



# THE AGA LEDGER

A publication of the Association of Government Accountants - Des Moines Chapter



<https://sites.google.com/site/desmoinesaga/>

Volume 35 Number 1

May 2013 - July 2013

## President's Message

Greetings,

This last year as President Elect has flown by. Now I have stepped into the role of your Chapter President. It is a first for me but I have been assured by the past presidents that they will help and guide me through the year.

We had a successful past year. Janice Jensen and I will be attending the AGA National Professional Development Conference in Dallas this month. We will have the honor of accepting awards on behalf of the Des Moines Chapter for first place winner in the AGA Chapter Website contest, and the AGA Silver Chapter Recognition Award.

The Chapter Executive Committee (CEC) has been working hard the last month in preparing the Chapter Plan for this year's events. We are waiting on the National AGA to provide us with a schedule of the audio conferences at which time we will finalize our Lunch 'n Learn schedule and post it on the website as well as email it to the membership.

If you have any suggestions or concerns please contact any of your CEC members: Deb Krueger, Gabe Stafford, Kim Knight, Deb Schroeder, Cindy Weber, Jyl Huskey, Janice Jensen, Natalie Storm, Lilia Kryuchkova, Valerie Wedgeworth, Patricia Townsend, and Denis Ragias.

Also if you happen to change jobs please keep us informed of your new contact information.

Gayle Isaac



*The passing of the gavel from Past President, Deb Schroeder, to Chapter President, Gayle Isaac*

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## Upcoming Event!

August 7, 2013 1:00—3:00 PM

NASACT Training Webinar - Implementing New Pension Standards

Grimes Building, Room B50  
400 East 14th Street  
Des Moines, IA

## Chapter Executive Committee

### Chapter President

Gayle Isaac  
isaacg@newton.k12.ia.us  
ph: 641-792-5809

### President-Elect & Chapter Recognition Chair

Deb Krueger  
Deb.Krueger@iowa.gov  
ph: 515-418-1694

### Immediate Past President & Accountability Outreach Chair

Deb Schroeder  
Schroeder@northpolk.org  
ph: 515-251-3400, ext 2159

### Secretary

Kim Knight, CPA  
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### Treasurer

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Gabriel.Stafford@iowa.gov  
ph: 515-725-2259

### By-Laws and Procedures Director & Historian

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ph: 515-597-2811

### Communications Director

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Jyl.Huskey@iowa.gov  
ph: 515-281-6722

### Community Services Director

Natalie Storm, CPA, CGFM  
nstorm@dhs.state.ia.us  
ph: 515-281-8047

### Early Careers Director

Valerie Wedgeworth  
Valerie.Wedgeworth@iowa.gov  
ph: 515-281-6233

### Membership Director

Cindy Weber, CGFM  
cweber@ialottery.com  
ph: 515-725-7862

### Professional Certification Director

Lily Kryuchkova  
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### Program & Technical Meeting Director

Janice Jensen, CPA, CGFM  
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### Website Chair

Denise Ragias, CGFM  
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## 2013 – 2014 Quarterly Meeting of the Chapter Executive Committee

June 12, 2013, 11:30am

Grimes Bldg 3<sup>rd</sup> Floor North Conference Room

The CEC met at 11:30 am in the Grimes Building for the first meeting of the 2013-2014 fiscal year. In attendance were, Chapter President – **Gayle Isaac**, President-Elect/Chapter Recognition – **Deb Krueger**, Secretary – **Kim Knight**, Treasurer – **Gabe Stafford**, Communications – **Jyl Huskey**, Early Careers – **Val Wedgeworth**, Membership – **Cindy Weber**, Professional Certification – **Lily Kryuchkova**, Program & Technical Meeting – **Janice Jensen**, and Website – **Denise Ragias**. (Absent were Past-President/ Accountability Outreach – Deb Schroeder, By-Laws and Procedures/ Historian – Patricia Townsend, and Community Service – Natalie Storm.) Nine of twelve voting members of the CEC were present.

### Discussion items:

1. The CEC will meet quarterly on the third Thursday of the following months from 11:30 – 12:30: September 19, 2013, December 19, 2013 and March 20, 2014. Additional meetings will be scheduled as necessary. Kim noted she is not able to reserve DAS conference rooms so possibly Denise or Natalie could reserve an Education or DHS room for these CEC meetings.
2. Gayle suggested the Grimes Building – B Level training room as an option for holding future audio conferences. The AGA National has not yet released the audio conference schedule for the coming year, however, we typically have audios/webinars on Wednesdays. Denise will research the size and availability of the conference room.
3. Valerie Wedgeworth volunteered to serve as the Early Careers position on the CEC. All CEC positions are now filled.
4. Gayle reported that he submitted the CRP for the 2012-2013 fiscal year. We accumulated 20,754 points, with 16,375 allowable (we exceeded the maximum in several categories). The Chapter earned the Silver Award. There is a lot of room for improvement in the following areas which would help us to achieve Gold or Platinum status: Accountability, Community Service, Awards, Membership and Early Careers.
5. Gayle reported the Chapter was one of a few chapters that reached 100% of the retention of members goal as set by AGA National.



(Continued on Page 3)

**2013 – 2014 Quarterly Meeting of the Chapter Executive Committee**

(Continued from Page 2)

6. Gayle handed out the draft 2013-2014 Des Moines Chapter Plan. The CEC reviewed and discussed many aspects of the plan. Gayle will send the plan electronically to all CEC members on June 13 and requested everyone to review their parts, including the changes made in the meeting, and send any revisions to him by June 30. Gayle will send out the final version for a vote electronically after June 30 to allow for the plan to be reviewed, approved and submitted to AGA National by the deadline.
7. There was discussion about the new Des Moines Chapter website that was set up in last fiscal year and the need to communicate the new website to our members. The old website is still active and we need to put a link to the new website on the old website. Denise will work on the link to the new website with Patricia. We also discussed including the new website in the Chapter newsletter.
8. Deb was not in attendance, but submitted a motion for DropBox utilization as follows: The Chapter buys a 4 gig thumb drive for each CEC officer past and present to gather all AGA documents. Deb Schroeder will then upload them all into DropBox. All current CEC officers will then be given access. Deb will set the officers all up with a gmail account so they can access the DropBox.
  - a. The Chapter discussed the motion and several members expressed concern that DropBox would not be accessible from State owned equipment. In addition, non-State owned equipment is not allowed to be connected to State computers. Because of this, a vote was not taken and Gayle suggested that the CEC contemplate alternative means of accumulating electronic data and send ideas to him. One option mentioned would be to place responsibility on the outgoing member to pass along his or her files to the incoming member in that position.
9. The CEC discussed who has access to EventBrite, PayPal and the bank account. Currently, Lily, Denise, Gabe, Natalie and Patricia have access to EventBrite. Natalie, Denise and Gabe have access to PayPal and the checking account. A policy needs to be developed as to who needs to have access to EventBrite, PayPal and the bank account and when the access should change. For example, the current and former Treasurer might need access to PayPal and the bank account. It was discussed whether the Communications director needs access to EventBrite for a contact listing and the Communications director does not want the access. She can get a contact listing from the Professional Certification director.
10. Denise presented the following motion which was seconded by Cindy: Award \$500 CEC scholarship for passing the CGFM to Patricia Townsend and \$500 member scholarship for passing the CGFM to Gordon Thompson (Gordon was the only regular chapter member to pass in the 2012-2013 year otherwise the \$500 would be equally split among all regular chapter members passing the CGFM in that year.). The CEC will clarify the procedures for these scholarships going forward for the 2013-2014 fiscal year. All nine voting members in attendance voted yes. The motion was approved.
11. It was discussed that the Chapter will again do quarterly newsletters with mini-newsletters in the two months between the quarterly newsletters. The quarterly newsletters will be in July, October, January, and April. This will allow for the minutes of the prior month's quarterly meeting to be timely included in the quarterly newsletter.
12. The following electronic votes occurred for the 2013-2014 Chapter fiscal year since our last meeting:
  - a. On May 5, 2013, Kim Knight presented the following motion (seconded by Deb Schroeder) for the Chapter to purchase and host the NASACT GASB Review: 2013 webinar on Wednesday, July 10, 2013 from 1:00-2:50 CST. The webinar will cost the Chapter \$299. The following voting members voted Yes: Gabe Stafford, Kim Knight, Deb Schroeder, Cindy Weber, Jyl Huskey, Natalie Storm, Lily Kruchkova, Patricia Townsend and Denise Ragias. Deb Krueger and Janice Jensen were out of the office and did not vote. Nine of eleven voting members voted yes, therefore the motion was approved.



