



DES MOINES
CHAPTER

THE AGA LEDGER

A Publication of the Association of Government Accountants
Des Moines Chapter

Also at www.agadsm.org



Volume 32 Number 1

August 2010

President's Message

Welcome to the 2010-2011 Association of Government Accountants Des Moines Chapter year! There are many exciting opportunities this year. There will be monthly mini-seminars consisting of the Lunch 'n Learn and audio conference held in the Jessie Parker Building on the Iowa Capitol Complex.

We are continuing some of the improvements from last year: online registration, availability of online credit card payments, online access to the audio conference materials and the updated website.

Changes for this year include changes to the mini-seminar registration fees. Members will now pay \$15 for the meetings plus an optional \$6 for Quizno's lunch. Non-members will pay \$22 for the meetings plus an optional \$6 for Quizno's lunch. If you are attending the Lunch 'n Learn only, there continues to be no charge, with the \$6 Quizno's lunch available.

Suggestions and/or comments can be sent to any CEC member: Patricia Townsend, Natalie Storm, Cindy Weber, Khristan Kaufman, Michelle Wendel, Janice Evans, Denise Ragias, Kim Knight, Valerie Wedgeworth, Deb Schroeder and Janice Jensen.

The Des Moines Chapter AGA is looking forward to another outstanding program year. Thank you for your continued support and participation!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011

August Events

Jessie Parker Building
Grant Room
Des Moines, IA

Wed., Aug. 11, 2010

11:30 – 1:00

Speaker

Joel Lunde,
Dept of Management,
"Iowa Budget Process"

Recommended CPE: 1 Hr

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

1:00 – 2:50

Audio Conference

"Using Performance
Measures to Improve
Service Delivery"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

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NStorm@dhs.state.ia.us
Department of Human Services

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North Polk Community School District

Website Chair

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AGA CEC May Meeting Minutes

The Des Moines AGA Chapter Executive Committee met on May 11, 2010 at lunchtime in the Hoover Building 5th floor conference room. Chapter President Patricia Townsend conducted the meeting attended by Past President Cindy Weber, Natalie Storm, Kim Knight, Janice Evans, Denise Ragias, Michelle Wendel and Janice Jensen.

May 19 seminar has 127 registrations as of 5/10/10. Last day to register was April 30. Natalie will get head count including speakers to the hotel. Name tags are about all done and include lanyards. Registration table beginning at 7:00 will be run by Michelle, Denise and Janice Evans. Only printing left to do is State Auditor's presentation and everything is loaded on the laptop to use. Volunteers to put together binders Monday 17th at Natalie's house are Michelle, Denise, Kim and Patricia. Cost sheet from Patricia indicates costs are more than covered. Discussed logistics of morning speaker and introductions to begin with Patricia introducing Regional Vice President Tim Baker who will introduce Patrick Kuhse.

Fundraisers – The charity for May is Special Olympics and there will be a jar at the seminar's registration table along with a sheet for contributors to sign. Denise moved and Natalie seconded for the Chapter to match funds raised in April for Juvenile Diabetes for \$100. Vote carried.

Chapter will purchase the following audio conferences for next year, with all in Jessie Parker Building (Knudsen Room unless indicated)

- ◇ NASACT: July 21--Revised Government Auditing Standards (No lunch 'n' learn)
- ◇ Aug. 11--Using Performance Measures to Improve Service Delivery **[Grant Room]**
- ◇ Sept. 29--Improving Program Performance & Accountability Through Cooperative Audit Resolution
- ◇ Oct. 20--Achieving Transparency - The Next Step to Integrating Your Data
- ◇ Nov. 10--Fraud
- ◇ Dec. 8--Risk Assessments and SAS Update **[Grant Room]**
- ◇ Jan. 19--Are We Winning the Improper Payments Battle?
- ◇ Feb. 2--Internal Controls
- ◇ March 2--Auditing Tools
- ◇ March 23--Improving Performance Reporting (No lunch 'n' learn)
- ◇ April 20--Fraud
- ◇ May 18--Ethics (Assuming spring seminar)
- ◇ June 8--Internal Controls (No lunch 'n' learn)



Discussed audio conference pricing for 2010-2011. Denise moved and Cindy seconded to raise non-member fees to \$22 and Quizno's lunch to \$6 to cover cost of service fee/tip. The registration increase has nothing to do with on-line registration, rather to provide more incentive to members. Motion carried.

Chapter's post office box has been switched. Michelle has the key and will pick up at least once a month, even during summer.

(Continued on page 3.)



DES MOINES CHAPTER

CEC Meeting Minutes
Tuesday, June 15, 2010
11:30 am – 12:30 pm

President Patricia Townsend opened the June 15, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Cindy Weber, Valerie Wedgeworth, Natalie Storm, Janice Jensen, Janice Evans, Denise Ragias, Khristan Kaufman, and Deb Schroeder (via teleconference).

Fundraisers: The Chapter collected \$114 for Special Olympics. Denise motioned \$100 in matching funds be provided. Janice Evans seconded the motion.

PDC Raffle: The PDC is approaching fast (July 11th – July 14th). Previously, the Chapter donated an "Iowa" throw costing approximately \$50 to be used in the PDC raffle. To stay within a consistent price range, it was agreed that a similar throw will be donated this year. In addition, the throw will be sent to the PDC hotel prior to the conference to avoid paying the airline additional luggage fees.

Membership: Current membership was reviewed to ensure members of the CEC have an active AGA membership.

Chapter Plan: The Chapter Plan was reviewed and updates were discussed for the current chapter year:

AGA CEC May Meeting Minutes (Continued from Page 2)

Budget for 2010-2011 was presented by Natalie. CD is due end of June and Denise made motion to renew \$4,000 for year. Natalie seconded and vote approved the motion. Kim moved and Michelle seconded to approve the budget. All approved.

Regional update is Janice Jensen, Patricia Townsend, Natalie Storm, and Deb Schroeder will be attending SLM (Section Leadership Meeting) in Kansas City May 14-15. Cindy Weber and Patricia Townsend will be attending National PDC in Orlando in July.

Michelle contacted seven people who had not renewed membership by end of April as noted on National's Rally for Retention list.

CEC Schedule for summer includes next meeting the 3rd Tuesday in June tentatively in the Lucas Building 2nd floor Auditor's conference room. Also Bylaws Committee to consist of Patricia, Janice E, Janice J and Michelle. Janice and Janice will also work on the Procedures Manual. Program Planning Committee for 2010-2011 is being developed to help Deb Schroeder who is available to meet weekends. Contact Patricia with interest in serving on committee as all members are welcome to serve. Kris Houston has already provided good program ideas. Email ideas for programs to Deb.

Monthly Chapter Meetings will be combined with audio conferences.

CEC Meetings will be held the second Tuesday of each month in a conference room on the 5th floor of Hoover (unless a conflict arises).

One Training Seminar will be held in May 2011.

CGFM Study Group is being considered.

Community Service Plan will be distributed to the CEC for approval at a later date. As in the past, a charity will be chosen each month. Jolly Holiday Lights and Race for the Cure are traditional ones that will be included.

Scholarship Amount for Early Careers will be discussed further. Cindy questioned whether the amount spent is appropriate. We may consider reducing the academic scholarship and putting the funds toward another purpose such as more CGFM scholarships.

Other Considerations list needs to be reviewed to see if points can be moved to a more applicable section of the Chapter Plan.

Chapter Recognition Program: Janice Evans requested the CRP template be distributed to the CEC. Patricia will send the template out.

Education: Committee will meet in the next couple of weeks.

Procedures Manual and By-Laws: Committee will meet toward the end of July to review and make updates.

Next Meeting: The next CEC meeting will be Tuesday, July 21, 2010 in the Knudsen Room of the Voc Rehab Building.





DES MOINES CHAPTER

CEC Meeting Minutes Wednesday, July 21, 2010 11:30 am – 12:30 pm

President Patricia Townsend opened the July 21, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Kim Knight, Natalie Storm, Denise Ragias, Janice Jensen, Khristan Kaufman, and Deb Schroeder (via teleconference).

Chapter Plan: Patricia distributed an updated Chapter Plan based on the changes discussed in the June CEC meeting. Denise moved that the revised Chapter Plan be accepted. The motion was seconded by Natalie with approval by all in attendance.

Newsletter: Discussed when the first newsletter should go out. In the past, the first newsletter has been issued in September; however, since

there's going to be an extra meeting in August, it was suggested that the newsletter be issued earlier this year. It was decided that Kim will distribute a newsletter at the end of July to inform the membership of upcoming events in August. *CEC Action Item: Submit items to Kim for inclusion in the newsletter ASAP (by the end of this week).*

Lunch & Learn Meetings: Went through scheduled & tentative speakers for future meetings. Since there is such a large gap between the August and September webinars, a possible joint meeting with ASPA is being considered for September 9th from 1:00 to 2:00.

CGFM Exam: The Chapter is considering bringing the CGFM Review Course for Section #2 to Des Moines. To host the course locally would cost \$9,000 (cost includes instructor and study guides for 30 participants). The course covers three days and offers participants 24 CPE hours. To reduce the cost for participants, the CEC may look into having a CPA firm sponsor the event. Omaha previously hosted the course for Section #1 and is considering hosting the course for Section #3.

Natalie has been working on a survey to send to Chapter Members to gauge the level of interest in the CGFM Review Course. She will make changes to the survey this week and get it sent out by the end of the month. Kim will also include information about the survey in the newsletter.

If we go forward with the course, Natalie moved that the exam price be \$375 for members and \$450 for non-members. The motion was seconded by Denise with approval by all in attendance.

PDC: Patricia attended the PDC. In addition to learning many valuable things, she really enjoyed the training.

Procedures Manual and By-Laws: Committee was scheduled to meet at 3:00 July 21st.

Next Meeting: The next CEC meeting will be Tuesday, August 10, 2010 in the 5th floor conference room of the Hoover Building.

August 2010 Community Service

The 2010-2011 community service year will begin in August with our charity of the month being Meals from the Heartland, a non-profit, 501(c) 3 organization composed of volunteers who package meals for delivery to starving people around the world. Anyone wishing to donate may do so at the August meeting. Nearly \$0.95 of every \$1.00 goes to the direct mission of feeding the world. At that time we will have more information about the packaging event at Hy-Vee Hall on September 2nd - 5th for those that wish to donate time.

At the August meeting we will also collect school supplies for Children & Families of Iowa (CFI), a private, nonprofit organization dedicated to helping at-risk children and families learn to help themselves. The children aided by the organization are always in need of school supplies, including back packs, paper, notebooks, pencils, pens, markers, crayons, glue and scissors.

Looking ahead to September... the charity of the month will be Habitat for Humanity.





AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

Note: The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

If you would like to check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

Welcome, Des Moines Chapter AGA Members!!

1. Daniel Bittner - May
2. Gayle Isaac - June

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 Denise Ragias at Denise.Ragias@iowa.gov.

MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2010

- Jul 21** **NASACT Webinar:** Revised Government Auditing Standards **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room
- Aug 11** **Lunch n' Learn:** Joel Lunde, Department of Management will speak on "Iowa Budget Process"
Audio: Using Performance Measures to Improve Service Delivery
Location: Jessie Parker Building, Grant Room
- Sep 29** **Lunch n' Learn:** Speaker and topic TBD
Audio: Improving Program Performance & Accountability Through Cooperative Audit Resolution
Location: Jessie Parker Building, Knudsen Room
- Oct 20** **Lunch n' Learn:** Speaker and topic TBD
Audio: Achieving Transparency - The Next Step to Integrating Your Data
Location: Jessie Parker Building, Knudsen Room
- Nov 10** **Lunch n' Learn:** Steve Graham, CFO, Cedar Rapids CSD will speak on "Embezzlement"
Audio: Fraud
Location: Jessie Parker Building, Knudsen Room
- Dec 8** **Lunch n' Learn:** Speaker and topic TBD
Audio: Risk Assessments and SAS Update
Location: Jessie Parker Building, Grant Room

2011

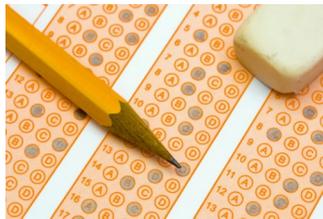
- Jan 19** **Lunch n' Learn:** Kristy Maitre, IRS will speak on "IRS Update"
Audio: Are We Winning the Improper Payments Battle?
Location: Jessie Parker Building, Knudsen Room
- Feb 2** **Lunch n' Learn:** Speaker and topic TBD
Audio: Internal Controls
Location: Jessie Parker Building, Knudsen Room
- Mar 2** **Lunch n' Learn:** Speaker and topic TBD
Audio: Auditing Tools
Location: Jessie Parker Building, Knudsen Room
- Mar 23** **Audio:** Improving Performance Reporting **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room
- Apr 20** **Lunch n' Learn:** Speaker and topic TBD
Audio: Fraud
Location: Jessie Parker Building, Knudsen Room
- May 3** **Evening Meeting:** Speaker and topic TBD
 Location: Okoboji Bar & Grill, Johnston, IA
- May 18** **Spring Seminar:** Speakers and topics TBD
Audio: Ethics
Location: TBD
- Jun 8** **Audio:** Internal Controls **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room



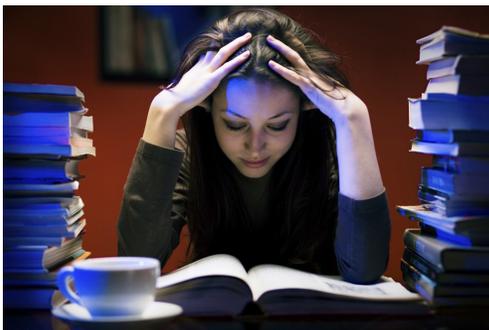
Des Moines Chapter AGA Member Survey!!

The Des Moines Chapter AGA is considering hosting a 3-day (24 CPE) review course for section # 2 of the CGFM examination. The course covers government accounting, financial reporting and budgeting. The course would benefit individuals working in government accounting, financial reporting and budgeting, in addition to individuals preparing to sit for section # 2 of the CGFM examination.

We will be sending a brief member survey in the next week to determine member interest in this review course. We would appreciate your assistance in completing the survey!!



Thank you!!
Des Moines Chapter CEC



THE AGA LEDGER

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Volume 32 Number 2

September – November 2010



President's Message

This month's mini-seminar will feature Bert Dalmer, an Ombudsman from the Office of Citizens' Aide. The Lunch 'n Learn will focus on the Iowa Whistleblower Act.

The November 17th mini-seminar will be held in the Knudsen Room at the Jessie Parker Building from 11:30 am to 3:00 pm. We have two charitable organizations for November: please bring donations for our Adopt-a-Family and continue to bring Yoplait Lids for the Susan G. Komen Foundation. Any new, unwrapped toys are welcome for donation to Toys for Tots in December or for our Adopt-a-Family. Monetary donations will also be collected.

The November 17th audio conference is "Achieving Transparency – The Next Step to Integrating Your Data." During this audio conference, you will hear about how to achieve data integration from differing perspectives—from senior management integrating enterprise-wide systems and from the analyst trying to combine inter-agency data to produce reports. You will come away from this discussion armed with insights and tools you can immediately use, whether you are upgrading your financial systems or trying to consolidate sub-recipient reports. Most important, when your data is integrated, it allows for transparent reporting.

Thank you to all the AGA members and supporters who donated or participated in the Race for the Cure in Des Moines on Saturday, October 23!

The Des Moines Chapter AGA is looking for suggestions to continue our tradition of service to our members and the community. If you have any suggestions, please contact one of the CEC members (listed on the next page). Thank you for your continued support and participation. See you on November 17th at the Knudsen Room!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011

November Events

**Jessie Parker Building
Knudsen Room
Des Moines, IA**

Wed., Nov. 17, 2010

11:30 – 1:00

Speaker
Bert Dalmer,
Office of Citizen's Aide,
"Iowa Whistleblower Act"

Recommended CPE: 1 Hr

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

1:00 – 2:50

Audio Conference
"Achieving Transparency – The Next Step to Integrating Your Data"

Recommended CPE: 2 Hrs

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AGA CEC Meeting Minutes

CEC Meeting Minutes | Thursday, September 23, 2010 |

11:30 am – 12:30 pm

President Patricia Townsend opened the September 23, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Cindy Weber, Natalie Storm, Janice Evans, Denise Ragias, Khristan Kaufman, and Deb Schroeder.

Fundraisers: As of the meeting, a Team Leader for the October 23rd Race for the Cure walk had not been set. Natalie volunteered to set up a team on September 23rd as the deadline for registration was September 24th. The team needs 10 people to register at a cost of \$25 per person. Team names were discussed but none were decided.

The Chapter collected \$80 for Meals from the Heartland. Denise moved \$80 in matching funds be provided. Natalie seconded the motion. Motion carried unanimously.

September 29th Lunch-n-Learn: The speaker was changed to Steve Wooderson from Voc Rehab. Janice will be taking envelope donations for Habitat for Humanity and Natalie will do the Quiznos order in place of Denise. The option of setting up an online Quiznos group for future meetings was discussed. This would allow everyone to get what they want and pay separately rather than being restricted to a boxed lunch. It was decided that we may try this out for a CEC meeting first before opening it up to a regular Lunch-n-Learn meeting.

Treasurer's Update: An Operating Statement was distributed to CEC Members. Natalie moved the budget for postage and supplies be increased to \$125. Motion carried unanimously. Natalie mentioned setting up a small petty cash fund to purchase drinks for speakers. Janice Evans moved a \$5 petty cash fund be established for such a purpose. Denise seconded the motion. Motion carried unanimously.

Regional Update: There have been some staff changes at the National level. Specifically, Joe and Adel are no longer there. There is a possibility that a Regional meeting for CEC members will be held in Kansas City soon.

Upcoming Meetings: Natalie questioned whether the May 3rd evening meeting will be held at Okoboji Grill again this year and, if so, had a room been reserved. It was concluded that plans had not yet been made for the meeting. Natalie volunteered to check into the Okoboji Grill on the South Side as well as the location from last year to determine availability.

CGFM Survey Results & Review Course: Natalie presented the CGFM survey results. Overall there were 13 people interested in taking the review course and 2 people didn't finish the survey. January or February appeared to be the best months to host the training with it being sometime during the week (Mon-Fri). The Omaha Chapter is planning to host the third review course in March. Before setting a date, we will find out when Omaha has theirs scheduled to avoid any conflict. As it would cost the Chapter \$9,000 to host the course, we discussed how much of a loss the Chapter would be willing to take. A maximum loss of \$1,000 - \$1,500 was decided. Before purchasing the course, we need to find out from National what happens to the funds if the course must be cancelled or postponed due to bad weather. Also, we need to discuss with National what the Chapter would have to commit to up front before we found out whether there would be enough attendees to cover the costs.

Newsletter: Kim is busy so Patricia is working on the October newsletter. Patricia requested all items be sent to her and Kim by October 1st.

Next Meeting: The next CEC meeting will be Tuesday October 12, 2010 in a 5th floor conference room of the Hoover Building.



(Continued on page 3.)



DES MOINES CHAPTER

AGA CEC Meeting Minutes cont....

CEC Meeting Minutes | Tuesday, October 12, 2010 |
11:30 am – 12:30 pm

President Patricia Townsend opened the October 12, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Janice Jensen, Valerie Wedgeworth, Kim Knight, Natalie Storm, Janice Evans, Denise Ragias, Khristan Kaufman, and Deb Schroeder (via teleconference).

Fundraisers: There are 17 people signed up to walk on the AGA team for the October 23rd Race for the Cure. Currently we have over \$200 collected on behalf of the team. Donations are still being accepted. Denise moved \$100 in matching funds be provided for Habitat for Humanity. Natalie seconded the motion. Motion carried unanimously. Denise moved \$100 in matching funds also be provided for Race for the Cure. Janice seconded the motion. Motion carried unanimously. The Des Moines Chapter of AGA will be working Jolly Holiday Lights on Monday November 29th. We are looking for a *volunteer to be Santa* that evening. From October through December we will be collecting YoPlait lids. In November we will also be collecting new, unwrapped toys to go to Toys-for-Tots.

October 20th Lunch-n-Learn & Audio Conference: The October 20th meeting will be in the Knudsen room. So far there are 11 people signed up to attend the meeting. Steve Graham will be speaking about Embezzlement at Cedar Rapids CSD. Steve asked that an e-mail be sent to metro business owners inviting them to the meeting. Valerie is going to run the power-point and Denise will take the Quiznos order.

Treasurer's Update: Natalie provided an update on bills recently paid. Juvenile Diabetes did not cash the donation check issued in May and they do not have possession of it. Natalie suggested a new check be issued and if the original check is cashed the chapter would count it toward donations for 2011. People who wrote personal checks to Juvenile Diabetes would have to decide whether they want to issue another check or not. It was decided that a new check would not be issued at this time and the topic would be revisited in December.

Regional Update: Recruitment Scholarship requests are due to National by October 29th. We also discussed the Chapter scholarship. Natalie moved the local scholarship amount remain at \$500. Valerie seconded the motion. One member opposed.

Committee Updates: Natalie stated that the Bylaws and Procedures Manual Committee is missing some procedures updates. She is going to find out what's missing and update CEC members. The Program Planning Committee has not met.

Spring Seminar (aka Ethics Conference): Patricia, Deb, Denise, and Valerie will be working on the committee. We are looking for *volunteers to sit on the seminar committee*. Volunteers should let one of these individuals know. Deb has contacted 2 potential speakers and Denise has contacted 1. Last year we received complaints about the parking at the Holiday Inn. Natalie requested to be informed of the cost when a location is chosen for the seminar.

Newsletter: Patricia is working on the September/October newsletter and Natalie will be doing the November newsletter. Natalie requested all items be sent to her and Kim by October 29th to be included in the newsletter.

Next Meeting: The next CEC meeting will be Tuesday November 9, 2010 in a 5th floor conference room of the Hoover Building.



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DES MOINES CHAPTER

Chapter Meeting Minutes Wednesday, Aug 11, 2010 11:30 am – 1:00 pm

The Des Moines Chapter AGA met at the Jessie Parker Building in the Grant Room on Aug. 11, 2010 for a combined “Lunch ‘n Learn” and Audio Conference. President Patricia Townsend opened the meeting and welcomed everyone to the first Chapter Meeting of the year.

Future Meeting Schedule: The schedule for future meetings includes some changes. See the newsletter for updates.

CGFM Exam: Members were encouraged to fill out a survey regarding the CGFM Exam so we can gauge the interest level in hosting the CGFM Review Course for Section #2 in Des Moines.

Fundraisers: Fundraisers included Meals for the Heartland and collection of school supplies.

Guest Speaker: Patricia Townsend introduced our guest speaker, Joel Lunde, Senior Analyst from the Department of Management, who gave a speech on the “State of Iowa Budget Process.” The Audio Conference that followed was entitled “Using Performance Measures to Improve Service Delivery.”

