA from May 1, 2008 through April 30, 2009—AGA's membership year. All federal, state and local laws apply. Void where prohibited.

NEW Program!

Complimentary Electronic Memberships for Professors

To make it easier for academicians to gain access to AGA and its programs, AGA has launched a complimentary electronic membership program. Each chapter can award up to three one-year electronic memberships to professors in their community.

AGA and its chapters have long been reaching out to college and university students and professors to introduce them to AGA and careers in government, mostly through career fairs and speaking opportunities. This new program is part of AGA's continuing outreach effort, with the goal of exposing students to government financial management.

What are the tangible benefits of an electronic membership? Each recipient will receive AGA's weekly newsletters, *TOPICS* and *AGA Today* and access to the Members Only area of the website where they can view AGA's *Journal of Government Financial Management* as well as all of AGA's research reports. We hope that they in turn will share this information with their students.

How to get started: Chapters may submit up to three professors to [Rodneikka Freeman](#). Chapters should submit as much contact information as possible (full name, title, school, email, address, etc). Once AGA has the names of the professors, we will send a welcome e-mail. Periodically, we will reach out to them and highlight another benefit of AGA membership. Toward the end of their complimentary year, we will encourage them to join as a full member.

Academicians who are current AGA members are not eligible for this special offer. Each complimentary e-membership will be valid until Dec. 31, 2009. The electronic members will not be counted in the official rolls of AGA membership. **Questions?** Please contact [Rodneikka Freeman](#) (CTRL + click to follow link).

Intergovernmental Cooperation Focus of AGA's Second Radio Show 'Your Money, Your Government' on WFED AM 1500

On Jan. 13 at 12:05 p.m. EST, AGA will host its second radio show about *Intergovernmental Cooperation*. The show's host AGA Executive Director, **Relmond Van Daniker, DBA, CPA**, will interview a panel of government financial management experts involved in AGA's Partnership for Intergovernmental Management and Accountability. Guests include: **Martin J. Benison, CGFM**, Comptroller, Commonwealth of Massachusetts; **David R. Bennett, CGFM, CPA**, Director of Accounts and Budgets, Assistant County Mayor, Blount County, TN, and AGA Immediate Past National Treasurer; **Thomas N. Cooley**, Chief Financial Officer, National Science Foundation; **Jeanette Franzel, CGFM, CPA**, Director, Financial Management and Assurance, Government Accountability Office.

AGA established the Partnership for Intergovernmental Management and Accountability (Partnership) to open the lines of communication among governments with the goal of improving performance and accountability. Comprised of high-ranking officials from the federal, state and local levels of government and higher education, the Partnership is dedicated to identifying and solving some of the most vexing management and accountability issues facing governments today. AGA provides staff support to the Partnership and serves as a neutral third party in fostering cooperation and communication among different levels of government.

[Listen to the shows online](#) and check out the upcoming show and speaker schedule. **Tune in on Tuesday, Jan. 13.**





AGA - Des Moines Chapter
Operating Statement for the Period Ended November 30, 2008
For the Year Ending April 30, 2009



	<u>1st Qtr</u> <u>2009</u>	<u>2nd Qtr</u> <u>2009</u>	<u>November</u> <u>2008</u>	<u>3rd Qtr</u> <u>2009</u>	<u>Year to</u> <u>Date</u>
<u>Revenues/Receipts</u>					
Interest	0.99	0.85	0.27	0.27	2.11
Membership Fees	187.10	595.00		-	782.10
Seminar Revenue	3,620.00	1,211.60	667.20	667.20	5,498.80
National Recruitment Scholarship		-	145.00	145.00	145.00
Misc. Revenue	-	-		-	-
Other Donations	-	76.00		-	76.00
Member Meals	425.00	-		-	425.00
Total Revenues	4,233.09	1,883.45	812.47	812.47	6,929.01
<u>Expenses</u>					
Meals & Speaker Gifts					
Chapter Year-End Gift	80.05	-		-	80.05
Speaker/Guest Meals	50.00	-		-	50.00
Member Meals	567.90	-		-	567.90
Website Expenses	142.39	-		-	142.39
Seminar Expenses/Refunds	2,667.97	465.29	137.20	137.20	3,270.46
National PDC	-	2,261.17		-	2,261.17
Scholarship - 1 yr Membership	-	50.00		-	50.00
CGFM Study Guides	-	750.00		-	750.00
Donations	-	230.00		-	230.00
Member of the year award	88.00	-		-	88.00
Total Expenses	3,596.31	3,756.46	137.20	137.20	7,489.97
Revenues over (under) Expenses	636.78	(1,873.01)	675.27	675.27	(560.96)
Beginning Balance 5/01/08					<u>7,951.11</u>
Ending Balance 11/30/08					<u>7,390.15</u>

AGA-Des Moines Chapter
Balance Sheet
As of November 30, 2008

Assets	
Cash in Bank	7,390.15
Total Assets	<u>7,390.15</u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u>7,390.15</u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:**

Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.
Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.
NASACT Webinar (2CPE) – 1:00 p.m. – 3:00 p.m.

2009

January 6 – Lunch 'n Learn – Kristy Maitre will present “IRS Update” (Location: Mercy Capitol Hospital)

January 21 – Audio Conference: How XBRL Can Enable Improved Financial and Performance Reporting (Location: 2nd floor Grimes Building – Education Board Room)

January 28 – Webinar: “Ethics in Work and Life” (Location: Voc Rehab Building – Jessie Parker Grant Room)

February 11 – Attendees have an opportunity to earn 3 CPE hours! **NOTE: We are offering attendees the option of a Quizno's sack lunch at this meeting for an additional cost of \$5.30 (drink not included).**

Lunch 'n Learn: Annette Campbell will present “Fraud Indicators”

Audio Conference: Fraud

Location: 2nd floor Grimes Building – Education Board Room

March 3 - Lunch 'n Learn – Iowa Secretary of Agriculture, Bill Northey (Location: Mercy Capitol Hospital)

March 11 – Audio Conference: Internal Controls (Location: 2nd floor Grimes Building – Education Board Room)

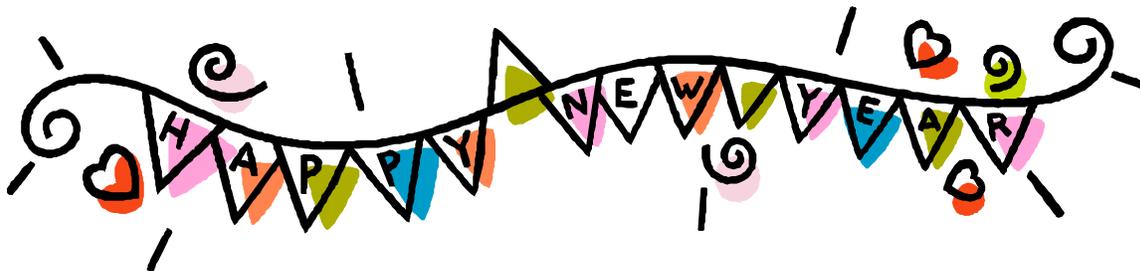
April 7 - Lunch 'n Learn – Stan Kuhn will present 990 Tax Reporting (Location: Mercy Capitol Hospital)

April 8 – Audio Conference: Auditing (Location: 2nd floor Grimes Building – Education Board Room)

May 5 – EVENING Meal – Gavin Jerome will speak on “Workplace Humor”
(Location: Okoboji Grill, 86th Street, Johnston - just off I80) Time: TBD

May 13 – Audio Conference: Ethics (Location: Voc Rehab Building – Jessie Parker Grant Room)

NOTE: Possible morning session (to be determined)





REGISTRATION FORM

AGA is pleased to announce its latest audio conference on one of its important ongoing research projects that demonstrates the value of government financial and performance reporting.

How XBRL Can Enable Improved Financial and Performance Based Reporting

With new data comes the opportunity to break old paradigms. In the third in a series of audio conferences on the AGA-sponsored research on Performance Based Management (PBM), participants report on the new perspectives brought about by integrated financial and non-financial information. PBM delivers what one pilot test participant calls "integrated awareness," the big picture information that decision-makers need to keep their organizations steering in the right strategic direction. It also provides the data managers need to detect and solve performance problems. All this, plus PBM shows taxpayers both the how and what of their return on investment in government.

To share their expertise and experiences in PBM reporting are **Clifton A. Williams, CGFM, CPA**, Partner, Grant Thornton LLP; and **James Brimson, MS**, founder of Activity Based Management Institute.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences.

WEDNESDAY January 21, 2009
1:00-2:50 p.m. Central Time
This seminar qualifies for 2 hours CPE.

Iowa Department of Education, Grimes State Office Building
 State Board Room (2nd Floor), 400 E. 14th St., Des Moines, Iowa

Registrations must be **received by January 16th, 2009**

NAME _____

ORGANIZATION _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.



REGISTRATION FORM

NASACT, in conjunction with the Association of Government Accountants and the Association of Local Government Auditors, is pleased to announce the latest in its series audio conferences and webinars addressing timely issues in government auditing and financial management.

“Ethics in Work and Life”

Join Scot Loyd of Swindoll, Janzen, Hawk & Loyd, LLC, for this informative and encouraging presentation as he discusses the definition of ethics in today’s workplace, the impact of ethics failures and considers “real world” actions that you can take to make an ethical difference and keep your personal ethical foundation solid. Scot is a frequent lecturer on the topic of ethics and is a past member of the AICPA’s Professional Ethics Executive Committee (PEEC), making over 57 ethics presentations around the US in the last four years. Scot has been told that his presentation approach to “Ethics in Work and Life” is refreshing and encouraging.

Please join us for two hours of lively discussion about this important. In addition to the speakers’ commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences.

WEDNESDAY January 28, 2009
1:00-2:50 p.m. Central Time
This seminar qualifies for 2 hours CPE.

Iowa Department of Vocational Rehabilitation, Jessie Parker Building
 Grant Room (Basement), 510 E. 12th St., Des Moines, Iowa

Registrations must be ***received by January 23rd, 2009***

NAME _____

ORGANIZATION _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.



Regional Training Opportunities

Mid-Missouri Chapter:

- Federal Grants Training
 - Subawarding for Pass-Through Entities - 2/24/09-2/27/09

St. Louis Chapter

- Ethical Decision Making - January 29, 2009
- Internal Controls for Auditors - March 26, 2009
- Government Financial Manager Training Program
 - Session 1, March 25-27, 2009 (Courses 1 & 3)
 - Session 2, April 1-3, 2009 (Course 2)

Information on the above training opportunities can be found on the Des Moines Chapter website at www.agadsm.org.

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319



DES MOINES
CHAPTER

THE AGA LEDGER

A Publication of Association Government Accountants
Des Moines Chapter

Also at www.agadsm.org

Volume 30 Number 6

February 2009

President's Message

Hello everyone,

I don't know about any of you, but I am *really* looking forward to spring. Other than the weather, January has been a good month.

January 6th - Kristy Maitre of the IRS gave us some good information about some of the IRS regulations at the Lunch 'n Learn.

January 21st – We had an **Audio Conference on XBRL**. XBRL stands for "Extensible Business Reporting Language." XBRL is a special software/program that can combine information from different software programs and make them work together. It is a requirement now for some of the fortune 500 companies out there. XBRL is not a requirement yet for government but it may be in the future. It is being used in some of the federal agencies and has been very helpful in combining PBM (performance based management) and financial data for reporting. One state has used it to put together their CAFR. For more information about XBRL follow this link www.xbrl.org/us

January 28th – NASACT Audio Conference Webinar "Ethics in Work and Life"- If you receive this newsletter in time, please try to join us this Wednesday at 12:50 PM in the Grant room (lower level) of the Jessie Parker Building. This is the first webinar that AGA is doing. We have a few colleges that are tapping into this webinar in outlying areas. If this goes well, I have no doubt we will be doing more of these in the future. If you have any questions about this, please contact Natalie Storm at 515-281-8047, Cindy Weber at 515-281-4084 or Val Wedgeworth at 515-281-6233.

February 11th is the BIG day this month for AGA activities. We are combining our Lunch 'n Learn with the AGA audio conference in the Knudsen Room of the Jessie Parker Building from 11:30 – 3:00. Annette Campbell will present "Fraud Indicators" followed by the audio conference "Building Fraud Risk Assessment into Audit Planning." You can pre-order a Quizno's box lunch for \$5.30 with your registration. *Due to lack of interest, the February 11 outing to the Iowa Energy basketball game has been cancelled.*

It is time to recruit AGA members to join the **CEC (Chapter Executive Committee) Team**. The CEC team plans AGA events throughout the year. We meet on a monthly basis over the lunch hour so it does not take a lot of time. The team has been a very rewarding experience for me personally over the past 3 years and really gives you a chance to learn a lot about AGA. Here are the positions we need filled:

1. **Chapter President Elect and Chapter Recognition Chair**
2. **Membership Director**
3. **Community Service Director**
4. **Program & Technical Meeting Co-Director**

(Continued on Page 2)

February Events

Wed., Feb. 11, 2009

11:30 – 1:00

Iowa Vocational Rehab. Bldg.
Knudsen Room

Speaker

Annette Campbell
"Fraud Indicators"

Recommended CPE: 1 Hour

Bring your own lunch or
pre-order a Quizno's
box lunch.

Wed., Feb. 11, 2009

1:00 – 2:50

Iowa Vocational Rehab. Bldg.
Knudsen Room
Des Moines, IA

Webinar

**"Building Fraud Risk
Assessment into Audit
Planning"**

Recommended CPE: 2 Hrs

**Happy
Valentine's
Day**

Chapter Executive Committee

Chapter President

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA, CGFM
Cindy.Weber@iowa.gov
Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM
Suzanne.Dahlstrom@auditor.state.ia.us
Office of Auditor of State ph: 242-6244

Secretary / Treasurer

Angela D. James, CPA
Angela.James@iowa.gov
College Student Aid Commission ph: 725-3431

By-Laws and Procedures Director

Janice E. Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education ph: 281-4740

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Dept of Administrative Services ph: 281-6523

Community Services Director

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Dept of Administrative Services ph: 281-8120

Early Careers Director

Deb Schroeder
deb.schroeder989@gmail.com

Education Director

Stan Kuhn, CPA, CGFM
stankuhncpa@aol.com ph: 515-964-0214

Membership Director

Cheryl D. Mather, CPA, CGFM
cmather@iowatelecom.net

Membership Recognition Chair and Program & Technical Meeting Co-Director

Susan D. Battani, CPA, CGFM
Susan.Battani@auditor.state.ia.us
Office of Auditor of State ph: 281-5464

Professional Certification Director

Natalie Storm, CPA
nstorm@dhs.state.ia.us
Dept of Human Services ph: 281-8047

Program & Technical Meeting Co-Director

Andrew E. Nielsen, CPA, CGFM
Andy.Nielsen@auditor.state.ia.us
Office of Auditor of State ph: 281-5834

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network ph: 725-4626

AGA Chapter January Meeting

The Des Moines Chapter AGA met at Mercy Capitol's cafeteria side room on January 6th, 2009. President Valerie Wedgeworth opened the meeting and welcomed everyone, including our guests.