**AGA - Des Moines Chapter**  
**Operating Statement for the Period Ended April 30, 2013**  
**For the Year Ending April 30, 2013**

	5/1/2012- 6/30/2012	7/1/2012- 9/30/2012	10/1/2012- 12/31/2012	1/1/2013- 3/31/2013	4/1/2013- 4/30/2013	OVERALL TOTAL
<b>INCOME</b>						
Conference Revenues	1,692.00	1,120.00	1,007.00	1,524.00	7,617.00	12,960.00
Interest Inc	0.28	6.44	0.30	0.25	0.06	7.33
Member Meals	-	48.00	126.00	228.00	96.00	498.00
Membership Fees	-	87.50	5.00	5.00	244.60	342.10
Member Donations	137.00	74.00	47.00	22.00	26.00	317.00
National Recruitment Scholarship	-	152.00	-	-	-	152.00
<b>TOTAL INCOME</b>	<b>1,829.28</b>	<b>1,487.94</b>	<b>1,185.30</b>	<b>1,779.25</b>	<b>7,983.66</b>	<b>14,276.43</b>
<b>EXPENSES</b>						
Conference Expense	6,596.36	2,877.79	178.52	814.29	243.41	10,721.37
Donations	137.00	74.00	347.00	122.00	126.00	806.00
Gifts	-	38.70	-	-	101.94	140.64
Meals	-	57.82	194.66	226.20	89.46	568.14
National Event PDC	-	-	-	1,224.30	-	1,224.30
Postage & Supplies	-	9.00	54.00	-	-	63.00
Regional PDC	-	-	-	191.46	-	191.46
Supplies	-	-	50.88	-	-	50.88
Website Expense	-	-	113.97	-	-	113.97
<b>TOTAL EXPENSES</b>	<b>6,733.36</b>	<b>3,057.31</b>	<b>939.03</b>	<b>2,578.25</b>	<b>560.81</b>	<b>13,879.76</b>
<b>OVERALL TOTAL</b>	<b>(4,904.08)</b>	<b>(1,569.37)</b>	<b>246.27</b>	<b>(799.00)</b>	<b>7,422.85</b>	<b>396.67</b>
Beginning Balance 5/1/12	14,453.80					
Ending Balance 4/30/13	14,850.47					

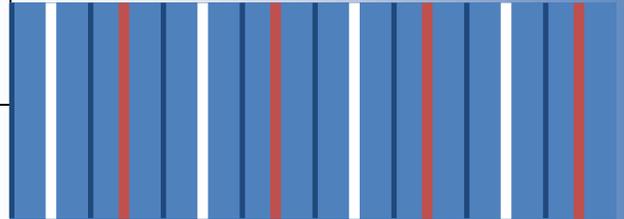


**AGA - Des Moines Chapter****Operating Statement for the Period Ended June 30, 2013****For the Year Ending April 30, 2014**

Revenues	2nd Qtr	Overall Total
Conference Revenues	2,946.00	2,946.00
Interest	0.12	0.12
Member Meals	48.00	48.00
<b>Total Revenues</b>	<b>2,994.12</b>	<b>2,994.12</b>
<b>Expenses</b>		
Conference Expenses	6,188.57	6,188.57
Donations	100.00	100.00
Meals	31.28	31.28
Scholarship	1,000.00	1,000.00
<b>Total Expenses</b>	<b>7,319.85</b>	<b>7,319.85</b>
<b>Revenues over (under) Expenses</b>	<b>(4,325.73)</b>	<b>(4,325.73)</b>
Beginning Balance 5/1/13	14,850.47	
Ending Balance 6/30/13	10,524.74	



Cheryl Mather, Member of the Year, and Deb Schroeder at the Annual Member Recognition Dinner on April 30, 2013



Margaret Buckton, Partner, Iowa School Finance Information Services, spoke at the Annual Member Recognition Dinner on April 30, 2013

**AGA-Des Moines Chapter****Balance Sheet****As of June 30, 2013**

<b>Assets</b>	
Checking	4,083.94
Petty Cash	10.45
Savings	2,386.10
Certificate of Deposit	4,044.25
<b>Total Assets</b>	<b>10,524.74</b>
<b>Liabilities &amp; Equity</b>	
Equity-Unreserved	10,524.74
<b>Total Liabilities &amp; Equity</b>	<b>10,524.74</b>

## COMMUNITY SERVICES CORNER

Hopefully everyone is having a fabulous summer. We're starting our AGA community services year out with a few returning charities. In June, July, and August, we are collecting funds for Meals from the Heartland ([www.mealsfromtheheartland.org](http://www.mealsfromtheheartland.org)). This is an organization focused on packaging meals for delivery to starving people around the world (including those in Iowa). In 2012, over 7.7 million meals were provided to the hungry. A donation envelope will be passed around at each event during those months. If you will not be at an event, please contact Natalie Storm at 281-8047 or [nstorm@dhs.state.ia.us](mailto:nstorm@dhs.state.ia.us) to contribute.

In September and October, we will be collecting funds for Susan G. Komen for the Cure. We have also formed a team to walk in the Race for the Cure taking place on October 26, 2013. Susan G. Komen for the Cure strives to end breast cancer with research, community outreach, advocacy and programs throughout the world. They have worked to make individuals more aware of the disease and strive to provide information for early detection and treatment of both men (2,240 new cases/year) and women (232,340 new cases/year). To join our team or to donate online, go to [www.komeniowa.org](http://www.komeniowa.org) – select register today on the right hand side. Then select team list. Look for AGA Racers under Team Captain Natalie Storm and follow the links to either donate on behalf of or join the team. Don't make me walk alone for the cure!! And for those of you intimidated by the big crowds, or don't want to get out of bed that morning – there is now the option to sleep in for the cure! No excuses!



Whether it's \$1 or \$100, our charities will appreciate your support. You will also receive member points for helping out. Regardless of the amount collected, the Des Moines AGA chapter will contribute \$100 to each charity in your names. And National will match **EVERY DOLLAR** donated – so be sure to get the spare change out.

### DID YOU KNOW?



Our chapter has CGFM study guides available in our lending library. We have two copies for each part of the exam. Anyone interested in borrowing one of these study guides should contact Lily Kryuchkova at [lkryuchkova@ialottery.com](mailto:lkryuchkova@ialottery.com).



*I got my CGFM certification!*

*Now what do I do?*



## REQUIREMENTS TO MAINTAIN THE CGFM CERTIFICATION

To retain the CGFM (Certified Government Financial Manager) certification, all CGFM's must adhere to the AGA's Code of Ethics. In addition, to continue using the CGFM designation after their name, CGFM's must be in an active status.

Requirements for maintaining the CGFM certification in an active status are as follows:

- pay the CGFM renewal fee by the due date every year;
- complete at least 80 hours of continuing professional education every two years in government financial management or related technical subjects (within the designated two-year CPE cycle); and
- maintain and, if requested by AGA, provide detailed information on CPE hours completed.

The 80 CPE hours must be completed within the CGFM's two-year CPE cycle. The first CPE cycle starts on Jan. 1 of the year following the one when the CGFM designation was earned. For example, if the CGFM was awarded any time in 2008, the first CPE cycle starts on Jan. 1, 2009 and ends on Dec. 31, 2010. See [Calendar of CPE cycles](#) for a schedule of CPE cycles.

The CPE requirements apply to all active CGFM's, whether employed or not, and whether employed full- or part-time by a government or other organization. Active CGFM's must complete a minimum of 80 CPE hours every two years to maintain their CGFM certification. While there is no minimum number of hours required to be earned each year, CGFM's are encouraged to earn CPE hours throughout their two-year cycle.

CGFM's do not need to submit supporting documentation of the CPE hours at the time of renewal. The payment itself serves as the CGFM's affirmation of his or her compliance with the CPE requirements. CGFM's are required to maintain supporting documentation on CPE hours earned for a minimum of three years and provide it to AGA upon request. The CPE documentation requirements are described in section 16 of this publication. This documentation may be requested by AGA as part of the annual audit of a random sample of CGFM's.

More information on maintaining your CGFM can be found at:

<http://www.agacgfm.org/CGFM-Certification/Maintaining-Certification.aspx>

The Des Moines Chapter received the First Place Award for our website! Janice Jensen accepted the award for our chapter from National President, Evelyn Brown, at the PDC in Dallas.



## TRAINING OPPORTUNITIES

### Local Chapter Event

August 7, 2013, 1:00—3:00 pm

Grimes Building, 400 E 14th Street, Room B50

[“The Pension Challenge: Critical Issues to Implementing the New GASB Pension Standards”](#)

The Des Moines Chapter AGA will sponsor this webinar presented by NASACT. [Register on Eventbrite.](#)

### National & Regional Events

- \* August 7, 2013, 1:00—3:00 pm [Members-only Webinar: The Federal Budget Process—How it Works from Conception to Programs](#), complimentary for members only, 1 cpe
- \* September 16-17, 2013 [Internal Control and Fraud Prevention Training](#), Ronald Reagan Building and International Trade Center, Washington DC
- \* November 12-14, 2013 Course 2, CGFM Training Program, Harry S. Truman State Office Building, Jefferson City, MO

### Other Area Events

- \* August 12-13, 2013 District Conference, Institute of Internal Auditors Central Iowa Chapter, Des Moines Marriott, Des Moines, IA
- \* August 28, 2013 Iowa Society of CPAs Presents: [Ethics in the Real World](#) and [How Good Companies Become Great](#), Hilton Garden Inn, Ames, IA



Presenter Dr. John Dumonceaux, President, LMI Leadership Development LLC at the May 2013 Ethics Conference



Attendees at the May 2013 Ethics Conference

### Are you interested in taking a CGFM course? The Topeka Chapter is seeking your input!

The CGFM Course 1 covers the **Governmental Environment** and Course 3 covers **Governmental Financial Management and Control**. We offered Course 2 this past year in March and would like to offer the other two courses this fiscal year. But we need your input! Since plans are not finalized, costs cannot be determined but would run in the neighborhood of the Course 2, which was just under \$500 for the three day course. The Course 1 and Course 3 are offered in a similar format, with Course 1 being covered on Day 1, and Course 3 covered on Days 2 and 3. Registration costs will cover both courses and cannot be split for just one course. While these are excellent tools for preparing for the CGFM examinations, these courses are also excellent general training opportunities and offer 24 CPE hours. Below is a link to the course descriptions.