There were 23 members, 4 guests, and 1 speaker present. The name drawn for the year-end drawing was Don Lewis.

Chapter Meeting Minutes | Wednesday, September 29, 2010 | 11:30 am – 1:00 pm

The Des Moines Chapter AGA met at the Jessie Parker Building in the Parker-Knudsen Room on September 29, 2010 for a combined “Lunch ‘n Learn” and Audio Conference. President Patricia Townsend opened the meeting and welcomed everyone.

Fundraisers & Community Service: Community Service focus for the month of September is Habitat for Humanity. Donations for Habitat for Humanity and school supplies for Children & Families of Iowa were collected at the meeting.

Training Opportunity: The Treasurer’s Office is hosting a Women’s Conference on Saturday October 19th.

Race for the Cure: The Des Moines Race for the Cure is October 23rd. The Chapter currently has 3 individuals signed up for the race; however, 10 are needed. Anyone interested in signing up may contact Natalie. Donations can also be made online to support the cause.

CGFM Survey Results: Based on the CGFM survey, 13 people are interested in the section two review course being offered in Des Moines. February appeared to be the month most people were available. The Omaha Chapter intends to host a review course for section three in March.

Spring Seminar: The Spring Seminar will be held in May. Any volunteers wanting to help plan the seminar (do not need to be CEC members) should contact Patricia.

Guest Speaker: Deb Schroeder introduced our guest speaker, Stephen Wooderson, Division Administrator of Iowa Vocational Rehabilitation Services, who gave a speech on the history of IVRS and leadership skills. The Audio Conference that followed was entitled “Improving Program Performance & Accountability through Cooperative Audit Resolution.”

There were 19 members, 3 guests, and 1 speaker present. The name drawn for the year-end drawing was Mark Moglestad.

CGFM News!!!

From September 1 until December 31, 2010 National AGA will give a rebate of \$20 for CGFM applications received with the assistance of AGA chapters. A full application fee of \$85 must be paid at the time of application. The \$20 check will be sent to the applicant by mail in January.

In order to receive a \$20 rebate, the completed CGFM application (application form, \$85 application fee and copy of the transcript) must be received by AGA Office of Professional Certification during the period of September 1 through December 31, 2010. The CGFM application form must have the promotional phrase: **“CGFM chapter promotion – Des Moines Chapter”** written at the bottom of the form. If the application is submitted online, the applicant must put this phrase in the last question: **“How did you learn about the CGFM Program?”** The application is available at http://www.agacgfm.org/cgfm/start/application_form.aspx.



DES MOINES CHAPTER

Chapter Meeting Minutes Wednesday, Oct 20, 2010 11:30 am – 1:00 pm

The Des Moines Chapter AGA met at the Jessie Parker Building in the Parker-Knudsen Room on October 20, 2010 for a combined “Lunch ‘n Learn” and Audio Conference.

President Elect Natalie Storm opened the meeting.

Fundraisers & Community Service:

Community service focus for the month of October is Susan G. Komen Race for the Cure. Envelopes were passed to collect Yoplait lids and donations for the Race for the Cure.

Guest Speaker: Deb Schroeder introduced our guest speaker, Steve Graham, Executive Director of Business Services, Cedar Rapids CSD, who gave a speech on Embezzlement at the Cedar Rapids School District. The Audio Conference that followed was entitled “Was it Fraud or Just Poor Audit Quality.”

There were 24 members, 14 guests, and 1 speaker present. The name drawn for the year-end drawing was Laura Appenzeller.

Community Service Corner

November - we will be collecting money to provide gifts for an Adopt-a-Family through Children and Families of Iowa. This organization will distribute gifts to the families in the week of December 13th.

AGA will once again volunteer at the Wish Shop at Jolly Holiday Lights on **Monday, Nov. 29th**. The Make-a-Wish Foundation is also looking for a Santa for that night (suit provided). Anyone with an interest in being Santa for a night or in volunteering in the Wish Shop, please contact denise.ragias@iowa.gov.

October – Susan G. Komen for the Cure

“AGA Racers” walked the 5K route on October 23rd. Donations came in at a whopping \$345.00 with an additional \$100.00 match from the DM AGA Chapter. We have requested a match of \$445.00 from National AGA.

For every pink lid sent by December 31, 2010, Yoplait® will donate 10 cents to Susan G. Komen for the Cure®, now up to \$1.6 million. And Yoplait guarantees a donation of at least \$500,000. We will collect these at the meetings through the December meeting.

September - Habitat for Humanity.

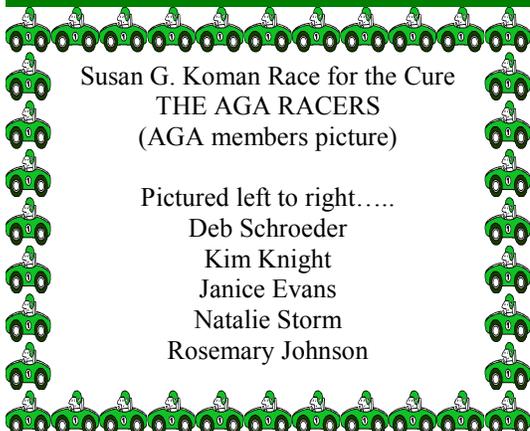
Donations were \$125.00. DM Chapter matched \$100.00. We have requested a match from National for \$225.00.

August – Meals from the Heartland.

Donations were \$80.16. DM Chapter matched \$80.00. National AGA matched with \$160.00. Total donation for our efforts was \$320.16 !

Thanks to all who have contributed to these worthy causes!

December's focus will be Toys for Tots. We will collect new unwrapped gifts or monetary donations.



Susan G. Koman Race for the Cure
THE AGA RACERS
(AGA members picture)

Pictured left to right.....
Deb Schroeder
Kim Knight
Janice Evans
Natalie Storm
Rosemary Johnson





AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

Note: The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

If you would like to check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

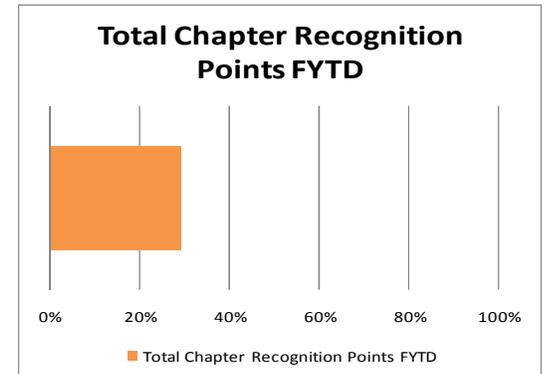
Welcome,
Des Moines
Chapter
New
Members!!

Lilia Kryuchkova



MEMBER POINT STANDINGS
AS OF OCTOBER 11, 2010

1.	Patricia Townsend	335
2.	Janice Evans	300
3.	Janice Jensen	285
4.	Richa Goel	280
5.	Cheryl Mather	255
6.	Natalie Storm	245
7.	Kim Knight	230
7.	Michelle Wendel	230
8.	Denise Ragias	220
9.	Valerie Wedgeworth	205
10.	Mohan Solomon	195



AGA - Des Moines Chapter

Operating Statement for the Period Ended October 31, 2010

For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr 2010	Aug 2010	Sept 2010	Oct 2010	2nd Qtr 2010	Year to Date
<u>Revenues/Receipts</u>								
Interest	24.00	114%	26.77	0.18	0.17	0.17	0.52	27.29
Membership Fees	325.00	113%	335.80			30.00	30.00	365.80
Conference Revenues	14,500.00	7%	228.00	164.00		678.00	842.00	1,070.00
Nat'l Recruitment Schol.	125.00	121%	-			151.00	151.00	151.00
Donations	275.00	64%	38.00	21.06		117.00	138.06	176.06
Member Meals	925.00	33%	-	96.00		210.00	306.00	306.00
Total Revenues	16,174.00		628.57	281.24	0.17	1,186.17	1,467.58	2,096.15
<u>Expenses</u>								
Conference Expenses	10,530.02	64%	6,643.99	26.08	23.74	59.92	109.74	6,753.73
Postage & Supplies	125.00	80%	99.98				-	99.98
Website Expense	0.01	0%	-				-	-
National PDC	1,525.00	19%	285.42	-	-	-	-	285.42
Scholarship	1,740.00	0%	-	-	-	-	-	-
CGFM Study Guides	0.01	0%	-				-	-
Gifts	275.00	13%	36.00	-	-	-	-	36.00
Meals	925.01	32%	88.75	83.34	-	120.49	203.83	292.58
Donations	975.00	52%	239.00	-	-	272.16	272.16	511.16
Miscellaneous	20.00	0%	-				-	-
Total Expenses	16,115.05		7,393.14	109.42	23.74	452.57	585.73	7,978.87
Rev. over (under) Exp.	58.95		(6,764.57)	171.82	(23.57)	733.60	881.85	(5,882.72)
Beginning Balance 5/01/10	15,786.94							15,786.94
Ending Balance 10/31/2010	15,845.89							9,904.22

AGA-Des Moines Chapter

Balance Sheet

As of October 31, 2010

Assets	
Checking	1,315.74
Petty Cash	3.60
Savings	4,558.80
Certificate of Deposit	4,026.08
Total Assets	9,904.22
Liabilities & Equity	
Equity-Unreserved	9,904.22
Total Liabilities & Equity	9,904.22

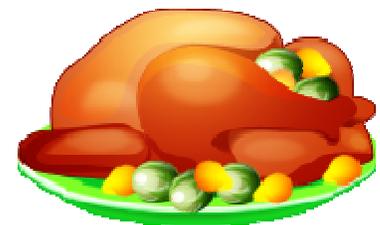


MARK YOUR CALENDAR FOR THE FOLLOWING AGA EVENTS!!!!**Starting and Ending Times are usually:****Lunch n' Learn (1 CPE) - 11:30 a.m. - 1:00 p.m.****Audio Conferences (2 CPE) - 1:00 p.m. - 3:00 p.m.****NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.****2010**

- Jul 21** **NASACT Webinar:** Revised Government Auditing Standards **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room
- Aug 11** **Lunch n' Learn:** Joel Lunde, Department of Management will speak on "Iowa Budget Process"
Audio: Using Performance Measures to Improve Service Delivery
Location: Jessie Parker Building, Grant Room
- Sep 29** **Lunch n' Learn:** Steve Wooderson will speak on "Iowa Vocational Rehabilitation"
Audio: Improving Program Performance & Accountability Through Cooperative Audit Resolution
Location: Jessie Parker Building, Knudsen Room
- Oct 20** **Lunch n' Learn:** Steve Graham, CFO, Cedar Rapids CSD will speak on "Embezzlement"
Audio: Achieving Transparency - The Next Step to Integrating Your Data
Location: Jessie Parker Building, Knudsen Room
- Nov 17** **Lunch n' Learn:** Bert Dalmer, Office of Citizen's Aide will speak on the Iowa Wistleblower Act
Audio: Was it Fraud? Or Just Poor Audit Quality?
Location: Jessie Parker Building, Knudsen Room
- Dec 8** **Lunch n' Learn:** Jeff Robinson, will speak on the Revenue Estimating Committee
Audio: Risk Assessments and SAS Update
Location: Jessie Parker Building, Grant Room

2011

- Jan 19** **Lunch n' Learn:** Kristy Maitre, IRS will speak on "IRS Update"
Audio: Are We Winning the Improper Payments Battle?
Location: Jessie Parker Building, Knudsen Room
- Feb 2** **Lunch n' Learn:** Speaker and topic TBD
Audio: Internal Controls
Location: Jessie Parker Building, Knudsen Room
- Mar 2** **Lunch n' Learn:** Speaker and topic TBD
Audio: Auditing Tools
Location: Jessie Parker Building, Knudsen Room
- Mar 23** **Audio:** Improving Performance Reporting **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room
- Apr 20** **Lunch n' Learn:** Speaker and topic TBD
Audio: Fraud
Location: Jessie Parker Building, Knudsen Room
- May 3** **Evening Meeting:** Speaker and topic TBD
Location: Okoboji Bar & Grill, Johnston, IA
- May 18** **Spring Seminar:** Speakers and topics TBD
Audio: Ethics
Location: TBD
- Jun 8** **Audio:** Internal Controls **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room



Did you know???

There are many **useful tools** prepared through a cooperative effort available on the National AGA website at <http://www.agacgfm.org/intergovernmental/projects.aspx> as part of the AGA Partnership for Intergovernmental Management and Accountability.

Work groups for these documents have included representatives from Government Accountability Office, Inspector General Offices, Office of Management and Budget, government accountants and/or grant program managers at federal, state, and local levels, among others. Tools available include, but are not limited to the CAROI GUIDE (a recent AGA audio conference topic), Risk Assessment Monitoring Tool (subrecipient monitoring), Financial and Administrative Monitoring Tool (subrecipient monitoring for Federal programs); Meeting 21st Century Information Technology Challenges: An Intergovernmental Roadmap, Other Cost Allocation/A-87 Products and several Single Audit/Improper Payments Improvement Act Products. I knew I



wanted to look on the web to see what was available when I heard at a conference sponsored by another organization how much was available on the National AGA website. I encourage you to do the same!!

Janice Evans, Historian

Regional Training Opportunities

Omaha Metro Area Chapter:

- 2010 Fall Professional Development Conference, November 18, 2010
- 12:30 to 4:30 pm; \$60/\$75 member/non-member; students only \$20
- For more information: www.omahaaga.org



THE AGA LEDGER

Des Moines Chapter A.G.A.
PO Box 6034
Des Moines, IA 50309-6034





THE AGA LEDGER

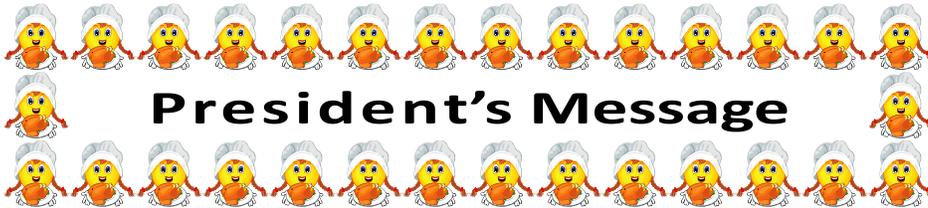
A Publication of the Association of Government Accountants
Des Moines Chapter

Also at www.agadsm.org



Volume 32 Number 2

September – November 2010



President's Message

This month's mini-seminar will feature Bert Dalmer, an Ombudsman from the Office of Citizens' Aide. The Lunch 'n Learn will focus on the Iowa Whistleblower Act.

The November 17th mini-seminar will be held in the Knudsen Room at the Jessie Parker Building from 11:30 am to 3:00 pm. We have two charitable organizations for November: please bring donations for our Adopt-a-Family and continue to bring Yoplait Lids for the Susan G. Komen Foundation. Any new, unwrapped toys are welcome for donation to Toys for Tots in December or for our Adopt-a-Family. Monetary donations will also be collected.

The November 17th audio conference is "Achieving Transparency – The Next Step to Integrating Your Data." During this audio conference, you will hear about how to achieve data integration from differing perspectives—from senior management integrating enterprise-wide systems and from the analyst trying to combine inter-agency data to produce reports. You will come away from this discussion armed with insights and tools you can immediately use, whether you are upgrading your financial systems or trying to consolidate sub-recipient reports. Most important, when your data is integrated, it allows for transparent reporting.

Thank you to all the AGA members and supporters who donated or participated in the Race for the Cure in Des Moines on Saturday, October 23!

The Des Moines Chapter AGA is looking for suggestions to continue our tradition of service to our members and the community. If you have any suggestions, please contact one of the CEC members (listed on the next page). Thank you for your continued support and participation. See you on November 17th at the Knudsen Room!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011

November Events

**Jessie Parker Building
Knudsen Room
Des Moines, IA**

Wed., Nov. 17, 2010

11:30 – 1:00

Speaker
Bert Dalmer,
Office of Citizen's Aide,
"Iowa Whistleblower Act"

Recommended CPE: 1 Hr

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

1:00 – 2:50

Audio Conference
"Achieving Transparency – The Next Step to Integrating Your Data"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
CWeber@ialottery.com
Iowa Lottery Authority

Secretary

Khristan Kaufman
Khristan.M.Kaufman@usda.gov
USDA, GIPSA, & P&SP

Treasurer

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Accountability Outreach Chair

Janice Jensen, CPA
Janice.Jensen@iowa.gov
Iowa Vocational Rehabilitation

By-Laws & Procedures Director & Historian

Janice Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Department of Administrative Services

Community Services Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Early Careers Director

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation

Membership Director & Recognition Chair

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Department of Administrative Services

Professional Certification Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Program & Technical Meeting Director

Deb Schroeder, CPA
Schroeder@northpolk.org
North Polk Community School District

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

AGA CEC Meeting Minutes

CEC Meeting Minutes | Thursday, September 23, 2010 |

11:30 am – 12:30 pm

President Patricia Townsend opened the September 23, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Cindy Weber, Natalie Storm, Janice Evans, Denise Ragias, Khristan Kaufman, and Deb Schroeder.

Fundraisers: As of the meeting, a Team Leader for the October 23rd Race for the Cure walk had not been set. Natalie volunteered to set up a team on September 23rd as the deadline for registration was September 24th. The team needs 10 people to register at a cost of \$25 per person. Team names were discussed but none were decided.

The Chapter collected \$80 for Meals from the Heartland. Denise moved \$80 in matching funds be provided. Natalie seconded the motion. Motion carried unanimously.

September 29th Lunch-n-Learn: The speaker was changed to Steve Wooderson from Voc Rehab. Janice will be taking envelope donations for Habitat for Humanity and Natalie will do the Quiznos order in place of Denise. The option of setting up an online Quiznos group for future meetings was discussed. This would allow everyone to get what they want and pay separately rather than being restricted to a boxed lunch. It was decided that we may try this out for a CEC meeting first before opening it up to a regular Lunch-n-Learn meeting.

Treasurer's Update: An Operating Statement was distributed to CEC Members. Natalie moved the budget for postage and supplies be increased to \$125. Motion carried unanimously. Natalie mentioned setting up a small petty cash fund to purchase drinks for speakers. Janice Evans moved a \$5 petty cash fund be established for such a purpose. Denise seconded the motion. Motion carried unanimously.

Regional Update: There have been some staff changes at the National level. Specifically, Joe and Adel are no longer there. There is a possibility that a Regional meeting for CEC members will be held in Kansas City soon.

Upcoming Meetings: Natalie questioned whether the May 3rd evening meeting will be held at Okoboji Grill again this year and, if so, had a room been reserved. It was concluded that plans had not yet been made for the meeting. Natalie volunteered to check into the Okoboji Grill on the South Side as well as the location from last year to determine availability.

CGFM Survey Results & Review Course: Natalie presented the CGFM survey results. Overall there were 13 people interested in taking the review course and 2 people didn't finish the survey. January or February appeared to be the best months to host the training with it being sometime during the week (Mon-Fri). The Omaha Chapter is planning to host the third review course in March. Before setting a date, we will find out when Omaha has theirs scheduled to avoid any conflict. As it would cost the Chapter \$9,000 to host the course, we discussed how much of a loss the Chapter would be willing to take. A maximum loss of \$1,000 - \$1,500 was decided. Before purchasing the course, we need to find out from National what happens to the funds if the course must be cancelled or postponed due to bad weather. Also, we need to discuss with National what the Chapter would have to commit to up front before we found out whether there would be enough attendees to cover the costs.

Newsletter: Kim is busy so Patricia is working on the October newsletter. Patricia requested all items be sent to her and Kim by October 1st.

Next Meeting: The next CEC meeting will be Tuesday October 12, 2010 in a 5th floor conference room of the Hoover Building.



(Continued on page 3.)



DES MOINES CHAPTER

AGA CEC Meeting Minutes cont....

CEC Meeting Minutes | Tuesday, October 12, 2010 |

11:30 am – 12:30 pm

President Patricia Townsend opened the October 12, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Janice Jensen, Valerie Wedgeworth, Kim Knight, Natalie Storm, Janice Evans, Denise Ragias, Khristan Kaufman, and Deb Schroeder (via teleconference).

Fundraisers: There are 17 people signed up to walk on the AGA team for the October 23rd Race for the Cure. Currently we have over \$200 collected on behalf of the team. Donations are still being accepted. Denise moved \$100 in matching funds be provided for Habitat for Humanity. Natalie seconded the motion. Motion carried unanimously. Denise moved \$100 in matching funds also be provided for Race for the Cure. Janice seconded the motion. Motion carried unanimously. The Des Moines Chapter of AGA will be working Jolly Holiday Lights on Monday November 29th. We are looking for a *volunteer to be Santa* that evening. From October through December we will be collecting YoPlait lids. In November we will also be collecting new, unwrapped toys to go to Toys-for-Tots.

October 20th Lunch-n-Learn & Audio Conference: The October 20th meeting will be in the Knudsen room. So far there are 11 people signed up to attend the meeting. Steve Graham will be speaking about Embezzlement at Cedar Rapids CSD. Steve asked that an e-mail be sent to metro business owners inviting them to the meeting. Valerie is going to run the power-point and Denise will take the Quiznos order.

Treasurer's Update: Natalie provided an update on bills recently paid. Juvenile Diabetes did not cash the donation check issued in May and they do not have possession of it. Natalie suggested a new check be issued and if the original check is cashed the chapter would count it toward donations for 2011. People who wrote personal checks to Juvenile Diabetes would have to decide whether they want to issue another check or not. It was decided that a new check would not be issued at this time and the topic would be revisited in December.

Regional Update: Recruitment Scholarship requests are due to National by October 29th. We also discussed the Chapter scholarship. Natalie moved the local scholarship amount remain at \$500. Valerie seconded the motion. One member opposed.

Committee Updates: Natalie stated that the Bylaws and Procedures Manual Committee is missing some procedures updates. She is going to find out what's missing and update CEC members. The Program Planning Committee has not met.

Spring Seminar (aka Ethics Conference): Patricia, Deb, Denise, and Valerie will be working on the committee. We are looking for *volunteers to sit on the seminar committee*. Volunteers should let one of these individuals know. Deb has contacted 2 potential speakers and Denise has contacted 1. Last year we received complaints about the parking at the Holiday Inn. Natalie requested to be informed of the cost when a location is chosen for the seminar.

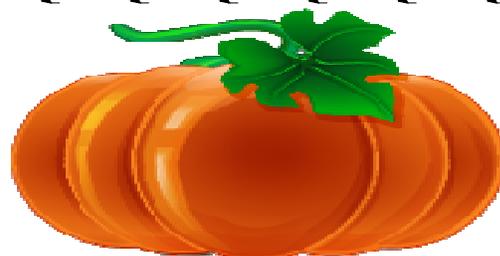
Newsletter: Patricia is working on the September/October newsletter and Natalie will be doing the November newsletter. Natalie requested all items be sent to her and Kim by October 29th to be included in the newsletter.