Valerie mentioned that our community service project for the next couple of months is the Food Bank of Iowa. She passed around a change jar for those who wanted to make donations.

Valerie noted that our next audio conference with a topic of "How XBRL Can Enable Improved Financial and Performance Reporting" is scheduled for Wednesday, January 21st. This event will be held in the Grimes Building, 2nd floor Education Board Room from 1:00-3:00. Registration fees will be \$15.00 for members and \$20.00 for non-members.

We will also be hosting a webinar with a topic of "Ethics in Work and Life" on Wednesday, January 28th. This event will be held in the Voc Rehab Building, Jessie Parker Grant Room from 1:00-3:00. Registration fees will be \$15 for members and \$20.00 for non-members.

She also mentioned that our February CPE opportunities will be our monthly chapter meeting which will be combined with the February audio conference on Wednesday, February 11th with Annette Campbell as our Lunch 'n Learn speaker presenting "Fraud Indicators." And the audio will have a topic of Fraud, as well. We are offering attendees the option of a Quizno's sack lunch at this meeting for an additional cost of \$5.30 (drink not included). This event will be held in the Voc Rehab Building, Knudsen Room from 11:30-3:00. Registration fees will be \$15 for members and \$20.00 for non-members (add \$5.30 to each fee if lunch is requested).

Valerie also reminded everyone to save the date for the audio conference on Ethics on May 13th. Our tentative plan is to combine this with a morning session with a speaker and topic yet to be determined. Stay tuned.

Valerie commented that we will have many positions open on the Chapter Executive Committee for the 2009-2010 year. The following positions will need to be filled: President-Elect & Chapter Recognition Chair, Communications Director, Program and Technical Meeting Co-Director, Education Director, Treasurer, and Secretary. If you are interested in volunteering for any of these positions, please contact Valerie Wedgeworth (Valerie.wedgeworth@iowa.gov) or Cindy Weber (Cindy.weber@iowa.gov).

We will soon be taking an initiative to update our Chapter Website. If you have suggestions or comments, please contact any CEC member.

She also reminded everyone that National AGA is kicking off a Member-Get-A-Member Campaign for 2008-2009. There are many opportunities and incentives included with this campaign. Please see the newsletter for more information.

A flyer was passed around inviting everyone to attend the Iowa Energy vs. Erie NBA D-League Basketball game on Wednesday, February 11, 2009 at Wells Fargo Arena.

(Continued from Page 1)

Some of our CEC members get the opportunity to travel (for free) to the AGA Sectional Leadership Meeting (SLM). This year the SLM is in Denver, Colorado, last year it was in New Orleans and the year before it was in Dallas, Texas. The SLM provides opportunities to network with other AGA Chapters.

See page 11 of the newsletter for the CEC positions and descriptions. Please let Cindy Weber or Val Wedgeworth know as soon as possible if you are interested.

Have a safe and wonderful February. I hope to see you on the 11th.

Bring your family and friends! If a current AGA member brings a friend to the game and that friend joins the our chapter by March 31, 2009, the chapter will give the current AGA member an \$8 refund (The cost of your Iowa Energy ticket!!). Contact Kim Knight (Kim.knight@iowa.gov) for more information.

Andy Nielsen introduced our guest speaker, the Kristy Maitre, Senior Stakeholder Liaison with the IRS. She gave a very informative speech with very timely IRS updates.

There was 1 speaker, 3 guests, and 22 other members present. The name drawn for the year-end drawing was Jyl Huskey.

AGA CEC JANUARY MEETING MINUTES

President Valerie Wedgeworth opened the January 20, 2009 meeting of the Chapter Executive Committee. Other CEC members present were Cindy Weber, Natalie Storm, Kim Knight, Suzanne Dahlstrom, Deb Schroeder, Michelle Wendel, Andy Nielsen, Janice Evans and Patricia Townsend.

The January 28 webinar, Ethics in Work and Life, was discussed by the CEC. We have received 48 registrations, to date, which includes 7 attending at UNI and 6 at Iowa. Natalie will distribute the webinar materials via e-mail when she receives them.

Details were finalized for the February Lunch n' Learn and audio conference to be held on February 11 in the Jessie Parker Building, Knudsen Room. Annette Campbell is confirmed as the guest speaker. Lunch will be catered by Quizno's. Cindy is checking with Quizno's to confirm the box lunch price. Cindy will check if Quizno's can provide the sandwiches with certain toppings on the side.

Kim provided an update on the Iowa Energy outing on February 11. There are approximately 8 people who have expressed interest in attending the game. We need 20 to receive the discounted ticket price of \$8.00 per ticket. Deb suggested we could check with SEHARC if we do not have enough for the discounted price.

February newsletter articles are due to Kim by Monday, January 26, 2009.

Michelle provided an update on upcoming community service events.

- We will be collecting donations for the Food Bank January through April. Michelle noted that we collected \$45 in donations at the January 6 Lunch n' Learn. Michelle made a motion to send donations into the Food Bank in February and April and to have the Chapter donate \$150 in total (\$75 in February and \$75 in April). The grand total of the February and April Food Bank donations will be submitted to National for their match. Michelle will request that National send their February and April donations directly to the Food Bank. Cindy seconded the motion. All were in favor. Motion passed.
- We are planning to participate in the Habitat for Humanity project when it is on the Capitol Complex.
- Deb mentioned a couple of opportunities that Michelle is going to look into: Starbuck's volunteering time in exchange for a coffee and Meals from the Heartland.

We discussed speakers for a 4-hour morning session on May 13. It was decided it would be more cost effective to try to find one speaker who could present a 4-hour session, instead of 2 speakers presenting 2-hour sessions. Valerie is checking into Billy Moorhead's availability. Valerie is also going to check to see if Bobby Derrick's schedule is open for May 13.

We discussed the June PDC in New Orleans and the May SLM in Denver. Our Chapter can send 2 people to the PDC and 4 to the SLM. Cindy is planning to go to the PDC as the incoming President. Cindy does not plan to attend the SLM. Natalie and Kim expressed interest in going to the SLM.

Deb indicated she is still trying to contact Grandview to award the Chapter Recruitment Scholarship. We would like to present the scholarship at the February 11 meeting. It was decided to give Grandview a January 31 deadline to respond or the scholarship may not be given.

The CEC discussed the status of the Chapter website. Cindy, Valeria, Patricia and Kim volunteered to be on the website committee to suggest updates/changes. The committee will present ideas to the CEC at the February 17 meeting. Valerie will e-mail committee members to set up the first meeting date.

The CEC discussed the Education Director and Program & Technical Meeting Director positions. Cindy made a motion to combine the Education Director and Program & Technical Meeting Director positions into one position. Natalie seconded the motion. All were in favor. Motion passed.

Now that we have the new study guides, the old study guides will be tossed. There are not enough binders from the old study guide to store the 2 new copies. Natalie made a motion and Cindy seconded the motion to purchase inexpensive binders from Wal-Mart to use to hold one of the new study guides. All were in favor. Motion passed.

We discussed providing an incentive coupon to encourage new members to join AGA. We will discuss this further at our next meeting.

The next CEC meeting was scheduled for February 17, 2009.

Meeting adjourned.



Take the CGFM Examinations before the NLC

Don't miss the opportunity to take the CGFM Examinations and earn your CGFM before the annual National Leadership Conference (NLC) in Washington D.C. AGA is offering a two-day Intensive Review Course on Monday, February 16, and Tuesday, February 17, 2009 and an opportunity to take CGFM Examinations on February 18-19, 2009. 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 participants must first apply and be accepted into the CGFM Program, so don't delay.

More information and a registration form for this event are available at:

http://www.agacgfm.org/nlc_2009/cgfm_exams.htm



**AGA Des Moines Chapter
Membership Recognition
2008-2009
As of January 23, 2009**



<u>Rank / Name</u>	<u>Total Points</u>
1. Cindy Weber	555
2. Val Wedgeworth	505
3. Janice Evans / Angie James	500
4. Deb Schroeder	475
5. Kim Knight	435
6. Patricia Townsend	410
7. Natalie Storm	385
8. Lori Smith / Michelle Wendel	365
9. Janice Jensen	345
10. Cheryl Mather	335



**Welcome
New Members!
2008 – 2009**

May – Kim Knight

July – Richa Goel

August – Michael Stevens

Community Service Events

January, February, March, and April

Collecting monetary donations for the Food Bank of Iowa is our community service event for the months of January through April. During the month of January we raised approximately \$45.

The Food Bank of Iowa is a private, non-profit charitable organization whose mission is to alleviate hunger and reduce food waste. Donations come from food industry donors, special events and federal government commodity programs.

Future events the chapter will sponsor include:

May: Volunteer at the Habitat for Humanity project held on the Capitol Complex.

Date to be determined: Possibly volunteer with either the Des Moines Chapter Kids Against Hunger or participate in the September event for Meals from the Heartland. Both organizations package nutritious, inexpensive meals that are provided to impoverished nations. Participation in this event depends on the interest from chapter members.

NEW Program!

Complimentary Electronic Memberships for Professors

To make it easier for academicians to gain access to AGA and its programs, AGA has launched a complimentary electronic membership program. Each chapter can award up to three one-year electronic memberships to professors in their community.

AGA and its chapters have long been reaching out to college and university students and professors to introduce them to AGA and careers in government, mostly through career fairs and speaking opportunities. This new program is part of AGA's continuing outreach effort, with the goal of exposing students to government financial management.

What are the tangible benefits of an electronic membership? Each recipient will receive AGA's weekly newsletters, *TOPICS* and *AGA Today* and access to the Members Only area of the website where they can view AGA's *Journal of Government Financial Management* as well as all of AGA's research reports. We hope that they in turn will share this information with their students.

How to get started: Chapters may submit up to three professors to [Rodneikka Freeman](#). Chapters should submit as much contact information as possible (full name, title, school, email, address, etc). Once AGA has the names of the professors, we will send a welcome e-mail. Periodically, we will reach out to them and highlight another benefit of AGA membership. Toward the end of their complimentary year, we will encourage them to join as a full member.

Academicians who are current AGA members are not eligible for this special offer. Each complimentary e-membership will be valid until Dec. 31, 2009. The electronic members will not be counted in the official rolls of AGA membership. **Questions?** Please contact [Rodneikka Freeman](#) (CTRL + click to follow link).

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides are available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.

2009 SCHOLARSHIPS

The Association of Government Accountants (AGA) offers Academic and Community Service Scholarships ranging from \$1,000 to \$3,000 to high school students, high school graduates, undergraduate students and graduate students. Completed applications must be received by March 31, 2009. See the websites below for scholarship guidelines, eligibility criteria and applications.

High School Students and High School Graduates –

<http://www.agacgfm.org/membership/awards/downloads/HighSchoolNomForm.doc>

Undergraduate and Graduate Students –

<http://www.agacgfm.org/membership/awards/downloads/UndergraduateNomForm.doc>

AGA's 2008-2009 Member-Get-A-Member Campaign *The Big Easy*

AGA's *Big Easy* Membership Campaign

Welcome to AGA's ***Big Easy*** Member-Get-A-Member Campaign—your opportunity to share the value of an AGA membership with your friends and colleagues, and earn BIG rewards in the process!

Every time you sponsor a new member you enhance AGA. A growing AGA means a greater appreciation of the government accountability profession, improved educational and networking opportunities for all members, and the advancement of government financial management nationwide.

This year with the ***Big Easy*** Campaign we've made referring colleagues to AGA easier than ever!

How the *Big Easy* Works:

1. Click [here \(Ctrl-Click\)](#) to download a membership application. You can also order applications by calling the Customer Satisfaction Center at 800.AGA.7211 and/or e-mailing agamembers@agacgfm.org.
2. Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or complete the application online. Be sure to include your name in the sponsor's name category on the application.
3. You will be eligible to receive a sponsor pin when your first referral joins.
4. After six of your referrals join (prior to January 31, 2009) you earn free dues during the 2009–2010 membership year.
5. The *Big Easy* Member-Get-A-Member Campaign will end on April 30, 2009, the grand prize winner will be announced shortly thereafter.

Big Easy Prizes

Everyone Wins!

Recruit **ONE** or more members, receive a *Sponsors Only* lapel pin and get recognized in *Topics* and on the AGA website

Sponsoring Two or More

Recruit **TWO** members and start earning *AGA Dollars*. You'll earn five AGA Dollars for each new member that joins. Recruit two members, earn 10 AGA Dollars, recruit four 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.

Sponsoring Six or More

Recruit **SIX** members by January 31, 2009 and receive next year's membership dues renewal **FREE**.

Sponsoring 10 or More

Recruit **10** or more members by March 31, 2009 and be placed into a fishbowl drawing for **Sony Blu-Ray DVD player** (valued at \$300). After 10, each new member is another chance at the drawing. 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 **Garmin Nuvi GPS Navigation system** will be awarded to the AGA member who recruits the most new Early Career members during the *Big Easy* Campaign.

Sponsor Achievement Awards and Recognition

- **Recruiter of the Year (one winner)**—The member who recruits the most new members from May 1, 2008 through April 30, 2009 will be presented with the Recruiter of the Year distinction and receive complimentary **registration to AGA's 2009 Professional Development Conference in New Orleans, Louisiana** and an **Apple iPod touch**.

- **Top Sponsor (two winners)**—The next two members who recruit the highest amount of new members from May 1, 2008 through April 30, 2009 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.

- **Chapter Overall Growth (six 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 decide who receives the registration. The six winning chapters will also be entered in a drawing to receive 15 exclusive AGA shirts to be given out to chapter members. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

Rules/Eligibility

All AGA members in good standing are eligible to participate in the *Big Easy* Campaign. The campaign period includes all new members joining AGA from May 1, 2008 through April 30, 2009—AGA's membership year. All federal, state and local laws apply. Void where prohibited.