[http://www.agacgfm.org/CGFM-Certification/Preparing-for-Examinations/Government-Financial-Manager-\(GFM\)-Training-Progra.aspx#Course1](http://www.agacgfm.org/CGFM-Certification/Preparing-for-Examinations/Government-Financial-Manager-(GFM)-Training-Progra.aspx#Course1)

Twenty individuals are needed to hold the Courses. Would you be interested in attending and giving your input as to when you would prefer to schedule the courses? We are considering November of this year or March of 2014 as possible dates, but we want to meet your schedules. Email Linda Shaver at [lhshaver@ksinsurance.org](mailto:lhshaver@ksinsurance.org) if you are interested in attending.

*Congratulations!*



## Certificate of Excellence in Member-Centric Reporting

is presented to

### AGA Des Moines Chapter

For its Member-Centric Report for the  
Fiscal Year Ended

2012

A Certificate of Excellence in Member-Centric Reporting is awarded by the Association of Government Accountants (AGA) to its chapters to recognize outstanding efforts in the publication of a report that communicates financial and chapter information in a visually appealing and understandable four-page document that demonstrates accountability and transparency to its members. Your completion of this report signifies the chapter's commitment to advancing government accountability.

Relmond P. Van Daniker, DBA, CPA  
AGA Executive Director



Janice Jensen receiving the Certificate of Excellence in Member-Centric Reporting from Deb Schroeder



Advancing  
Government  
Accountability

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November 13, 2012

Deborah Schroeder  
AGA Des Moines Chapter  
PO Box 1351  
Des Moines, IA 50305

Dear Deb,

AGA applauds your commitment to good governance and responsible fiscal action reflected in the Citizen-Centric Report you produced for your members! We thank you for your hard work and commitment to transparency and accountability.

We have had the opportunity to review your FY 2012 report and are pleased to present you with the **Certificate of Excellence in Citizen-Centric Reporting**.

The team would like to commend you on the outstanding points of your report:

- **Visual Appeal** – Your report is visually attractive and inviting, and effectively uses photos and charts.
- **Well-Written** – The majority of the discussion points were written in a clear manner.
- **Performance Targets and Measures** – This is one of the best chapter performance targets and measure sections we have seen yet! All of the trend, target and "metric met" information is provided in a clean, easy-to-read format. This goal-based approach shows that a lot of thought went into the chapter's planning.
- **Financial Information** – This section is informative, interesting to look view and contains trend data.

As with any report, there are opportunities for growth. Here are some items that the review team would like to see improved for your next report:

- **Web Access** – Post your report on your website for wider distribution.
- **Membership Demographics** – The information on page one is great, but including information (i.e. one sentence or a pie chart) regarding the level of government for members (state, local, private) would provide a view of the chapter's composition.
- **Financial Review** – Since chapters don't normally pay for independent audits, it is a good practice to provide the titles of the individuals (i.e. chapter treasurer, chapter secretary) that participated in the review. Also, provide a link to where additional financial information can be found.

AGA members believe that government accountability and transparency are essential to a healthy democracy and are committed to fulfilling our obligation to advance government accountability. As you know, this initiative is focused on encouraging governments at all levels to improve how they present financial and performance information to taxpayers, so that it is clear, accurate, up-to-date and easily accessible to all. By preparing a Citizen-Centric Report for your chapter, you have taken the first step to understanding this initiative and giving yourself an informed platform on which to stand and promote the report.

Again, congratulations on your noteworthy accomplishment. We're counting on your support to ensure that our important work continues well into the future. We look forward to seeing your future reports!

Sincerely,

Relmond Van Daniker, DBA, CPA  
Executive Director  
(Enclosure)



The Chapter Member-Centric Report can be viewed on the [Des Moines Chapter website](#).



# THE AGA LEDGER

A publication of the Association of Government Accountants - Des Moines Chapter



<https://sites.google.com/site/desmoinesaga/>

Volume 35 Number 2

August 2013 - October 2013

## Get to Know **Gayle Isaac,** **Des Moines AGA Chapter President**

What is your current employment?  
Director of Business Services, Newton Community School District

What do you like most about working in government financial management?

I cannot speak to the responsibilities of anyone other than a school business official. As an SBO I have many roles which make my day unique from one day to the next. One morning I am building a \$40 million budget and by the afternoon I am dealing with maintenance issues for reroofing our high school, and by late afternoon I need to meet with the transportation supervisor because he wants to install cameras on the buses to catch people that pass the bus while the stop arm is out. When I am having a really bad day, I'm stressing out because my expenses exceed my funding, wondering why I am doing this job, I can walk down the hall to our preschool and see these smiling faces of the kids and I realize they are why I am here. My goal is to ensure they are getting the education that they deserve, and that is what I like the most because I can see every day what is improving and who is benefiting from my actions. Some people go for years not seeing tangible results from their work, and do not get any intrinsic value from their job. For me the value of job satisfaction does not stop at the pride of a financial statement that looks like a work of art, but at what the numbers mean to the community, to the quality of education that I can help provide through the best fiscal management that I can provide.



(Continued on Page 2)

## Upcoming Event!

**November 20 11:30—3:00 PM**

Lunch 'n' Learn: New Iowa Public Information Board Office  
by Keith Luchtel, Executive Director and Bill Monroe, Board Chair  
Please see page 7 to learn more about the presenters.

Audio Conference: How to Stay Cutting Edge in Tough Financial Times



Grimes Building, ICN Room  
400 E 14th St  
Des Moines, IA



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

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**Treasurer**

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**Website Chair**

Denise Ragias, CGFM  
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ph: 515-281-4741

**Get to Know Gayle Isaac** (continued from Page 1)

What do you enjoy when you're not at work?

Relaxing by reading in my easy chair or outside in our yard swing or listening to smooth jazz on my iPod. Recently my grandson has showed interest in archery so I am taking him to a local range and coaching him to be a better archer.

What accomplishment are you most proud of in your career?

I would have to say passing the CPA exam on the first try, many years ago.

How did you get involved in AGA?

Looking for more professional development than the same old sessions that were being offered by another organization to which I belong.

Why did you choose to serve on the CEC?

I feel that the best way to learn about an organization and to get the most value from your membership is to become an active member. I do not mean just paying your dues and attending lunch 'n learns. I am referring to becoming a committee member and learning what and who it takes for the local chapter to function and be a valuable resource to its membership.

What's the best part of being involved in AGA?

The discovery of the CGFM program, and what it means. At first I did not think much of it other than it was another certification. I started to hear about it at conferences and seminars, and began researching it more. For me it will not affect my career as I will not get a pay raise, nor am I looking for a career advancement, but it is increasing my overall knowledge of the workings of the government. I am a strong believer of lifelong learning, and that is what I told my wife when she asked why I was studying so hard. For someone younger I can see the benefit of earning the CGFM designation for their career, but for me it just a challenge that I want to surmount.

Is there anything else you'd like to share?

Live long and prosper.....just kidding, nothing else.

*"Autumn is a second spring when every leaf is a flower."*

-Albert Camus



## 2013 – 2014 Meeting of the Chapter Executive Committee

September 19, 2013, 11:30am

Grimes Bldg, 3<sup>rd</sup> Floor North Conference Room

The CEC met at 11:30 am in the Grimes Building for the third meeting of the 2013-2014 fiscal year. In attendance were, Secretary – **Kim Knight**, Treasurer – **Gabe Stafford**, Membership – **Cindy Weber**, Professional Certification – **Lily Kryuchkova**, Community Service – **Natalie Storm**, Early Careers – **Val Wedgeworth**, Program & Technical Meeting – **Janice Jensen**, Website – **Denise Ragias**, and President-Elect/Chapter Recognition – **Deb Krueger** (arrived at 12:08pm). In attendance via phone was Chapter President – **Gayle Isaac**. (Absent were, Communications – **Jyl Huskey**, By-Laws Past-President/ Accountability Outreach – **Deb Schroeder**, and Procedures/Historian – **Patricia Townsend**.) Nine of twelve voting members of the CEC were present.

### Discussion items:

1. Update on the Ethics Seminar Planning Committee. There was discussion about the need for a planning committee. Val motioned (Denise second) to establish an ethics seminar planning committee. All eight voting members present voted yes (Deb K was not present for the vote).
  - a. Committee Members are: Natalie Storm, Val Wedgeworth, Cindy Weber, Janice Jensen and Kim Knight.
  - b. Natalie volunteered to send a meeting notice for a brief phone meeting to committee members. In addition, it was suggested that we request non-CEC member volunteers to help on the committee. This could be communicated at an upcoming lunch n' learn.
2. Correction on Eventbrite Receipt for Patricia Townsend contact information. After discussion it was decided that Natalie can change the receipt information within Eventbrite so it does not list Patricia's information. Lily and Janice will be listed as contacts
3. Recruitment Scholarship award – How should we plan to use the funds? There was much discussion on this topic. The Chapter receives \$148 from National which must be spent by the end of January 2014. Many ideas were shared, including, pizza party, \$25 off a new membership for 6 individuals, free lunches for individuals bringing non-members to events, etc. It was decided there were many great ideas that a small committee would be needed to bring a suggestion to the CEC for a vote. Cindy, Deb K and Val volunteered to be on the committee with a goal of bringing a proposal for using the \$148 to the CEC for a vote by the end of October.
4. Financial Update. There is approximately \$1,800 in checking, \$2,300 in savings and \$4,000 in a CD at the end of August. Gabe is working with one of the scholarship winners from last year regarding payment of a \$500 scholarship. Gabe will contact the individual. We discussed if the issue is that the scholarship winner wants to turn the money over to the employer, the funds will still be paid to the scholarship winner, and the scholarship winner can then turn the funds over to the employer. The audios have been purchased for the year from National; the remaining big expense for the year is the ethics conference. Gabe will send out monthly summaries of the financials similar to what is in the newsletter. If CEC members would like more detail they should let Gabe know and he will provide that.