Next Meeting: The next CEC meeting will be Tuesday November 9, 2010 in a 5th floor conference room of the Hoover Building.



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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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 Denise Ragias at Denise.Ragias@iowa.gov.





DES MOINES CHAPTER

Chapter Meeting Minutes Wednesday, Aug 11, 2010 11:30 am – 1:00 pm

The Des Moines Chapter AGA met at the Jessie Parker Building in the Grant Room on Aug. 11, 2010 for a combined “Lunch ‘n Learn” and Audio Conference. President Patricia Townsend opened the meeting and welcomed everyone to the first Chapter Meeting of the year.

Future Meeting Schedule: The schedule for future meetings includes some changes. See the newsletter for updates.

CGFM Exam: Members were encouraged to fill out a survey regarding the CGFM Exam so we can gauge the interest level in hosting the CGFM Review Course for Section #2 in Des Moines.

Fundraisers: Fundraisers included Meals for the Heartland and collection of school supplies.

Guest Speaker: Patricia Townsend introduced our guest speaker, Joel Lunde, Senior Analyst from the Department of Management, who gave a speech on the “State of Iowa Budget Process.” The Audio Conference that followed was entitled “Using Performance Measures to Improve Service Delivery.”

There were 23 members, 4 guests, and 1 speaker present. The name drawn for the year-end drawing was Don Lewis.

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There were 24 members, 14 guests, and 1 speaker present. The name drawn for the year-end drawing was Laura Appenzeller.

Community Service Corner

November - we will be collecting money to provide gifts for an Adopt-a-Family through Children and Families of Iowa. This organization will distribute gifts to the families in the week of December 13th.

AGA will once again volunteer at the Wish Shop at Jolly Holiday Lights on **Monday, Nov. 29th**. The Make-a-Wish Foundation is also looking for a Santa for that night (suit provided). Anyone with an interest in being Santa for a night or in volunteering in the Wish Shop, please contact denise.ragias@iowa.gov.

October – Susan G. Komen for the Cure

“AGA Racers” walked the 5K route on October 23rd.

Donations came in at a whopping \$345.00 with an additional \$100.00 match from the DM AGA Chapter. We have requested a match of \$445.00 from National AGA.

For every pink lid sent by December 31, 2010, Yoplait® will donate 10 cents to Susan G. Komen for the Cure®, now up to \$1.6 million. And Yoplait guarantees a donation of at least \$500,000. We will collect these at the meetings through the December meeting.

September - Habitat for Humanity.

Donations were \$125.00. DM Chapter matched \$100.00. We have requested a match from National for \$225.00.

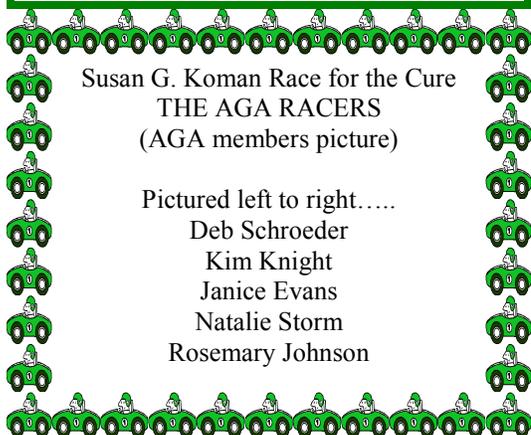
August – Meals from the Heartland.

Donations were \$80.16. DM Chapter matched \$80.00. National AGA matched with \$160.00.

Total donation for our efforts was \$320.16 !

Thanks to all who have contributed to these worthy causes!

December's focus will be Toys for Tots. We will collect new unwrapped gifts or monetary donations.



Susan G. Koman Race for the Cure
THE AGA RACERS
(AGA members picture)

Pictured left to right.....

Deb Schroeder
Kim Knight
Janice Evans
Natalie Storm
Rosemary Johnson





AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

Note: The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

If you would like to check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

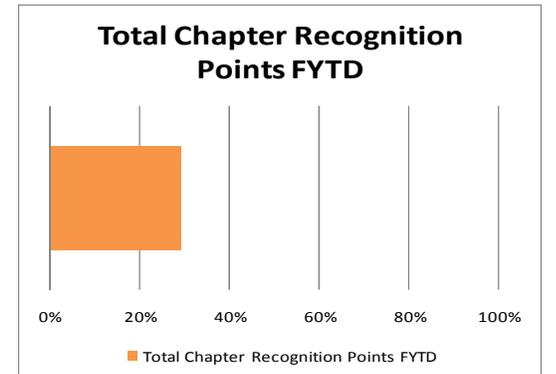
Welcome,
Des Moines
Chapter
New
Members!!

Lilia Kryuchkova



MEMBER POINT STANDINGS
AS OF OCTOBER 11, 2010

★	1. Patricia Townsend	335	★
★	2. Janice Evans	300	★
★	3. Janice Jensen	285	★
★	4. Richa Goel	280	★
★	5. Cheryl Mather	255	★
★	6. Natalie Storm	245	★
★	7. Kim Knight	230	★
★	7. Michelle Wendel	230	★
★	8. Denise Ragias	220	★
★	9. Valerie Wedgeworth	205	★
★	10. Mohan Solomon	195	★



AGA - Des Moines Chapter

Operating Statement for the Period Ended October 31, 2010

For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr 2010	Aug 2010	Sept 2010	Oct 2010	2nd Qtr 2010	Year to Date
<u>Revenues/Receipts</u>								
Interest	24.00	114%	26.77	0.18	0.17	0.17	0.52	27.29
Membership Fees	325.00	113%	335.80			30.00	30.00	365.80
Conference Revenues	14,500.00	7%	228.00	164.00		678.00	842.00	1,070.00
Nat'l Recruitment Schol.	125.00	121%	-			151.00	151.00	151.00
Donations	275.00	64%	38.00	21.06		117.00	138.06	176.06
Member Meals	925.00	33%	-	96.00		210.00	306.00	306.00
Total Revenues	16,174.00		628.57	281.24	0.17	1,186.17	1,467.58	2,096.15
<u>Expenses</u>								
Conference Expenses	10,530.02	64%	6,643.99	26.08	23.74	59.92	109.74	6,753.73
Postage & Supplies	125.00	80%	99.98				-	99.98
Website Expense	0.01	0%	-				-	-
National PDC	1,525.00	19%	285.42	-	-	-	-	285.42
Scholarship	1,740.00	0%	-	-	-	-	-	-
CGFM Study Guides	0.01	0%	-				-	-
Gifts	275.00	13%	36.00	-	-	-	-	36.00
Meals	925.01	32%	88.75	83.34	-	120.49	203.83	292.58
Donations	975.00	52%	239.00	-	-	272.16	272.16	511.16
Miscellaneous	20.00	0%	-				-	-
Total Expenses	16,115.05		7,393.14	109.42	23.74	452.57	585.73	7,978.87
Rev. over (under) Exp.	58.95		(6,764.57)	171.82	(23.57)	733.60	881.85	(5,882.72)
Beginning Balance 5/01/10	15,786.94							15,786.94
Ending Balance 10/31/2010	15,845.89							9,904.22

AGA-Des Moines Chapter

Balance Sheet

As of October 31, 2010

Assets	
Checking	1,315.74
Petty Cash	3.60
Savings	4,558.80
Certificate of Deposit	4,026.08
Total Assets	9,904.22
Liabilities & Equity	
Equity-Unreserved	9,904.22
Total Liabilities & Equity	9,904.22



MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

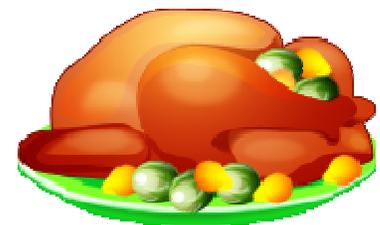
NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2010

- Jul 21** **NASACT Webinar:** Revised Government Auditing Standards **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room
- Aug 11** **Lunch n' Learn:** Joel Lunde, Department of Management will speak on "Iowa Budget Process"
Audio: Using Performance Measures to Improve Service Delivery
Location: Jessie Parker Building, Grant Room
- Sep 29** **Lunch n' Learn:** Steve Wooderson will speak on "Iowa Vocational Rehabilitation"
Audio: Improving Program Performance & Accountability Through Cooperative Audit Resolution
Location: Jessie Parker Building, Knudsen Room
- Oct 20** **Lunch n' Learn:** Steve Graham, CFO, Cedar Rapids CSD will speak on "Embezzlement"
Audio: Achieving Transparency - The Next Step to Integrating Your Data
Location: Jessie Parker Building, Knudsen Room
- Nov 17** **Lunch n' Learn:** Bert Dalmer, Office of Citizen's Aide will speak on the Iowa Wistleblower Act
Audio: Was it Fraud? Or Just Poor Audit Quality?
Location: Jessie Parker Building, Knudsen Room
- Dec 8** **Lunch n' Learn:** Jeff Robinson, will speak on the Revenue Estimating Committee
Audio: Risk Assessments and SAS Update
Location: Jessie Parker Building, Grant Room

2011

- Jan 19** **Lunch n' Learn:** Kristy Maitre, IRS will speak on "IRS Update"
Audio: Are We Winning the Improper Payments Battle?
Location: Jessie Parker Building, Knudsen Room
- Feb 2** **Lunch n' Learn:** Speaker and topic TBD
Audio: Internal Controls
Location: Jessie Parker Building, Knudsen Room
- Mar 2** **Lunch n' Learn:** Speaker and topic TBD
Audio: Auditing Tools
Location: Jessie Parker Building, Knudsen Room
- Mar 23** **Audio:** Improving Performance Reporting **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room
- Apr 20** **Lunch n' Learn:** Speaker and topic TBD
Audio: Fraud
Location: Jessie Parker Building, Knudsen Room
- May 3** **Evening Meeting:** Speaker and topic TBD
Location: Okoboji Bar & Grill, Johnston, IA
- May 18** **Spring Seminar:** Speakers and topics TBD
Audio: Ethics
Location: TBD
- Jun 8** **Audio:** Internal Controls **(No Lunch n' Learn)**
Location: Jessie Parker Building, Knudsen Room



Did you know???

There are many **useful tools** prepared through a cooperative effort available on the National AGA website at <http://www.agacgfm.org/intergovernmental/projects.aspx> as part of the AGA Partnership for Intergovernmental Management and Accountability.

Work groups for these documents have included representatives from Government Accountability Office, Inspector General Offices, Office of Management and Budget, government accountants and/or grant program managers at federal, state, and local levels, among others. Tools available include, but are not limited to the CAROI GUIDE (a recent AGA audio conference topic), Risk Assessment Monitoring Tool (subrecipient monitoring), Financial and Administrative Monitoring Tool (subrecipient monitoring for Federal programs); Meeting 21st Century Information Technology Challenges: An Intergovernmental Roadmap, Other Cost Allocation/A-87 Products and several Single Audit/Improper Payments Improvement Act Products. I knew I



wanted to look on the web to see what was available when I heard at a conference sponsored by another organization how much was available on the National AGA website. I encourage you to do the same!!

Janice Evans, Historian

Regional Training Opportunities

Omaha Metro Area Chapter:

- 2010 Fall Professional Development Conference, November 18, 2010
- 12:30 to 4:30 pm; \$60/\$75 member/non-member; students only \$20
- For more information: www.omahaaga.org



THE AGA LEDGER

Des Moines Chapter A.G.A.
PO Box 6034
Des Moines, IA 50309-6034





THE AGA LEDGER

A Publication of the Association of Government Accountants
Des Moines Chapter

Also at www.agadsm.org



Volume 32 Number 3

December 2010



President's Message

Have you ever wondered how the Revenue Estimating Conference (REC) determines the expected state revenue? This month's mini-seminar will feature Jeff Robinson from the Iowa Legislative Services Agency. The audio conference, "Risk Assessments and SAS Update," will follow. The December 8th mini-seminar will be held in the Grant Room at the Jessie Parker Building from 11:30 am to 3:00 pm. The community service organization this month is Toys for Tots. Any new, unwrapped toys are welcome for donation to Toys for Tots. Monetary donations will also be collected. The December meeting will be the last collection of pink Yoplait lids for the Susan G. Komen Foundation.

NEW OPPORTUNITIES Looking forward to 2011: There are now two audio conferences in January and a three-day course is being offered in February.

An audio conference has been added on January 12, 2011: "Needles in a Haystack-Data Mining and Predictive Analytics to Prioritize Leads and Highlight Risk for Investigators and Auditors." This will be an audio conference only – no Lunch 'n Learn. The regular mini-seminar will be held on January 19, 2011 featuring Kristy Maitre from the Internal Revenue Service with a Tax Update followed by the audio conference, "Are We Winning the Improper Payments Battle?"

The Des Moines Chapter AGA is hosting the Certified Government Financial Manager (CGFM) Exam 2 course February 21 to 23, 2011 in Des Moines, IA. The course offers 24 CPE hours covering Governmental Accounting, Financial Reporting and Budgeting. The cost is \$400 for members, \$475 for non-members. Study guides (an \$85 value!) are included in the registration cost. Online reservations are being accepted at <http://desmoinescgfm.eventbrite.com>, but payment must be made by mailing a check to our PO Box. The first 10 individuals to register (online reservation completed and payment received) will receive a voucher to sit for the 2nd CGFM Exam at no charge. Registrations are due by December 31, 2010. There is a minimum of 20 participants and a maximum of 35 participants. Register today!

See you on December 8th at the Grant Room. Happy Holidays!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011

December Events

**Jessie Parker Building
Grant Room
Des Moines, IA**

Wed., Dec. 8, 2010

11:30 – 1:00

Speaker
Jeff Robinson,
Legislative Services Agency,
"Revenue Estimating Committee"

Recommended CPE: 1 Hr

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

1:00 – 2:50

Audio Conference
"Risk Assessments and SAS Update"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
CWeber@ialottery.com
Iowa Lottery Authority

Secretary

Khristan Kaufman
Khristan.M.Kaufman@usda.gov
USDA, GIPSA, & P&SP

Treasurer

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Accountability Outreach Chair

Janice Jensen, CPA
Janice.Jensen@iowa.gov
Iowa Vocational Rehabilitation

By-Laws & Procedures Director & Historian

Janice Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Department of Administrative Services

Community Services Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Early Careers Director

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation

Membership Director & Recognition Chair

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Department of Administrative Services

Professional Certification Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Program & Technical Meeting Director

Deb Schroeder, CPA
Schroeder@northpolk.org
North Polk Community School District

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network



CEC Meeting Minutes Tuesday, November 9, 2010 11:30 am – 12:30 pm



Patricia Townsend opened the November 9th, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Janice Jensen, Cindy Weber (via teleconference), Natalie Storm, Janice Evans, Denise Ragias and Val Wedgeworth.

Fundraisers – Money will be collected for “Adopt a Family” and “Toys for Tots” at the November & December chapter meetings. Denise made a motion for the Des Moines chapter to match \$100 donations. Janice seconded. The motion carried.

Jolly Holiday Lights Wish Shop volunteer event on Monday November 29th – We’ll distribute a list for volunteers to sign up at the November 17th chapter meeting. Val cannot attend this time. Denise will contact the Make a Wish Foundation to see if they still need a volunteer to be Santa Claus.

November 17th Lunch & Learn/Audit conference - Val will run the power point. 9 people have signed up so far. Bert Dalmer of the Office of Citizen’s Aide will speak about the Iowa Whistleblower Act. Deb will get the speaker biography for us. The audio conference will be “Achieving Transparency – The Next Step to Integrating Your Data”. The September – November newsletter had the October and November audio conference titles reversed on page 8. This will be fixed on the December newsletter. Natalie may not be there so CEC members will try to round up payments and give to Kim. Denise will take the Quiznos order.

Treasurer’s Update – The most recent financial statements are in the September – November newsletter. There are no pending bills to pay at this time.

PDC in Atlanta July 10th – 13, 2011 – The Des Moines chapter is paying for just Natalie to go as President Elect. National is offering hotel scholarships for two individuals to attend as incentive for another attendee. The Des Moines chapter will not be contributing to other attendee expenses. Natalie is working on getting approval to attend.

Pay – Pal (online payment system) concern - Val saw an E-Mail indicating there is a possible vulnerability in the system for private information to be leaked. The CEC decided the risk is minimal and we will not take any steps to change systems. There is always potential for this to happen when making credit card payments on-line no matter what system is used.

Regional Chapter President’s meeting (date 11/9/2010) – CGFM Courses were discussed. The Omaha chapter was planning to provide the course for Study Guide 3 in March 2011 but is thinking of changing that date now to September 2011. After much discussion it was decided that the Des Moines AGA will continue with tentative plans for the course for Study Guide 2 on February 21 – 23rd, 2011 (Val moved to go with these dates. Janice seconded, motion carried). Course fees were discussed. The total cost at this time will be \$9,000.00. If National staff has to change travel plans for the instructor, the total amount could go up. If we offer rates to members at \$400.00 and 20 attend, we would end up with total revenue of \$8,000.00. This is a total loss of \$1,000.00 which is an acceptable loss for our chapter. If non-members attend the loss will be less. Natalie pointed out we are a non-profit entity and not in the business of making money.

(Continued on page 3.)



DES MOINES CHAPTER



AGA CEC Meeting Minutes cont....

Regional Chapter President's meeting (continued from page 2)... Val moved to accept, Natalie seconded, and the motion carried to charge \$400.00 for members and \$475.00 for non-members. We will post these dates to Eventbrite for people to register and pay. If we do not get 20 people registered for the course, it will be cancelled and registrants will receive a full refund. The first 10 people to register for this event will get a code to pay for their exam fee so the testing is free for them.



Mini Sectional Leader Meeting (SLM) on Saturday December 4, 2010 from 9:00 to 3:30 in Kansas City - The location is yet to be determined. National is not sponsoring this event. Cost would be for travel and meals. There may be a room rental charge. CEC members should let Patricia know by November 17th if they are interested in going and the CEC needs to decide who we'll pay to attend. This will be a miniature version of the May 2010 SLM with break-out sessions and larger group sections. Bill Miller, who is the Sections II Vice President, may be there. Natalie moved the Des Moines chapter attendees carpool to this event and that the Des Moines chapter pays for transportation, Janice seconded and the motion carried.

Chapter Recruitment dollars - The scholarship amount is \$150.00. Janice Evans moved that we offer 2 free AGA memberships. Janice Jensen seconded and the motion carried. About ½ of people who received free memberships in the past two years retained their membership and remain active in AGA.

Chapter Procedure updates – Nothing was ready to discuss.

Program Planning for future events – Jeff Robinson is tentatively scheduled to speak at the December 8th chapter meeting to talk about the Iowa Revenue Estimating Conference. Kristy Maitre is scheduled for January. Ideas for February, March and April: IPERS changes, Attorney General Office Consumer Protection Dept. to talk about identity theft.



May 3rd meeting – Should we have it at Okoboji Grill on the South Side of Des Moines or in Johnston? Cindy commented that the Johnston location is convenient and easy to find because it is right off of the interstate. The advantage to the south side location is a bigger meeting room and easier hook up for lap top computer for presentations. The new Chapter President is usually sworn in at this meeting. Natalie will not be there so she will be sworn in at the April chapter meeting. The decision on location was tabled until the December CEC meeting.

December newsletter - Get articles to Natalie by November 24th. Let Patricia know if there is anything else we want added to the Des Moines AGA website.

Early Careers month – This will be February 2011. We will discuss what we want to do for this at the December CEC meeting.

May 2011 Ethics seminar committee – We need to schedule a meeting to get plans made and set into motion.

Next CEC meeting will be Tuesday December 14, 2010.





DES MOINES CHAPTER

**THE DES MOINES CHAPTER AGA IS
HAPPY TO ANNOUNCE THIS GREAT CPE
OPPORTUNITY!!!!!!!**

**Governmental Accounting, Financial
Reporting & Budgeting Course**

This instructor-led course is designed for Financial management professionals who want to learn about or refresh their understanding of governmental accounting, financial reporting and budgeting, and how it differs from private sector financial activities. Learn about the unique aspects of accounting and reporting for the federal government as well as state and local governments.

This course is also an aide in studying for the 2nd CGFM Exam. Course materials/study guides will be provided to each participant (an \$85 value!). To learn more information about the course, select course number 5602 at <http://www.agacgfm.org/cgfm/prepare/instructorcourses.aspx>

This is a three day course worth 24 CPE in the field of Governmental Accounting. The course will be offered on February 21st—February 23rd, 2011 in the Grant Room of the Jessie M. Parker Building in Des Moines, IA. **The course is being offered at a cost of \$400 for members and \$475 for non-members.** A minimum of 20 participants is required before the course can be offered

See the flyer on page 10 of the newsletter for registration information.

**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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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 CGFM program or the exams, please contact Denise Ragias at 281-4741 or at Denise.Ragias@iowa.gov.

CGFM News!!!

From September 1 until December 31, 2010 National AGA will give a rebate of \$20 for CGFM applications received with the assistance of AGA chapters. A full application fee of \$85 must be paid at the time of application. The \$20 check will be sent to the applicant by mail in January.

In order to receive a \$20 rebate, the completed CGFM application (application form, \$85 application fee and copy of the transcript) must be received by AGA Office of Professional Certification during the period of September 1 through December 31, 2010. The CGFM application form must have the promotional phrase: "CGFM chapter promotion – Des Moines Chapter" written at the bottom of the form. If the application is submitted online, the applicant must put this phrase in the last question: "How did you learn about the CGFM Program?" The application is available at http://www.agacgfm.org/cgfm/start/application_form.aspx.



DES MOINES CHAPTER

Chapter Meeting Minutes Wednesday, Nov. 17, 2010 11:30 am – 1:00 pm

The November Lunch and Learn meeting was held on November 17 in the Knudsen Room at the Jessie Parker Building. Chapter President Patricia Townsend opened the meeting with information about the 3 day CGFM study course for Exam #2 coming to Des Moines on February 21-23, 2011. The training consists of 24 CPE hours and will be held in the Parker Building. Online reservations are being accepted and the first 10 to pay by check will receive a free exam.

Patricia then recognized Des Moines Member, James Arnett, who passed all 3 CGFM exams and is halfway through the required work experience to receive the certificate.

Fundraisers & Community Service:

Community service opportunities this month were shared by Denise Ragias: collecting Yoplait lids for Susan G. Komen Foundation, donate money or requested gifts to Adopt-A-Family through Children and Families of Iowa; volunteer at Jolly Holiday Lights on November 29; and donations to Toys for Tots.

Guest Speaker: Deb Schroeder introduced guest speaker, Bert Dalmer, Assistant for Whistleblower Protection at the citizen's Aide/Ombudsman's Office. Bert provided informative update on the Ombudsman's office workload and broke down how the Iowa Whistleblower Act works.

There were 25 members, 2 guests, and 1 speaker present. The name drawn for the year-end drawing was Lori Smith.