AGA - Des Moines Chapter
Operating Statement for the Period Ended December 31, 2008
For the Year Ending April 30, 2009



	1st Qtr <u>2009</u>	2nd Qtr <u>2009</u>	November <u>2008</u>	December <u>2008</u>	3rd Qtr <u>2009</u>	Year to <u>Date</u>
Revenues/Receipts						
Interest	0.99	0.85	0.27	0.25	0.52	2.36
Chapter Recognition	-	-			-	-
Membership Fees	187.10	595.00		10.00	10.00	792.10
Seminar Revenue	3,620.00	1,211.60	667.20	225.00	892.20	5,723.80
National Recruitment Scholarship		-	145.00		145.00	145.00
Misc. Revenue	-	-			-	-
Other Donations	-	76.00			-	76.00
Member Meals	425.00	-			-	425.00
Total Revenues	4,233.09	1,883.45	812.47	235.25	1,047.72	7,164.26
Expenses						
Meals & Speaker Gifts						
Chapter Year-End Gift	80.05	-			-	80.05
Speaker/Guest Meals	50.00	-			-	50.00
Member Meals	567.90	-			-	567.90
Website Expenses	142.39	-			-	142.39
Seminar Expenses/Refunds	2,667.97	465.29	137.20	249.00	386.20	3,519.46
National PDC	-	2,261.17			-	2,261.17
Scholarship - 1 yr Membership	-	50.00			-	50.00
CGFM Study Guides	-	750.00			-	750.00
Donations	-	230.00			-	230.00
Member of the year award	88.00	-			-	88.00
Total Expenses	3,596.31	3,756.46	137.20	249.00	386.20	7,738.97
Revenues over (under) Expenses	636.78	(1,873.01)	675.27	(13.75)	661.52	(574.71)
Beginning Balance 5/01/08						<u>7,951.11</u>
Ending Balance 12/31/08						<u>7,376.40</u>

AGA-Des Moines Chapter
Balance Sheet
As of December 31, 2008

Assets	
Cash in Bank	7,376.40
Total Assets	<u>7,376.40</u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u>7,376.40</u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:**

Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.
Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.
NASACT Webinar (2CPE) – 1:00 p.m. – 3:00 p.m.

2009

January 28 – Webinar: “Ethics in Work and Life” (Location: Voc Rehab Building – Jessie Parker Grant Room)

February 11 – Attendees have an opportunity to earn 3 CPE hours! **NOTE: We are offering attendees the option of a Quizno's sack lunch at this meeting for an additional cost of \$5.30 (drink not included).**

Lunch 'n Learn: Annette Campbell will present “Fraud Indicators”

Audio Conference: Fraud

Location: Voc Rehab Building – Knudsen Room

March 3 - Lunch 'n Learn – Iowa Secretary of Agriculture, Bill Northey (Location: Mercy Capitol Hospital)

March 11 – Audio Conference: Internal Controls (Location: 2nd floor Grimes Building – Education Board Room)

April 7 - Lunch 'n Learn – Stan Kuhn will present 990 Tax Reporting (Location: Mercy Capitol Hospital)

April 8 – Audio Conference: Auditing (Location: 2nd floor Grimes Building – Education Board Room)

May 5 – EVENING Meal – Gavin Jerome will speak on “Workplace Humor”
(Location: Okoboji Grill, 86th Street, Johnston - just off I80) Time: TBD

May 13 – Audio Conference: Ethics (Location: Voc Rehab Building – Jessie Parker Grant Room)

NOTE: Possible morning session (to be determined)





REGISTRATION FORM

The Des Moines Chapter AGA will be hosting a Lunch 'n Learn with guest speaker Annette Campbell on February 11th. Sack Lunches will be offered by Quizno's starting at 11:30 with a cost of \$5.30. Included in the lunch is a small sandwich (your choice of honey ham, roast beef, or turkey), Regular Lays Potato Chips, and a Chocolate Chip Cookie. Drinks are NOT included. The speaker will begin her presentation "**Fraud Inticators**" at 11:50

Immediately following the Lunch 'n Learn will be an Audio Conference "**Building Fraud Risk Assessment Into Audit Planning**" hosted by AGA in conjunction with the National Association of State Auditors, Controllers and Treasurers (NASACT) and the National Association of Local Government Auditors (NALGA). A brief description of the audio conference can be found at <http://www.agacgfm.org/education/audioconferences/fraudriskplanning021109.aspx>

WEDNESDAY February 11, 2009
11:30-2:50 p.m. Central Time

This seminar qualifies for 3 hours CPE.

Iowa Vocational Rehabilitation
 Knudsen Room, Des Moines, Iowa

Registrations must be **received by February 6, 2009**

NAME _____

ORGANIZATION _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Lunch-n-Learn (Quizno's Sack Lunch*)	\$ 5.30	\$ 5.30
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>
Total Due	<u>\$ 20.30</u>	<u>\$ 25.30</u>

*Choose one: Honey Ham/Roast Beef/Turkey _____

Audio Conference ONLY**	<u>\$15.00</u>	<u>\$20.00</u>
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** You may still attend the Lunch 'n Learn without ordering a Quizno's sack lunch.

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.

The Des Moines AGA Chapter has the following four vacant positions:

1. **Membership Director:** The Director is responsible for attracting new members to the Chapter and retaining current members. Additional duties include:
 - Distributing membership applications.
 - Notifying delinquent and suspended members of their status and encourage renewal.
 - Analyze monthly membership reports and rosters for trends, errors, corrections, etc.
 - Publicize Chapter and national membership competition awards.
 - Prepare a monthly membership column for the Chapter newsletter. Announce new members in the newsletter.
 - Make new members feel they belong to the Chapter's AGA family.
 - Coordinate membership outreach activities with the Education and Program Directors. These directors will have a list of potential new members who attend Chapter activities.
 - Attend the regional training workshop to exchange ideas with other membership directors in the region.

 2. **Programs and Technical Meetings Co-Director:** The Co-Directors are responsible for deciding the topics and arranging speakers for Chapter meetings (Lunch 'n Learns). Additional duties include:
 - Preparing and submitting a tentative schedule of monthly Chapter meetings and speakers to the CEC for approval.
 - Arranging the location and required audio-visual equipment needs for the monthly Chapter meetings;
 - Securing biographical data from speakers.
 - Introducing speakers at the Chapter meetings.
 - Sending a letter of appreciation to each speaker.

 3. **Community Service Director:** The Director duties include developing and promoting community service projects and preparing an annual community service plan. The Director publicizes the events, provides event details and encourages members to volunteer. Community service projects in recent years have included the Food Bank of Iowa, Toys for Tots, Jolly Holiday Lights (Make-A-Wish Foundation), Race for the Cure, Habitat for Humanity, etc.

 4. **President-Elect:** The primary duty of the President-Elect is to assist the Chapter President in fulfilling his/her responsibilities and to assist other board members in carrying out their duties. The President-Elect provides for a smooth transition in the next year for the members of the Chapter as well as the Chapter Executive Committee (CEC). This is accomplished by becoming involved in all projects that AGA promotes, and taking part in and learning the various aspects of the organization, both nationally and locally. **The President-Elect also holds the Chapter Recognition Chair position. The President-Elect serves a one-year term, the following year the President-Elect becomes the Chapter President and following that year the Chapter President becomes Past-President.** Additional President-Elect duties include:
 - Recruitment of members to serve in leadership positions of the CEC.
 - In the event that the President's position becomes vacant, the President-Elect will assume the office of Chapter President until the expiration of the President's term, or until the election of a new Chapter President.
- Chapter Recognition Chair:** The current President-Elect will hold this position. The Chapter Recognition Chair is responsible for managing the Chapter Recognition Program administered by the National Office. The Chapter Recognition Chair serves a one-year term. Duties include:
- Preparing and submitting the quarterly Chapter Recognition Report to the National Office, Regional Vice President, and the Senior Vice President for Region II by the due dates established by the National Office.
 - Reporting the accumulated Chapter Recognition points to the Communications Director for inclusion in the newsletter each quarter.
 - Reporting the accumulated Chapter Recognition points to the Chapter Website Chair for inclusion on the Chapter's webpage.
 - Communicating with other members of the Chapter Executive Committee (CEC) and the general membership for items that should be included in the Chapter Recognition Report to the National Office.



Regional Training Opportunities

Mid-Missouri Chapter:

- Federal Grants Training
 - Subawarding for Pass-Through Entities - 2/24/09-2/27/09
 - The cost is \$1,000.00 for members and \$1,100.00 for non members.
 - If you are interested please E-mail Christa Brooks at Christa.brooks@dhss.mo.gov or www.midmoaga.org
- 34th Annual Midwestern Regional Professional Development Conference
 - August 27-28, 2009

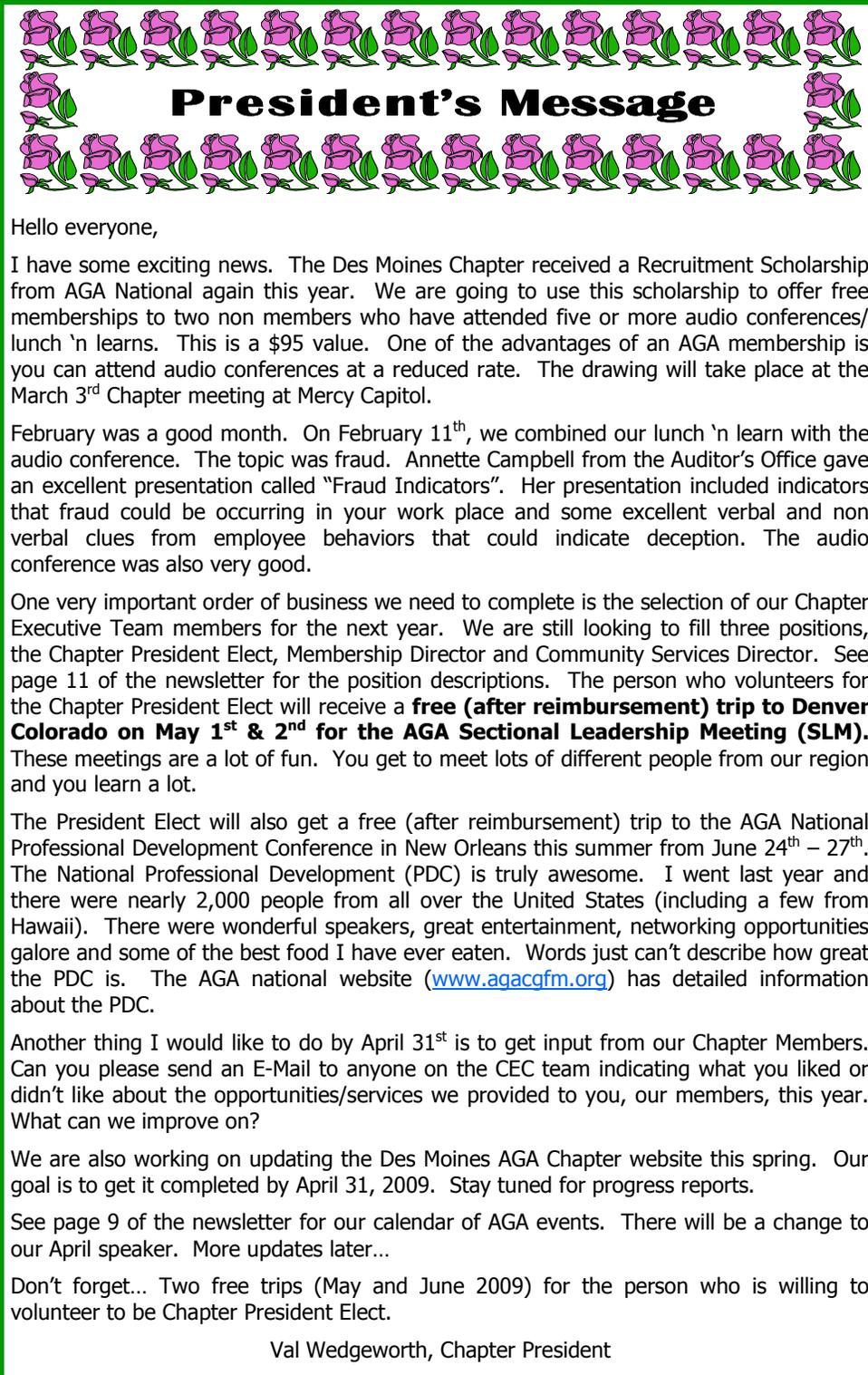
St. Louis Chapter

- Internal Controls for Auditors - March 26, 2009
- Government Financial Manager Training Program
 - Session 1, March 25-27, 2009 (Courses 1 & 3)
 - Session 2, April 1-3, 2009 (Course 2)

Information on the above training opportunities can be found on the Des Moines Chapter website at www.agadsm.org.

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319



President's Message

Hello everyone,

I have some exciting news. The Des Moines Chapter received a Recruitment Scholarship from AGA National again this year. We are going to use this scholarship to offer free memberships to two non members who have attended five or more audio conferences/ lunch 'n learns. This is a \$95 value. One of the advantages of an AGA membership is you can attend audio conferences at a reduced rate. The drawing will take place at the March 3rd Chapter meeting at Mercy Capitol.

February was a good month. On February 11th, we combined our lunch 'n learn with the audio conference. The topic was fraud. Annette Campbell from the Auditor's Office gave an excellent presentation called "Fraud Indicators". Her presentation included indicators that fraud could be occurring in your work place and some excellent verbal and non verbal clues from employee behaviors that could indicate deception. The audio conference was also very good.

One very important order of business we need to complete is the selection of our Chapter Executive Team members for the next year. We are still looking to fill three positions, the Chapter President Elect, Membership Director and Community Services Director. See page 11 of the newsletter for the position descriptions. The person who volunteers for the Chapter President Elect will receive a **free (after reimbursement) trip to Denver Colorado on May 1st & 2nd for the AGA Sectional Leadership Meeting (SLM)**. These meetings are a lot of fun. You get to meet lots of different people from our region and you learn a lot.

The President Elect will also get a free (after reimbursement) trip to the AGA National Professional Development Conference in New Orleans this summer from June 24th – 27th. The National Professional Development (PDC) is truly awesome. I went last year and there were nearly 2,000 people from all over the United States (including a few from Hawaii). There were wonderful speakers, great entertainment, networking opportunities galore and some of the best food I have ever eaten. Words just can't describe how great the PDC is. The AGA national website (www.agacgfm.org) has detailed information about the PDC.