(Continued on Page 4)

**September 19, 2013, CEC Meeting Minutes****(Continued from Page 3)**

5. Chapter Recognition Program. Everyone needs to review the spreadsheet Deb K emailed to CEC members and return completed applicable sections by 9/25. The time period covered for this CRP report is June – September. Cindy will provide the member/non-member counts of lunch n' learns and audios.
6. Complimentary audio/webinar for guest speaker(s). Natalie motioned (second by Cindy) to extend an invitation to guest speaker(s) of the lunch 'n learns to stay for the audio/webinar that follows and they will receive CPE, if they would like. All nine voting members present voted yes.
7. Procedure Manual – There was discussion about the need to update the manual. Gayle volunteered to coordinate the process. CEC members are to review the manual and provide any comments or questions to Gayle by December 1. Gayle will then work with a couple of individuals to make updates as necessary. The goal is to have the manual updated by 12/31. The procedure manual is on the Des Moines Chapter website.
8. Early Career Scholarship – There was discussion that we do plan to offer the scholarship this year. We are not planning to do this as a college scholarship as we have in the past because we have not had success in obtaining new members. The Recruitment Scholarship committee will develop a proposal for this scholarship.
9. Citizen Centric Report – Deb S, with Janice's help, is working on the report. They are starting on it the weekend of 9/20. It is due 9/30.
10. CGFM scholarship – Lily mentioned there is need to clarify the policy. Natalie volunteered to work with Lily on proposed changes to clarify the policy and they will bring the changes to the CEC's next meeting.
11. Send agenda items to both Gayle and Kim for the next meeting which is December 19<sup>th</sup>.
12. Denise motioned (Natalie seconded) to adjourn the meeting at 12:45.
13. Electronic Votes since the last Quarterly CEC Meeting:
  - a. **Motion (by Kim):** Purchase and offer the "What Does It Take for State Government to Consistently Deliver High Performance?" NASACT webinar on 10/23/2013 for a cost of \$299 and offer to members/non-members at the usual \$15/\$22 rate. Motion was not seconded. Natalie noted the webinar is the same date as an AGA webinar we are already hosting, and therefore we cannot host this one.



## Member Recognition

The top 3 members by points, as of October 10th, are:

1. 335 Cheryl Mather
2. 320 Gabe Stafford
3. 315 Janice Evans



**AGA - Des Moines Chapter**  
**Operating Statement for the Period Ended September 30, 2013**  
**For the Year Ending April 30, 2014**

	Budget	% of Budget	1st Qtr 2014	August 2013	September 2013	Year to Date
<b>Revenues/Receipts</b>						
Interest	15.00	16%	2.21	0.06	0.06	2.33
Membership Fees	400.00	19%	75.00	-	-	75.00
Conference Revenues	15,725.00	23%	3,324.00	185.00	455.00	3,964.00
National Recruitment Scholar.	150.00	99%	-	-	148.00	148.00
Donations	350.00	18%	46.00	-	16.00	62.00
Member Meals	800.00	12%	48.00	-	48.00	96.00
<b>Total Revenues</b>	<b>17,440.00</b>		<b>3,495.21</b>	185.06	667.06	<b>4,347.33</b>
<b>Expenses</b>						
Conference Expenses	12,217.02	79%	6,517.72	3,092.09	23.21	9,633.02
Postage & Supplies	50.00	3%	1.72	-	-	1.72
Website Expense	100.00	0%	-	-	-	-
National PDC	1,500.00	0%	-	-	-	-
Scholarship	1,600.00	63%	1,000.00	-	-	1,000.00
CGFM Study Guides	200.00	0%	-	-	-	-
Gifts	200.00	0%	-	-	-	-
Meals	500.01	18%	31.28	-	60.47	91.75
Donations	1,050.00	23%	134.00	-	109.00	243.00
Miscellaneous	60.00	0%	-	-	-	-
<b>Total Expenses</b>	<b>17,477.03</b>		<b>7,684.72</b>	3,092.09	192.68	<b>10,969.49</b>
<b>Revenues over (under) Expenses</b>	<b>(37.03)</b>		<b>(4,189.51)</b>	(2,907.03)	474.38	<b>(6,622.16)</b>
Beginning Balance April 30, 2013						<b>14,850.47</b>
Ending Balance September 30, 2013						<b>8,228.31</b>



**AGA-Des Moines Chapter**  
**Balance Sheet**  
**As of September 30, 2013**

<b>Assets</b>	
Checking	2,394.30
Less: Outstanding Items	(609.00)
Petty Cash	10.45
Savings	2,386.28
Certificate of Deposit	4,046.28
<b>Total Assets</b>	<b>8,228.31</b>
<b>Liabilities &amp; Equity</b>	
Equity-Unreserved	8,228.31
<b>Total Liabilities &amp; Equity</b>	<b>8,228.31</b>



## MARK YOUR CALENDAR FOR THE FOLLOWING EVENTS!!!

### Local Chapter Events:

- **November 20, 2013**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, ICN Room
  - Lunch 'n' Learn, "New Iowa Public Information Board Office" by Keith Luchtel, Executive Director and Bill Monroe, Board Chair **See page 7 for more information about the speakers!**
  - Audio Conference - [How to Stay Cutting Edge in Tough Financial Times](#)
- **December 11, 2013**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Lunch 'n' Learn, "Experiences of the Auditor of State", by Mary Mosiman, Auditor of State of Iowa
  - Audio Conference - [Ethics](#)
- **January 15, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Lunch 'n' Learn
  - Audio Conference - [Fraud Detection/Prevention](#)
- **February 5, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Lunch 'n' Learn
  - Audio Conference - Government Financial Management
- **March 5, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Audio Conference - Accountability in Government
- **March 19, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Audio Conference - Internal Controls
- **April 9, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Lunch 'n' Learn
  - Audio Conference - Fraud Detection / Prevention
- **May 21, 2014**, 1:00 pm to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Audio Conference only - Ethics
- **May 22, 2014** - tentative date for Ethics Conference
- **June 11, 2014** - 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Lunch 'n' Learn
  - Audio Conference - Government Financial Management

### RECRUIT!

Bring someone new to a **November, December, or January** Lunch N Learn for a chance to win a **\$20** gift card.

Get the most guests to join AGA between November and January to win a **\$50** gift card! The first 2 new members to join during this time will receive a **\$20** gift card.

### RECRUIT!

[Event Registration](#) - Register for local chapter events through the Eventbrite registration system. This also has links to past events.

### National & Regional Events:

- **November 19, 2013** - 1:00 pm to 2:00 pm, Webinar - MEMBERS ONLY, ["Prevent, Detect and Mitigate Fraud in Your Organization"](#)
- **February 11-12, 2014** - [2014 National Leadership Training](#), Washington D.C.
- **July 13-16, 2014** - [Professional Development Training](#), Orlando, FL

### Other Non-AGA Events:

The Des Moines Chapter does not necessarily endorse the events below but offers them as possibilities for further training opportunities.

- **December 20, 2013** - 2013 Contemporary Issues in Accounting Conference at Iowa State University.



Contemporary Issues in  
**ACCOUNTING**  
Conference

IOWA STATE UNIVERSITY  
COLLEGE OF BUSINESS

## About November 20 Lunch and Learn

This educational event will feature Bill Monroe and Keith Luchtel presenting on “**Iowa Public Information Board: Establishment, Purpose and Operations**”. The Iowa Public Information Board (IPIB) office opened with rules in place in July 2013.

**A bit about the speakers:** **Bill Monroe** serves as chairman of the Iowa Public Information Board. In 2011, Governor Branstad named him to serve (in a volunteer capacity) as the Governor’s Transparency Advisor. He played a role in helping garner support for Senate File 430, the bill establishing the Iowa Public Information Board. He has served on the Executive Committee of the Iowa Freedom of Information Council. **Keith Luchtel** serves as Executive Director of the IPIB. He is a graduate of the Drake University Law School. He retired in 2012 from the practice of law after practicing 40 years with Nyemaster Goode in Des Moines. He practiced primarily as a litigator from 1973 through 1983. In 1981 he began practice in the legislative area and primarily practiced in that area from 1984 until his retirement.



*Our website is updated regularly with what's going on in the Des Moines Chapter.*

<https://sites.google.com/site/desmoinesaga/>

*Check it out today!*

### Community Services Corner

The chapter has started out our community services year with raising funds for Meals from the Heartland ([www.mealsfromtheheartland.org](http://www.mealsfromtheheartland.org)) and participating in the charity walk for Susan G Komen for the Cure ([www.komeniow.org](http://www.komeniow.org)). As a group, we raised a total of \$29 for Meals from the Heartland. Add that to the \$100 contribution from our chapter and a \$129 contribution from the National level and the grand total raised for Meals from the Heartland was \$258. For Susan G Komen, we participated in the 5K charitable walk. Janice Evans, Rosemary Johnson, Kim Knight, and Natalie Storm braved the gorgeous weather and took the scenic route from the State Capitol Building down to Principal Park and back. In addition to walking, the Des Moines chapter raised \$156 for the charity, and added to the chapter donation of \$100 and National contribution of \$256, the total submitted to Susan G Komen was \$512. Thanks to all who participated in our first two community service events.

To get ready for the holidays, our next charity is to the Food Bank of Iowa. We will be collecting funds as well as food items for the November and December meetings. Please bring your items/contributions with you and place them in the designated box at the meetings.