Immediately after the meeting, 16 individuals stayed for the audio conference titled "Achieving Transparency—the Next Step to Integrating Your Data."

Community Service Corner

DECEMBER 2010 COMMUNITY SERVICE

At the December meeting, we will be collecting money or new unwrapped toys for Toys for Tots. It is also the last time to bring in pink Yoplait lids for Susan G. Komen for the Cure.

In November we collected \$51.00 and several donations of toys, clothing, books, and household items for our Adopt-a-Family. DM Chapter matched with \$100.00. We plan to purchase a toddler car seat and a Pack-and-Play with the funds. The family will receive these gifts in time for Christmas. 6 members and a spouse volunteered at Santa's Wish Shop at Jolly Holiday Lights on Nov. 29th. Jolly Holiday Lights is sponsored by the Make-a-Wish Foundation.

We have received monetary matches from national AGA making our grand totals:

Susan G. Komen for the Cure **\$890.00**
Habitat for Humanity **\$450.00**
Meals from the Heartland **\$320.16**



Jolly Holiday Lights Volunteers: Pictured Back (L to R): Khristan Kaufmann, Natalie Storm, Santa, Michelle Wendel, Rich Evans, Janice Evans. Pictured Front (L to R): Deb Schroeder, Denise Ragias



AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

Note: The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

If you would like to check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov



Welcome,
Des Moines
Chapter
New
Members!!

Laura Parker

Zac Roberts



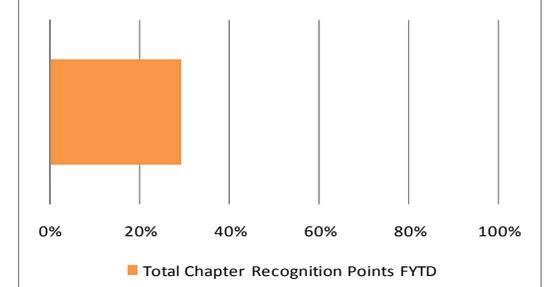
MEMBER POINT STANDINGS

AS OF OCTOBER 11, 2010

★	1. Janice Evans	495	★
★	2. Richa Goel	420	★
★	3. Janice Jensen	395	★
★	3. Cheryl Mather	395	★
★	5. Patricia Townsend	390	★
★	6. Denise Ragias	385	★
★	7. Michelle Wendel	350	★
★	8. Valerie Wedgeworth	345	★
★	9. Kim Knight	320	★
★	10. Natalie Storm	310	★



Total Chapter Recognition Points FYTD



AGA - Des Moines Chapter
Operating Statement for the Period Ended November 30, 2010
For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr <u>2010</u>	2nd Qtr <u>2010</u>	Nov <u>2010</u>	Dec <u>2010</u>	Jan <u>2011</u>	3rd Qtr <u>2010</u>	Year to <u>Date</u>
<u>Revenues/Receipts</u>									
Interest	24.00	114%	26.77	0.52	0.17			0.17	27.46
Membership Fees	325.00	113%	335.80	30.00				-	365.80
Conference Revenues National Recruitment	14,500.00	9%	228.00	842.00	277.00			277.00	1,347.00
Scholar.	125.00	121%	-	151.00				-	151.00
Donations	275.00	83%	38.00	138.06	51.00			51.00	227.06
Member Meals	925.00	41%	-	306.00	72.00			72.00	378.00
Total Revenues	16,174.00		628.57	1,467.58	400.17	-	-	400.17	2,496.32
<u>Expenses</u>									
Conference Expenses	10,530.02	66%	6,643.99	109.74	231.31	-	-	231.31	6,985.04
Postage & Supplies	125.00	80%	99.98	-				-	99.98
Website Expense	0.01	0%	-	-				-	-
National PDC	1,525.00	19%	285.42	-	-	-	-	-	285.42
Scholarship	1,740.00	0%	-	-	-	-	-	-	-
CGFM Study Guides	0.01	0%	-	-				-	-
Gifts	275.00	13%	36.00	-	-	-	-	-	36.00
Meals	925.01	40%	88.75	203.83	73.59	-	-	73.59	366.17
Donations	975.00	67%	239.00	272.16	145.00	-	-	145.00	656.16
Miscellaneous	20.00	0%	-	-				-	-
Total Expenses	16,115.05		7,393.14	585.73	449.90	-	-	449.90	8,428.77
Revenues over (under) Ex- penses	58.95		(6,764.57)	881.85	(49.73)	-	-	(49.73)	(5,932.45)
Beginning Balance 5/01/10	15,786.94								15,786.94
Ending Balance 11/30/2010	15,845.89								9,854.49

AGA-Des Moines Chapter
Balance Sheet
As of October 30, 2010

Assets

Checking	1,666.84	
Petty Cash	3.60	
Savings	4,157.97	
Certificate of Deposit	4,026.08	
Total Assets		9,854.49

Liabilities & Equity

Equity-Unreserved	9,854.49	
Total Liabilities & Equity		9,854.49



MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2010

Aug 11 Lunch n' Learn: Joel Lunde, Department of Management will speak on "Iowa Budget Process"

Audio: Using Performance Measures to Improve Service Delivery

Location: Jessie Parker Building, Grant Room

Sep 29 Lunch n' Learn: Steve Wooderson will speak on "Iowa Vocational Rehabilitation"

Audio: Improving Program Performance & Accountability Through Cooperative Audit Resolution

Location: Jessie Parker Building, Knudsen Room

Oct 20 Lunch n' Learn: Steve Graham, CFO, Cedar Rapids CSD will speak on "Embezzlement"

Audio: Achieving Transparency - The Next Step to Integrating Your Data

Location: Jessie Parker Building, Knudsen Room

Nov 17 Lunch n' Learn: Bert Dalmer, Office of Citizen's Aide will speak on the Iowa Wistleblower Act

Audio: Was it Fraud? Or Just Poor Audit Quality?

Location: Jessie Parker Building, Knudsen Room

Dec 8 Lunch n' Learn: Jeff Robinson, Revenue Estimating Committee

Audio: Risk Assessments and SAS Update

Location: Jessie Parker Building, Grant Room

2011

Jan 12 Audio Conference Only: Needles in a Haystack—Data Mining and Predictive Analytics to Prioritize leads and Highlight Risk for Investigators and Auditors. Location: TBD

Jan 19 Lunch n' Learn: Kristy Maitre, IRS will speak on "IRS Update"

Audio: Are We Winning the Improper Payments Battle?

Location: Jessie Parker Building, Knudsen Room

Feb 2 Lunch n' Learn: Speaker and topic TBD

Audio: Internal Controls

Location: Jessie Parker Building, Knudsen Room

Mar 2 Lunch n' Learn: Speaker and topic TBD

Audio: Auditing Tools

Location: Jessie Parker Building, Knudsen Room

Mar 23 Audio: Improving Performance Reporting (No Lunch n' Learn)

Location: Jessie Parker Building, Knudsen Room

Apr 20 Lunch n' Learn: Speaker and topic TBD

Audio: Fraud

Location: Jessie Parker Building, Knudsen Room

May 3 Evening Meeting: Speaker and topic TBD

Location: Tentatively Okoboji Bar & Grill, Johnston, IA

May 18 Spring Seminar: Speakers and topics TBD

Audio: Ethics

Location: TBD

Jun 8 Audio: Internal Controls (No Lunch n' Learn)

Location: Jessie Parker Building, Knudsen Room



Regional Training Opportunities

Ozarks Chapter AGA

2011 Membership Professional Development Seminar

Date: Thursday, March 3, 2011

Location: Executive Conference Center
910 W Battlefield Road, Springfield, MO

Time: 7:30-8:00 registration and continental breakfast

Conference: 8:00-5:00 lunch included

Seminar Agenda (8 hours of CPE including 2 hours-Ethics):

Economic Outlook 2011 presented by Jeffery Layman, CFA, Principal & Chief Investment Officer, BKD Wealth Advisors, LLC

Statements of Auditing Standards Update, the latest changes you need to know presented by Rachel Dwiggins, CPA – Audit Senior Manager, BKD

Risk Management presented by Jack Hadsall - Director of Risk and Security Management, City Utilities

Who wants to be a Sunshinioneer?, a fun way to review the Missouri Sunshine Law presented by Sarah Kerner, JD – Legal Counsel, Springfield/Branson National Airport

Estate Planning 101, an hour focusing on what you need to know about estate planning presented by Anne Sallee Mason, JD – Neale & Newman, LLP

Ethics (2 hrs) presented by Dr. William Huffman – Professor of Accountancy, Missouri Southern State University

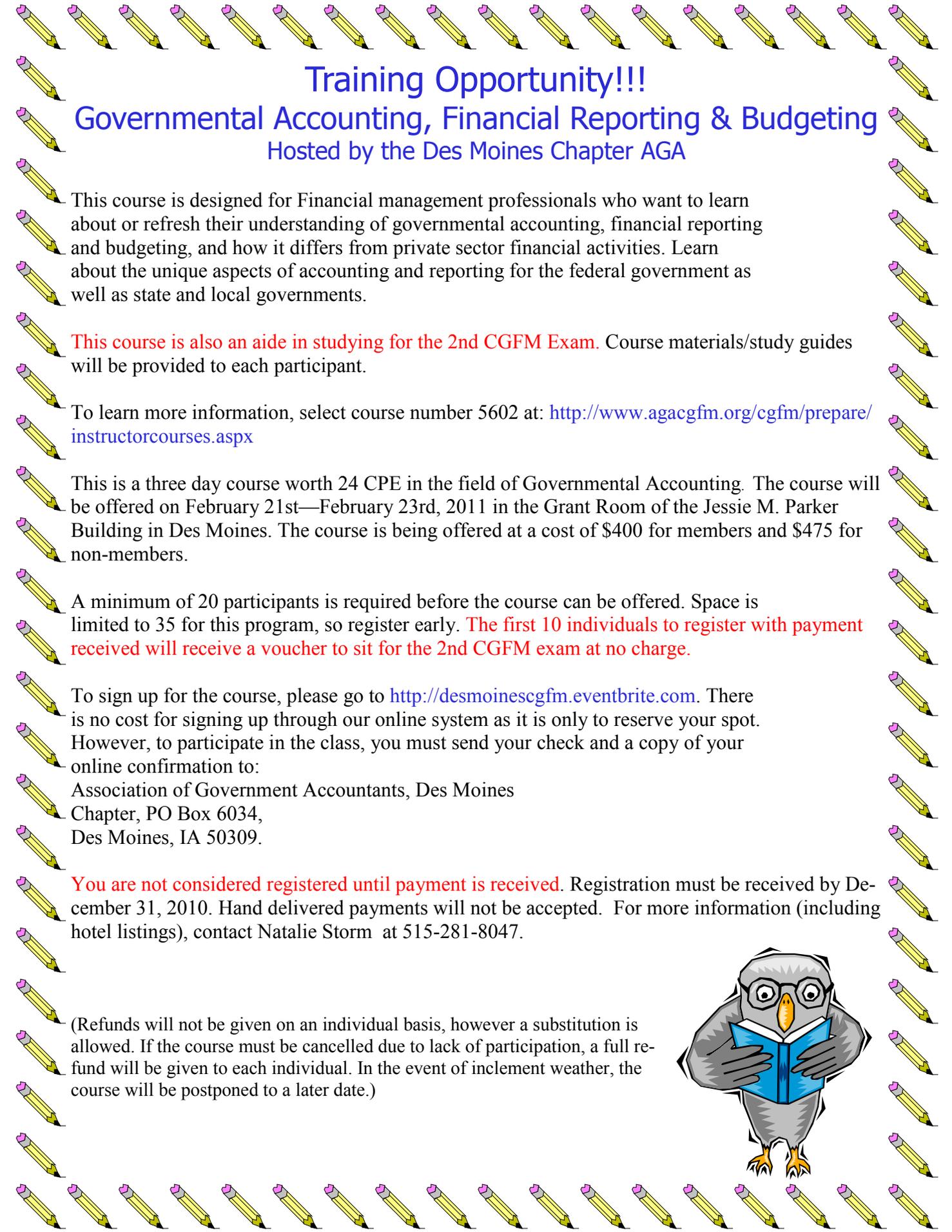
and more...

See Registration form on page 11 of the newsletter



THE AGA LEDGER

Des Moines Chapter A.G.A.
PO Box 6034
Des Moines, IA 50309-6034



Training Opportunity!!!

Governmental Accounting, Financial Reporting & Budgeting

Hosted by the Des Moines Chapter AGA

This course is designed for Financial management professionals who want to learn about or refresh their understanding of governmental accounting, financial reporting and budgeting, and how it differs from private sector financial activities. Learn about the unique aspects of accounting and reporting for the federal government as well as state and local governments.

This course is also an aide in studying for the 2nd CGFM Exam. Course materials/study guides will be provided to each participant.

To learn more information, select course number 5602 at: <http://www.agacgfm.org/cgfm/prepare/instructorcourses.aspx>

This is a three day course worth 24 CPE in the field of Governmental Accounting. The course will be offered on February 21st—February 23rd, 2011 in the Grant Room of the Jessie M. Parker Building in Des Moines. The course is being offered at a cost of \$400 for members and \$475 for non-members.

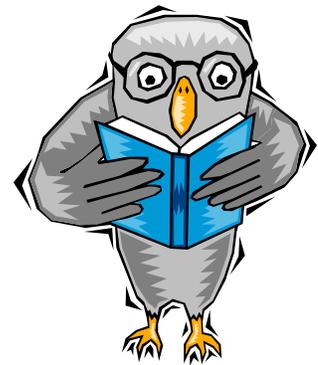
A minimum of 20 participants is required before the course can be offered. Space is limited to 35 for this program, so register early. **The first 10 individuals to register with payment received will receive a voucher to sit for the 2nd CGFM exam at no charge.**

To sign up for the course, please go to <http://desmoinescgfm.eventbrite.com>. There is no cost for signing up through our online system as it is only to reserve your spot. However, to participate in the class, you must send your check and a copy of your online confirmation to:

Association of Government Accountants, Des Moines
Chapter, PO Box 6034,
Des Moines, IA 50309.

You are not considered registered until payment is received. Registration must be received by December 31, 2010. Hand delivered payments will not be accepted. For more information (including hotel listings), contact Natalie Storm at 515-281-8047.

(Refunds will not be given on an individual basis, however a substitution is allowed. If the course must be cancelled due to lack of participation, a full refund will be given to each individual. In the event of inclement weather, the course will be postponed to a later date.)



OZARKS REGISTRATION FORM

First Name:
Last Name:
Title:
Organization:
Email:
Address:
Phone:
AGA Membership number (if available):

Registration Fees:

Registration fee includes your AGA Membership Dues for 2011.

\$150.00 – Early Bird Discount, due by January 31st, 2011.

\$175.00 – After January 31st, all registration due by February 24th, 2011.

Amount Due _____ Date _____

Send check (see below) or pay at seminar

Remit Information:

Please make checks payable to:

Ozarks Chapter AGA

C/O Greene County Courthouse

Attn: Justin Hill

940 Boonville, Room 210

Springfield, MO 65802

Please fax registration form to Justin Hill at 417-829-6667

Questions: Email: jrhill@greencountymo.org

Call: 417-829-6202



DES MOINES
CHAPTER

THE AGA LEDGER

A Publication of the Association of Government Accountants
Des Moines Chapter

Also at www.agadsm.org



Volume 32 Number 4

January 2011

President's Message

The first audio conference of 2011 will be held January 12, 2011. The topic is "Needles in a Haystack - Data Mining and Predictive Analytics to Prioritize Leads and Highlight Risk for Investigators and Auditors." This is an audio conference only from 1:00 to 2:50 pm.

The next week, join AGA as we welcome back Kristy Maitre from the Internal Revenue Service for the January 19th mini-seminar. Kristy will give us an update on the tax law changes for tax year 2010. The audio conference, "One Year Later: Are We Winning the Improper Payments Battle?" will follow. Registration for both of the January events is available at:

<http://www.eventbrite.com/org/207089550?s=2688329>

****Attention** Schedule Changes!**

Please see the revised Calendar of Events (page 7) for updates to the March and May schedules.

Thank you for signing up for the Governmental Accounting, Financial Reporting and Budgeting (CGFM Exam 2 Review) course being held February 21 to 23, 2011! We have 23 participants signed up so far - stay tuned for the final room location. We are partnering with the Omaha and Lincoln AGA chapters using the ICN (Iowa Communications Network) video classrooms. If you have not yet signed up, please reserve your place at <http://desmoinescgfm.eventbrite.com/>. The course offers 24 CPE hours. The cost is \$400 for members, \$475 for non-members. Study guides (an \$85 value!) are included in the registration cost. There is a maximum of 35 participants.

Are you interested in a change in lunch options? The Chapter Executive Committee (CEC) is exploring other lunch options. Changing from Quizno's to another option would increase the cost, but would allow variety from our "standard" lunch. Please email your thoughts or suggestions to me at patricia.townsend@iowa.gov or see a CEC member at the next event.

Stay warm! See you in 2011!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011

January Events

Jessie Parker Building

Knudsen Room
Des Moines, IA

Wed., Jan. 12, 2011

1:00 - 2:50

Audio Conference

Needles in a Haystack—Data Mining

Recommended CPE: 2 Hrs

Wed., Jan. 19, 2011

11:30 - 1:00

Speaker

Kristy Maitre, IRS

"IRS Update"

Recommended CPE: 1 Hr

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

1:00—2:50

Audio Conference

"Are We Winning the Improper Payments Battle?"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
CWeber@ialottery.com
Iowa Lottery Authority

Secretary

Khristan Kaufman
Khristan.M.Kaufman@usda.gov
USDA, GIPSA, & P&SP

Treasurer

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Accountability Outreach Chair

Janice Jensen, CPA
Janice.Jensen@iowa.gov
Iowa Vocational Rehabilitation

By-Laws & Procedures Director & Historian

Janice Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Department of Administrative Services

Community Services Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Early Careers Director

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation

Membership Director & Recognition Chair

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Department of Administrative Services

Professional Certification Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Program & Technical Meeting Director

Deb Schroeder, CPA
Schroeder@northpolk.org
North Polk Community School District

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network



CEC Meeting Minutes

December 14, 2010

11:30 am - 12:30 pm



President Patricia Townsend opened the December 14, 2010 meeting of the Chapter Executive Committee (CEC). Other members in attendance: Natalie Storm, Denise Ragias, Janice Jensen, Valerie Wedgeworth, Janice Evans, Michelle Wendel, Khristan Kaufman, and Deb Schroeder (via teleconference).

Fundraisers: The chapter collected \$111 for Toys-for-Tots. Janice moved a match of \$100 for Toys-for-Tots. Denise seconded the motion. The motion was carried. The fundraiser for January will be the Food Bank.

The decision was made to re-issue the Juvenile Diabetes check without a stop-payment on the first check which was never received or cashed. Denise will contact those individuals who previously issued personal checks to see if they want to issue a new one prior to December 31st.

Audio Conferences: January 12th will be an audio conference only (no Lunch-n-Learn). The topic of the conference is "Needles in a Haystack – Data Mining and Predictive Analytics to Prioritize Leads and Highlight Risk for Investigators and Auditors." January 19th there will be a combined Lunch-n-Learn (IRS Update from Kristy Maitre) and Audio Conference ("Are We Winning the Improper Payments Battle?"). Both meetings will be in the Knudsen Room.

The topic was brought up again that some people are getting tired of Quizno's at the Lunch-n-Learn meetings. The CEC will look into other options.

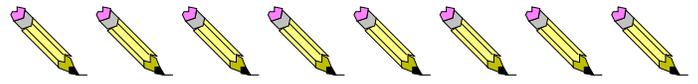
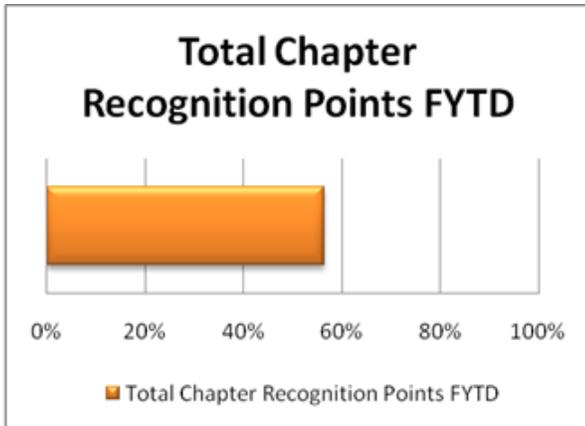
Scholarship Award: The scholarship deadline was December 15th. At the time of the meeting, Valerie had received 9 scholarship applications. Janice and Khristan Kaufman volunteered to join Valerie on the scholarship decision committee. The scholarship recipient will be chosen by the beginning of January so the scholarship can be awarded at the February meeting.

Regional/National News: The Mini-Sectional Leadership Meeting is scheduled for January 29th in Kansas City, MO. Patricia, Deb, and Janice have confirmed. Michelle and Natalie may attend but are not sure. The Sectional Leadership Meeting is scheduled for May 12th-14th in Dallas Texas. The CEC needs to decide which 4 members will attend and start recruiting for next year's CEC.

CGFM Review: Governmental Accounting, Financial Reporting & Budgeting (3 days of training & 24 CPE hours) is scheduled for February 21-25, 2011. At the time of the meeting there were a total of 14 individuals registered. The chapter needs 20 attendees to confirm by December 31, 2010 to hold the course.

Program Planning: Discussed the date of the evening meeting in May be moved from the 3rd to the 4th to increase attendance. Also discussed moving the venue to a central location such as Latin King or Spaghetti Works. Natalie is going to check into different locations on various dates. Janice suggested Bill Miller from Kansas City may be an option for a future speaker.

(Continued on page 3.)



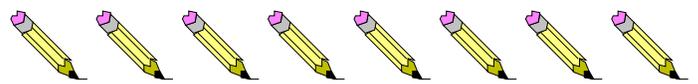
Interested in becoming a Certified Government Financial Manager (CGFM)?

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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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 Denise Ragias: 281-4741
Denise.Ragias@iowa.gov



CEC December Meeting Minutes
 (Continued from Page 2.)

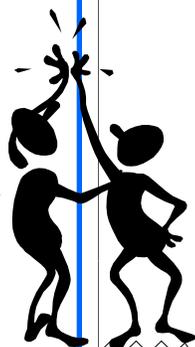
Member Points: Michelle recommended a change be made in the points earned for community service. Specifically, Monetary Donations or Participation in a Non-AGA sponsored community service remain at 5 points with a maximum of 25 points per year. Monetary Donation to an AGA sponsored community service remain at 15 points. Adding Physical Participation in an AGA sponsored community service would be 30 points. It was also discussed that points should be given for only AGA activities and not Non-AGA sponsored community service. It was decided that the recommendations would be revisited at the beginning of next year to avoid mid-year amendments.

Early Careers: February is Early Careers Month. Discussed inviting students to a meeting or audio conference. The scholarship will be awarded in February.