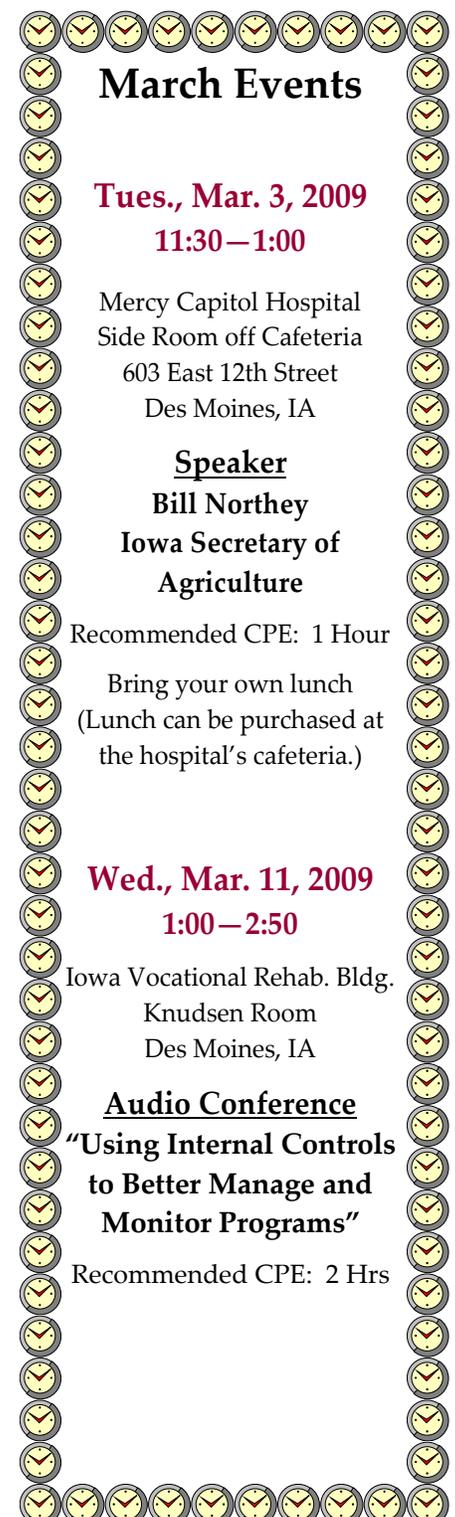
Another thing I would like to do by April 31st is to get input from our Chapter Members. Can you please send an E-Mail to anyone on the CEC team indicating what you liked or didn't like about the opportunities/services we provided to you, our members, this year. What can we improve on?

We are also working on updating the Des Moines AGA Chapter website this spring. Our goal is to get it completed by April 31, 2009. Stay tuned for progress reports.

See page 9 of the newsletter for our calendar of AGA events. There will be a change to our April speaker. More updates later...

Don't forget... Two free trips (May and June 2009) for the person who is willing to volunteer to be Chapter President Elect.

Val Wedgeworth, Chapter President



March Events

Tues., Mar. 3, 2009
11:30 – 1:00

Mercy Capitol Hospital
Side Room off Cafeteria
603 East 12th Street
Des Moines, IA

Speaker
Bill Northey
Iowa Secretary of
Agriculture

Recommended CPE: 1 Hour

Bring your own lunch
(Lunch can be purchased at
the hospital's cafeteria.)

Wed., Mar. 11, 2009
1:00 – 2:50

Iowa Vocational Rehab. Bldg.
Knudsen Room
Des Moines, IA

Audio Conference
"Using Internal Controls
to Better Manage and
Monitor Programs"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA, CGFM
Cindy.Weber@iowa.gov
Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM
Suzanne.Dahlstrom@auditor.state.ia.us
Office of Auditor of State ph: 242-6244

Secretary / Treasurer

Angela D. James, CPA
Angela.James@iowa.gov
College Student Aid Commission ph: 725-3431

By-Laws and Procedures Director

Janice E. Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education ph: 281-4740

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Dept of Administrative Services ph: 281-6523

Community Services Director

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Dept of Administrative Services ph: 281-8120

Early Careers Director

Deb Schroeder
deb.schroeder989@gmail.com

Education Director

Stan Kuhn, CPA, CGFM
stankuhncpa@aol.com ph: 515-964-0214

Membership Director

Cheryl D. Mather, CPA, CGFM
cmather@iowatelecom.net

Membership Recognition Chair and Program & Technical Meeting Co-Director

Susan D. Battani, CPA, CGFM
Susan.Battani@auditor.state.ia.us
Office of Auditor of State ph: 281-5464

Professional Certification Director

Natalie Storm, CPA
nstorm@dhs.state.ia.us
Dept of Human Services ph: 281-8047

Program & Technical Meeting Co-Director

Andrew E. Nielsen, CPA, CGFM
Andy.Nielsen@auditor.state.ia.us
Office of Auditor of State ph: 281-5834

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network ph: 725-4626

AGA Chapter February Meeting Minutes

The Des Moines Chapter AGA met at the Knudsen Room in the Jessie Parker Building on February 11th, 2009 for a combined "Lunch 'n Learn" Chapter Meeting and Audio Conference. President Valerie Wedgeworth opened the meeting and welcomed everyone including the guests.

Michelle Wendel mentioned that our current community service project is the Food Bank of Iowa. She noted that our chapter had agreed to donate \$150 with \$75 being sent now in February and the other \$75 will be sent in April. She passed around change jar for those who wanted to make donations. And she will contact National to request a match for the total donation.

Valerie welcomed all of our guests, handed out AGA membership packets to them and briefly explained the benefits of being an AGA member.

She reminded everyone of the upcoming chapter meetings. The March 3rd meeting speaker/topic is Bill Northey/Iowa Secretary of Agriculture. The April 7th meeting speaker/topic is Stan Kuhn/990 Tax Reporting. Both meetings are in the side room at the Mercy Capitol Hospital. The May 5th meeting is our evening meeting to be held at Okoboji Bar & Grill in Urbandale with a speaker/topic of Gavine Jerome/Workplace Humor. Spouses/guests are welcome to join us at our evening meeting.

Deb Schroeder introduced this year's scholarship recipient, Brian Perry, and awarded him with the \$500 scholarship. His Grandview Professor Mike Prindle spoke briefly about Brian's accomplishments. Congratulations Brian Perry!

Andy Nielsen introduced our guest speaker, Annette Campbell from the State Auditor's Office. She gave a very informative speech on fraud that complemented our audio conference that followed.

There were 30 members including the speaker and 23 guests present.

AGA CEC February Meeting Minutes

President Valerie Wedgeworth opened the February 17th meeting of the Chapter Executive Committee. Other CEC members present were Michelle Wendel, Angie James, Cheryl Mather, Cindy Weber, Patricia Townsend, Andy Nielsen, Susan Battani, Natalie Storm, Kim Knight, Janice Evans and Deb Schroeder.

The upcoming meetings and audio conferences were discussed with the following details being made:

March 3rd Chapter Meeting – Lunch 'n Learn: Iowa Secretary of Agriculture, Bill Northey (Location: Mercy Capitol Hospital)

March 11th Audio Conference – Internal Controls (Location: Voc Rehab Building, Knudsen Room) Someone from DE (possibly Denise) could run the PowerPoint, if not those in attendance should have their print outs.

April 7th Chapter Meeting – Lunch 'n Learn: Stan Kuhn is no longer available to speak on 990 Tax Reporting. Janice Evans will inquire about a speaker from Rebuild Iowa (RIO). Or another possibility is to find a speaker from GSE to discuss energy saving tips.

May 5th Chapter Meeting – This will be our evening meeting at Okoboji Bar & Grill in Urbandale on 86th Street. Spouses & guests are welcome. Everyone will be ordering from the menu and paying individually. We will hold the passing of the gavel and make award presentations for Member of the Year and for the year-end drawing. Michelle Wendel made a motion to purchase three \$20-25 gift certificates to random restaurants in the area in lieu of AGA products. Natalie seconded the motion. All were in favor. Motion carried. Susan Battani volunteered to purchase the gift certificates and take care of the other awards.

May 13th Audio Conference & Possible Morning Session – The audio conference topic is ethics, so we are attempting to find another speaker to fill another 3-4 hours for a morning session. Valerie will contact Jessica Jones and Billy Morehead again. Michelle will make contact with Dr. Gene Deisinger at Iowa State as a possible speaker. Cindy made the motion that if we don't have a speaker lined up by April 13th we will just have to offer the 2 hour audio conference. Deb seconded the motion. All were in favor. Motion carried.

(Continued on page 3)

AGA CEC FEBRUARY MEETING MINUTES (continued from Page 2)

Patricia Townsend gave a brief overview of the upcoming website updates that we will be seeing. She will be performing a major overhaul on the website to make it more interactive, reduce the number of links and re-categorize some of the topics. She is definitely open to ideas and suggestions.

Natalie Storm mentioned that she needs to provide our CGFM scholarship policy to National by month-end. She passed out the current policy that exists in our by-laws. Susan Battani made a motion to approve the submission of the current policy to National and re-visit in the future for possible updates.

Valerie mentioned that we have been granted an extension on the Chapter Recruitment Scholarship (\$145) until April 30th. Deb Schroder made a motion to review the lists of non-members who have attended at least 5 chapter meetings/audio conferences during this current AGA year and provide 2 of those non-members with a one-year membership to AGA. Our chapter will pick up the remaining balance that the \$145 Chapter Recruitment Scholarship will not cover. Valerie seconded the motion. All were in favor. Motion carried. Natalie agreed to look through the attendance listings to obtain a list of non-members.

Valerie noted that we are still attempting to fill the President-Elect position. Because Cindy Weber, next year's President, is unable to attend this year's AGA Professional Development Conference, we agreed that this should be offered to hopefully entice someone to accept the position.

Deb commented that she had received a thank you from our scholarship recipient, Brian Perry. He noted that he had a good time at the audio conference and would be interested in attending future conferences and possibly inviting other students. CEC discussed offering these students "free" registration to the upcoming audio conferences in March, April and May with the understanding that they contact Natalie so that she can monitor room capacity.

It was also noted that the Denver SLM event is coming up on May 1st and 2nd. There was discussion as to who was interested in attending. Cindy mentioned that maybe we should encourage the newer CEC members to attend. Both Kim Knight and Patricia Townsend are interested in attending, as well as, Natalie Storm and Deb Schroeder.

Items for the chapter newsletter were discussed. All items need to be sent to Kim Knight by February 26th.

The next CEC meeting was scheduled for March 17th.

Meeting adjourned.



AGA Des Moines Chapter Membership Recognition 2008-2009 As of February 11, 2009



<u>Rank / Name</u>	<u>Total Points</u>
1. Cindy Weber	725
2. Val Wedgeworth	635
3. Angie James	630
4. Deb Schroeder	605
5. Janice Evans	590
6. Kim Knight	565
7. Patricia Townsend	540
8. Natalie Storm	475
9. Michelle Wendel	465
10. Lori Smith	455



Community Service Events

January, February, March, and April

Collecting monetary donations for the Food Bank of Iowa is our community service event for the months of January through April. During the months of January & February we raised \$202: \$127 in member donations and \$75 in Chapter donations .

The Food Bank of Iowa is a private, non-profit charitable organization whose mission is to alleviate hunger and reduce food waste. Donations come from food industry donors, special events and federal government commodity programs.

Future events the chapter will sponsor include:

May: Volunteer at the Habitat for Humanity project held on the Capitol Complex.

Date to be determined: Possibly volunteer with either the Des Moines Chapter Kids Against Hunger or participate in the September event for Meals from the Heartland. Both organizations package nutritious, inexpensive meals that are provided to impoverished nations. Participation in this event depends on the interest from chapter members.

NEW Program!

Complimentary Electronic Memberships for Professors

To make it easier for academicians to gain access to AGA and its programs, AGA has launched a complimentary electronic membership program. Each chapter can award up to three one-year electronic memberships to professors in their community.

AGA and its chapters have long been reaching out to college and university students and professors to introduce them to AGA and careers in government, mostly through career fairs and speaking opportunities. This new program is part of AGA's continuing outreach effort, with the goal of exposing students to government financial management.

What are the tangible benefits of an electronic membership? Each recipient will receive AGA's weekly newsletters, *TOPICS* and *AGA Today* and access to the Members Only area of the website where they can view AGA's *Journal of Government Financial Management* as well as all of AGA's research reports. We hope that they in turn will share this information with their students.

How to get started: Chapters may submit up to three professors to [Rodneikka Freeman](#). Chapters should submit as much contact information as possible (full name, title, school, email, address, etc). Once AGA has the names of the professors, we will send a welcome e-mail. Periodically, we will reach out to them and highlight another benefit of AGA membership. Toward the end of their complimentary year, we will encourage them to join as a full member.

Academicians who are current AGA members are not eligible for this special offer. Each complimentary e-membership will be valid until Dec. 31, 2009. The electronic members will not be counted in the official rolls of AGA membership. **Questions?** Please contact [Rodneikka Freeman](#) (CTRL + click to follow link).

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides are available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.

2009 SCHOLARSHIPS

The Association of Government Accountants (AGA) offers Academic and Community Service Scholarships ranging from \$1,000 to \$3,000 to high school students, high school graduates, undergraduate students and graduate students. Completed applications must be received by March 31, 2009. See the websites below for scholarship guidelines, eligibility criteria and applications.

High School Students and High School Graduates –

<http://www.agacgfm.org/membership/awards/downloads/HighSchoolNomForm.doc>

Undergraduate and Graduate Students –

<http://www.agacgfm.org/membership/awards/downloads/UndergraduateNomForm.doc>

AGA's 2008-2009 Member-Get-A-Member Campaign *The Big Easy*

AGA's *Big Easy* Membership Campaign

Welcome to AGA's ***Big Easy*** Member-Get-A-Member Campaign—your opportunity to share the value of an AGA membership with your friends and colleagues, and earn BIG rewards in the process!

Every time you sponsor a new member you enhance AGA. A growing AGA means a greater appreciation of the government accountability profession, improved educational and networking opportunities for all members, and the advancement of government financial management nationwide.

This year with the ***Big Easy*** Campaign we've made referring colleagues to AGA easier than ever!

How the *Big Easy* Works:

1. Click [here \(Ctrl-Click\)](#) to download a membership application. You can also order applications by calling the Customer Satisfaction Center at 800.AGA.7211 and/or e-mailing agamembers@agacgfm.org.
2. Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or complete the application online. Be sure to include your name in the sponsor's name category on the application.
3. You will be eligible to receive a sponsor pin when your first referral joins.
4. After six of your referrals join (prior to January 31, 2009) you earn free dues during the 2009–2010 membership year.
5. The *Big Easy* Member-Get-A-Member Campaign will end on April 30, 2009, the grand prize winner will be announced shortly thereafter.

Big Easy Prizes

Everyone Wins!