If you will not be at an event but would like to participate, please contact Natalie Storm at 281-8047 or [nstorm@dhs.state.ia.us](mailto:nstorm@dhs.state.ia.us) to contribute.

*Do you have information you'd like to share?  
Is there something missing from our  
newsletter? Let me know what you'd like to see.*

[Jyl.Huskey@iowa.gov](mailto:Jyl.Huskey@iowa.gov)



Hey, ya'll should read about ...

### Jan Jensen's Experience at the 2013 PDC

From July 13 through July 17, 2013 I had the pleasure of volunteering as a member of the host committee for the National AGA Professional Development Conference (PDC) at the Gaylord Texan Resort and Convention Center in Grapevine, Texas; just a short drive from Dallas-Ft Worth airport.

On Saturday, approximately 38 host committee members stuffed bags the conference attendees would receive at registration the following days. Production lines and friendly competition between the lines ensued.

Sunday, while working registration all day was slow, I did meet someone else from Iowa and was able to reacquaint with others I've developed friendships with over the years through regional and sectional leadership meetings. I also spent time getting to know fellow host committee members and more about their AGA and work roles.

Monday through Wednesday was mainly spent scanning attendees either as they arrived or departed sessions to record their CPE hours. This hampered getting to the sessions I would have preferred to attend, however, a free registration (\$750 value) for serving on the host committee more than makes up for the issue. I did get to sit in on most of David Vaudt's GASB update as the new GASB Chairman.

I attended general sessions with nationally recognized speakers such as Gene Dodaro, U.S. Comptroller General, and Norm Dong, OMB Interim Director. Jeanette Franzel, board member with PCAOB (Public Company Accounting Oversight Board) spoke about accountability in protecting investors, the public interest and prosperity.

Michelle Norris, author and host/special correspondent with NPR present the final general session of the PDC. She described what she learned as she wrote a book focused on race. The race card project helps others understand what it's like to walk in the shoes of a person of another race. By the way, Michelle Norris happens to be speaking on November 16 at Drake University's Sheslow Auditorium as part of the Wonder of Words Festival. This is reminiscent of her PDC concluding statement: "we are more commonly connected than we realize in our life experiences".



Jan accepted an award for our chapter from past National President, Evelyn Brown, while at the PDC in Texas.

The AGA Des Moines Chapter Member-Centric Report for 2012-13 year is published. [Click here](#) to view the report.

*"Not what we say about our blessings, but how we use them, is the measure of our thanksgiving." - W. T. Purkiser*

### DID YOU KNOW?

Our chapter has CGFM study guides available in our lending library. We have two copies for each part of the exam. Anyone interested in borrowing one of these study guides should contact Lily Kryuchkova at [lkryuchkova@ialottery.com](mailto:lkryuchkova@ialottery.com).



Welcome to the September issue of The AGA Mini-Ledger! This issue contains:

- ⇒ President's Message
- ⇒ Chapter Meeting Minutes
- ⇒ Updated list of Training Opportunities



Greetings,

## President's Message

The weather is a little cooler and we have had a little rain, so things are looking up. My typical summer stress level is gradually going down and I hope to devote more time to my family. I hope that we all make more time for our family. Some of us take pride in our work so much that we tend to spend more and more time at work and less with our loved ones. I readily admit that I am guilty. I can hear you loud and clear, with budget constraints we are asked to do more with less, what choice do we have? I understand, and what do we all do, grumble a little, and then we roll up our sleeves and get the job done no matter what it takes. I have heard at many seminars, as I am sure you have heard also, that we should not sacrifice our family for our job. I was brought up that doing your job was the right thing, and that we should be proud of doing our job well. Recently an acquaintance passed at an early age, and the sudden realization slapped me to my senses; that could have been me. So with my wife as my support group (she does speak her mind) I vow to spend less time at work, but I will bring more work home. She is fine with me working at home as long as I am physically in the same room with her. So please take a moment and ensure that you are spending quality time with your family, and if you are not, try to find a way that you can spend more time with them. I personally would rather be remembered "as a good father and husband" and not "as a hard worker". That is enough of my preaching from my soap box.

The Chapter Executive Committee (CEC) has just had our quarterly meeting and we have a few things that we will be working on. One is the Ethics Seminar we hold in the spring, a committee was formed of CEC membership; the volunteers are Natalie Storm, Val Wedgeworth, Cindy Weber, Janice Jensen and Kim Knight. We are asking for other members of the Chapter that wish to help please contact one of the committee members for more information.

The schedule for the audio conferences and our Lunch 'n Learns are posted on the website.

If you have any suggestions or concerns please contact any of your CEC members: Deb Krueger, Gabe Stafford, Kim Knight, Deb Schroeder, Cindy Weber, Jyl Huskey, Janice Jensen, Natalie Storm, Lilia Kryuchkova, Valerie Wedgeworth, Patricia Townsend, and Denis Ragias.

Also if you happen to change jobs please keep us informed of your new contact information.

Gayle Isaac





## 2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar

September 18, 2013, 11:30am

Grimes Bldg, Conference Room B100

Natalie Storm opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the first lunch 'n learn of the new year shortly before noon.

### Discussion items:

1. Upcoming training events –
  - a. October 9 – internal control webinar (no lunch 'n learn)
  - b. October 23 – IPERS will speak about the new pension accounting standards at the lunch 'n learn followed by the grants management reform webinar.
2. Please visit the Des Moines Chapter website for a complete list of our upcoming training events.
3. Susan G Komen is the charity for the month; an envelope was passed around to collect donations. The "AGARACERS" team is participating in the Susan G Komen Race for the Cure in October. Please consider joining us! Go to [www.komeniowa.org](http://www.komeniowa.org) and select to join the team AGARACERS. The Des Moines Chapter contributes to the charities and AGA National matches the total donations by the chapter and members.
4. Janice Jensen introduced the guest speaker, Jay Cleveland, from the Department of Administrative Services – State Accounting Enterprise. Jay provided a very interesting hour discussion on the State of Iowa Offset Program.

Natalie Storm's name was drawn by the guest speaker – she will receive a free meal at the spring evening meeting.

There were 17 members, 3 non-members and 2 speakers in attendance for the lunch 'n learn.

The NASACT webinar titled "Treasury Offset Program: How Federal and State Partnerships Can Cost Effectively Maximize Debt Recoveries" followed the lunch 'n learn. There were 12 members, 4 non-members and 2 guests in attendance.

*Do you have information you'd like to share? Send your articles to me at [Jyl.Huskey@iowa.gov](mailto:Jyl.Huskey@iowa.gov) for inclusion in a future newsletter.*



## TRAINING OPPORTUNITIES

### Local Chapter Events:

**Please note:** All of the Lunch 'n' Learn Meetings and Audio Conferences will be held in the Grimes Building located at 400 E 14th St in Des Moines, IA, room B100 (unless otherwise noted, below).

- **October 9, 2013**, 1:00 pm to 3:00 pm - Audio Conference - Internal Controls / COSO Update
- **October 23, 2013**, 11:30 am to 3:00 pm - **will be held in the Grimes Building ICN Room**
  - Lunch 'n' Learn "IPERS and New Pension Accounting Standard by Darla Iverson and Glanna Musselman of IPERS and Andy Nielsen of Auditor of State
  - Audio Conference - Grants Management Reform Updates and Agency Insights
- **November 20, 2013**, 11:30 am to 3:00 pm -
  - Lunch 'n' Learn "New Iowa Public Information Board Office" by Keith Luchtel, Executive Director and Bill Monroe, Board Chair
  - Audio Conference - How to Stay Cutting Edge in Tough Financial Times
- **December 11, 2013**, 11:30 am to 3:00 pm -
  - Lunch 'n' Learn "Experiences of the Auditor of State" by Mary Mosiman, Auditor of State of Iowa
  - Audio Conference - Ethics
- **January 15, 2014**, 11:30 am to 3:00 pm - Lunch 'n' Learn and Audio Conference - Fraud Detection/Prevention
- **February 5, 2014**, 11:30 am to 3:00 pm - Lunch 'n' Learn and Audio Conference - Government Financial Management
- **March 5, 2014**, 11:30 am to 3:00 pm - Audio Conference - Accountability in Government
- **March 19, 2014**, 11:30 am to 3:00 pm - Audio Conference - Internal Controls
- **April 9, 2014**, 11:30 am to 3:00 pm - Lunch 'n' Learn and Audio Conference - Fraud Detection / Prevention
- **May 21, 2014**, 1:00 pm to 3:00 pm - Audio Conference only - Ethics
- **May 22, 2014** - tentative date for Ethics Conference
- **June 11, 2014** - Lunch 'n' Learn and Audio Conference - Government Financial Management

**Event Registration** - Register for local chapter events through the Eventbrite registration system. This also has links to past events.