Website: Newsletters through December are posted. Patricia needs to post the most current newsletter and the current list of CEC members.

Newsletter: All newsletter items are due to Kim by December 28th.

Next Meeting: The next CEC meeting will be January 11, 2011.



MEMBER POINT STANDINGS

AS OF DECEMBER 20, 2010

1. Janice Evans 580
2. Richa Goel 490
3. Patricia Townsend 460
4. Denise Ragias 455
5. Janice Jensen 430
6. Valerie Wedgeworth 415
7. Cheryl Mather 395
8. Michelle Wendel 385
9. Deborah Schroeder 370
10. Natalie Storm 345



Have you ever wondered how you can contribute more to advancing government accountability?

Would you like to learn more about other government entities throughout the United States at the same time?

If you answered yes, this is a great opportunity for you!!

Wanted: Citizen-Centric Report (CCR) Reviewers

AGA offers a Certificate of Excellence in Citizen-Centric Reporting for entities that prepare and distribute high-quality Citizen-Centric Reports. To be eligible for the certificate, governments must incorporate into their reports the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting.

The number of reports that we are receiving is steadily increasing and therefore we are looking for additional members to serve as volunteer reviewers of Citizen-Centric Reports that are submitted for the Certificate of Excellence in Citizen-Centric Reporting.

What Do Reviewers Do?

Volunteer reviewers read four-page Citizen-Centric Reports, evaluate them using AGA's judging guidelines, and respond with recommendations for report improvements. Each report gets reviewed by three volunteer reviewers. (Continued on page 5.)

Community Service Corner

January's community service will focus on the Food Bank of Iowa. We will be collecting donations at the two January audio conferences to help this organization alleviate hunger in our community.



In December, we collected \$111 for Toys for Tots. The Des Moines Chapter Matched with \$100 and AGA National matched the \$211, for a total of \$422 going to Toys for Tots. Thank you to all who contributed!!



February's community service focus will be Go Red for Women - American Heart Association.



DES MOINES CHAPTER

Training Opportunity!!!

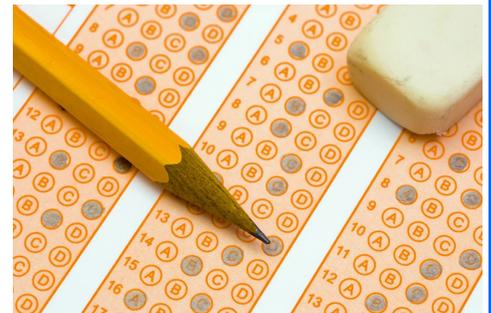
Governmental Accounting, Financial Reporting & Budgeting

The Des Moines Chapter AGA is hosting a 3-day review course for part 2 of the CGFM Exam on February 21-23, 2011. The course is designed for financial management professionals who want to learn about, or refresh their understanding of, governmental accounting, financial reporting and budgeting, and how it differs from private sector financial activities. Learn about the unique aspects of accounting and reporting for the federal government as well as state and local governments.

The December 31, 2010 registration deadline has passed, but we still have a few spots available in the class. Please contact Natalie Storm at (515) 281-8047 if you are interested in attending the course.

Cost: \$400 members
\$475 non-members

CPE: 24 hours



Wanted: Citizen-Centric Report (CCR) Reviewers (Continued from page 4.)

Reviewers decide whether the report they have judged merits the Certificate of Excellence.

What is the Time Commitment?

On average, reviewing/judging a report takes less than one hour and it is all done electronically. More than likely, each reviewer will review one report every couple of months.

Your help is needed! Please volunteer today by contacting Susan Fritzen (sfritzen@agacgm.org) at the AGA National Office.

If you would like to know more in general about the four-page report, contact Des Moines Chapter Accountability Outreach Chair, Janice Jensen (Janice.Jensen@iowa.gov or (515) 281-4087).



AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)



MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

To check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

AGA - Des Moines Chapter
Operating Statement for the Period Ended December 31, 2010
For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr <u>2010</u>	2nd Qtr <u>2010</u>	Nov <u>2010</u>	Dec <u>2010</u>	3rd Qtr <u>2010</u>	Year to <u>Date</u>
<u>Revenues/Receipts</u>								
Interest	24.00	114%	26.77	0.52	0.17		0.17	27.46
Membership Fees	325.00	113%	335.80	30.00			-	365.80
Conference Revenues	14,500.00	36%	228.00	842.00	277.00	3,943.00	4,220.00	5,290.00
National Recruitment Scholar.	125.00	121%	-	151.00			-	151.00
Donations	275.00	107%	38.00	138.06	51.00	66.00	117.00	293.06
Member Meals	925.00	48%	-	306.00	72.00	66.00	138.00	444.00
Total Revenues	16,174.00		628.57	1,467.58	400.17	4,075.00	4,475.17	6,571.32
<u>Expenses</u>								
Conference Expenses	10,530.02	68%	6,643.99	109.74	336.61	54.70	391.31	7,145.04
Postage & Supplies	125.00	80%	99.98	-			-	99.98
Website Expense	0.01	0%	-	-			-	-
National PDC	1,525.00	19%	285.42	-	-	-	-	285.42
Scholarship	1,740.00	0%	-	-	-	-	-	-
CGFM Study Guides	0.01	0%	-	-			-	-
Gifts	275.00	13%	36.00	-	-	-	-	36.00
Meals	925.01	47%	88.75	203.83	73.59	67.59	141.18	433.76
Donations	975.00	100%	239.00	272.16	145.00	317.00	462.00	973.16
Miscellaneous	20.00	0%	-	-			-	-
Total Expenses	16,115.05		7,393.14	585.73	555.20	439.29	994.49	8,973.36
Revenues over (under) Expenses	58.95		(6,764.57)	881.85	(155.03)	3,635.71	3,480.68	(2,402.04)
Beginning Balance 5/01/10	15,786.94							15,786.94
Ending Balance 12/31/2010	15,845.89							13,384.90



AGA-Des Moines Chapter
Balance Sheet
As of December 31, 2010

Assets	
Checking	1,496.65
Petty Cash	4.20
Savings	7,857.97
Certificate of Deposit	4,026.08
Total Assets	13,384.90
Liabilities & Equity	
Equity-Unreserved	13,384.90
Total Liabilities & Equity	13,384.90

MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2011

- Jan 12** **Audio:** Needles in a Haystack - Data Mining and Predictive Analytics (No Lunch n' Learn)
Location: Jessie Parker Building, Knudsen Room
- Jan 19** **Lunch n' Learn:** Kristy Maitre, IRS will speak on "IRS Update"
Audio: Are We Winning the Improper Payments Battle?
Location: Jessie Parker Building, Knudsen Room
- Feb 2** **Lunch n' Learn:** Marlene Hyde, IPERS, Senior Benefits Officer will speak on "IPERS changes"
Audio: Internal Controls
Location: Jessie Parker Building, Knudsen Room
- Mar 9** **Lunch n' Learn:** Speaker and topic TBD ← Please note updated date!!
Audio: Auditing Tools
Location: Jessie Parker Building, Knudsen Room
- Mar 23** **Audio:** Improving Performance Reporting (No Lunch n' Learn)
Location: Jessie Parker Building, Knudsen Room
- Apr 20** **Lunch n' Learn:** Speaker and topic TBD
Audio: Fraud
Location: Jessie Parker Building, Knudsen Room
- April 27** **Evening Meeting:** Speaker and topic TBD ← Please note updated date and location!!
Location: Latin King Des Moines, IA
- May 11** **Spring Seminar:** Speakers and topics TBD ← Please note updated date!!
Audio: Ethics
Location: Jessie Parker Building, Grant Room
- Jun 8** **Audio:** Internal Controls (No Lunch n' Learn)
Location: Jessie Parker Building, Knudsen Room

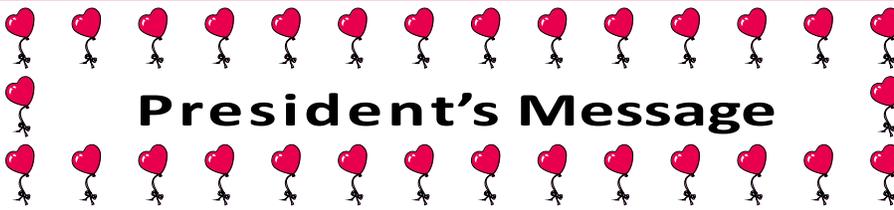
Regional Training Opportunities

Ozarks Chapter

- Thursday, March 3, 2011, Springfield, Missouri
- 7:30 - 5:00, 8 hours of CPE (including 2 hours Ethics)
- \$150 - Early Bird Discount (due January 31, 2011)
- \$175 - After January 31, 2011 (due February 24, 2011)
- Lunch included
- For more information, contact Justin Hill at jrhill@greenecountymo.org or (417) 829-6202.



The AGA LEDGER
Des Moines Chapter AGA
PO Box 6034
Des Moines, IA 50309-6034



President's Message

Please join AGA at the February 2nd mini-seminar. The Lunch 'n Learn will focus on recent IPERS changes. The audio conference, "Making Internal Controls Work in Your Organization," will follow. Registration is now open in Eventbrite.

Thank you for signing up for the Governmental Accounting, Financial Reporting and Budgeting (CGFM Exam 2 Review) course being held February 21 to 23, 2011! We are partnering with the Omaha and Lincoln AGA chapters using the ICN (Iowa Communications Network) video classrooms. On Monday, February 21 and Wednesday, February 23, the Des Moines participants will be at the Department of Public Health in the Lucas State Office Building (321 E 12th St, 6th Floor, Des Moines, IA 50319). On Tuesday, February 22, the Des Moines participants will be at the State Library (1112 E Grand Ave, Des Moines, IA 50319). Council Bluffs participants will be at the Iowa School for the Deaf (3501 Harry Langdon Blvd, Council Bluffs, IA 51503) each of the three days.

****Attention****
Schedule Changes!

Please see the revised Calendar of Events (page 8) for updates to the March and May schedules.

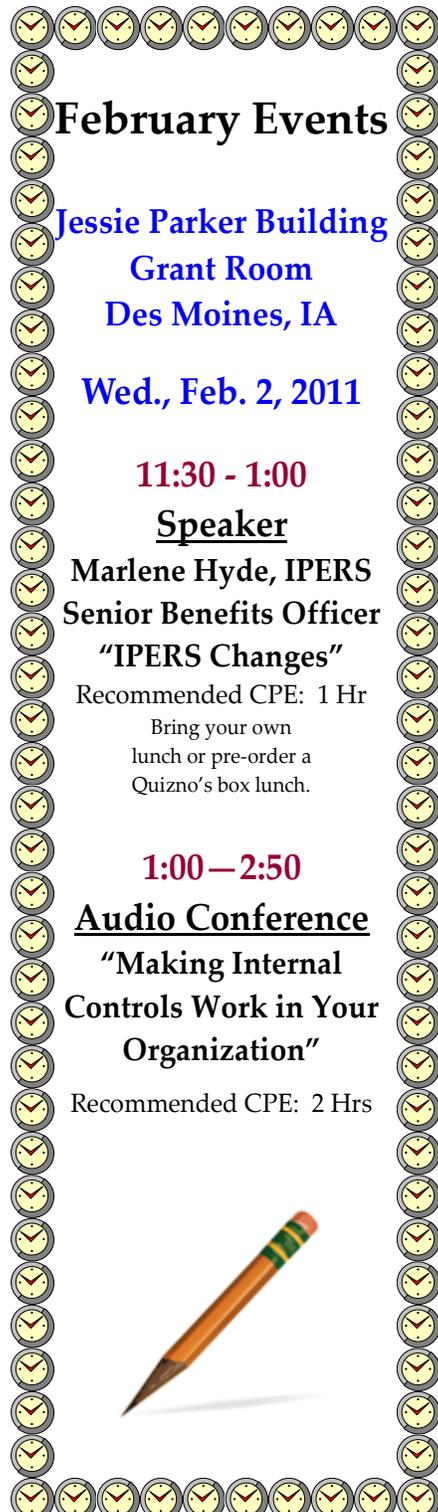
If you have not yet signed up, please reserve your place at <http://desmoinescgfm.eventbrite.com/>. The course offers 24 CPE hours. The cost is \$400 for members, \$475 for non-members. Study guides (an \$85 value!) are included in the registration cost. There is a maximum of 35 participants.

The Chapter Executive Committee (CEC) is reviewing the lunch option survey results from the January 19th mini-seminar. If you missed the survey and would like to provide input regarding lunch options at our monthly meetings, please email your thoughts or suggestions to me at patricia.townsend@iowa.gov.

Reminder: AGA dues need to be renewed by March 31, 2011. You should have received an email last week. If you do not renew during January, you should receive a paper invoice in February.

Thank you for your support of AGA!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011



February Events

Jessie Parker Building

Grant Room
Des Moines, IA

Wed., Feb. 2, 2011

11:30 - 1:00

Speaker

**Marlene Hyde, IPERS
Senior Benefits Officer**
"IPERS Changes"

Recommended CPE: 1 Hr
Bring your own
lunch or pre-order a
Quizno's box lunch.

1:00 - 2:50

Audio Conference

"Making Internal
Controls Work in Your
Organization"

Recommended CPE: 2 Hrs



Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
CWeber@ialottery.com
Iowa Lottery Authority

Secretary

Khristan Kaufman
Khristan.M.Kaufman@usda.gov
USDA, GIPSA, & P&SP

Treasurer

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Accountability Outreach Chair

Janice Jensen, CPA
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Iowa Vocational Rehabilitation

By-Laws & Procedures Director & Historian

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Janice.Evans@iowa.gov
Department of Education

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Department of Administrative Services

Community Services Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Early Careers Director

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation

Membership Director & Recognition Chair

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Department of Administrative Services

Professional Certification Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Program & Technical Meeting Director

Deb Schroeder, CPA
Schroeder@northpolk.org
North Polk Community School District

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

CEC Meeting Minutes

January 11, 2011

11:30 am - 12:30 pm



President Patricia Townsend opened the January 11, 2011 meeting of the Chapter Executive Committee (CEC). Other members in attendance: Natalie Storm, Denise Ragias, Janice Jensen, Valerie Wedgeworth, Janice Evans, Kim Knight, and Deb Schroeder.

Fundraisers:

- February theme is "Go Red for Women" (heart health). Apples will be provided at the February lunch n' learn as a snack.
- January—The food bank was the recipient and we voted to match \$100 from the Des Moines chapter. Denise motioned to increase the budget \$320, Janice seconded the motion. Motion carried.
- The Juvenile Diabetes check was reissued and cashed on January 4, 2011.

Audio Conferences:

- January 12th audio is "Needles in a Haystack - Data Mining and Predictive Analytics to Prioritize Leads and Highlight Risk for Investigators and Auditors." 31 people have signed up. We need to make sure the Knudsen Room is set up with tables in rows. Kim volunteered to set up tables. Val will run the power point.
- January 19th lunch n' learn and audio conference, "One Year Later: Are We Winning the Improper Payments Battle?" - Val will run the power point. 17 have signed up so far. Patricia is checking on the Quizno's order.
- February 2nd lunch n' learn and audio conference, "Making Internal Controls Work in Your Organization" - Val will run the power point presentation.
- Should we change our lunch option from Quizno's to another food vendor? It was decided Denise would do a short survey and have attendees fill it out for the next few meetings to see what the preference is.

Treasurer's Update:

- We received a \$2 key deposit refund when closing out the old PO Box. Natalie will contact Cindy to find out if she paid the deposit or if the Chapter paid the deposit.
- It was discussed that on occasion one department may be sending enough attendees to one audio conference that they could have purchased the audio conference direct from National at a cheaper rate than the member/non-member rate charged by the Chapter. The CEC discussed how to handle this. Natalie motioned that if one department (entity) sends enough individuals (and pays for all of those individuals at one time) that the department's cost would exceed the price of purchasing the audio conference, the fee will be capped at the price of the audio conference. Janice seconded the motion. Motion carried. This will be applied retroactively back to January 1, 2011. The Auditor's Office will receive a partial refund for January due to the number of auditors attending the January audio conference.

Mini-Sectional Leadership meeting January 29, 2011 in Kansas City:

- Patricia, Deb, Janice and Khristan are going. Make checks payable to the Mid-Mo AGA. Janice Jensen volunteered to provide the transportation. The cost is \$20/person to attend.

(Continued on page 3.)



CEC January Meeting Minutes

(Continued from Page 2.)

Sectional Leadership Meeting (SLM) May 12-14, 2011 in Dallas, Texas:

- Who is going? Deb Schroeder volunteered to be the President Elect for the 2011-2012 year. Deb will go and can fly in Thursday before the events start. Natalie has booked her airfare for the PDC in Atlanta.

Scholarship:

- Holly Kockler is the scholarship winner. She is probably able to come to the February 2 meeting. Her professor, Marty Wartick, may also attend. It was decided since February is early careers month, we will invite all college professors (initially notified of the scholarship opportunity) to the February 2 audio conference with free admission. The students who submitted scholarship applications will also be invited.

CEC board for 2011-2012:

- Who is continuing in their position and who plans not to continue? Val will let Natalie know by January 14 if she plans to continue as Early Careers Coordinator next year.

CGFM Course February 21-23, 2011:

- We need to let National know by January 17 how many books we will need.
- 22 have registered and 17 have paid as of 1/11/2011.
- We have enough attendees that the loss we will incur to host the event is acceptable.
- Patricia is waiting for a call to finalize the ICN site.
- Study guides will be sent to Natalie at work.

2010-2011 Program Planning Committee updates:

- January 19 - Kristy Maitre, IRS Update
- February 2 - Marlene Hyde, IPERS changes
- April 27 - evening meeting will be at Latin King
- May 11 seminar - Character Counts in Iowa; we need the Grant Room all day. There will be breakout sessions in the morning so we will also need the Knudsen Room in the morning. Val will reserve the rooms.

Next Meeting:

- The next CEC meeting is Thursday, February 3, 2011 in the Hoover Building - 5th floor.

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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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 Denise Ragias: 281-4741

Denise.Ragias@iowa.gov

MEMBER POINT STANDINGS

AS OF JANUARY 27, 2011

1.	Janice Evans	720
2.	Richa Goel	570
3.	Denise Ragias	560
4.	Janice Jensen	520
5.	Patricia Townsend & Michelle Wendel	515
6.	Valerie Wedgeworth	505
7.	Cheryl Mather	500
8.	Deborah Schroeder	460
9.	Kim Knight	430
10.	Christine Young	405



Call for 2011 National Academic Scholarships

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship today!

Each year, AGA National awards:

- Up to four \$3,000 full-time merit scholarships to AGA members and their family members,
- Up to two \$1,000 part-time merit scholarships to AGA members and their family members, and
- One \$3,000 community service scholarship

The deadline for receipt of applications is Thursday, **March 31, 2011**. Apply now and take full advantage of your AGA membership.

Download the application:

<http://www.agacgfm.org/membership/awards/>

Contact Louise Kapelewski with questions:

lkapelewski@agacgfm.org



VOLUNTEERS NEEDED!!

It is that time of year again. We are looking for members interested in serving on the Chapter Executive Committee (CEC) for the 2011 – 2012 program year. The CEC meets once a month during lunch for about 45 minutes to discuss conferences, upcoming community service opportunities, and other AGA needs. The CEC meets in the Hoover State Office Building. If you can't leave your office in the middle of the day, don't worry, we have teleconference available.

Our board is almost full. For the 2011-2012 year, we are still looking for an individual to fill the following positions:

Community Service: This individual looks for different community service opportunities for the Chapter to participate in throughout the year. The opportunities may be based on volunteer hours or monetary donations.

Early Careers: This individual acts as a liaison to the colleges and individuals new to government to inform them of AGA opportunities.

Membership: This individual acts as a welcoming committee to our new members and tracks member participation throughout the year.

Education and Program: This individual (or individuals) arrange speakers for our monthly lunch-n-learns. If you have ideas of what topics you want presented at the lunch-n-learns, Great! If not, the CEC and other AGA members will help with topic ideas and speaker names. This individual would contact the speaker and make the necessary arrangements for chapter meetings. This position can be divided between two individuals.

Website Co-chair: This person will work with the current website chair to learn the website system and make updates to the materials upon request.

If you have questions or would like more details on any of the positions above (or even those already filled), please don't hesitate to contact me at 281-8047 or nstorm@dhs.state.ia.us

Natalie Storm
President Elect



Chapter Meeting Minutes Wednesday, January 19, 2011 11:30 am - 1:00 pm

The Des Moines Chapter AGA met at the Jessie Parker Building in the Parker-Knudsen Room on January 19, 2011 for a combined "Lunch n' Learn" and Audio Conference. Treasurer Natalie Storm opened the meeting.

Announcements:

- **Fundraisers & Community Service:** Community service focus for the month of January is the Food Bank. An envelope was passed to collect donations for the Food Bank.
- **Chapter Executive Committee (CEC):** The Chapter is looking for "fresh" faces to sit on the CEC. A sign-up sheet was sent around for people to volunteer to sit on the CEC. If more than one person volunteers for a position there will be elections.
- **Future Meetings:** A survey for new lunch options was distributed. Patricia Townsend reminded everyone that the next meeting is February 2. Check the Newsletter for additional dates for future events as they are occasionally being changed by National.

Guest Speaker:

Patricia Townsend introduced our guest speaker, Kristy Maitre of the IRS, who gave a speech on New IRS Rules. To get on Kristy's e-mail list, contact her at Kristy.S.Maitre@irs.gov or call (515) 564-6837. The audio conference that followed was entitled "One Year Later: Are We Winning the Improper Payments Battle?"

There were 25 members, 7 guests and 1 speaker present. The name drawn for the year-end drawing was Cheryl Mather.



Community Service Corner



Did you know heart disease is the number one killer in women? Heart disease can affect anyone, regardless of gender, but has been dismissed by many as an "older man's disease." February's community service focus is on Go Red for Women (American Heart Association). Donations support medical research, awareness, education and community programs that will help women live longer heart-healthy lives. *Help promote awareness of this killer disease by wearing red on National Wear Red Day on Friday, February 4th!!*

In January, we collected \$115 for the Food Bank. The Des Moines Chapter matched with \$100 and a request has been sent to National AGA to match the \$215. Thank you to all who contributed!!

March's community service will be Kid's Against Hunger.



DES MOINES CHAPTER

2011 Scholarship Awarded!!!

Meet Holly Kockler

Each year, the Des Moines Chapter AGA awards a \$500 tuition scholarship to a deserving college undergraduate student. This year, we awarded the scholarship to Holly Kockler.

Holly is from Remsen, Iowa. Her parents are Tom and Sheila Kockler. Holly is a junior accounting major at the University of Northern Iowa (UNI) where she spends a majority of her time studying, working and hanging out with friends. She is employed at the UNI Financial Aid Office and as an accounting assistant at the UNI Performing Arts Center. Holly is also an active member of the UNI Accounting Club. In her spare time, she loves to go boating and play sports outside.