Recruit **ONE** or more members, receive a *Sponsors Only* lapel pin and get recognized in *Topics* and on the AGA website

Sponsoring Two or More

Recruit **TWO** members and start earning *AGA Dollars*. You'll earn five AGA Dollars for each new member that joins. Recruit two members, earn 10 AGA Dollars, recruit four 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.

Sponsoring Six or More

Recruit **SIX** members by January 31, 2009 and receive next year's membership dues renewal **FREE**.

Sponsoring 10 or More

Recruit **10** or more members by March 31, 2009 and be placed into a fishbowl drawing for **Sony Blu-Ray DVD player** (valued at \$300). After 10, each new member is another chance at the drawing. 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 **Garmin Nuvi GPS Navigation system** will be awarded to the AGA member who recruits the most new Early Career members during the *Big Easy* Campaign.

Sponsor Achievement Awards and Recognition

• **Recruiter of the Year (one winner)**—The member who recruits the most new members from May 1, 2008 through April 30, 2009 will be presented with the Recruiter of the Year distinction and receive complimentary **registration to AGA's 2009 Professional Development Conference in New Orleans, Louisiana** and an **Apple iPod touch**.

• **Top Sponsor (two winners)**—The next two members who recruit the highest amount of new members from May 1, 2008 through April 30, 2009 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.

• **Chapter Overall Growth (six 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 decide who receives the registration. The six winning chapters will also be entered in a drawing to receive 15 exclusive AGA shirts to be given out to chapter members. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

Rules/Eligibility

All AGA members in good standing are eligible to participate in the *Big Easy* Campaign. The campaign period includes all new members joining AGA from May 1, 2008 through April 30, 2009—AGA's membership year. All federal, state and local laws apply. Void where prohibited.



AGA - Des Moines Chapter
Operating Statement for the Period Ended January 31, 2009
For the Year Ending April 30, 2009



	1st Qtr <u>2009</u>	2nd Qtr <u>2009</u>	November <u>2008</u>	December <u>2008</u>	January <u>2009</u>	3rd Qtr <u>2009</u>	Year to <u>Date</u>
Revenues/Receipts							
Interest	0.99	0.85	0.27	0.25	0.30	0.82	2.66
Membership Fees	187.10	595.00		10.00		10.00	792.10
Seminar Revenue	3,620.00	1,211.60	667.20	225.00	1,325.00	2,217.20	7,048.80
National Recruitment Scholarship		-	145.00			145.00	145.00
Misc. Revenue	-	-				-	-
Other Donations	-	76.00				-	76.00
Member Meals	425.00	-				-	425.00
Total Revenues	4,233.09	1,883.45	812.47	235.25	1,325.30	2,373.02	8,489.56
Expenses							
Meals & Speaker Gifts							
Chapter Year-End Gift	80.05	-				-	80.05
Speaker/Guest Meals	50.00	-				-	50.00
Member Meals	567.90	-				-	567.90
Website Expenses	142.39	-				-	142.39
Seminar Expenses/Refunds	2,667.97	465.29	137.20	249.00		386.20	3,519.46
National PDC	-	2,261.17				-	2,261.17
Scholarship - 1 yr Membership	-	50.00				-	50.00
CGFM Study Guides	-	750.00				-	750.00
Donations	-	230.00			150.00	150.00	380.00
Member of the year award	88.00	-				-	88.00
Total Expenses	3,596.31	3,756.46	137.20	249.00	150.00	536.20	7,888.97
Revenues over (under) Expenses	636.78		675.27	(13.75)	1,175.30	1,836.82	600.59
Beginning Balance 5/01/08							<u>7,951.11</u>
Ending Balance 01/31/09							<u>8,551.70</u>

AGA-Des Moines Chapter
Balance Sheet
As of January 31, 2009

Assets	
Cash in Bank	8,551.70
Total Assets	<u>8,551.70</u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u>8,551.70</u>



Interviewing: The Power of Two

by Sefton Boyars, CGFM, CPA

Many songs and sayings use the word “two”: *Two for Tea, It Takes Two to Tango*, two’s company, and two heads are better than one. That last saying also applies to conducting interviews.

Often, auditors conduct interviews without a partner. This requires a great deal of multi-tasking. The auditor must ask questions, record answers, repeat questions when receiving inadequate responses, follow-up on indications of problems, and be alert to inappropriate body language. While this is going on, the auditor should indicate that she is paying close attention to what the person is saying (I will assume the auditor is a woman for writing ease). Unfortunately, in practice, the interviewer spends much of the time looking at her notebook recording responses.

When you are looking down at a pad of paper, concentrating on recording what was said, you may find it difficult to consider the content of the answers and to think of unplanned questions. In addition, you may find it almost impossible to be aware of body language. For that reason, I recommend that if possible you have a second person at all interviews. The second person provides a number of advantages.

Accurately recording responses. The auditor who writes down the answers while also conducting the interview may abbreviate the response. If we don’t say anything for 30 seconds while we record what was said, we feel guilty (perhaps justifiably) about wasting the person’s time. As a result, we sometimes shortcut our notes, believing that we will expand them later. But later, we may not recall those points we did not write down.

Following up on inadequate answers. Occasionally, a person doesn’t answer the question asked, but manages to disguise the evasion. People rarely state that they won’t answer a question; they usually just talk around it. The auditor must be alert to word choices and recognize the failure to answer questions.

Of course, if people want to avoid a question, the auditor should be thinking of asking other questions to properly explore the subject. Again, unless the auditor is listening carefully to the responses, she may miss the fact that the person did not answer the question being asked.

Pursuing possible leads. When responding to questions during interviews, people sometimes mention something that warrants further follow-up. However, that something may not be highlighted during the discussion; it may just be noted casually. As a result, if the interviewer is not paying careful attention, she may not notice it. Again, when the auditor is concentrating on recording answers accurately, she may miss the comment.

Watching for body language. When the main interviewer can focus directly on the speaker, she notices hesitations, changes in speaking style, facial expressions, etc. Imagine the question: “How is morale in this organization?” Then imagine the response: “just fine.” Would you perceive that response differently if it were delivered with a nod and a smile, versus a grimace and a rolling of the eyes? If you are looking at your notes when you heard the response, you may have no idea of any nonverbal communication.

Having a second set of eyes and ears. Even if the second person has the responsibility of taking notes, that auditor still hears and sees. Your colleague may very well notice something you missed, or connect the information with some other data with which you are not as familiar. Of course, the second person can also verify what was said in the event of a dispute.

In summary, I recommend that you always try to secure the services of another auditor when you conduct an interview. That second person frees you to concentrate on the real job at hand, asking questions and considering the answers. Even if you are conducting a one-person audit, try to borrow someone to go on interviews with you. You can always promise to repay the favor in the future. I think you will find that the power of two in interviews rewards you far more than the additional costs involved.

Sefton Boyars, CGFM, CPA, CIA, CFS, retired in 1996 from a 35-year career as a government auditor and audit manager. He had been the Regional Inspector General for Audit for the U.S. Department of Education for 16 years at the time of his retirement. He currently teaches continuing education classes for many organizations, including federal, state and local governments, professional associations, the USDA Graduate School, and Management Concepts, Incorporated. He received AGA’s National Education and Training Award for 1998.

MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:**

Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.
Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.
NASACT Webinars (2CPE) – 1:00 p.m. – 3:00 p.m.

2009

- March 3** – Lunch 'n Learn – Iowa Secretary of Agriculture, Bill Northey (Location: Mercy Capitol Hospital)
- March 11** – Audio Conference: Using Internal Controls to Better Manage and Monitor Programs (Location: Voc Rehab Building - Knudsen Room)
- April 7** – Lunch 'n Learn – To Be Announced (Location: Mercy Capitol Hospital)
- April 8** – Audio Conference: The Future of Government Auditing: Which Direction(s) Are We Heading? (Location: Voc Rehab Building - Knudsen Room)
- May 5** – EVENING Meal – Gavin Jerome will speak on “Workplace Humor” (Location: Okoboji Grill, 86th Street, Johnston - just off I80) Time: TBD
- May 13** – Audio Conference: Ethics in the Workplace (Location: Voc Rehab Building – Jessie Parker Grant Room)
NOTE: Possible morning session (to be determined)



Regional Training Opportunities

Mid-Missouri Chapter:

- 34th Annual Midwestern Regional Professional Development Conference
 - August 27-28, 2009

St. Louis Chapter

- Internal Controls for Auditors - March 26, 2009
- Government Financial Manager Training Program
 - Session 1, March 25-27, 2009 (Courses 1 & 3)
 - Session 2, April 1-3, 2009 (Course 2)

Information on the above training opportunities can be found on the Des Moines Chapter website at www.agadsm.org.



REGISTRATION FORM

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 and increasingly important topic to our audio conference schedule

Using Internal Controls to Better Manage and Monitor Programs

By now, most people understand the need for internal controls. But do they know how to implement these concepts? What are the underlying reasons that intelligent, hard-working people simply ignore or circumvent such checks and balances? Is it a matter of inadequate resources or laziness? Should poor leadership be tolerated? How can poor internal controls lead to fraud?

Once we have recognized the need for internal controls in most organizations and have developed a comprehensive set of internal controls, how can an agency's investment in compliance help it reduce the total cost of controls and regulatory compliance as well as improve performance, thereby reprogramming resources in support of mission initiatives?

To share their views on these internal controls questions are **Terry Carnahan, CGFM, CPA**, Managing Director for Federal Internal Audit and Regulatory Compliance Services, KPMG LLP; and **Robert Gray, CGFM, CIA, CFE**, Consultant, Robert Gray Training; Former Regional Inspector General, U.S. Department of Agriculture.

Please join us for two hours of lively discussion about this important and timely topic.

WEDNESDAY March 11, 2009

1:00-2:50 p.m. Central Time

This seminar qualifies for 2 hours CPE.

Iowa Vocational Rehabilitation Building
Knudsen Room, Des Moines, Iowa

Registrations must be **received by March 6, 2009**

NAME _____

ORGANIZATION _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Audio Conference	<u>\$ 15.00</u>	<u>\$ 20.00</u>

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.

The Des Moines AGA Chapter has the following three vacant positions:

- 1. Membership Director:** The Director is responsible for attracting new members to the Chapter and retaining current members. Additional duties include:
- Distributing membership applications.
 - Notifying delinquent and suspended members of their status and encourage renewal.
 - Analyze monthly membership reports and rosters for trends, errors, corrections, etc.
 - Publicize Chapter and national membership competition awards.
 - Prepare a monthly membership column for the Chapter newsletter. Announce new members in the newsletter.
 - Make new members feel they belong to the Chapter's AGA family.
 - Coordinate membership outreach activities with the Education and Program Directors. These directors will have a list of potential new members who attend Chapter activities.
 - Attend the regional training workshop to exchange ideas with other membership directors in the region.

- 2. Community Service Director:** The Director duties include developing and promoting community service projects and preparing an annual community service plan. The Director publicizes the events, provides event details and encourages members to volunteer. Community service projects in recent years have included the Food Bank of Iowa, Toys for Tots, Jolly Holiday Lights (Make-A-Wish Foundation), Race for the Cure, Habitat for Humanity, etc.

- 3. President-Elect:** The primary duty of the President-Elect is to assist the Chapter President in fulfilling his/her responsibilities and to assist other board members in carrying out their duties. The President-Elect provides for a smooth transition in the next year for the members of the Chapter as well as the Chapter Executive Committee (CEC). This is accomplished by becoming involved in all projects that AGA promotes, and taking part in and learning the various aspects of the organization, both nationally and locally. **The President-Elect also holds the Chapter Recognition Chair position. The President-Elect serves a one-year term, the following year the President-Elect becomes the Chapter President and following that year the Chapter President becomes Past-President.** Additional President-Elect duties include:
- Recruitment of members to serve in leadership positions of the CEC.
 - In the event that the President's position becomes vacant, the President-Elect will assume the office of Chapter President until the expiration of the President's term, or until the election of a new Chapter President.

Chapter Recognition Chair: The current President-Elect will hold this position. The Chapter Recognition Chair is responsible for managing the Chapter Recognition Program administered by the National Office. The Chapter Recognition Chair serves a one-year term. Duties include:

- Preparing and submitting the quarterly Chapter Recognition Report to the National Office, Regional Vice President, and the Senior Vice President for Region II by the due dates established by the National Office.
- Reporting the accumulated Chapter Recognition points to the Communications Director for inclusion in the newsletter each quarter.
- Reporting the accumulated Chapter Recognition points to the Chapter Website Chair for inclusion on the Chapter's webpage.
- Communicating with other members of the Chapter Executive Committee (CEC) and the general membership for items that should be included in the Chapter Recognition Report to the National Office.

ANNUAL CGFM RENEWAL TIME

Q: How often do I have to renew my CGFM designation?

A: CGFM certification is renewed on an annual basis. The invoices are going out in February and the payment is due by March 31st. If you do not receive an invoice by the end of February, please call AGA at 1.800.AGA.7211. You can also renew your CGFM now in the "Members only" section of AGA website (<https://members.agacgfm.org/>).

If your address has recently changed, please be sure to update your contact information with AGA and pay your dues in the "Members only" section of AGA website.

If your CGFM is not currently active, please visit www.agacgfm.org/cgfm/maintain/ for more information on reactivation requirements.

Q: What are the requirements for maintaining the CGFM certification in an active status?

A: To maintain the CGFM certification in an active status, CGFMs are required to:

- Pay the CGFM renewal fee by the due date every year.
- Complete at least 80 hours of continuing professional education (CPE) every two years in government financial management topics or related technical subjects.
- Maintain and, if requested by AGA, provide detailed information on CPE hours completed.

To retain the CGFM certification, all CGFMs must adhere to the AGA's Code of Ethics. By submitting their annual renewal payment, CGFMs affirm that they have and will continue to abide by AGA's Code of Ethics and that they have fulfilled the minimum CPE Requirements.

Q: How do I determine my CPE cycle?

A: Your first two-year CPE cycle starts on January 1st of the year following the one when your CGFM was awarded (for example, if your CGFM was awarded in 2001, your first CPE cycle was 1/1/02-12/31/03). The award date is listed on your CGFM certificate. Your current CPE cycle is listed on your renewal invoice. For a table of all CPE cycles visit www.agacgfm.org/cgfm/maintain/cgfm_calendar.aspx.

Q: My two-year CPE cycle just ended on December 31, 2008, but I did not complete 80 CPEs in 2007-2008. Can I make up the deficiency?