### National & Regional Events:

- **October 17, 2013**—Complimentary Webinar—[Why Your Leadership Should Produce a Citizen-Centric Report \(CCR\)](#)
- **October 22, 2013** - Omaha AGA 1/2 Day Continuing Education Training Seminar **See page 4 for further details.**
- **November 12-14, 2013** – Course 2, CGFM Training Program, Harry S. Truman State Office Building, Jefferson City, MO
- **November 13, 2013**—Webinar for MEMBERS ONLY, "Prevent, Detect and Mitigate Fraud in Your Organization"

*Check the Des Moines AGA Chapter website regularly for updated training opportunities!*

<https://sites.google.com/site/desmoinesaga/events>



*An invitation from our colleagues in Omaha:*



## Save the Date

October 22, 2013

### ***Omaha Association of Government Accountants 1/2 Day Continuing Education Training Seminar***

Topics include: GASB Update – What’s New in GASBs – Joni Davis, OPPD;  
Financial Transparency – Dara Spivack, Bellevue University;  
Ethics – topic and speaker TBD

**Location: Mammel Hall Room 320 A&B**

Time: 12:30 – 4:30

Registration cost before October 18: AGA members \$65.00

Other prof member organizations: \$75.00

After October 18: All \$80.00

Pay online at [www.omahaaga.org](http://www.omahaaga.org) or RSVP: Russ Freitag at [rfreitag@esu3.org](mailto:rfreitag@esu3.org)

4 hours of CPE applied for





**2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar**

**October 23, 2013, 11:30am**

**Grimes Bldg, Conference Room B100**

Deb Schroeder opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the lunch 'n learn shortly before noon.

Discussion items:

1. October is Breast Cancer Awareness month. You can donate on the website or join the AGA Racers team and walk Saturday morning with Natalie Storm and the rest of the AGA Racers at the Susan G Komen Race for the Cure. Booths open at 7 am, survivor picture is at 8:15 am and the race begins at 9 am. The AGA Racers will meet on the west side of the Hoover building at 7 am. Contact Natalie if you have questions.
2. The Des Moines Chapter won the National Website award for our region. Janice Jensen presented Deb Schroeder with the award.
3. The CGFM proclamation is located at the State Auditor's Office.
4. If you have speaker ideas or suggestions for upcoming lunch 'n learns or seminars, please share them with Janice Jensen.
5. Janice introduced Andy Nielsen from the State Auditor's Office and Glenna Musselman from the Iowa Public Employees' Retirement System (IPERS). Their presentation was titled "IPERS and the New Pension Accounting Standards."
6. At the end of the presentation, the number chosen for the year-end drawing was #14, Rosemary Johnson will receive a free meal at the spring evening meeting.

There were 18 members, 2 non-members and 2 speakers in attendance for the lunch 'n learn.

**Due to the federal shutdown, the audio conference to follow was rescheduled by the AGA National office to November 13, 2013. It will be held in the Grimes Building, ICN Room.**

Just a reminder, we will be collecting canned food or money through the end of the calendar year for the Food Bank of Iowa. If you would like to donate, please contact Natalie Storm at [515-281-8047](tel:515-281-8047).

This issue contains

- Chapter meeting minutes
- CGFM updates
- Top Member points
- Updated training opportunities
- Reminder about the Recruitment Campaign





**2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar**

**November 20, 2013, 11:30am**

**Grimes Bldg, Conference Room B100**

Deb Schroeder opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the lunch 'n learn shortly before noon.

Discussion items:

1. Deb reminded everyone to sign in and if a guest, to be sure to note the member's name who invited them to attend the lunch 'n learn.
2. A donation envelope was passed around to collect donations for the Food Bank of Iowa.
3. Deb reported that Gayle Isaac will not be able to fulfill his job as chapter president and Deb Krueger has agreed to take over immediately.
4. Janice Jensen introduced the two speakers, Keith Luchtel and Bill Monroe of the Iowa Public Information Board.
5. At the end of the presentation, the number chosen for the year-end drawing was #7, Janice Jensen. Janice will receive a free meal at the spring evening meeting.
6. The membership incentive winner was Kim Knight, who had invited 2 guests that attended the lunch 'n learn. Kim win's a \$20 Target gift card.

There were 13 members, 9 non-members and 2 speakers in attendance for the lunch 'n learn.

The webinar titled "How to Stay Cutting Edge in Tough Financial Times" followed the lunch 'n learn. There were 9 members and 3 non-members in attendance.

## **CGFM Examinations Update**

To ensure the CGFM Examinations' content continues to reflect the current government financial management field, AGA periodically conducts a Job Analysis Study of the role of government financial manager. The latest Job Analysis Study was conducted in 2013 and, as a result, the CGFM Examinations will be updated in 2014.

More specific information on the upcoming changes can be found at the following link:

<http://www.agacgfm.org/CGFM-Certification/CGFM-Examinations-Update.aspx>





**2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar**

**December 11, 2013, 11:30am**

**Grimes Bldg, Conference Room B100**

Deb Schroeder opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the lunch 'n learn shortly before noon.

Discussion items:

1. Deb announced the community service envelope was being passed around. Donations are for the Food Bank of Iowa.
2. Cindy announced the membership incentive winner was Kim Knight, who had invited 1 guest that attended the lunch 'n learn. Kim won a \$20 Target gift card.
3. Cindy announced there is one more month (January) for the membership incentive program. Bring a guest to the January lunch 'n learn and you may win a \$20 gift card! In addition, the AGA member who gets the most non-member guests to join AGA between November 2013 and January 2014 will receive a \$50 gift card. The first 2 new members to join during this timeframe will receive a \$20 gift card as a special "thank you" for joining AGA.
4. Those in attendance provided a quick introduction including name, employer and the position held on the CEC (if applicable).
5. Deb introduced the guest speaker, State Auditor Mary Mosiman. Mary spoke about the organization of the Auditor of State's office, State of Iowa budgeting, the new law regarding annual examinations and periodic examinations of cities under 2,000 in population, how fraud has been identified in governments and actual fraud audits the Auditor of State's office has performed in recent years.
6. At the end of the presentation, the number chosen for the year-end drawing was #13, Gabe Stafford. Gabe will receive a free meal at the spring evening meeting.

There were 21 members, 5 non-members and 1 speaker in attendance for the lunch 'n learn.

The webinar titled "Taking the High Road: How to Succeed Ethically When Others Bend the Rules" followed the lunch 'n learn. There were 12 members and 4 non-members in attendance.

**Top 3 Member Points:**

Gabe Stafford 485

Janice Evans 480

Denise Ragias 450



## Upcoming Training Events

### Local Chapter Events:

**January 15, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Lunch 'n' Learn

Audio Conference - [Fraud Detection/Prevention](#)

**February 5, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Lunch 'n' Learn

Audio Conference - Government Financial Management

**March 5, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Audio Conference - Accountability in Government

**March 19, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Audio Conference - Internal Controls

**April 9, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Lunch 'n' Learn

Audio Conference - Fraud Detection / Prevention

**May 21, 2014**, 1:00 pm to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Audio Conference only - Ethics

**May 22, 2014** - tentative date for Ethics Conference

**June 11, 2014** - 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100  
Lunch 'n' Learn

Audio Conference - Government Financial Management

### National & Regional Events:

February 11-12, 2014 - [2014 National Leadership Training](#), Washington D.C.

July 13-16, 2014 - [Professional Development Training](#), Orlando, FL



**THE RECRUITMENT CAMPAIGN CONTINUES!!!**

Bring someone new to the January Lunch N Learn for a chance to win a **\$20** gift card.

Get the most guests to join AGA between November and January to win a **\$50** gift card!

The first 2 new members to join during this time will receive a **\$20** gift card.



A publication of the  
Association of Government Accountants  
Des Moines Chapter

<https://sites.google.com/site/desmoinesaga/>

## President's Message

Spring is here at last! I am always amazed how the trees, grass and various life forms spring to life after their winter slumber. May flowers are just around the corner, along with the May seminar. May 22<sup>nd</sup> is the date to come see Lance Noe, a Drake professor and head of the Business Department, who will be facilitating the May event. The event is titled "The Ethics of Good Decision Making" and will be held in the Northwoods conference room at Stoney Creek Inn in Johnston, IA. The early bird registration deadline is April 15<sup>th</sup>, with the overall registration deadline being May 15<sup>th</sup>.



April 30<sup>th</sup> ends the 2014-15 fiscal year for the Association of Government Accountants' (AGA). The Des Moines chapter is seeking people to serve on the Chapter Executive Committee (CEC) for the 2014 – 15 fiscal year. Most of the positions are open for this next fiscal year and we are hopeful that several new faces will join the CEC. The benefits of serving in this organization are diverse and plentiful; not the least of which is meeting professionals interested in advancing government accountability who are friendly, compassionate and overall wonderful people! Some additional benefits are:

- Most of the positions require a one year commitment; however, a side effect may be a willingness to continue on the board in new roles.
- The skills gained by serving are not often ones that are taught in school nor are they offered in many jobs. This can be a great resume builder!
- Some of the positions offer travel opportunities
- Your network may grow even more! One never knows when the next career opportunity will be needed; it may be that someone you meet during one of the events will be your next employer!
- This organization offers inexpensive CPE to your co-workers and friends. By serving on the CEC, you help to assure that this organization can continue to offer learning opportunities.
- This next year, the opportunity to have your membership fees paid in full by the Des Moines chapter of the CEC is being offered. Please, see details of this offer in in the 'CEC Position Descriptions and Benefits' article later in this newsletter.
- What have you always wanted to see offered and/or what voice would you like heard? Your opportunity to provide a venue for inexpensive trainings and community events and to help your fellow coworkers, friends and acquaintances thrive is so very close.
- I look forward to serving with you this next year!

A short description of each CEC position follows. If you are interested in serving and/or have a question, please, contact myself or any of the current CEC members.

Feel free to contact me with any comment, concern or request you have. See you at a meeting soon!