We will be recognizing Holly and presenting the scholarship award to her at the February 2, 2011 chapter meeting in the Grant Room of the Jessie Parker Building in Des Moines. Hope to see you there!

Val Wedgeworth
AGA Des Moines Chapter
Early Careers Coordinator



Continuing Professional Education (CPE) Requirements

Effective January 1, 2011, there were revisions to the Accountancy Examining Board Rules in 193A, Chapter 10 of the Iowa Administrative Code related to continuing education requirements for CPAs. Below are 2 of the revised rules:

Mandatory education required: Per chapter 10.7(1), every CPA certificate holder or LPA license holder who is responsible for supervising compilation services or who signs or authorizes someone to sign the accountant's compilation report on the financial statements on behalf of a firm shall complete, as a condition of certificate or license renewal, a minimum of eight hours of continuing professional education devoted to financial statement presentation, such as courses covering the statements on standards for accounting and review services (SSARS) and accounting and auditing updates.

Programs that qualify and CPE limitations: Per chapter 10.8(11), dinner, luncheon and breakfast meetings of recognized organizations may qualify if they meet the appropriate requirements and shall be limited to 25 percent of the total renewal requirements if the individual meeting is no more than two hours long.

Mark your calendars!!! Jodi Adams, Iowa Professional Licensing Bureau, will provide an update on Iowa Administrative Code Chapter 193A rule changes at the March 23 lunch n' learn.

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)



MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

To check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

AGA - Des Moines Chapter
Operating Statement for the Period Ended January 31, 2011
For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr 2010	2nd Qtr 2010	3rd Qtr 2010	Year to Date
<u>Revenues/Receipts</u>						
Interest	24.00	115%	26.77	0.52	0.42	27.71
Membership Fees	325.00	113%	335.80	30.00	-	365.80
Conference Revenues	14,500.00	65%	228.00	842.00	8,298.00	9,368.00
National Recruitment Scholar.	125.00	121%	-	151.00	-	151.00
Donations	275.00	112%	38.00	138.06	132.00	308.06
Member Meals	925.00	56%	-	306.00	216.00	522.00
Total Revenues	16,174.00		628.57	1,467.58	8,646.42	10,742.57
<u>Expenses</u>						
Conference Expenses	10,530.02	68%	6,643.99	109.74	444.40	7,198.13
Postage & Supplies	125.00	115%	99.98	-	44.00	143.98
Website Expense	0.01	0%	-	-	-	-
National PDC	1,525.00	97%	285.42	-	1,190.40	1,475.82
Scholarship	1,740.00	0%	-	-	-	-
CGFM Study Guides	0.01	0%	-	-	-	-
Gifts	275.00	13%	36.00	-	-	36.00
Meals	925.01	55%	88.75	203.83	220.06	512.64
Donations	1,175.00	83%	239.00	272.16	462.00	973.16
Miscellaneous	20.00	0%	-	-	-	-
Total Expenses	16,315.05		7,393.14	585.73	2,360.86	10,339.73
Revenues over (under) Expenses	<u>(141.05)</u>		<u>(6,764.57)</u>	881.85	6,285.56	402.84
Beginning Balance 5/01/10	15,786.94					<u>15,786.94</u>
Ending Balance 12/31/2010	15,645.89					<u>16,189.78</u>



AGA-Des Moines Chapter
Balance Sheet
As of January 31, 2011

Assets	
Checking	1,222.28
Petty Cash	6.20
Savings	10,935.22
Certificate of Deposit	4,026.08
Total Assets	<u>16,189.78</u>
Liabilities & Equity	
Equity-Unreserved	16,189.78
Total Liabilities & Equity	<u>16,189.78</u>

MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2011

Feb 2

Lunch n' Learn: Marlene Hyde, IPERS, Senior Benefits Officer will speak on "IPERS changes"

Audio: Internal Controls

Location: Jessie Parker Building, Grant Room

Mar 9

Lunch n' Learn: Speaker and topic TBD ← Please note updated date!!

Audio: Auditing Tools

Location: Jessie Parker Building, Knudsen Room

Mar 23

Lunch n' Learn: Jodi Adams, Accountancy Board, "Update on Chapter 193A Rules for CPAs"

Audio: Improving Performance Reporting ← Please note additional lunch n' learn!!

Location: Jessie Parker Building, Knudsen Room

Apr 20

Lunch n' Learn: Speaker and topic TBD

Audio: Fraud

Location: Jessie Parker Building, Knudsen Room

April 27

Evening Meeting: Speaker and topic TBD ← Please note updated date and location!!

Location: Latin King Des Moines, IA

May 11

Spring Seminar

← Please note updated date!!

Morning: Character Counts in Iowa

Audio: Ethics

Afternoon: Speaker TBD

Location: Jessie Parker Building, Grant Room

Jun 8

Audio: Internal Controls (No Lunch n' Learn)

Location: Jessie Parker Building, Knudsen Room

Regional Training Opportunities

Ozarks Chapter

- Thursday, March 3, 2011, Springfield, Missouri
- 7:30 - 5:00, 8 hours of CPE (including 2 hours Ethics)
- \$150 - Early Bird Discount (due January 31, 2011)
- \$175 - After January 31, 2011 (due February 24, 2011)
- Lunch included
- For more information, contact Justin Hill at



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 Des Moines, IA 50305-1351



THE AGA LEDGER

A Publication of the Association of Government Accountants
Des Moines Chapter



DES MOINES
CHAPTER

Also at www.agadsm.org

Volume 32 Number 6

March 2011

President's Message

Please join AGA at the March 9th mini-seminar. The Lunch 'n Learn will be presented by Mary Delagardelle, Executive Director of the Iowa School Boards Foundation. The audio conference, "Planning, Conducting and Reporting Performance Audit Work Even More Efficiently: Additional Tools to Improve Your Office's Performance Audit Productivity," will follow. Registration is now open in Eventbrite for both March events.

The 2nd mini-seminar this month, on March 23rd, will feature an update on CPE requirements for the State of Iowa from Jodi Adams, Executive Officer with the Iowa Accountancy Board. The session will conclude with the audio conference, "Tools to Assist in Establishing a Performance Management System for Your Government—What You Need to Know."

****Attention**** **Schedule Changes!**

Please see the revised Calendar of Events ([page 8](#)) for updates to the training schedule.

Thank you for attending the Governmental Accounting, Financial Reporting and Budgeting (CGFM Exam 2 Review) course held February 21 to 23, 2011! We partnered with the Omaha and Lincoln AGA chapters using the ICN (Iowa Communications Network) video classrooms. There were 18 participants in Des Moines and 6 participants in Council Bluffs. The CGFM Exam 3 Review course will be sponsored by the Omaha and/or Lincoln chapters – potentially in November 2011 or March 2012.

The May Ethics seminar details are now available! Please join us on May 11, 2011 for 7 CPE hours of Ethics at the Jessie Parker Building. See the included flyer for more information.

Reminder: AGA dues need to be renewed by March 31, 2011. Thank you for your support of AGA!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011



Jessie Parker Building
Knudsen Room
Des Moines, IA

Wed., March 9, 2011

11:30 - 1:00

Speaker

Mary Delagardelle, Iowa School Boards Foundation, "ISBF Lighthouse Research Project"

Recommended CPE: 1 Hr

1:00 – 2:50

Audio Conference

"Planning, Conducting & Reporting Performance Audit Work Even More Efficiently"

Recommended CPE: 2 Hrs

Tue., March 15, 2011

1:00 – 2:50

Audio Conference

"Public Private Partnerships: From Accounting to Implementation"

Recommended CPE: 2 Hrs

Wed., March 23, 2011

11:30 - 1:00

Speaker

Jodi Adams, Iowa Accountancy Board, "Recent Amendments to IAC Chapter 193A"

Recommended CPE: 1 Hr

1:00 – 2:50

Audio Conference

"Improving Performance Reporting"

Recommended CPE: 2 Hrs

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
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Iowa Lottery Authority

Secretary

Khristan Kaufman
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USDA, GIPSA, & P&SP

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Patricia.Townsend@iowa.gov
Iowa Communications Network

CEC Meeting Minutes

February 3, 2011
11:30 am - 12:30 pm



President Patricia Townsend opened the February 3, 2011 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Natalie Storm, Kim Knight, Janice Jensen, Valerie Wedgeworth, and Khristan Kaufman. As there wasn't a quorum present for the meeting, Val moved that all motions be kept active and votes will be e-mailed for final decision. The motion was seconded by Natalie and carried by all present.

Fundraisers:

- The Chapter has collected over \$100 for the American Heart Association. The March fundraiser will be Kids Against Hunger.

Lunch-n-Learn & Audio Conferences:

- February 2nd – Discussed refunds to those who were unable to attend due to the weather. Providing refunds for the audio conference would not cost anything to the Chapter. Natalie moved a refund be issued to those who paid for the audio conference and were unable to attend. Kim seconded the motion. All present were in favor.
- March 9th – Looking for a new speaker for the Lunch-n-Learn as the one scheduled had a conflict arise. Considering cancelling the Lunch-n-Learn speaker as there is another one scheduled March 23rd.
- March 23rd – Jodi Adams from the Accountancy Board is scheduled to speak followed by the Audio Conference "Tools to Assist in Establishing a Performance Management System for Your Government."
- March 30th – A third audio conference is scheduled in March entitled "Program Integrity – Innovation and Approaches for 21st Century Oversight and Accountability." Natalie moved that we skip this audio as there are already two scheduled in March. Val seconded and the motion was carried.

Treasurer's Update:

- Natalie provided an update on the Chapter's financial status. Right now we have approximately \$16,000, of which \$9,000 is designated for the upcoming CGFM Review Course. We still have about \$2,000 to collect for the course. Natalie moved a \$2,000 CD be obtained with some of the extra funds. Val seconded the motion. The motion was carried.

Regional Update:

- The Mini-Sectional Leadership Meeting was held January 29, 2011 in Kansas City. Janice Jensen, Patricia Townsend, and Deb Schroeder attended. They shared that the Omaha Chapter purchases the audio conference disks after it's held so they can view them at different times. The only drawback found to this was that the attendees lose the live Question & Answer session.
- The Sectional Leadership Meeting is scheduled for May 12th through the 14th in Dallas. There currently are no new CEC volunteers.

(Continued on page 3.)



CEC February Meeting Minutes (Continued from Page 2.)

CGFM Review:

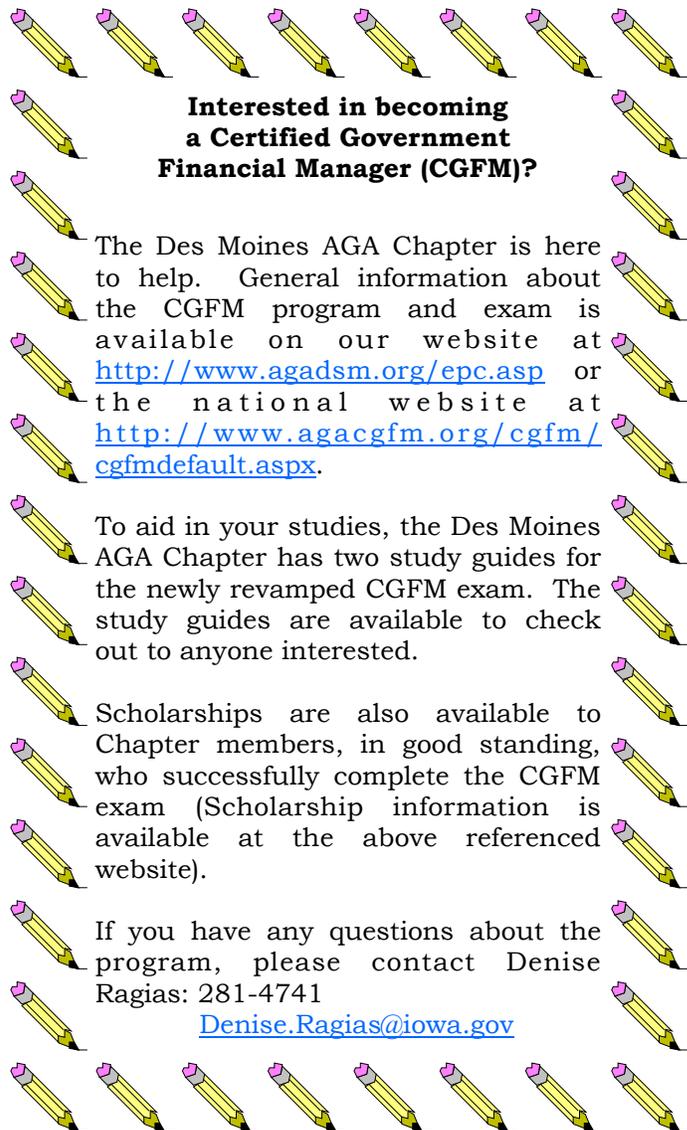
- The cost of the review course includes study materials for 30 attendees. There are currently 23 registrants for the CGFM review, all but 4 have paid. Natalie recommended that we get all 30 study guides since it's included in the course cost. If there are extras, we will decide what should be done with them (i.e. donate them to another chapter, keep them to be used by other Chapter members, etc.). Due to the way the study materials are compiled, Natalie moved that the Chapter purchase binders for each of the attendees. Janice seconded the motion and none were opposed.
- Assuming adequate time is provided for lunch, a meal is not going to be provided as there are others attending the course at an off-site location. Janice moved snacks be provided by the Chapter and Kim seconded the motion. All were in favor.

Newsletter:

- All newsletter items need to be sent to Kim by February 25th to be included in the newsletter.

Next Meeting:

- The next CEC meeting will be Thursday, March 10, 2011 in a 5th floor conference room of the Hoover Building.



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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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 Denise Ragias: 281-4741

Denise.Ragias@iowa.gov



Chapter Meeting Minutes February 2, 2011

The Des Moines Chapter AGA met at the Jessie Parker Building in the Grant Room on February 2, 2011 for a combined "Lunch n' Learn" and Audio Conference. Natalie Storm opened the meeting.

Announcements:

Fundraisers & Community Service: Community service focus for the month of February is the American Heart Association – Go Red for Women. An envelope was passed around to collect donations.

Per the American Heart Association's Go Red for Women website: In the past, heart disease and heart attack have been predominantly associated with men. Historically, men have been the subjects of the research done to understand heart disease and stroke,
(continued on page 4)



MEMBER POINT STANDINGS

AS OF JANUARY 27, 2011

1. Janice Evans	795
2. Richa Goel	640
3. Denise Ragias	630
4. Janice Jensen	590
5. Patricia Townsend & Michelle Wendel	585
6. Valerie Wedgeworth	575
7. Deborah Schroeder	530
8. Cheryl Mather	500
9. Angela James	445
10. Kim Knight	430



Chapter Meeting Minutes (Continued from Page 3.)

which has been the basis for treatment guidelines and programs. This led to an oversimplified, distorted view of heart disease and risk, which has worked to the detriment of women.

Because women have been largely ignored as a specific group, their awareness of their risk of this often-preventable disease has suffered. Only 55 percent of women realize heart disease is their No. 1 killer and less than half know what are considered healthy levels for cardiovascular risk factors like blood pressure and cholesterol. The Go Red for Women movement works to make sure women know they are at risk so they can take action to protect their health.

Upcoming Educational Opportunities:

- February 21st – 23rd – The three day CGFM course will be held in Des Moines with an off-site location in Council Bluffs. There are 22 people registered, with room for more if you know of anyone interested.
- March 9th – Speaker to be determined.
- March 23rd – Jodi Adams, from the Accountancy Board, will be coming to update us on new rules for CPA's. Her presentation will be followed by the Audio Conference Improving Performance Reporting.
- March 30th – the Des Moines Chapter AGA is considering hosting a third Audio Conference that will be offered titled Innovation and Approaches for 21st Century Oversight and Accountability. More information will be coming.
- May 11th – the Des Moines Chapter AGA will be hosting our spring seminar to be held in the Grant and Knudsen Rooms at the Jessie Parker Building. The morning topic will be Character Counts, which will be an interactive session where we will be breaking into two groups. This will be followed by the 2 hour Audio Conference on Ethics. The planning committee is still working on a speaker to wrap up the conference for the last ½ hour to enable us to offer a 7 hour day. More details on prices and registration will be coming.

Guest Speaker:

Natalie Storm introduced our guest speaker, Marlene Hyde with IPERS who spoke about IPERS Changes, including some of the misconceptions about the changes that will take place on July 1, 2012. The Audio Conference that followed was entitled "Internal Controls".



There were 17 members, 1 guest, and 1 speaker present. The name drawn for the year-end drawing was Angie James.

VOLUNTEERS NEEDED!!

It is that time of year again. We are looking for members interested in serving on the Chapter Executive Committee (CEC) for the 2011 – 2012 program year. The CEC meets once a month during lunch for about 45 minutes to discuss conferences, upcoming community service opportunities, and other AGA needs. The CEC meets in the Hoover State Office Building. If you can't leave your office in the middle of the day, don't worry, we have teleconference available.

Our board is almost full. For the 2011-2012 year, we are still looking for an individual to fill the following positions:

Community Service: This individual looks for different community service opportunities for the Chapter to participate in throughout the year. The opportunities may be based on volunteer hours or monetary donations.

Early Careers: This individual acts as a liaison to the colleges and individuals new to government to inform them of AGA opportunities.

Membership: This individual acts as a welcoming committee to our new members and tracks member participation throughout the year.

Education and Program: This individual (or individuals) arrange speakers for our monthly lunch-n-learns. If you have ideas of what topics you want presented at the lunch-n-learns, Great! If not, the CEC and other AGA members will help with topic ideas and speaker names. This individual would contact the speaker and make the necessary arrangements for chapter meetings. This position can be divided between two individuals.

Website Co-chair: This person will work with the current website chair to learn the website system and make updates to the materials upon request.

If you have questions or would like more details on any of the positions above (or even those already filled), please don't hesitate to contact me at 281-8047 or nstorm@dhs.state.ia.us

Natalie Storm, President Elect

Happy 
St. Patrick's Day

Call for 2011 National Academic Scholarships

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship today!

Each year, AGA National awards:

- Up to four \$3,000 full-time merit scholarships to AGA members and their family members,
- Up to two \$1,000 part-time merit scholarships to AGA members and their family members, and
- One \$3,000 community service scholarship

The deadline for receipt of applications is Thursday, **March 31, 2011**. Apply now and take full advantage of your AGA membership.

Download the application:

<http://www.agacgfm.org/membership/awards/>

Contact Louise Kapelewski with questions:

lkapelewski@agacgfm.org

Sectional Leadership Meeting - Mid-Western Region



Des Moines Chapter President Patricia Townsend, Program & Technical Meeting Director Deb Schroeder and Accountability Outreach Chair Janice Jensen attended the Sectional Leadership Meeting-Regional for Mid-Western Region's chapter leaders held in Blue Springs, Missouri on Saturday, January 29th. The meeting brought

together board members and the regional coordinators from chapters in Iowa, Kansas, Nebraska and Missouri to share chapter best practices and plan for the remainder of this program year. This was the first time the region has hosted an event of this type and it was modeled after the Sectional Leadership Meetings hosted by the National AGA Office each spring. This was a well worthwhile time to motivate the volunteers who lead chapters and the region for the rest of this year and to begin planning for the upcoming year's new board members. Can you find Patricia and Deb in this photo? (Janice took the photo).

2010-2011 AGA Mid-Western Regional Team members who attended the SLMR in Blue Springs, Missouri on January 29, 2011. Left to right: Carol Blecha, Regional Coordinator (RC) - CGFM; Patricia Townsend, RC - Communications; Mark Runyan, Regional Vice President-Elect; Cathy Long, RC - Chapter Development & Assistance; Janice Jensen, RC - Membership; Melinda Richter, RC - Early Careers. Pictured front and center is Catherine Demes-Maydew, Regional Vice President.



Additional Highlights from the SLMR Mark Runyan, Regional Vice President-Elect

On Saturday, January 29 2011, the Midwestern Region (Region) held a SLMR (Sectional Leadership Meeting-Region). The objective of the SLMR was to get together the Chapter Executive Committee (CEC) members from the eight Chapters within the Region, along with Regional Team, to discuss the operation and successfulness of each Chapter. We had 28 CEC members representing seven Chapters, along with 7 members of the Regional Team and Bill Miller, SVRS-Section II. Three of the 28 attendees were potential CEC members for the upcoming year.

The agenda for the SLMR was designed after the Chapter Recognition Program (CRP). Each Regional Coordinator would handle their particular section on the CRP and discusses how the Chapters can increase points in the various sections. The attendees were given a chance to discuss best practices, so other Chapters who are low in this section could find ways to increase their points. Along with discussing points and best practices, it gave a chance for the Chapters to learn what each Regional Coordinator does in their position to help to start some succession planning for the Regional Team.

As the SLM energizes the attendees at the start of the program year, the SLMR energizes current CEC and potential CEC members to finish the year strong and continue momentum. Plus, the face-to-face interaction initiation at the SLM is reinforced at the SMLR which increases the CEC member being comfortable to contact their counterparts in other Chapters for advice and assistance.

The SLMR was very well received by all the attendees and felt it was very informative and useful. The Region will be planning for another SLMR in 2012 to continue this momentum and keep improving the communication and support between the Chapters and the Regional Team.





Community Service Corner



March's community service focus is on Kids Against Hunger. The mission of this humanitarian food-aid organization is to significantly reduce the number of hungry children in the USA and to feed starving children throughout the world. Donations may be made at the March meetings.

In February, we collected \$115 for Go Red for Women - American Heart Association. \$100 was matched by the Des Moines Chapter and a request for a \$215 match has been made to the National Office. Participants at the February meeting received a heart healthy apple from the Des Moines Chapter. Thank you to all who contributed!!



April's focus will be Beacon of Life.

AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

To check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

AGA - Des Moines Chapter
Operating Statement for the Period Ended February 28, 2011
For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr 2010	2nd Qtr 2010	3rd Qtr 2010	February 2011	Year to Date
<u>Revenues/Receipts</u>							
Interest	24.00	119%	26.77	0.52	0.87	0.43	28.59
Membership Fees	325.00	113%	335.80	30.00	-	-	365.80
Conference Revenues	14,500.00	86%	228.00	842.00	9,098.00	2,269.00	12,437.00
National Recruitment Scholar.	125.00	121%	-	151.00	-	-	151.00
Donations	275.00	117%	38.00	138.06	132.00	15.00	323.06
Member Meals	925.00	62%	-	306.00	216.00	54.00	576.00
Total Revenues	16,174.00		628.57	1,467.58	9,446.87	2,338.43	13,881.45
<u>Expenses</u>							
Conference Expenses	10,530.02	75%	6,643.99	109.74	444.40	705.91	7,904.04
Postage & Supplies	125.00	115%	99.98	-	44.00	-	143.98
Website Expense	0.01	0%	-	-	-	-	-
National PDC	1,525.00	97%	285.42	-	1,190.40	-	1,475.82
Scholarship	1,740.00	29%	-	-	-	500.00	500.00
CGFM Study Guides	0.01	0%	-	-	-	-	-
Gifts	275.00	13%	36.00	-	-	-	36.00
Meals	925.01	62%	88.75	203.83	220.06	57.02	569.66
Donations	1,175.00	102%	239.00	272.16	462.00	230.00	1,203.16
Miscellaneous	20.00	300%	-	-	60.00	-	60.00
Total Expenses	16,315.05		7,393.14	585.73	2,420.86	1,492.93	11,892.66
Revenues over (under) Expenses	(141.05)		(6,764.57)	881.85	7,026.01	845.50	1,988.79
Beginning Balance 5/01/10	15,786.94						15,786.94
Ending Balance 2/28/2011	15,645.89						17,775.73



AGA-Des Moines Chapter
Balance Sheet
As of February 28, 2011

Assets

Checking	993.70	
Petty Cash	4.85	
Savings	12,751.10	
Certificate of Deposit	4,026.08	
Total Assets		17,775.73

Liabilities & Equity

Equity-Unreserved	17,775.73	
Total Liabilities & Equity		17,775.73

MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2011

Mar 9

Lunch n' Learn: Mary Delagardelle, Executive Director, Iowa School Boards Foundation, "ISBF Lighthouse Research Project - The Roles of School Board Leadership in the Improvement of Student Achievement"

Audio: Planning, Conducting and Reporting Performance Audit Work Even More Efficiently: Additional Tools to Improve Your Office's Performance Audit Productivity

Location: Jessie Parker Building, Knudsen Room

Mar 15

NASACT Webinar: Public Private Partnerships: From Accounting to Implementation

Location: Jessie Parker Building, Knudsen Room

Mar 23

Lunch n' Learn: Jodi Adams, Accountancy Board, "Update on Chapter 193A Rules for CPAs"

Audio: Tools to Assist in Establishing a Performance Management System for Your Government - What You Need to Know

Location: Jessie Parker Building, Knudsen Room

Apr 20

Lunch n' Learn: Catherin Demes-Maydew, Midwestern Regional Vice President

Audio: Mortgage Fraud and Beyond - Looking Towards the Future

Location: Jessie Parker Building, Knudsen Room

April 27

Evening Meeting: Speaker and topic TBD ← Please note updated date and location!!

Location: Latin King Des Moines, IA

May 11

Spring Seminar (7 CPE Hours) ← Please note updated date!!

Morning: Interactive workshop presented by Character Counts in Iowa

Audio: The Apprehension of Being Ethical

Afternoon: Scott Raecker, Executive Director Of Character Counts

Location: Jessie Parker Building, Grant Room

Jun 8

Audio: Internal Controls (No Lunch n' Learn)

Location: Jessie Parker Building, Knudsen Room

The AGA LEDGER
Des Moines Chapter AGA
PO Box 1351
Des Moines, IA 50305-1351

Regional Training Opportunities

Lincoln Chapter

1. Spring Professional Development Conference, April 20, 2011, Lincoln, NE
 - Early bird discounted price through 3/18/2011
 - <http://www.lincolnneaga.org/pdc/04202011/agenda.php>
2. Fall Professional Development Conference, September 21, 2011, Lincoln, NE
 - Save the date!!
 - <http://www.lincolnneaga.org/index.php>

Mid-Missouri Chapter

1. 36th Annual Mid-Western Professional Development Conference, August 24-25, 2011, Jefferson City, MO
 - <http://www.midmoaga.org/>





THE AGA LEDGER

A Publication of the Association of Government Accountants
Des Moines Chapter



DES MOINES
CHAPTER

Also at www.agadsm.org

Volume 32 Number 7

April 2011



President's Message

Reminder: AGA dues are due now! If you have not yet renewed, please log on to <http://www.agacqfm.org/> to renew. Thank you for continuing your support of AGA!

Please join AGA at the April 20th mini-seminar. The Lunch 'n Learn will be presented by Catherine Demes Maydew, Regional Vice President of the Midwestern Region Association of Government Accountants. The topic is "Reconciliations and Analytics as Part of the Accountant's Toolbox." The audio conference, "Mortgage Fraud and Beyond – Looking Towards the Future," will follow.

The Annual Member Recognition Dinner will be held on Wednesday, April 27 at 5:30 pm at the Latin King Restaurant (2200 Hubbell Ave, Des Moines, IA). The presentation will be "Women, Money and Chocolate" by Karen Siedle – guests are welcome and the topic is for everyone, not just women. Please reserve a seat in Eventbrite so we can let Latin King know how many people we are expecting.

****Attention**** **Schedule Changes!**

Please see the revised Calendar of Events (page 8) for updates to the training schedule.

Changes You Need to Know." This will be an audio conference only from 1 to 2:50 pm.

The May Ethics seminar is coming up soon! Please join us on May 11, 2011 for 7 CPE hours of Ethics at the Jessie Parker Building. Character Counts in Iowa will be presenting the morning session followed by the audio conference, "The Apprehension of Being Ethical" and a wrap-up session by Scott Raecker, Executive Director of Character Counts in Iowa. This meeting has a participant limit and the Early Bird prices expire on April 9, so register today!

Patricia Townsend, CPA
Des Moines Chapter AGA President 2010-2011



Jessie Parker Building
Grant Room
Des Moines, IA

Wed., April 20, 2011
11:30 - 1:00

Speaker
Catherine Demes Maydew,
AGA Midwest Regional Vice
President, "Reconciliations
& Analytics as Part of the
Accountant's Toolbox"
Recommended CPE: 1 Hr

1:00 – 2:50

Audio Conference
"Mortgage Fraud and Beyond -
Looking Toward the Future"
Recommended CPE: 2 Hrs



Latin King
2200 Hubbell Ave.
Des Moines

Wed., April 27, 2011
11:30 - 1:00

Speaker
Karen Siedle,
"Women, Money & Chocolate"
(Note: Karen's presentation is
intended for all audiences!)
Recommended CPE: 1 Hr

5:30 - 8:00

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
CWeber@ialottery.com
Iowa Lottery Authority

Secretary

Khristan Kaufman, CPA, CFE
Khristan.M.Kaufman@usda.gov
USDA, GIPSA, & P&SP

Treasurer

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Accountability Outreach Chair

Janice Jensen, CPA, CGFM
Janice.Jensen@iowa.gov
Iowa Vocational Rehabilitation

By-Laws & Procedures Director & Historian

Janice Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Department of Administrative Services

Community Services Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Early Careers Director

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation

Membership Director & Recognition Chair

Michelle Wendel, CPA
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Department of Administrative Services

Professional Certification Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Program & Technical Meeting Director

Deb Schroeder
Schroeder@northpolk.org
North Polk Community School District

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

CEC Meeting Minutes

March 10, 2011

11:30 am - 12:30 pm



President Patricia Townsend opened the March 10, 2011 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Denise Ragias, Michelle Wendel, Natalie Storm, Kim Knight, Janice Evans, Valerie Wedgeworth, and Khristan Kaufman via phone.

Fundraisers:

- March – Kids Against Hunger; April – Beacon of Life
- Denise motioned that the Chapter match member donations up to \$100 for Kids Against Hunger (Second – Janice). All were in favor. Motion carried.

Audio Conferences:

- March 15 – Audio conference ONLY: “Public Private Partnerships: From Accounting to Implementation” will be in the Knudsen Room. Valerie will run the PowerPoint.
- March 23 – Jodi Adams, Executive Officer, Iowa Accountancy Board will speak at the lunch ‘n learn followed by the audio conference “Tools to Assist in Establishing a Performance Management System for Your Government – What You Need to Know.” Valerie will run the PowerPoint.
 - ◊ March is CGFM month. Janice motioned that we purchase cupcakes to celebrate CGFM month (Second – Denise). Natalie will order the cupcakes, approx 36-48, depending on the number signed up for the training seminar.
- A motion was made and carried (via e-mail) to purchase the CD “Subrecipient or Vendor? – Sorting Out the Subaward of Federal Grant Funds Now” – Denise will purchase the CD. There was discussion about offering this in the summer. There was interest in combining with an audio to make a 3.5 hour mini-seminar in the summer. This will be decided at a later date.
 - ◊ In addition, departments have expressed interest in renting the CD from the Chapter to show at staff meetings. Michelle motioned the following fee schedule: \$50 rental to any state agency/non-state agency for 3 days usage (agency must pick up on day 1 and hand deliver the CD to Denise by close of business on day 3); \$75 rental to any state agency/non-state agency for 1 week usage (agency must pick up on day 1 and hand deliver the CD to Denise by close of business on day 7); Cost for not returning the CD is the cost of the CD - \$299; The renting agency is responsible for making their own copies of handouts and tracking CPE, if they choose to offer CPE. The Des Moines Chapter will not coordinate CPE for agencies renting the CD. Second – Janice. All in favor. Motion carried.
- NASACT will be hosting the following webinars in the coming months:
 - ◊ May 4 – Government Auditing Standards, 2011 Revision
 - ◊ July 20 – GASB Update: Standards You Need to Know
 - ◊ Kim motioned to purchase the May 4 and July 20 live webinars (Second – Michelle). All in favor. Motion carried.
 - ◊ Kim will let Denise know when registration information is available from NASACT.
- May 11 Spring Seminar – Patricia will reserve the State Library ICN room for additional space because the presenters want small groups of 45 or less and we are anticipating more than 90 registrants.

(Continued on page 3.)



CEC March Meeting Minutes

(Continued from Page 2.)

Treasurer's Update:

- The PO Box refund is still outstanding. Michelle will follow up with the main post office. Postage is currently over budget until this refund is received.
- Natalie motioned to raise the member donation subcategory of the donation expense budget to always match donations received from members each month (Second – Michelle). All in favor. Motion carried.
- Natalie motioned to increase the miscellaneous budget to \$60 due to the cost of CEC members attending the SLMR (Second – Valerie). All in favor. Motion carried.

Regional/National News:

- Sectional Leadership Meeting (SLM) – 5/12/11-5/14/11 in Dallas, Texas. Reservations were due March 11. Patricia and Deb are going.

CEC 2011-2012:

- Website co-chair position was accepted by June Chiu, Department of Revenue
- There are still 3 open positions: Community Services Director, Membership Director & Recognition Chair, and Program & Technical Meeting Director.

Committee Updates:

- CGFM Review – Went very well! J 24 participants (18 in Des Moines and 6 in Council Bluffs).
 - ◊ Omaha/Lincoln plan to offer CGFM Exam 3 review in November 2011 or March 2012.
 - ◊ We have 3 extra CGFM Exam 2 manuals. Patricia and Natalie will look into our options for using these.
 - ◊ Julie Luther requested a refund since she was unable to attend due to a work conflict. The registration form stated fees were non-refundable; therefore no refund will be given.
- Program Planning Committee for 2010-2011
 - ◊ March 23 – Jodi Adams, Executive Officer, Iowa Accountancy Board
 - ◊ April 20 – Catherine Demes Maydew, AGA Midwestern Regional Vice President
 - ◊ April 27 – Karen Siedle will present “Women, Money and Chocolate.” The evening meal will be at Latin King. Please note: the presentation is intended for all audiences!
 - ◊ May 11 Seminar – Character Counts in Iowa, “Ethics” audio conference. The planning committee is still working on finalizing food options for snacks and lunch.

Membership Scholarship from National – 2 non-member attendees' names need to be drawn to win one-year memberships. Denise will get the list of names.

(Continued on page 4.)

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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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).

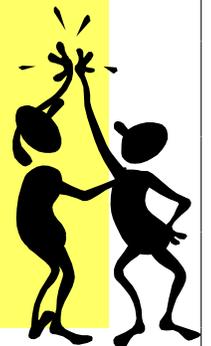
If you have any questions about the program, please contact Denise Ragias: 281-4741

Denise.Ragias@iowa.gov

MEMBER POINT STANDINGS

AS OF March 31, 2011

1.	Janice Evans	970
2.	Richa Goel	850
3.	Patricia Townsend	780
4.	Denise Ragias	770
5.	Michelle Wendel	745
6.	Valerie Wedgeworth & Janice Jensen	695
7.	Cheryl Mather	660
8.	Deborah Schroeder	655
9.	Kim Knight	555
10.	Angela James	550



Chapter Meeting Minutes - March 9, 2011

The Des Moines Chapter AGA met at the Jessie Parker Building in the Knudsen Room on March 9, 2011 for a combined "Lunch n' Learn" and Audio Conference. Patricia Townsend opened the meeting.

Announcements:

Fundraisers & Community Service: Community service focus for of March is Kids Against Hunger. An envelope was passed around to collect donations, and will also be passed around at the March 15th and March 23rd events.

Chapter Executive Committee: There are still three openings for the CEC for the next program year. They are Community Service, Membership, and Education & Programs. If you are interested in volunteering for a position, contact Natalie Storm.

CGFM Course: The CGFM course was held with 24 total participants, 18 in Des Moines and 6 in Council Bluffs.

Upcoming Educational Opportunities:

- March 15th – Audio Conference "Public Private Partnerships: From Accounting to Implementation".
- March 23rd – Jodi Adams, from the Accountancy Board, will be coming to update us on new rules for CPA's. Her presentation will be followed by the Audio Conference "Improving Performance Reporting".
- May 11th – the Des Moines Chapter AGA will be hosting our spring seminar to be held in the Grant and Knudsen Rooms at the Jessie Parker Building. The morning topic will be Character Counts, which will be an interactive session where we will be breaking into two groups. This will be followed by the 2 hour Audio Conference on Ethics. The planning committee is still working on a speaker to wrap up the conference for the last ½ hour to enable us to offer a 7 hour day. The registration form is now available on the Des Moines Chapter AGA Web Site.

Guest Speaker:

Deb Schroeder introduced our guest speaker, Mary Delagardelle, Executive Director of the Iowa School Board Foundation who spoke about ISBF Lighthouse Research Project. She gave a detailed presentation on the role of school board leadership in the improvement of student achievement. The Audio Conference that followed was entitled "Auditing Tools."

There were 17 members, 3 guests and 1 speaker present. The name draw for the year-end drawing was Randy Hanten.

CEC March Meeting Minutes

(Continued from Page 3.)

National Award Nominations – Michelle motioned that we submit the 4 nominees Janice J had suggested to National for awards (Second – Denise). All were in favor. Motion carried.

Newsletter – All April newsletter items are due to Kim by March 28. The calendar of events should be updated to include the May 4 and July 20 NASACT webinars.

VOLUNTEERS NEEDED!!

It is that time of year again. We are looking for members interested in serving on the Chapter Executive Committee (CEC) for the 2011 – 2012 program year. The CEC meets once a month during lunch for about 45 minutes to discuss conferences, upcoming community service opportunities, and other AGA needs. The CEC meets in the Hoover State Office Building. If you can't leave your office in the middle of the day, don't worry, we have teleconference available.

Our board is almost full. For the 2011-2012 year, we are still looking for an individual to fill the following positions:

Community Service: This individual looks for different community service opportunities for the Chapter to participate in throughout the year. The opportunities may be based on volunteer hours or monetary donations.

Membership: This individual acts as a welcoming committee to our new members and tracks member participation throughout the year.

Education and Program: This individual (or individuals) arrange speakers for our monthly lunch-n-learns. If you have ideas of what topics you want presented at the lunch-n-learns, Great! If not, the CEC and other AGA members will help with topic ideas and speaker names. This individual would contact the speaker and make the necessary arrangements for chapter meetings. This position can be divided between two individuals.

If you have questions or would like more details on any of the positions above (or even those already filled), please don't hesitate to contact me at 281-8047 or nstorm@dhs.state.ia.us

Natalie Storm, President Elect





AGA has declared the month of March of each year as "CGFM Month" to recognize the CGFM Program and its accomplishments.

On January 23, 2007, a proclamation was signed by Governor Chester J. Culver declaring March 2007 and the month of March of each year going forward as Certified Government Financial Manager Month.

To see a copy of the proclamation, go to the AGA National website at http://www.agacgfm.org/cgfm/proclamations_11.aspx and click on Iowa. Currently, 14 states and territories have declarations posted on the AGA National website.

Celebrate Earth Day



April 22, 2011



News Flash

AGA Needs Your Ethics Questions for May 11 Audio Conference

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 [*The Apprehension of Being Ethical*](#), an audio conference that addresses ethical challenges and dilemmas in today's work environment that lead to apprehension. We hope to make this program, scheduled for 1 - 2:50 p.m. **May 11**, more interactive with your input.

During the presentation, the speaker will answer your questions, submitted in advance of the program, and will provide guidance in various ethical situations. To accomplish this in an audio conference format, participants are asked to submit written questions to [Raymond Harris, CGFM](#) by **April 29** to give the speaker sufficient time to incorporate them into his presentation. This should make it a lively session.

The speaker is **Leon Young, MA**, adjunct associate professor at the University of Maryland, University College. Young will discuss ethics in the workplace and will explain the thinking and understanding elements of ethical behavior. While many people know or are familiar with the Federal Code of Ethics, 5CFR2635, the audio conference will address potential consequences of doing the right thing or of questioning certain behaviors. It is the "what should I do?" part of ethics.

Young will explain the difference between being ethical and being legal through the use of real-life examples. Other topics will include organizational tone, risk-taking, the need for written policies and the requirement for uniform enforcement.

Young is a motivational speaker on leadership, ethics and communications throughout the United States. He is a recognized expert on ethics in organizations in both the public and private sectors. A sought-after keynote speaker for conferences and professional development workshops, he is known for his ability to present serious subjects with humor and to involve his audiences in the subject.

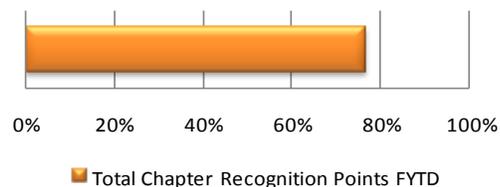
Community Service Corner

April's community service focus is on Beacon of Life. The Beacon of Life is the only shelter in central Iowa that provides transitional housing with supportive services for women who are homeless. Donations may be made at the April meetings.

In March we collected \$87 for Kids Against Hunger. \$87 was matched by the Des Moines Chapter and a request for a \$174 match has been made to the National Chapter. Thank you to the contributors!

May's focus will be Special Olympics of Iowa.

Total Chapter Recognition Points FYTD



AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

To check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

AGA - Des Moines Chapter
Operating Statement for the Period Ended March 31, 2011
For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr 2010	2nd Qtr 2010	3rd Qtr 2010	February 2011	March 2011	Year to Date
Revenues/Receipts								
Interest	24.00	121%	26.77	0.52	0.87	0.43	0.34	28.93
Membership Fees	325.00	113%	335.80	30.00	-	-	-	365.80
Conference Revenues	14,500.00	102%	228.00	842.00	9,098.00	2,269.00	2,305.00	14,742.00
National Recruitment Scholar.	125.00	121%	-	151.00	-	-	-	151.00
Donations	275.00	117%	38.00	138.06	132.00	15.00	-	323.06
Member Meals	925.00	62%	-	306.00	216.00	54.00	-	576.00
Total Revenues	16,174.00		628.57	1,467.58	9,446.87	2,338.43	2,305.34	16,186.79
Expenses								
Conference Expenses	10,530.02	169%	6,643.99	109.74	444.40	705.91	9,933.09	17,837.13
Postage & Supplies	125.00	117%	99.98	-	44.00	-	1.90	145.88
Website Expense	0.01	0%	-	-	-	-	-	-
National PDC	1,525.00	97%	285.42	-	1,190.40	-	-	1,475.82
Scholarship	1,740.00	29%	-	-	-	500.00	-	500.00
CGFM Study Guides	0.01	0%	-	-	-	-	-	-
Gifts	275.00	13%	36.00	-	-	-	-	36.00
Meals	925.01	76%	88.75	203.83	220.06	57.02	135.12	704.78
Donations	1,223.06	98%	239.00	272.16	462.00	230.00	-	1,203.16
Miscellaneous	60.00	100%	-	-	60.00	-	-	60.00
Total Expenses	16,403.11		7,393.14	585.73	2,420.86	1,492.93	10,070.11	21,962.77
Revenues over (under) Expenses	(229.11)		(6,764.57)	881.85	7,026.01	845.50	(7,764.77)	(5,775.98)
Beginning Balance 5/01/10	15,786.94							<u>15,786.94</u>
Ending Balance 3/31/2011	15,557.83							<u>10,010.96</u>



AGA-Des Moines Chapter

Balance Sheet

As of March 31, 2011

Assets	
Checking	3,078.59
Petty Cash	4.85
Savings	2,901.44
Certificate of Deposit	4,026.08
Total Assets	<u>10,010.96</u>
Liabilities & Equity	
Equity-Unreserved	10,010.96
Total Liabilities & Equity	<u>10,010.96</u>

MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2011

Apr 20

Lunch n' Learn: Catherin Demes Maydew, Midwestern Regional Vice President
"Reconciliations & Analytics as Part of the Accountant's Toolbox"

Audio: Mortgage Fraud and Beyond - Looking Towards the Future
Location: Jessie Parker Building, Grant Room

April 27

Evening Meeting: Karen Siedle, "Women, Money & Chocolate"

Location: Latin King, 2200 Hubbell Ave, Des Moines, IA

May 4

NASACT Webinar: 2011 Government Auditing Standards: Changes You Need to Know

Location: Jessie Parker Building, Knudsen Room

← **New Webinar!!!**

May 11

Spring Seminar (7 CPE Hours)

A continental breakfast and deli-style lunch will be served.