A: Yes. CGFMs who have not completed the 80 CPE hours in 2007-2008 cycle have until March 31, 2009 to make up the deficiency. Any CPE hours completed toward a deficiency in one period must be documented in the CPE records and may not be counted toward the requirements for the next two-year period. More information on CGFM CPE requirements can be found on www.agacgfm.org/cgfm/maintain/cpe_requirements.aspx.

Q: I just retired. Do I need to do anything to adjust my CGFM status to "retired"?

A: Yes. Individuals who have permanently retired AND are not working in the field of financial management can request an adjustment of their status to "retired" by contacting AGA's Office of Professional Certification (by mail or e-mail at agacgfm@agacgfm.org - please provide the date of retirement and confirm that since retiring you have not worked in the field of financial management). CGFMs in retired status are not required to remit the CGFM renewal fee or earn the 80 CPE hours, but must clearly indicate their retired status by using "CGFM-Retired" after their name and using "Retired" or "Retired status" on a resume, bio or other statements of qualification.

If retired CGFMs return to work in the field of financial management, they must contact AGA to change their status back to "active."

More information on CGFM renewal policies can be found on www.agacgfm.org/cgfm/maintain/.

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319



DES MOINES
CHAPTER

THE AGA LEDGER

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Des Moines Chapter

Also at www.agadsm.org

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President's Message

Greetings!

WOW. This year is going by "so" fast. Next month will be my last month as Chapter President. It has been an immense honor for me to be able to hold this position. We have really accomplished a lot throughout the year thanks to the extreme dedication of our wonderful CEC team and the great member participation. Here are just a "few" of our accomplishments:

- We participated in our first webinar on January 28th.
- So far, we have collected approximately \$1,637 in charitable donations.
- We awarded two free Chapter memberships in March (welcome Mike Hahn and Marilyn Hanson).
- We awarded a \$500.00 scholarship and a one-year AGA membership to a Grand View University student. See page 10 to read about the scholarship winner.
- We have had 5 new members join.
- We will have provided the opportunity to obtain a total of 46 CPE hours this year. This has been a "record" year for CPE opportunities.
- We are updating our Des Moines Chapter website.
- And the list goes on and on ...

Details on some of our upcoming conferences include:

Please join us on **Wednesday, April 8th** from 11:30 – 3:00 in the Jessie Parker Building (Knudsen Room) for the April Chapter meeting and audio conference. Tina Pothoff and Emily Hajek of the Rebuild Iowa Office will update us on the disaster recovery efforts after the floods, tornadoes and severe weather of 2008 followed by the audio conference "The Future of Government Auditing."

We are *tentatively* scheduled for an audio conference on the American Reinvestment and Recovery Act (ARRA) of 2009 on **Wednesday, April 22**. I think this is something we all want to hear about. A separate registration form will be sent out for this when the details of the audio conference are finalized.

Wednesday, May 13 –We are **VERY** excited about this year's spring conference. Billy Morehead, incoming AGA National President, CPA, CGFM, will start off our conference in the morning. Billy is tentatively scheduled to speak on the following topics: "Presidential Theme – Think Big," "Trends in Occupational Fraud," "Getting More Time in Your Day – Time Management" and "Improving Communication with Government and Taxpayers (Citizen Centric Report)." In the afternoon we will have an audio conference on Ethics. Stay tuned for more updates regarding the Spring Conference. This conference will be worth 6.0 CPE hours.

Cindy Weber will be your Chapter President next year and will do a terrific job. Thanks Cindy for the great job you have done this year as President-Elect. I also want to thank Suzanne Dahlstrom for her leadership and advice to me as Past President this year. The President-Elect position remains vacant. Please contact Cindy Weber or myself if you are interested in serving on the CEC as President-Elect.

Val Wedgeworth, Chapter President

April Events

Iowa Voc. Rehab. Bldg.
Knudsen Room
Des Moines, IA

Wed., Apr. 8, 2009

11:30 – 1:00

Speakers

Tina Pothoff & Emily Hajek
Rebuild Iowa Office
"Disaster Recovery Efforts"

Recommended CPE: 1 Hr

Bring your own lunch or pre-order Quizno's box lunch.

1:00 – 2:50

Audio Conference
"The Future of Government Auditing"

Recommended CPE: 2 Hrs

Wed., Apr. 22, 2009

Tentatively 1:00 – 2:50

Audio Conference
"American Reinvestment and Recovery Act"

Recommended CPE: 2 Hrs

Wed., Apr. 29, 2009

1:00 – 2:50

Audio Conference
"GASB No. 54"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA, CGFM
Cindy.Weber@iowa.gov
Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM
Suzanne.Dahlstrom@auditor.state.ia.us
Office of Auditor of State ph: 242-6244

Secretary / Treasurer

Angela D. James, CPA
Angela.James@iowa.gov
College Student Aid Commission ph: 725-3431

By-Laws and Procedures Director

Janice E. Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education ph: 281-4740

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Dept of Administrative Services ph: 281-6523

Community Services Director

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Dept of Administrative Services ph: 281-8120

Early Careers Director

Deb Schroeder
deb.schroeder989@gmail.com

Education Director

Stan Kuhn, CPA, CGFM
stankuhncpa@aol.com ph: 515-964-0214

Membership Director

Cheryl D. Mather, CPA, CGFM
cmather@iowatelecom.net

Membership Recognition Chair and Program & Technical Meeting Co-Director

Susan D. Battani, CPA, CGFM
Susan.Battani@auditor.state.ia.us
Office of Auditor of State ph: 281-5464

Professional Certification Director

Natalie Storm, CPA
nstorm@dhs.state.ia.us
Dept of Human Services ph: 281-8047

Program & Technical Meeting Co-Director

Andrew E. Nielsen, CPA, CGFM
Andy.Nielsen@auditor.state.ia.us
Office of Auditor of State ph: 281-5834

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network ph: 725-4626

AGA Chapter March Meeting Minutes

The Des Moines Chapter AGA met at Mercy Capital's cafeteria side room on March 3rd, 2009. President Valerie Wedgeworth opened the meeting and welcomed everyone, including our guests.

Valerie asked Michelle Wendel to update everyone on our community service projects. Michelle noted that we sent a check to the Food Bank of Iowa for \$202 - \$127 member donations and \$75 chapter donation. She also heard from National and they will be sending their match of \$202 this next week. She commented that we would continue to raise donations for the Food Bank of Iowa through March and April. We would then move onto projects for Habitat for Humanity and Kids Against Hunger. Michelle also thanked Denise Ragias for accepting the Community Service Director position on next years CEC.

Valerie noted that our chapter had received a \$145 Chapter Recruitment Scholarship from National. Our chapter has decided to provide 2 non-members with a one-year membership to AGA. She then drew 2 random non-member names – Marilyn Hanson and Mike Hahn. Marilyn Hanson was present and graciously accepted the membership. Valerie will contact Mike Hahn. Congratulations to both new AGA members!

Valerie commented that we will have many positions open on the Chapter Executive Committee for the 2009-2010 year. The following positions will need to be filled: President-Elect & Chapter Recognition Chair, Membership Director, and Community Service Director. If you are interested in volunteering for any of these positions, please contact Valerie Wedgeworth (Valerie.wedgeworth@iowa.gov) or Cindy Weber (Cindy.weber@iowa.gov).

She also mentioned our upcoming CPE opportunities including the March 11 Audio Conference – "Using Internal Controls to Better Manage & Monitor Programs"; the April 7th Monthly Chapter Meeting may be combined with the April 8th Audio Conference – "Auditing"; and the May 5th Monthly Chapter Meeting with speaker Gavin Jerome speaking on Workplace Humor.

Valerie also reminded everyone to save the date for the audio conference on Ethics on May 13th. Our tentative plan is to combine this with a morning session with possible speaker Billy Morehead. Stay tuned.

Andy Nielsen introduced our guest speaker, Bill Northey, Iowa Secretary of Agriculture. He gave a very informative speech noting the role of agriculture in our state and the impacts it can have on our economy.

There was 1 speaker, 3 guests and 22 members present. The name drawn for the year-end drawing was Sue Battani.



Chapter Recognition Points As of March 31, 2009 are as follows:

Area	Points	Maximum	Percentage
Chapter Leadership Participation	3,825	3,000	128%
Education and Professional Development	6,450	4,000	161%
Certification	3,250	4,000	81%
Communications	6,069	3,000	202%
Membership	400	3,000	13%
Early Careers and Student Members	525	2,000	26%
Community Service	4,500	2,000	225%
Chapter Awards Program	1,750	1,000	175%
TOTALS	26,769	22,000	122%

AGA CEC March Meeting Minutes

President Valerie Wedgeworth opened the March 17, 2009 meeting of the Chapter Executive Committee. Other CEC members present were Natalie Storm, Kim Knight, Deb Schroeder, Michelle Wendel, Cheryl Mather, Janice Evans and Patricia Townsend.

The April lunch 'n learn and audio conference were discussed.

- Val will send out an e-mail to notify all members the April 7 lunch 'n learn has been moved to April 8 to be held in conjunction with the audio conference "The Future of Government Auditing: Which Direction(s) Are We Heading."
- Michelle will follow up with Andy on whether Major General Ron Dardis is confirmed as the guest speaker.
- Michelle will be coordinating the Quizno's box lunches. She confirmed the cost of \$5.30 per lunch with a minimum of 15 orders. Michelle will coordinate distribution of the lunches at the conference.
- Natalie and Michelle volunteered to handle running the PowerPoint at the conference.

The April 29 NASACT audio conference "GASB No. 54: Fund Balance Reporting and Governmental Fund Type Definitions" was discussed.

- The Voc Rehab Building Knudsen Room has been reserved for the conference.
- Michelle will register for the conference through NASACT and request to be billed later.
- Natalie will send the registration forms to members requesting that they be returned to Michelle.
- Michelle will send the PowerPoint presentations to the registrants a day or so before the conference.
- Val will coordinate the equipment.

The May 13 training and audio conference were discussed.

- Val stated that Billy Morehead, the incoming AGA National President, will present a 4 hour training session from 8:00-12:00. Val is waiting for confirmation of the 4 topics we selected. The topics are: (1) Getting More Time in Your Day – Time Management, (2) Presidential Theme – Think Big, (3) Trends in Occupational Fraud and (4) Improving Communication with Government and Tax Payers – Citizen Centric Report.
- Val will draft an agenda for the morning session.
- Angie will bring receipts, name tags, sign-in sheets and 3 alpha-split sheets for sign-in tables.
- Deb is checking into options for catering in lunch – options include Hy-Vee and Quizno's.
- Due to the size of the conference, Natalie is going to indicate that registration and payment must be received **before** May 13 (No same day registration).
- Michelle made a motion, seconded by Patricia, that the price charged to members/non-members stay the same as last year unless we pay Billy's travel costs and/or provide lunch – the cost will be adjusted accordingly to cover the cost of Billy's travel and/or lunch. All were in favor. Motion passed.
- The 2-hour audio conference "Ethics in the Workplace" will be held from 1:00-3:00.
- Location: Voc Rehab Building – Jessie Parker Grant Room

The Des Moines Chapter website was discussed. Patricia indicated she cannot get into the host site. She is going to contact the vendor to try to obtain access.

Status of open CEC positions was discussed. The President-Elect position is still vacant. Cheryl Mather volunteered to continue as the Membership Director.

The May 6 evening meal with guest speaker Gavin Jerome, "Workplace Humor" was discussed.

- Tentatively set for 5:30. Val will follow up with Sue regarding timing of happy hour, meal, presentation, etc.
- Natalie will send out registration forms indicating meals will be paid for by the attendees directly to Okoboji Grill because we will be ordering off of the menu.

April newsletter items are due to Kim by March 26. Deb is working on an article about the \$500 scholarship winner Brian Perry.

A community service update was provided by Michelle.

- We are still collecting for the Food Bank of Iowa for the month of April.
- Kids Against Hunger: Michelle made a motion to pass the hat at the May meeting(s) to collect for Kids Against Hunger with a Chapter contribution of \$50 and to request a match from National. Janice seconded the motion. All were in favor. Motion passed.

Other discussion items:

- Cheryl mentioned she cannot get into the membership data on the National website. Others also mentioned they were having troubles. Michelle volunteered to send an e-mail to Jessica Jones to request help.

The next CEC meeting was scheduled for April 21, 2009.

Meeting adjourned.



Community Service Events

April

We are continuing to collect money for the Food Bank of Iowa. During the months of January and February the chapter collected \$127 in Member donations, \$75 in chapter match money, and \$202 in national match money to total \$404 sent to the Food Bank in February. During the month of March we raised \$18. Lets see if we can't increase that amount during our audio conferences and lunch and learn during the month of April.

The Food Bank of Iowa is a private, non-profit charitable organization whose mission is to alleviate hunger and reduce food waste. Donations come from food industry donors, special events and federal government commodity programs. During this time of economic struggles, the Food Bank is even more important to those lower income families struggling to make ends meet and feed their family.

Future events the Chapter will sponsor include:

- ⇒ Date to be determined: We will be able to volunteer at the Habitat for Humanity project that is started at the Capitol Complex in April. Our chapter will be finding out if there is a need for volunteers after the house is moved to the permanent location.
- ⇒ May Evening Meeting: We will be "passing the hat" to collect money for the Des Moines Chapter Kids Against Hunger. This organization packages nutritious, inexpensive meals that are provided to impoverished nations. For only 25 cents, a meal can be provided to an individual. Materials and an example will be available at the meeting.

NEW Program!

Complimentary Electronic Memberships for Professors

To make it easier for academicians to gain access to AGA and its programs, AGA has launched a complimentary electronic membership program. Each chapter can award up to three one-year electronic memberships to professors in their community.

AGA and its chapters have long been reaching out to college and university students and professors to introduce them to AGA and careers in government, mostly through career fairs and speaking opportunities. This new program is part of AGA's continuing outreach effort, with the goal of exposing students to government financial management.

What are the tangible benefits of an electronic membership? Each recipient will receive AGA's weekly newsletters, *TOPICS* and *AGA Today* and access to the Members Only area of the website where they can view AGA's *Journal of Government Financial Management* as well as all of AGA's research reports. We hope that they in turn will share this information with their students.

How to get started: Chapters may submit up to three professors to [Rodneikka Freeman](#). Chapters should submit as much contact information as possible (full name, title, school, email, address, etc). Once AGA has the names of the professors, we will send a welcome e-mail. Periodically, we will reach out to them and highlight another benefit of AGA membership. Toward the end of their complimentary year, we will encourage them to join as a full member.

Academicians who are current AGA members are not eligible for this special offer. Each complimentary e-membership will be valid until Dec. 31, 2009. The electronic members will not be counted in the official rolls of AGA membership. **Questions?** Please contact [Rodneikka Freeman](#) (CTRL + click to follow link).