Deb

Des Moines Area AGA Chapter President

[Deb.krueger@iowa.gov](mailto:Deb.krueger@iowa.gov)



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## Chapter Executive Committee

### Chapter President

Deb Krueger  
Deb.Krueger@iowa.gov  
ph: 515-418-1694

### President-Elect & Chapter Recognition Chair

Deb Krueger  
Deb.Krueger@iowa.gov  
ph: 515-418-1694

### Immediate Past President & Accountability Outreach Chair

Deb Schroeder  
Deb.Schroeder@iowa.gov  
ph: 515-281-3146

### Secretary

Kim Knight, CPA  
Kimberly.Knight@iowa.gov  
ph: 515-281-6523

### Treasurer

Gabe Stafford  
Gabriel.Stafford@iowa.gov  
ph: 515-725-2259

### By-Laws and Procedures Director & Historian

Patricia Townsend, CPA, CGFM  
ptownsend@ballard.k12.ia.us  
ph: 515-597-2811

### Communications Director

Jyl Huskey  
Jyl.Huskey@iowa.gov  
ph: 515-281-6722

### Community Services Director

Natalie Storm, CPA, CGFM  
nstorm@dhs.state.ia.us  
ph: 515-281-8047

### Early Careers Director

Valerie Wedgeworth  
Valerie.Wedgeworth@iowa.gov  
ph: 515-281-6233

### Membership Director

Cindy Weber, CGFM  
cweber@ialottery.com  
ph: 515-725-7862

### Professional Certification Director

Lily Kryuchkova  
lkryuchkova@ialottery.com  
ph: 515-725-7855

### Program & Technical Meeting Director

Janice Jensen, CPA, CGFM  
Janice.Jensen@iowa.gov  
ph: 515-281-4087

### Website Chair

Denise Ragias, CGFM  
Denise.Ragias@iowa.gov  
ph: 515-281-4741

## CEC Position Descriptions and Benefits

The following CEC positions are currently available for the 2014 -2015 fiscal year:

1. **Secretary** - take minutes at the CEC meetings and the lunch-n-learns. Provide minutes to the Communication's Director on a monthly basis.
2. **Treasurer** – keep track of the finances for AGA using Quicken (a tutorial of Quicken can be provided). Write checks, monitor bank accounts, file a one page tax form indicating receipts and monitor spending. Once a year, present a budget. Prepare quarterly financials for the newsletter.
3. **Historian** - keep the record books for AGA. Prepare an annual report of the activities done by the Chapter (including social activities, community service, training, etc). Research items as requested by members.
4. **CGFM/Certification** – prepare certificates for the lunch-n-learn meetings. Ensure the attendees for each conference are loaded in the tracking database. With the program/education chair, update the online registration system with the conferences.
5. **Communications** – prepare the monthly mini-letter and quarterly newsletter, Articles are gathered from other positions – Communications Director compiles them to look presentable.
6. **Community Services** – select six charities for monetary contributions. Select at least a couple of volunteer events for members and coordinate activity. Send a letter to the charities after contributions have been collected.
7. **Early Careers** – work with colleges and universities to award an annual scholarship. Work with individuals early in their accounting career to participate in the AGA.
8. **Accountability** – complete the AGA annual Citizen Centric Report (CCR) using the previous years' reports as a guide. Work with area governmental agencies in assisting with development of CCR reports.
9. **Membership** – using attendance sheets from meetings, give member points to individuals for participation. Check reports for new members and send welcome letters. Once a year, look through membership renewals and send letters to those who have not renewed.
10. **Education/Program** – work with the CEC to identify potential speakers for lunch-n-learns. Contact the speakers and provide information in regards to presentation needs. With the CGFM chair, update the registration system with the events.
11. **Website** – ensure information and reports are updated on the local Des Moines chapter website.

The fiscal year runs from May 1<sup>st</sup> through April 30<sup>th</sup>; however, the members remain active until June, since the May event is planned by the CEC during the fiscal year. In summary, the expectation is that the current members will serve until at least June 15<sup>th</sup> of the new fiscal year and will provide some training to the incoming members.

CEC meetings are held at least quarterly; however, monthly meetings are the preference.

Continued on Page 3

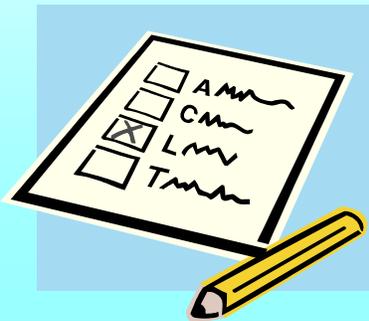
## CEC Position Descriptions and Benefits

Continued from Page 2

During our March 20<sup>th</sup> meeting, the CEC voted to offer the following incentive program for new CEC members in the 2014 – 2015 fiscal year:

- For the individuals who fulfill the requirements listed, the membership fee of \$95 will be reimbursed by the Des Moines chapter at the end of the 2014 – 2015 fiscal year (April 2015). The requirements are as follows:
  - The individuals must NOT have served on the CEC in the last ten years
  - The individuals must contact Deb Krueger by e-mail and provide the position chosen; time is of the essence, as the timing of the contact will become important when more than three individuals fulfill the requirements.
  - Hold a 2014 – 2015 CEC position
  - Attendance is required to at least 75% of the 2014-2015 CEC meetings
  - Attendance is required to at least 50% of the lunch-n-learns
  - Must complete the duties of the CEC position chosen
  - The first three individuals to complete the requirements will receive the membership fee of \$95 in April 2015.
- In the event that three new CEC members are not obtained, then any remaining funds not awarded to new members will be split among all of the remaining members of the CEC at the end of the 2014 – 2015 fiscal year.

Voting for the incoming members is scheduled to occur during the April 9<sup>th</sup> lunch-n-learn; however, if positions are not filled, a vote will be completed before April 30<sup>th</sup>.



### New study guides are here!

As you may have heard, starting on April 1, 2014, CGFM examinations will follow updated content outlines. New study guides (2014 edition) are now offered by AGA, reflecting these updates. Our Chapter purchased one copy of each study guide (Parts 1, 2, and 3) to make them available to our members preparing for the exams. If you are interested in borrowing in one these study guides, please contact Lily Kryuchkova, Certification Director, at [lkryuchkova@jalottery.com](mailto:lkryuchkova@jalottery.com).



## Training Opportunities

### Local Chapter Events:

- **April 1, 2014**, 1:00 pm to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - NASACT webinar - "[Pension Issues: Remaining Implementation Challenges and New Audit Guidance](#)"
- **April 9, 2014**, 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Lunch 'n' Learn, Megan Tooker, Director & Legal Counsel for Iowa Ethics and Campaign Disclosure Board. Megan will present information about how her department operates with ethics and campaign issues in an election year.
  - Web Conference - Fraud Detection / Prevention
- **April 29, 2014**, 5:00 pm, Okoboji Grill, 6050 SE 14th St., Des Moines
  - Annual Evening Meeting and Awards, speaker TBD
- **May 21, 2014**, 1:00 pm to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B100
  - Web Conference only - Ethics
- **May 22, 2014** - 8:00 am to 4:30 pm, Stoney Creek Inn, Johnston
  - "The Ethics of Good Decision Making", presented by Lance Noe, Drake University. [Early Bird Registration](#) ends April 15. Overall registration deadline is May 15.
- **June 11, 2014** - 11:30 am to 3:00 pm, Grimes Building, 400 E. 14th St. Des Moines, Rm B50
  - Lunch 'n' Learn
  - Web Conference - Government Financial Management

### National & Regional Events:

- **April 8, 2014**, 2:00pm -3:00 pm -[OMB's Sweeping Supercircular—What It Means to Those Who Manage and Monitor Grants](#) - Complimentary webinar for members only.
- **April 10, 2014**, 12:30pm - 4:30pm, UNO's Mammel Hall, Rm 320 A & B, Omaha, NE - Semi-Annual Training Conference for Omaha Metro Area AGA Chapter
- **April 24, 2014**, 8:00am - 4:30pm, Jayhawk Tower-Florentine Room, 7th & Jackson, Topeka, KS - Spring PD Training - Yellow Book, Single Audit Update, Service Organization Control. Register at [Topeka AGA - PD Seminars](#) More information can be found on pages 16 and 17 of this newsletter.
- **July 13-16, 2014** - [Professional Development Training](#), Orlando, FL

Remember to visit the [Training Opportunities](#) on our Website for updates!

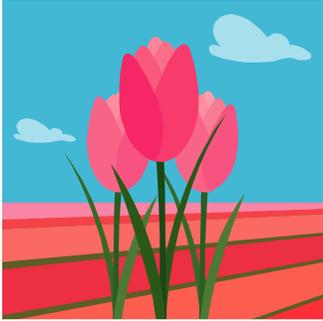
Did you know?

CGFM is an approved certification that allows exemption from Part 4 of the CIA (Certified Internal Auditor) exam.



Reminder: The AGA membership year comes to a close on March 31 so if you have not already renewed your membership, now is the time.





Did you know that CPAs and LPAs have a new CPE renewal cycle option?

The Iowa Accountancy Examining Board adopted this rule 193A-10.11, on December 19, 2012, which went into effect February 13, 2013. Visit

[www.state.ia.us/iacc](http://www.state.ia.us/iacc) to see Administrative Rules 193A.

## Membership Recruitment Results

Here are the final results of the membership recruitment drive:

November 2013 - \$20 gift card to Kim Knight for inviting 2 non-member guests

December 2013 - \$20 gift card to Kim Knight for inviting 1 non-member guest

January 2014 - \$20 gift card to Deb Krueger for inviting 1 non-member guest

January 2014 - \$20 gift card to Billie J. Heth for joining AGA in January 2014  
She did not list a sponsor so no one will receive the \$50 gift card.

\$68 in remaining membership recruitment funds were used to provide pizza and cupcakes at March 19 lunch n learn to celebrate CGFM month.