Morning: Interactive workshop presented by Character Counts in Iowa

Audio: The Apprehension of Being Ethical

Afternoon: Scott Raecker, Executive Director Of Character Counts

Location: Jessie Parker Building, Grant Room

Jun 8

Audio: Internal Controls (No Lunch n' Learn)

Location: Jessie Parker Building, Knudsen Room

Jul 20

NASACT Webinar: GASB Update: Standards You Need to Know

Location: Jessie Parker Building, Knudsen Room

← **New Webinar!!!**

Regional Training Opportunities

Lincoln Chapter

1. Fall Professional Development Conference, September 21, 2011, Lincoln, NE
 - Save the date!!
 - <http://www.lincolneaga.org/index.php>

Mid-Missouri Chapter

1. 36th Annual Mid-Western Professional Development Conference, August 24-25, 2011, Jefferson City, MO
 - <http://www.midmoaga.org/>

Association of Certified Fraud Examiners

1. 2011 Annual Fraud Training Seminar, June 20 & 21, 2011, Council Bluffs, IA - \$214 - 16 CPE hours
 - Day 1 - Fraud Risk Management, presented by Sheila Keefe, CFE, CPA
 - Day 2 - Online4Insiders, presented by Cynthia Hetherington
 - <http://www.HeartlandCFE.com>



The AGA LEDGER
Des Moines Chapter AGA
PO Box 1351
Des Moines, IA 50305-1351



DES MOINES
CHAPTER

THE AGA LEDGER

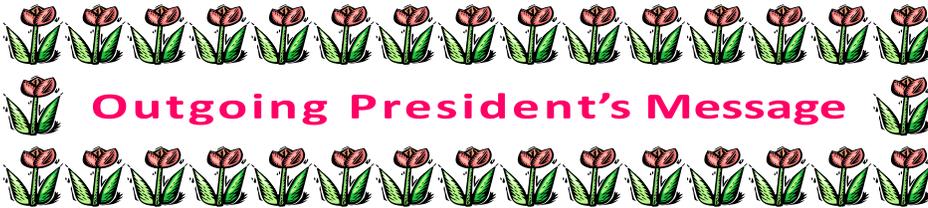
A Publication of the Association of Government Accountants
Des Moines Chapter

Also at www.agadsm.org



Volume 32 Number 8

May 2011



Outgoing President's Message

It's that time again – the end of the AGA program year. Thank you to all our members and guests for making 2010-2011 a great year! There are still several events coming up: an audio conference on May 4, the Spring Ethics Seminar on May 11 and audio conferences on June 8 and June 22.

A big thank you to all the CEC members and other volunteers for your hard work and suggestions! I look forward to another exciting year with Natalie Storm as the incoming Chapter President. Program planning continues for next year – if you have heard great speakers at other events, please send the speaker's information to Natalie.

The tentative 2011-2012 schedule will be on our website (<http://www.agadsm.org/>) as soon as it is available.

Thanks again for a wonderful year. Have a great summer!

Patricia Townsend, CPA
Des Moines Chapter AGA
President 2010-2011



Jessie Parker Building
Knudsen Room
Des Moines, IA

Wed., May 4, 2011
1:00 - 3:00

NASACT Webinar
"2011 Government Auditing Standards: Changes You Need to Know"

Recommended CPE: 2 Hrs

Jessie Parker Building
Grant Room
Des Moines, IA

Wed., May 11, 2011
7:00am - 3:30pm

Spring Ethics Seminar
Presented by:
Character Counts in Iowa

Recommended CPE: 7 Hrs

7:00 - 8:00: Registration/Breakfast
8:00 - 12:00: Ethics in the Workplace
12:00 - 1:00: Lunch (deli-style)
1:00 - 3:00: The Apprehension of Being Ethical (audio)
3:00 - 3:30: Scott Raecker, Executive Director, Character Counts in Iowa

Chapter Executive Committee

Chapter President

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

President-Elect & Chapter Recognition Chair

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Immediate Past President

Cindy Weber, CPA, CGFM
CWeber@ialottery.com
Iowa Lottery Authority

Secretary

Khristan Kaufman, CPA, CFE
Khristan.M.Kaufman@usda.gov
USDA, GIPSA, & P&SP

Treasurer

Natalie Storm, CPA
NStorm@dhs.state.ia.us
Department of Human Services

Accountability Outreach Chair

Janice Jensen, CPA, CGFM
Janice.Jensen@iowa.gov
Iowa Vocational Rehabilitation

By-Laws & Procedures Director & Historian

Janice Evans, CPA, CGFM
Janice.Evans@iowa.gov
Department of Education

Communications Director

Kim Knight, CPA
Kimberly.Knight@iowa.gov
Department of Administrative Services

Community Services Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Early Careers Director

Valerie Wedgeworth
Valerie.Wedgeworth@iowa.gov
Iowa Vocational Rehabilitation

Membership Director & Recognition Chair

Michelle Wendel, CPA
Michelle.Wendel@iowa.gov
Department of Administrative Services

Professional Certification Director

Denise Ragias, CGFM
Denise.Ragias@iowa.gov
Department of Education

Program & Technical Meeting Director

Deb Schroeder
Schroeder@northpolk.org
North Polk Community School District

Website Chair

Patricia Townsend, CPA
Patricia.Townsend@iowa.gov
Iowa Communications Network

Incoming President's Message

It's hard to believe that another year is coming to a close. The 2010-2011 CEC really set the bar high. The year kicked off with the annual spring seminar and continued throughout the year with 13 audio conferences, 10 lunch-n-learns, 1 three day seminar and the annual year end closing meeting...Wow!!

The 2011-2012 year starts in just a couple of days and the CEC has already started working on the program for next year. We'll open our year with an audio conference on May 4th titled "2011 Government Auditing Standards: Changes You Need to Know," followed closely by our Spring Ethics Workshop "Ethics in the Workplace" with Character Counts. "Ethics in the Workplace" is an interactive workshop designed to help professionals understand how character and ethics are critical to success in the workplace.

We'll have a few audio conferences during the summer months but we'll be taking a brief hiatus from lunch-n-learns. We're also giving our communications director some much deserved time off, so don't panic if you aren't receiving your monthly newsletter. We will be back in the fall. While we're off on summer vacation, we'll keep everyone informed of our schedule through our online registration system.

I'm really looking forward to serving as Chapter President this year with a great group of CEC members, but we are still missing a few positions (Membership Chair, Programs & Education, and Community Service Chair). If you would be willing to help out, the CEC members and I in particular would be grateful. The more people involved, the more ideas we have, and the better our programs will be.

If you cannot serve on the CEC but have ideas of speakers you would like to hear, please contact me any time. I can be reached at 281-8047 or nstorm@dhs.state.ia.us. I look forward to hearing from you.

Natalie Storm - Incoming President



Celebrating Our Members!!!

The following Des Moines Chapter AGA members received certificates celebrating their years of chapter membership (photos are on page ___):



5 Years -	Natalie Storm Valerie Wedgeworth
10 Years -	Sue Rybolt Michelle Wendel
15 Years -	Brenda Loy
20 Years -	Benjamin Merical

Janice Evans won Member of the Year - Congratulations, Janice!!

CEC April Meeting Minutes

President Patricia Townsend opened the April 14, 2011 meeting of the Chapter Executive Committee (CEC). Other members in attendance were Natalie Storm, Kim Knight, Janice Jensen, Denise Ragias, Michelle Wendel, Valerie Wedgeworth, Janice Evans, Khristan Kaufman, Cindy Weber via telephone, and Deb Schroeder via telephone.

Fundraisers: The March fundraiser was Kids Against Hunger, the April fundraiser will be Beacon of Life, and the May fundraiser will be Special Olympics of Iowa. Denise moved that the chapter approve a match of up to \$100 for each of the fundraisers. Janice seconded the motion. The motion was carried.

Lunch-n-Learn & Audio Conference:

April 27th – Evening meeting will be at Latin King. Karen Seidl will be presenting “Women, Money and Chocolate.” An Event Brite reminder will be sent so a count of attendees can be obtained.

May 4th – NASACT audio conference titled “Government Auditing Standards, 2011 Revision.” Val is checking to make sure the room is reserved.

May 11th – Ethics Seminar currently has 99 registrants (44 members and 55 non-members). Current numbers would leave the Chapter with a net profit of approximately \$1,332 (\$7,755 revenue and \$6,422 expenses).

June 22nd – The audio conference titled “Moving Beyond the Numbers – Turning Performance Measures into Dollars” is scheduled for June 22nd. As there are already conferences scheduled for June 8th and July 20th, there was a discussion as to whether or not the Chapter should also offer the one on June 22nd. The cost is \$175. The speakers are not Federal Government oriented; therefore, it was thought there may be more interest. Deb moved that a poll be taken to gauge member interest. Natalie seconded the motion. The motion was carried.

Box Lunches – Hy-Vee has a catered box lunch for \$6 with a larger sandwich, 2 sided and a can of pop. This option will be considered for next year.

Treasurer’s Update: Natalie provided an update on the Chapter’s financial status. There were two areas where the CEC approved spending but not the corresponding increase in the budget. Specifically, speaker fees were budgeted at \$1,000 and the CGFM conference was \$9,000; therefore, the Chapter was overspent by \$8,000. Also, \$3,860 had been spent on audio conference fees when only \$3,450 had been budgeted. Natalie moved: (1) the budget for speaker fees be increased to \$9,000, (2) the budget for audio conference fees be increased to \$3,900, and (3) the budget for chapter donations be increased to whatever the matching funds for April pushes it over. Val seconded the motion. The motion was carried.

Natalie requested end of May budgets be submitted from CEC members.

CGFM Scholarship: The CEC is aware of only one individual that passed the CGFM exam and meets the requirements for the scholarship. Natalie moved the \$500 CGFM scholarship be issued to James (assuming he’s only one who meets the requirements). Val seconded the motion. All were in favor. If no-one else qualifies for the scholarship by the end of April, Natalie’s motion will stand.

(Continued on page 4.)

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 two study guides for the newly revamped CGFM exam. The study guides are available to check out 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 Denise Ragias: 281-4741

Denise.Ragias@iowa.gov



CEC April Meeting Minutes (continued from page 3.)



Ethics Seminar Budget: Current estimated expenditures include:

\$2,400 speaker fees. Natalie confirmed that the speakers don't need paid until the day of the event.

\$2,070 meals. Lunch will be from Gateway Market. The exact menu is still being decided.

\$1,340 materials. The materials cost is for the book "The Speed of Trust" by Stephen Covey. Although the book is not part of the course, Deb thought it would be a good handout to offer attendees. There was question as to whether or not the book should be provided since it's not covered in the course. Deb moved that the Chapter provide the book. Khristan seconded the motion. Motion was not carried. Natalie motioned that the Chapter will offer the book at a 50% discount to anyone who wishes to order it at the seminar. The Chapter will also take care of the shipping for the books. Janice seconded the motion. The motion was carried.

\$328 copies. Denise asked how the cost of copies was estimated. Deb explained that she used 3 slides per page. Make sure we are getting the State discount of \$.02 per copy at Office Max.

\$285 Event Brite fees.

Natalie questioned whether the committee needs help putting stuff together for the seminar (binders, candy bowls, check-in table, etc.). When the event gets closer, a list will be sent around for volunteers where help is needed.

Participants may be able to print their own CPE forms which would save the Chapter postage expense.

Confirmed there will only be 2 sections for the seminar so Patricia can cancel the State Library Registration. Natalie has CGFM flyers and other materials to hand out.

Deb will work out the logistics on how to get attendees separated into the two seminar rooms equally.

Other Discussions:

Membership Scholarship from National – need to draw for 2 memberships. There were only 4 people to draw from; therefore, the recommendation was made that the process be changed for next year.

National Award Nominations – Janice will have done by April 15th. She is going to send the CEC what she has so far and would appreciate any input by the COB April 14th.

Awards – Michelle ordered plaques on April 14th.

Newsletter: All newsletter items need to be sent to Kim by April 22nd to be included in the newsletter.

Next Meeting: There will be no CEC meeting in May. The next CEC meeting will be scheduled for June.



VOLUNTEERS NEEDED!!

It is that time of year again. We are looking for members interested in serving on the Chapter Executive Committee (CEC) for the 2011 – 2012 program year. The CEC meets once a month during lunch for about 45 minutes to discuss conferences, upcoming community service opportunities, and other AGA needs. The CEC meets in the Hoover State Office Building. If you can't leave your office in the middle of the day, don't worry, we have teleconference available.

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If you have questions or would like more details on any of the positions above (or even those already filled), please don't hesitate to contact me at 281-8047 or nstorm@dhs.state.ia.us

Natalie Storm, 2011-2012 President

Chapter Meeting Minutes - Wednesday, April 20, 2011

The Des Moines Chapter AGA met at the Jessie Parker Building in the Parker-Knudsen Room on April 20, 2011 for a combined "Lunch 'n Learn" and Audio Conference. Treasurer Natalie Storm filled in for Patricia Townsend and opened the meeting.

Announcements:

Fundraisers & Community Service: Community service focus for the month of April is the Beacon of Life. The Beacon of Life is a nonprofit transitional center for women in the Des Moines area. Envelope was passed to collect donations for the Beacon of Life.

Chapter Executive Committee (CEC): The Chapter still has three vacancies on the CEC. If anyone would like to volunteer for Community Service, Membership, or Education & Program they should contact a current member of the CEC.

Michelle Wendel moved that the CEC be approved as listed on the back board of the training room. Denise Ragias seconded and the motion was carried.

Future Meetings: Natalie reminded everyone that there is an evening meeting scheduled for April 27th at the Latin King. The topic for the evening is "Women, Money and Chocolate." Men are welcome (and encouraged) to attend. Guests (spouses, friends, etc.) are also welcome. Check the Newsletter for additional dates for future events.

The Spring Ethics Seminar is scheduled for May 11th. Lunch will be provided. The Chapter may host an additional audio conference on June 22nd as there are 7 interested parties already.

Guest Speaker: Natalie introduced our guest speaker, Catherine Demes Maydew. Catherine is the AGA Regional Vice President of the Midwestern Region who spoke on the topic of "Reconciliations and Analytics as Part of the Accountant's Toolbox." The Audio Conference that followed was entitled "Mortgage Fraud and Beyond – Looking Toward the Future".

Chapter Award Nominations

The Des Moines Chapter AGA has had a great program year! Four award nominations have been submitted to National because of the Chapter's accomplishments in the 2010-2011 year.

The award nominations are:

1. Community Service Award with Denise Ragias as Community Services Director
2. Chapter Service Award for Valerie Wedgeworth for the tireless service she provides setting up and running equipment for chapter meetings and audio conferences
3. Chapter CGFM Award
4. Chapter Education Award



There were 18 members, 6 guests, and 1 speaker present. The name drawn for the year-end drawing was Chris Young.

Community Service Corner

May's community service focus is on Special Olympics of Iowa. This organization provides year-round sports training and athletic competition to individuals with intellectual disabilities. It provides these people with opportunities to develop physical fitness and skills, demonstrate courage and experience friendship with their own families, other athletes, and the community. Donations may be made at the May meetings.

A special word of thanks to all those who have contributed to the various organizations our chapter has sponsored this year. With your generosity, nearly \$3500 has been donated to various local and national non-profit organizations. This all started with your dollars and was added upon by matches from the Des Moines Chapter and the National AGA. (See page 7 for a breakdown of donations by organization.) In addition we had AGA members walk in the Susan G. Komen Race for the Cure, work at Jolly Holiday Lights, and contribute school supplies, Yoplait lids, and items for our Adopt-a-Family. Way to go!!

If anyone has volunteer ideas, please contact Denise Ragias at denise.ragias@iowa.gov. Thanks again for the great support!!!



News Flash

AGA Needs Your Ethics Questions for May 11 Audio Conference

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 [The Apprehension of Being Ethical](#), an audio conference that addresses ethical challenges and dilemmas in today's work environment that lead to apprehension. We hope to make this program, scheduled for 1 - 2:50 p.m. **May 11**, more interactive with your input.

During the presentation, the speaker will answer your questions, submitted in advance of the program, and will provide guidance in various ethical situations. To accomplish this in an audio conference format, participants are asked to submit written questions to [Raymond Harris, CGFM](#) by **April 29** to give the speaker sufficient time to incorporate them into his presentation. This should make it a lively session.

The speaker is **Leon Young, MA**, adjunct associate professor at the University of Maryland, University College. Young will discuss ethics in the workplace and will explain the thinking and understanding elements of ethical behavior. While many people know or are familiar with the Federal Code of Ethics, 5CFR2635, the audio conference will address potential consequences of doing the right thing or of questioning certain behaviors. It is the "what should I do?" part of ethics.

Young will explain the difference between being ethical and being legal through the use of real-life examples. Other topics will include organizational tone, risk-taking, the need for written policies and the requirement for uniform enforcement.

Young is a motivational speaker on leadership, ethics and communications throughout the United States. He is a recognized expert on ethics in organizations in both the public and private sectors. A sought-after keynote speaker for conferences and professional development workshops, he is known for his ability to present serious subjects with humor and to involve his audiences in the

2010-2011 Charitable Donations, as of April 21, 2011

Event	Members	Chapter	National	Total	Non-monetary
Meals from the Heartland	80.16	80.00	160.00	320.16	
Children & Families of Iowa	-	-	-	-	School supplies
Habitat for Humanity	125.00	100.00	225.00	450.00	
Susan G. Komen Foundation	345.00	100.00	445.00	890.00	Yopliat lids
Adopt a Family	51.00	100.00	-	151.00	Clothing, gifts
Jolly Holiday Lights (Make a Wish Foundation)	-	-	-	-	Worked in gift shop
Toys for Tots	111.00	100.00	211.00	422.00	
Food Bank of Iowa	115.00	100.00	215.00	430.00	
Go Red for Women (American Heart Association)	115.00	100.00	215.00	430.00	
Kids Against Hunger	87.00	87.00		174.00	
Beacon of Life	92.00	92.00		184.00	
Special Olympics of Iowa					
GRAND TOTAL	1,121.16	859.00	1,471.00	3,451.16	



AGA Members can Earn Points as follows:

ATTENDANCE:

- Regular chapter meeting (20 points)
- Bonus for attending more than 4 meetings (15 points)
- Bonus meeting (30 points)
- For each guest attending the meeting (10 points with a maximum of 20 points per guest per member)

MEMBERSHIP:

- Each new member sponsored and accepted (35 points)

CHAPTER PROGRAMS:

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

EDUCATIONAL:

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

PUBLICATIONS:

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

SERVICE:

- Participating in an AGA sponsored community service project (15 points)
- Participating in a Non-AGA sponsored community service project (5 points with a maximum of 25 points)
- Service on any board, committee, or other chapter position other than an office (40 points)

To check your total points or report activities or events you have participated in, please contact Michelle Wendel at (515) 281-8120 or michelle.wendel@iowa.gov

The membership recognition director must be notified if you attend an AGA sponsored seminar or training session with a chapter other than the Des Moines chapter, or if you participate in a Non-AGA sponsored community service project to properly award the membership recognition points.

AGA - Des Moines Chapter
Operating Statement for the Period Ended April 30, 2011
For the Year Ending April 30, 2011

	Budget	% of Budget	1st Qtr <u>2010</u>	2nd Qtr <u>2010</u>	3rd Qtr <u>2010</u>	4th Qtr <u>2010</u>	Year to <u>Date</u>
Revenues/Receipts							
Interest	24.00	121%	26.77	0.52	0.87	0.98	29.14
Membership Fees	325.00	136%	335.80	30.00	-	77.50	443.30
Conference Revenues	14,500.00	115%	228.00	842.00	9,098.00	6,465.00	16,633.00
National Recruitment Scholar.	125.00	121%	-	151.00	-	-	151.00
Donations	275.00	133%	38.00	138.06	132.00	59.00	367.06
Member Meals	925.00	83%	-	306.00	216.00	246.00	768.00
Total Revenues	16,174.00		628.57	1,467.58	9,446.87	6,848.48	18,391.50
Expenses							
Conference Expenses	19,100.02	96%	6,643.99	109.74	444.40	11,080.96	18,279.09
Postage & Supplies	135.00	99%	99.98	-	44.00	(10.31)	133.67
Website Expense	0.01	0%	-	-	-	-	-
National PDC	1,525.00	97%	285.42	-	1,190.40	-	1,475.82
Scholarship	1,740.00	70%	-	-	-	1,225.00	1,225.00
CGFM Study Guides	0.01	0%	-	-	-	-	-
Gifts	275.00	93%	36.00	-	-	220.40	256.40
Meals	925.01	83%	88.75	203.83	220.06	259.73	772.37
Donations	1,426.60	100%	239.00	272.16	462.00	453.00	1,426.16
Miscellaneous	60.00	100%	-	-	60.00	-	60.00
Total Expenses	25,186.65		7,393.14	585.73	2,420.86	13,228.78	23,628.51
Revenues over (under) Expenses	(9,012.65)		(6,764.57)	881.85	7,026.01	(6,380.30)	(5,237.01)
Beginning Balance 5/01/10	15,786.94						15,786.94
Ending Balance 4/30/2011	6,774.29						10,549.93



AGA-Des Moines Chapter
Balance Sheet
As of April 30, 2011

Assets	
Checking	1,230.20
Petty Cash	5.00
Savings	5,288.65
Certificate of Deposit	4,026.08
Total Assets	<u>10,549.93</u>
Liabilities & Equity	
Equity-Unreserved	10,549.93
Total Liabilities & Equity	<u>10,549.93</u>

MARK YOUR CALENDAR 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 (2 CPE) - 1:00 p.m. - 3:00 p.m.

NASACT Webinars (2 CPE) - 1:00 p.m. - 3:00 p.m.

2011

May 4

NASACT Webinar: 2011 Government Auditing Standards: Changes You Need to Know

Location: Jessie Parker Building, Knudsen Room (No Lunch n' Learn)

May 11

Spring Ethics Seminar (7 CPE Hours) 7:00 a.m. - 3:30 p.m.

A continental breakfast and deli-style lunch will be served.

Morning: Interactive workshop presented by Character Counts in Iowa

Audio: The Apprehension of Being Ethical

Afternoon: Scott Raecker, Executive Director Of Character Counts

Location: Jessie Parker Building, Grant Room

Jun 8

Audio: Internal Controls

Location: Jessie Parker Building, Knudsen Room (No Lunch n' Learn)

Jun 22

Audio: Moving Beyond the Numbers - Turning Performance Measures Into Dollars

Location: Jessie Parker Building, Knudsen Room (No Lunch n' Learn)

Jul 20

NASACT Webinar: GASB Update: Standards You Need to Know

Location: Jessie Parker Building, Knudsen Room (No Lunch n' Learn)

Regional Training Opportunities

Lincoln Chapter

1. Fall Professional Development Conference, September 21, 2011, Lincoln, NE

- Save the date!!
- <http://www.lincolnneaga.org/index.php>

Mid-Missouri Chapter

1. 36th Annual Mid-Western Professional Development Conference, August 24-25, 2011, Jefferson City, MO

- <http://www.midmoaga.org/>

Association of Certified Fraud Examiners

1. 2011 Annual Fraud Training Seminar, June 20 & 21, 2011, Council Bluffs, IA - \$214 - 16 CPE hours

- Day 1 - Fraud Risk Management, presented by Sheila Keefe, CFE, CPA
- Day 2 - Online4Insiders, presented by Cynthia Hetherington
- <http://www.HeartlandCFE.com>



The AGA LEDGER

Des Moines Chapter AGA

PO Box 1351

Des Moines, IA 50305-1351



Patricia Townsend presenting Janice Evans with the 2010-2011 member of the year award.



Michelle Wendel presenting Natalie Storm with her 5-year member certificate.



Patricia Townsend presenting Michelle Wendel with her 10-year member certificate.



Michelle Wendel presenting Valerie Wedgworth with her 5-year member certificate.



Michelle Wendel presenting Patricia Townsend with a plaque thanking Patricia for her service as Des Moines Chapter President for the 2010-2011 year.



Patricia Townsend passing the gavel to Natalie Storm, the 2011-2012 Des Moines Chapter President.