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides are available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.



**AGA Des Moines Chapter
Membership Recognition
2008-2009
As of March 11, 2009**



<u>Rank / Name</u>	<u>Total Points</u>	<u>Rank / Name</u>	<u>Total Points</u>
1. Cindy Weber	780	6. Janice Evans	610
2. Val Wedgeworth	690	7. Patricia Townsend	575
3. Angie James	665	8. Natalie Storm	530
4. Deb Schroeder	625	9. Michelle Wendel	520
5. Kim Knight	620	10. Lori Smith	510



AGA - Des Moines Chapter
Operating Statement for the Period Ended February 28, 2009
For the Year Ending April 30, 2009



	1st Qtr 2009	2nd Qtr 2009	3rd Qtr 2009	February 2009	4th Qtr 2009	Year to Date
Revenues/Receipts						
Interest	0.99	0.85	0.82	0.31	0.31	2.97
Membership Fees	187.10	595.00	10.00		-	792.10
Seminar Revenue	3,620.00	1,211.60	2,217.20	948.60	948.60	7,997.40
National Recruitment Scholarship		-	145.00			145.00
Misc. Revenue	-	-	-		-	-
Foodbank Donations	-	-	-	92.00	92.00	92.00
Other Donations	-	76.00	-		-	76.00
Member Meals	425.00	-	-		-	425.00
Total Revenues	4,233.09	1,883.45	2,373.02	1,040.91	1,040.91	9,530.47

Expenses

Meals & Speaker Gifts						
Chapter Year-End Gift	80.05	-	-		-	80.05
Speaker/Guest Meals	50.00	-	-		-	50.00
Member Meals	567.90	-	-		-	567.90
Website Expenses	142.39	-	-		-	142.39
Seminar Expenses/Refunds	2,667.97	465.29	386.20	169.00	169.00	3,688.46
Midwest Regional PDC	-	-	-	100.00	100.00	100.00
National PDC	-	2,261.17	-		-	2,261.17
Scholarship	-	-	-	500.00	500.00	500.00
Scholarship - 1 yr Membership	-	50.00	-		-	50.00
CGFM Study Guides	-	750.00	-		-	750.00
Donations	-	230.00	150.00	167.00	167.00	547.00
Member of the year award	88.00	-	-		-	88.00
Miscellaneous	-	-	-	59.30	59.30	59.30
Total Expenses	3,596.31	3,756.46	536.20	995.30	995.30	8,884.27

Revenues over (under) Expenses	636.78	(1,873.01)	1,836.82	45.61	45.61	646.20
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Beginning Balance 5/01/08	7,951.11
Ending Balance 02/28/09	<u>8,597.31</u>

AGA-Des Moines Chapter
Balance Sheet
As of February 28, 2009

Assets	
Cash in Bank	8,597.31
Total Assets	<u>8,597.31</u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u>8,597.31</u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!

Starting and Ending Times are usually:

Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.
Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.
NASACT Webinars (2CPE) – 1:00 p.m. – 3:00 p.m.

2009

- April 8** – Lunch 'n Learn – Tina Pothoff & Emily Hajek, Rebuild Iowa Office, will speak on “Disaster Recovery Efforts” (Location: Voc Rehab Building - Knudsen Room)
- April 8** – Audio Conference: The Future of Government Auditing: Which Direction(s) Are We Heading? (Location: Voc Rehab Building - Knudsen Room)
- April 22** – **TENTATIVE** - Audio Conference: American Reinvestment and Recovery Act (Location: Voc Rehab Building Knudsen Room)
- April 29** – Audio Conference: GASB No. 54: Fund Balance Reporting and Governmental Fund Type Definitions (Location: Voc Rehab Building - Knudsen Room)
- May 5** – EVENING Meal – Gavin Jerome will speak on “Workplace Humor” (Location: Okoboji Grill, 86th Street, Johnston - just off I-80)
Time: Social Hour 5:00-6:00, Dinner 6:00-7:00, Awards/Speaker 7:00
- May 13** – Location: Voc Rehab Building Jessie Parker Grant Room
Morning Session: Billy Morehead, incoming AGA National President (4 hours CPE), tentative topics:
 ⇒ Presidential Theme - Think Big
 ⇒ Trends in Occupational Fraud
 ⇒ Getting More Time in Your Day - Time Management
 ⇒ Improving Communication with Government and Taxpayers (Citizen Centric Report)
Audio Conference: Ethics in the Workplace (2 hours CPE)

Regional Training Opportunities

Mid-Missouri Chapter:

- 34th Annual Midwestern Regional Professional Development Conference
 - August 27-28, 2009
 - For more information: <http://www.midmoaga.org/education.html>

St. Louis Chapter

- Dale Carnegie Leadership Training
 - May 29, 2009
 - For more information: https://www.stlaga.org/Training__Calendar_.html



REGISTRATION FORM

The Des Moines Chapter AGA will be hosting a Lunch 'n Learn with tentative guest speaker General Dardis on April 8th. Sack Lunches will be offered by Quizno's starting at 11:30 with a cost of \$5.30. Included in the lunch is a small sandwich (your choice of honey ham, roast beef or turkey), Regular Lays Potato Chips and a Chocolate Chip Cookie. Drinks are NOT included. The speaker will begin his presentation "Rebuild Iowa Office Update on Disasters" at 11:50.

Immediately following the Lunch n' Learn will be an Audio Conference "**The Future of Government Auditing—Which Directions are we Heading**" hosted by AGA in conjunction with the National Association of State Auditors, Controllers and Treasurers (NASACT) and the National Association of Local Government Auditors (NALGA). A brief description of the audio conference can be found at

<http://www.agacgfm.org/education/audioconferences/future040809.aspx>

WEDNESDAY April 8, 2009
11:30-2:50 p.m. Central Time

This seminar qualifies for 3 hours CPE.

Iowa Vocational Rehabilitation Building
 Knudsen Room, Des Moines, Iowa

Registrations and payment must be received by April 3, 2009. If payment is not received prior to this date, a Quizno's sack lunch will not be ordered if requested.

NAME _____

ORGANIZATION _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Lunch-n-Learn (w/ Quizno's Sack Lunch*)	\$ 5.30	\$ 5.30
Audio Conference	\$ 15.00	\$ 20.00
Total Due	<u>\$ 20.30</u>	<u>\$ 25.30</u>

***Choose one: Honey Ham/Roast Beef/Turkey_____**

Audio Conference ONLY**	<u>\$15.00</u>	<u>\$20.00</u>
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** You may still attend the Lunch 'n Learn without ordering a Quizno's sack lunch.

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Natalie Storm
12 E. Philip St.
Des Moines, Iowa 50315

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.



REGISTRATION FORM

NASACT and AGA, in conjunction with the Association of Local Government Auditors, are pleased to cosponsor the latest in a series of audio conferences addressing timely issues in government auditing & financial management

GASB No. 54: Fund Balance Reporting and Governmental Fund Type Definitions

NASACT's next audio conference will address the key requirements of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Anticipated for final release in March 2009, this statement will enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied, and by clarifying the existing governmental fund type definitions. This statement also establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The initial distinction that is made in reporting fund balance information is identifying amounts that are considered *nonspendable*, such as fund balance associated with inventories. The statement also provides for additional classification as *restricted*, *committed*, *assigned*, and *unassigned* based on the relative strength of the constraints that control how specific amounts can be spent. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the committed and assigned classifications. Definitions of these terms and practical guidance in making the distinctions will be provided during the audio conference.

Join us for this timely training event to learn about the final requirements of GASB's most recent standard. **Dean Mead**, GASB project manager, will discuss the key requirements of GASB No.54. He will be joined by **Robert Attmore**, chair of GASB, or **David Bean**, GASB director of research, who will provide comments during the audio conference and be available for questions during the last 25 minutes of the event.

This audio conference offers something for all government auditors, financial statement preparers, and financial managers who want to know more about GASB No. 54. ***Please share this opportunity with others in your government interested in this topic***

WEDNESDAY April 29, 2009
1:00-2:50 p.m. Central Time
This seminar qualifies for 2 hours CPE.
 Iowa Vocational Rehabilitation Building
 Knudsen Room, Des Moines, Iowa

Registrations and payment must be **received by April 24, 2009**

NAME _____

ORGANIZATION _____

TELEPHONE _____ EMAIL _____

Fees are nonrefundable though a substitute participant is allowed. A registrant who joins or rejoins AGA at or before the seminar is provided the member rate.

REGISTRATION FEE (circle one):

	<u>AGA MEMBER</u>	<u>NON-AGA MEMBERS</u>
Audio Conference	\$ 15.00	\$ 20.00

Payment by check to:
AGA Des Moines Chapter

Mail registration and payment to:
Michelle Wendel
3412 SE Jasmine Ct.
Ankeny, Iowa 50021

Please help us out by printing the Power Point presentation and speaker bio's before attendance. These downloads will be placed on the Chapter Web site and emailed to all registered attendees when available from National.



CONGRATULATIONS!



2009 Scholarship Winner

Brian Perry was the winner of the 2009 scholarship. Brian is a transplant from Seattle, WA here on a baseball scholarship to Grand View University. He is a captain on the baseball team and all-conference catcher, as well as a two-time scholar athlete at the conference, regional, and national level. While at Grand View he has been a member of the Phi Beta Lambda Business Club. He has made the Dean's list in four semesters and the President's list in one. During his senior year he was awarded the Who's Who in American Universities award, one of 23 at Grand View. Also while at Grand View he has received the Pomerantz and Principal Financial Group Business Scholarships. He maintains a 3.83 GPA.

Congratulations Brian!!



THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319



DES MOINES
CHAPTER

THE AGA LEDGER

A Publication of the Association of Government Accountants
Des Moines Chapter

Also at www.agadsm.org

Volume 30 Number 9

May 2009



Outgoing President's Message



Greetings!

It's been a great year for the Des Moines Chapter AGA. I want to thank all the CEC team members for their great collaboration and teamwork, for their dedication to AGA and for all the help they have given me this past year including Suzanne Dahlstrom (Past President) and Cindy Weber (incoming President). Michelle Wendel (outgoing Community Service Coordinator) was nominated for a National Community Service Award and Angie James (outgoing Secretary and Treasurer) was nominated for a National Chapter Service Award. I sincerely hope they both win these well deserved awards. Cindy, I know you will do a terrific job as Chapter President next year.

Here is the list again of our accomplishments from the April newsletter because I am so proud of our accomplishments. I've also added a few

- Two members from the Des Moines Chapter attended the 2008 PDC in Atlanta Georgia and picked up four awards for the previous year's accomplishments. Janice Jensen won a chapter service award.
- We participated in our first webinar on January 28th.
- So far, we have collected approximately **\$1,732.25** in charitable donations.
- We awarded two free Chapter memberships in March.
- We awarded a \$500 scholarship and a one-year AGA membership to a Grand View University student.
- We may be in line again this year to make "Platinum" on our Chapter Recognition Points. Platinum is the highest level awarded to a chapter. Chapter recognition points come from our activities, newsletter, website updates, etc.
- We have had 5 new members join.
- We will have provided the opportunity to obtain a total of 46 CPE hours this year. This has been a "record" year for CPE opportunities.
- We are updating our Des Moines Chapter website.
- We have two nominees for National Chapter awards and have also submitted our newsletter and website for additional awards.

And the list goes on and on ...

A big "thank-you" to Patricia Townsend for volunteering to be the Chapter President-Elect.

Don't forget Billy Morehead (AGA incoming National President) will be here for our Spring Seminar on May 13th. This will be worth 6.0 hours of CPE

And lastly, thanks so much to all of you for your great participation in events this year. Is there anything you would like to see done differently, or do you have any ideas for next year? Please don't hesitate to contact any member of the Des Moines Chapter CEC with your comments.

Val Wedgeworth, Outgoing Chapter President



May Events

Tue., May 5, 2009

Okoboji Bar & Grill

86th Street

Johnston, IA

5:00 – 8:00

Speaker

Gavin Jerome

"Workplace Humor"

Recommended CPE: 1 Hr

Wed., May 13, 2009

Iowa Voc. Rehab. Bldg.

Grant Room

Des Moines, IA

8:00 – 12:00

Speaker

Billy Morehead,

Incoming AGA

National President

Recommended CPE: 4 Hrs

1:00 – 2:50

Audio Conference

"Ethics in the

Workplace"

Recommended CPE: 2 Hrs



Chapter Executive Committee

Chapter President

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation ph: 281-6233

President-Elect & Chapter Recognition Chair

Cindy Weber, CPA, CGFM
Cindy.Weber@iowa.gov
Dept of Administrative Services ph: 281-4084

Immediate Past President

Suzanne Dahlstrom, CPA, CGFM
Suzanne.Dahlstrom@auditor.state.ia.us
Office of Auditor of State ph: 242-6244

Secretary / Treasurer

Angela D. James, CPA
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College Student Aid Commission ph: 725-3431

By-Laws and Procedures Director

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Communications Director

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Dept of Administrative Services ph: 281-6523

Community Services Director

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Early Careers Director

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Cheryl D. Mather, CPA, CGFM
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Membership Recognition Chair and Program & Technical Meeting Co-Director

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Website Chair

Patricia Townsend, CPA
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Iowa Communications Network ph: 725-4626

Incoming President's Message

2008-2009 was a great year for our AGA Chapter! The CEC should be congratulated on their efforts in making this past year such a success! Their hard work and dedication did not go unnoticed and are truly appreciated.

I'm very excited about the 2009-2010 year! We have an outstanding group of individuals on the CEC. They include: Sue Battani, Janice Evans, Kim Knight, Brenda Loy, Cheryl Mather, Denise Ragias, Natalie Storm, Patricia Townsend and Valerie Wedgeworth. I want to thank all of you for volunteering your time and efforts to AGA!!

The CEC wants to make AGA as rewarding as possible for all of our members and **WE WANT TO HEAR FROM YOU!** Please don't hesitate to contact any member of the CEC if you become aware of social activities, charitable causes/events and/or educational opportunities that could be provided by our Chapter.

Also, please let us know of any speakers that we could ask to present at a lunch 'n learn and/or a training seminar. We are always looking for speakers!!

I also want to thank Valerie Wedgeworth for her efforts as President this past year. Her hard work and dedication to AGA were appreciated. I look forward to her guidance and assistance as I serve as President in the upcoming year.

Let's make 2009-2010 another great year for AGA!!!!

Sincerely,

Cindy Weber



AGA Des Moines Chapter Membership Recognition

Congratulations to Member of the Year - our President Elect - Cindy Weber!!

Congratulations also to the following members with perfect attendance at our AGA monthly meetings: Janice Evans, Rosemary Johnson and Andy Nielsen.

Special thanks to the following members who presented at AGA-sponsored programs or seminars: Sue Battani, Annette Campbell, Stan Kuhn and Honorable David A. Vaudt.

AGA Chapter April Meeting Minutes

The Des Moines Chapter AGA met at the Knudsen Room in the Jessie Parker Building on April 8th, 2009 for a combined "Lunch 'n Learn" Chapter Meeting and Audio Conference. President Valerie Wedgeworth opened the meeting and welcomed everyone, including the guests.

Valerie Wedgeworth presented the list of nominations for the 2009-2010 Chapter Executive Committee. Val commented that our Chapter Executive Committee (CEC) is still looking for members to fill the President-Elect position. Michelle made a motion that we approve the list of slated positions. Patricia seconded the motion. All were in favor. Motion passed. These positions will be effective with the passing of the gavel at the May meeting.

Val reminded everyone of our upcoming events as follows:

April 22, 2009 – Audio Conference
The American Reinvestment and Recovery Act
Voc Rehab - Knudsen Room – 1:00-2:50 pm
Registrations due April 15th

April 29, 2009 – Audio Conference
GASB Statement 54: Fund Balance Reporting & the Governmental Fund Types
Voc Rehab – Knudsen Room – 1:00-2:50 pm
Registrations due April 24th

May 5, 2009 – Evening Chapter Meeting
Humor in the Workplace by Gavin Jerome
Okoboji Bar & Grill – Social Hour 5:00, Dinner 6:00, Presentation 7:00
RSVP by April 27th

May 13, 2009 – Annual Spring Seminar
Billy Morehead – AGA National President Elect to speak – AM – 4 CPE hrs
Audio Conference – Ethics in the Workplace – PM - 2 CPE hrs
Registrations due May 6th



Michelle Wendel mentioned that our current community service project is the Food Bank of Iowa. She noted that our chapter had agreed to donate \$150 with \$75 being sent in February and the other \$75 will be sent in April. She passed around the change jar for those who wanted to make donations. And she will contact National to request a match for the total donation.

Andy Nielsen introduced our guest speakers, Emily Hajek and Tina Pothoff. They gave a very informative update on the newest state agency – Rebuild Iowa Office (RIO) and explained the challenges that they have ahead of them.

There were 22 members, 2 speakers and 2 guests present. Pam Bormann was drawn for the year-end drawing.

Community Service Events

Our May community service event is to collect money for Kids Against Hunger.

World hunger is the largest problem the human race faces at this time with an estimated 800 million people in some type of food-related crisis. Every day more than 40,000 people die from hunger-related causes – that's one person every two seconds!

Kids Against Hunger of Des Moines is a non-profit organization whose mission is to eliminate world hunger by preventing any more children from starving to death. We package and ship life-saving meals to starving and malnourished children in developing countries and the United States.

(Continued on page 4)

AGA CEC April Meeting Minutes

President Valerie Wedgeworth opened the April 21, 2009 meeting of the Chapter Executive Committee. Other CEC members present were Cheryl Mather, Janice Evans, Natalie Storm, Michelle Wendel, Patricia Townsend, Kim Knight, Sue Battani and Suzanne Dahlstrom. Also present were incoming CEC members Denise Ragias and Brenda Loy.

The April 22nd audio conference was discussed. We have approximately 45 registrants to date. There is room in both the Hoover and Voc Rehab locations if we have late registrants. Natalie is waiting to receive the pin numbers for the conference.

The April 29th audio conference was discussed. Michelle has registered and received the pin number. There are 20 registrants to date. Valerie volunteered to run the power point.

The May 5th free webinar conference was discussed. Valerie sent out an e-mail with registration instructions.

The May 5th evening meeting was discussed. Gavin Jerome has confirmed. Sue confirmed our reservation with Okoboji Bar & Grill. Sue paid a \$100 refundable deposit. Approximately 10 people have registered. Sue has the plaques and gift cards.

The May 13th spring conference was discussed. Billy Morehead has booked his hotel reservation. Janice Jensen offered to help with hospitality. May 12 someone on CEC will need to pick Billy up from the airport. Valerie will put together a detailed agenda. Michelle will handle Quizno's orders.

May newsletter items are due to Kim by Thursday, April 23.

Patricia provided an update on the Des Moines Chapter website. Patricia is looking into the tools the host website provides to see how the tools could be used to improve the website. We have paid for the host site for this coming year.

Other. CGFM proclamation is posted on our website. The proclamation and Des Moines Chapter logos are saved on the Auditor's Office network.

Meeting adjourned.

Community Service Events (Continued from page 3)

The meals, formulated by food scientists at Cargill, Pillsbury, General Mills and ADM provide a rich source of easily digestible protein, carbohydrates and vitamins needed by the bodies and minds of undernourished children.

Since its launch in 2006, Kids Against Hunger of Des Moines has made over 3 million meals.

Three important Frequently Asked Questions from their web site are included below:

How do you raise the money for your food?

It costs Kids Against Hunger about 25 cents to buy the ingredients, packaging, and shipping for each meal. That means when we ship a cargo container (about 285,000 meals) to a country, that it costs Kids Against Hunger \$66,000. As a nonprofit organization we raise all our funds from the generosity of individual donors, corporations, churches, synagogues, and foundations. Put simply, the more money we receive from donors, the more children we can feed.

How much of the money that Kids Against Hunger Raises go directly to feeding children?

Every penny donated to Kids Against Hunger of Des Moines goes directly to the purchase of ingredients and supplies to package and ship meals. We have no additional overhead or administrative costs.

Is my donation to Kids Against Hunger tax deductible?

Yes. Kids Against Hunger of Des Moines is registered with the IRS as a 501 (c)(3) organization and has been given tax-exempt status. As a donor, this means your contributions are fully tax-deductible to the amount allowed by law.



AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20)
- Bonus for attending more than 4 meetings (15)
- Bonus meeting (30)
- For each guest attending the meeting (10)

MEMBERSHIP:

- Each new member sponsored and accepted (35)

CHAPTER PROGRAMS:

- Member who is a speaker or panel participant at regular meeting (50)

EDUCATIONAL:

- Each chapter sponsored presentation at high schools or colleges (50)
- Conducting chapter workshop or financial management in addition to regular meeting (50)
- Attending an AGA-sponsored seminar or training session (35)

PUBLICATIONS:

- Manuscript of research project accepted by National Research Committee (100)
- A financial management article at least 300 words published in newsletter or other AGA publication (50)
- Article on any topic of general interest of at least 200 words published in chapter newsletter (30)

SERVICE:

- Participating in an AGA sponsored community service project (15)
- Service on any board, committee, or other chapter position other than an office (40)

Interested in becoming a Certified Government Financial Manager (CGFM)?

The Des Moines AGA Chapter is here to help. General information about the CGFM program and exam is available on our website at <http://www.agadsm.org/epc.asp> or the national website at <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. To aid in your studies, the Des Moines AGA Chapter has recently purchased two study guides for the newly revamped CGFM exam. The study guides are available at the State Library to anyone interested. Scholarships are also available to Chapter members, in good standing, who successfully complete the CGFM exam (Scholarship information is available at the above referenced website). If you have any questions about the program, please contact Natalie Storm at nstorm@dhs.state.ia.us.



**AGA Des Moines Chapter
Final Membership Recognition
2008-2009**



<u>Rank / Name</u>	<u>Total Points</u>	<u>Rank / Name</u>	<u>Total Points</u>
1. Cindy Weber	780	6. Patricia Townsend	575
2. Val Wedgeworth	710	7. Natalie Storm	530
3. Angie James	665	8. Michelle Wendel	520
4. Deb Schroeder	625	9. Lori Smith	510
5. Janice Evans / Kim Knight	620	10. Janice Jensen / Cheryl Mather	490



AGA - Des Moines Chapter
Operating Statement for the Period Ended March 31, 2009
For the Year Ending April 30, 2009



	1st Qtr <u>2009</u>	2nd Qtr <u>2009</u>	3rd Qtr <u>2009</u>	February <u>2009</u>	March <u>2009</u>	4th Qtr <u>2009</u>	Year to <u>Date</u>
Revenues/Receipts							
Interest	0.99	0.85	0.82	0.31	0.29	0.60	3.26
Membership Fees	187.10	595.00	10.00			-	792.10
Seminar Revenue	3,620.00	1,211.60	2,217.20	948.60	475.00	1,423.60	8,472.40
National Recruitment Scholarship		-	145.00				145.00
Misc. Revenue	-	-	-			-	-
Foodbank Donations	-	-	-	92.00		92.00	92.00
Other Donations	-	76.00	-			-	76.00
Member Meals	425.00	-	-			-	425.00
Total Revenues	4,233.09	1,883.45	2,373.02	1,040.91	475.29	1,516.20	10,005.76
Expenses							
Meals & Speaker Gifts							
Chapter Year-End Gift	80.05	-	-			-	80.05
Speaker/Guest Meals	50.00	-	-		5.68	5.68	55.68
Member Meals	567.90	-	-			-	567.90
Website Expenses	142.39	-	-			-	142.39
Seminar Expenses/Refunds	2,667.97	465.29	386.20	169.00	249.00	418.00	3,937.46
Midwest Regional PDC	-	-	-	100.00		100.00	100.00
National PDC	-	2,261.17	-			-	2,261.17
Scholarship	-	-	-	500.00		500.00	500.00
Scholarship - 1 yr Membership	-	50.00	-			-	50.00
CGFM Study Guides	-	750.00	-			-	750.00
Donations	-	230.00	150.00	167.00		167.00	547.00
Member of the year award	88.00	-	-			-	88.00
National Recruitment Scholarship	-	-	-		190.00	190.00	190.00
Miscellaneous	-	-	-	59.30		59.30	59.30
Total Expenses	3,596.31	3,756.46	536.20	995.30	444.68	1,439.98	9,328.95
Revenues over (under) Expenses	636.78	(1,873.01)	1,836.82	45.61	30.61	76.22	676.81
Beginning Balance 5/01/08							<u>7,951.11</u>
Ending Balance 03/31/09							<u>8,627.92</u>

AGA-Des Moines Chapter
Balance Sheet
As of March 31, 2009

Assets	
Cash in Bank	8,627.92
Total Assets	<u>8,627.92</u>
Liabilities & Equity	
Equity-Unreserved	
Total Liabilities & Equity	<u>8,627.92</u>



MARK YOUR CALENDARS FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:**

Lunch 'n Learn (1 CPE) – 11:30 a.m. – 1:00 p.m.
Audio Conferences (2CPE) – 1:00 p.m. – 3:00 p.m.
NASACT Webinars (2CPE) – 1:00 p.m. – 3:00 p.m.

2009

- May 5 –** EVENING Meal – Gavin Jerome will speak on “Workplace Humor”
(Location: Okoboji Grill, 86th Street, Johnston - just off I-80)
Time: Social Hour 5:00-6:00, Dinner 6:00-7:00, Awards/Speaker 7:00
- May 13 –** Location: Voc Rehab Building Jessie Parker Grant Room
Morning Session: Billy Morehead, incoming AGA National President (4 hours CPE), tentative topics:
⇒ Presidential Theme - Think Big
⇒ Trends in Occupational Fraud
⇒ Getting More Time in Your Day - Time Management
⇒ Improving Communication with Government and Taxpayers (Citizen Centric Report)
Audio Conference: Ethics in the Workplace (2 hours CPE)

Tentative Schedule for the 2009-2010 Year:

- Jul 15—** Using Performance Measures to Manage Government Services
- Aug 12—** Stimulus Spending: Are the Internal Controls in Place?
- Sep 2—** Grants Management in Today's Environment
- Oct 7—** Internal Controls for Auditors, Management and Staff: Making Government Organizations More Effective
- Nov 18—** Auditors' Role in Government Performance Measures
- Dec 16—** Latest Trends in Occupational Fraud
- 2010**
- Jan 13—** Internal Controls
- Feb 10—** Understanding IT Audits for Program Managers and Auditors
- Mar 3—** Fraud
- Mar 24—** Suggested Guidelines for Voluntary Reporting: Sharing the Government's Story Using Non-Financial Resources
- Apr 21—** The Latest Tools and Techniques for Auditors
- May 19—** Ethics

The Des Moines Chapter was proud to celebrate CGFM month in March. Iowa is one of 20 states that have officially recognized March as CGFM month. To see Iowa's proclamation, visit http://www.agacgfm.org/cgfm/proclamations_09.aspx

NEW Program!

Complimentary Electronic Memberships for Professors

To make it easier for academicians to gain access to AGA and its programs, AGA has launched a complimentary electronic membership program. Each chapter can award up to three one-year electronic memberships to professors in their community.

AGA and its chapters have long been reaching out to college and university students and professors to introduce them to AGA and careers in government, mostly through career fairs and speaking opportunities. This new program is part of AGA's continuing outreach effort, with the goal of exposing students to government financial management.

What are the tangible benefits of an electronic membership? Each recipient will receive AGA's weekly newsletters, *TOPICS* and *AGA Today* and access to the Members Only area of the website where they can view AGA's *Journal of Government Financial Management* as well as all of AGA's research reports. We hope that they in turn will share this information with their students.

How to get started: Chapters may submit up to three professors to [Rodneikka Freeman](#). Chapters should submit as much contact information as possible (full name, title, school, email, address, etc). Once AGA has the names of the professors, we will send a welcome e-mail. Periodically, we will reach out to them and highlight another benefit of AGA membership. Toward the end of their complimentary year, we will encourage them to join as a full member.

Academicians who are current AGA members are not eligible for this special offer. Each complimentary e-membership will be valid until Dec. 31, 2009. The electronic members will not be counted in the official rolls of AGA membership. **Questions?** Please contact [Rodneikka Freeman](#) (CTRL + click to follow link).



Regional Training Opportunities

Mid-Missouri Chapter:

- 34th Annual Midwestern Regional Professional Development Conference
 - August 27-28, 2009
 - For more information: <http://www.midmoaga.org/education.html>

Omaha Metro Area Chapter

- 2009 Professional Development Conference
 - May 15, 2009
 - For more information: <http://www.omahaaga.org/>

St. Louis Chapter

- Dale Carnegie Leadership Training
 - May 29, 2009
 - For more information: https://www.stlaga.org/Training__Calendar_.html

THE AGA LEDGER

C/O OFFICE OF AUDITOR OF STATE
STATE CAPITOL BUILDING
DES MOINES, IA 50319