*Yummy!*

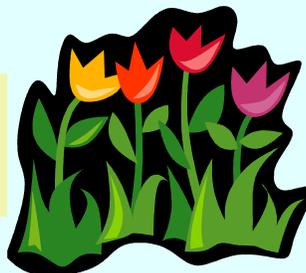


Penney Sells, Patricia Townsend, and Randy Hanten enjoying pizza for lunch.



Cupcakes in CGFM colors!

*No matter how long the winter,  
spring is sure to follow. ~Proverb*



### Member Points - Top 3:

- ◇ Janice Evans 685
- ◇ Gabe Stafford 685
- ◇ Cheryl Mather 640



### 2013 – 2014 Meeting of the Chapter Executive Committee

December 19, 2013, 11:30am

Grimes Bldg, 3<sup>rd</sup> Floor North Conference Room

The CEC met at 11:30 am in the Grimes Building for the fourth meeting of the 2013-2014 fiscal year. In attendance were, Secretary – **Kim Knight**, Treasurer – **Gabe Stafford**, Membership – **Cindy Weber**, Professional Certification – **Lily Kryuchkova**, Community Service – **Natalie Storm** (left at 12:23), Early Careers – **Val Wedgeworth**, Website – **Denise Ragias**, By-Laws Past-President/ Accountability Outreach – **Deb Schroeder**, Communications – **Jyl Huskey**, and President-Elect/Chapter Recognition – **Deb Krueger**. (Absent were, Program & Technical Meeting – **Janice Jensen**, Chapter President – **Gayle Isaac** and Procedures/Historian – **Patricia Townsend**.) Ten of twelve voting members of the CEC were present.

#### Discussion items:

1. Deb Krueger, President Elect, opened the meeting at 11:30 am.
2. Gayle previously notified the chapter executive committee members that he would be stepping down from his position as Chapter President. After discussion, Natalie motioned to follow the Chapter's by-laws regarding the succession of the presidency by the president elect in the event the president is unable to complete the year. Deb Krueger, current president-elect, will take over as Chapter President and become a non-voting member of the CEC. Second: Denise. All nine voting members were in favor.
  - a. Deb K said she intends to stay on as president for the 2014-2015 year. Because Deb's Presidency position is not a voting position, the Chapter now has 11 voting members – and nine of them were present for the meeting.
3. Treasurer's Report –
  - a. There is no update on Gordon's \$500 scholarship.
  - b. Gabe contacted the bank to change the cutoff of statements to month end beginning with the month of December.
  - c. Kristen and Patricia have keys to the mailbox. We need to get the keys back from them.
  - d. Natalie, Deb K and Deb S will be the holders of the mailbox keys.
  - e. October 23 conference reschedule has been cleaned up.
  - f. Gabe has been reviewing the member/non-member payments for conferences to ensure if people are paying the appropriate rate based on their member status.

(Continued from Page 6)

4. There was discussion about the member recruitment program. Deb S motioned that if we do not have a member join as a result of our Chapter's program we will use the funds for the \$50 gift card to provide lunch at the March meeting for CGFM month. Cindy seconded the motion. All in favor.
  - a. Deb K will email National to find out if we can get an extension to use the extra member recruitment money in March, if we don't get a new member as a result of the program.
5. Procedures for chapter meetings were discussed
  - a. We discussed who should be the back-up to the president for running the chapter meetings at the lunch 'n learns in the event of the president's absence. Deb S motioned that the order of responsibility be 1) president, 2) program director, 3) past president, 4) president elect. Denise seconded the motion. All were in favor. It was discussed that it is the president's responsibility to get the back-up lined up in his/her absence and ensure all necessary information is provided to the back-up to run the meeting. Chapter meetings start about 5 minutes before noon with the lunch 'n learn beginning at noon.
  - b. The program director is responsible for introducing the guest speaker(s). If the program director is absent, the individual running the chapter meeting will introduce the speaker(s).
  - c. Speaker gifts will be maintained by Denise or Deb S at Dept of Education because meetings are being held in the Grimes Building. Deb K will ask National about getting nice pens to use as speaker gifts.
  - d. CEC member responsibilities regarding chapter meetings was discussed:
    - i. Room acquisition and set up of webinars – Denise (because located in Grimes)
    - ii. Sign-in sheets – Lily
    - iii. Meeting agenda and upcoming event discussion – president (provide to back-up if not in attendance)
    - iv. Obtaining speakers and making arrangements with them; offering the speaker a pop/water at the meeting – Janice (Gabe has petty cash and can reimburse for the pop/water purchase)
    - v. Lunches for speakers – Janice should let Natalie and/or Gabe know what the speaker(s) want from Quizno's for lunch. (Note: Sales online end at midnight on Monday.)
    - vi. Charity of the month – Natalie
6. January 14 SLMR in Omaha – Let Deb K know if you are planning to go. The chapter will pay for a car to go (you must carpool) and registration. If you choose to stay overnight, the hotel cost is on your own.

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7. Natalie presented the Spring Ethics Conference Committee update:
  - a. Drake has agreed to send one of their professors to present for \$1,500; there will be no travel costs since they are local. We need to provide a laptop.
  - b. The hotel has been reserved. Waiting on them to provide menus and updated pricing for 2014. Once this information is received we will set the registration fees and send out an email for an electronic CEC vote. The goal is to have registration open in February. The seminar is scheduled for Thursday, May 22 at Stoney Creek Inn, Johnston. Same location as the last two years.
  - c. We are considering allowing Drake professors (maybe a limited number, for example 3), to attend and register at the member rate. This would help promote what our Chapter does to the University. Generally the CEC members felt this was a good idea.
  - d. Natalie mentioned possibly including the American Society of Public Administrators (ASPA) at the AGA member rate also. There was a lot of discussion about whether this would help our Chapter obtain more members, etc.
  - e. As soon as the committee has a budget based on the hotel's 2014 pricing for meals, equipment, snacks, etc. the committee will put together a motion including member, non-member, early-bird and regular rates for registration and any other special group rates (such as including a few Drake professors as members or the ASPA as members). This motion will be sent electronically to the CEC for vote. This is expected in late January/early February.
8. CGFM discussion/update:
  - a. Natalie and Lily are working on the scholarship program plan/direction.
  - b. We have 2008 study guides. The exam is changing April 1, 2014. Lily stated she has heard part 2 has changed extensively. We have \$200 in the budget for study guides/CGFM materials.
  - c. Offering CGFM review classes in Des Moines – discussion tabled until the next meeting.
  - d. Lily will work on a survey to send to members to determine their study needs.
9. There was discussion about the upcoming changes to the CGFM exam. Lily motioned that we buy 1 copy of the updated study guides for 2014 when they are available in February. The cost is expected to be approximately \$270. Denise seconded. All were in favor (Natalie was not present for the vote.)
10. President Elect position – In addition to taking over the president position for 2013-2014, Deb K will also be the president for the 2014-2015 year.

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11. We are in need of speaker ideas for the upcoming months, including January. A couple of suggestions included someone on the CEC could present the Citizen Centric Report (CCR) – Deb S, Natalie and Janice have worked on this, and Margaret Buckton. Please try to think of topics/speakers you would like to hear at an upcoming lunch n’ learn and share those ideas with Janice Jensen.
12. National Professional Development Conference (PDC) – Deb K will be going to represent the chapter in July.
13. There was discussion about the upcoming PDC. Deb S expressed interest in being a volunteer at the PDC. Deb S motioned that the second hotel scholarship be used for Deb S if she is able to get a volunteer position at the PDC. Cindy seconded. All were in favor (Natalie was not present for the vote.)
14. We need to begin looking for officers for the 2014-2015 year. The president (or back-up) will start mentioning at all chapter meetings.
15. Remember to return your Chapter Recognition points information (Excel spreadsheet) to Deb K so she can complete and submit the report to National by the deadline.
16. Deb S motioned that we hold our next CEC meeting the first part of February. Cindy seconded. All were in favor (Natalie was not present for the vote.).

### Spring Seminar: **The Ethics of Good Decision Making**

When: **Thursday, May 22nd, 8:00—4:30** (registration starts at 7:15)

Where: **Stoney Creek Inn in Johnston, IA**

Presenter: **Lance Noe**, Director of Drake University’s Center for Professional Studies, Professor in the Master’s Program at Drake University’s College of Business & Public Administration. Lance also teaches in the Certified Public Manager Program and conducts seminars on grant writing.



7 hours of CPE in business ethics

Early Bird Registration lasts thru April 15th

Member **\$70**

Non Member **\$90**

Final Registration due by May 15th

Member **\$80**

Non Member **\$100**



For an additional \$5, you can attend the AGA Ethics webinar on May 21st in the Grimes Building

Please register on [Eventbrite](#).

2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar

January 15, 2014 11:30am

Grimes Bldg, Conference Room B100

Deb Krueger opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the lunch 'n learn shortly before noon.

Discussion items:

1. Deb K announced the community service envelope was being passed around. The charity of the month is Juvenile Diabetes.
2. The spring seminar will again be held at the Stoney Creek Inn, Johnston. Lance Noe from Drake University will present Ethics of Good Decision Makers on May 22. The day will consist of lecture and small group discussion.
3. The 2014-15 Association of Government Accountants (AGA) fiscal year is fast approaching. The Des Moines Chapter is looking for people to serve on the Chapter Executive Committee (CEC). Please contact Deb Krueger, 2013-14 and 2014-15 Chapter President, if you are interested in filling a position or would like to learn more about what the CEC does. You may also contact any one of the current CEC members with questions.
4. Lily discussed the membership initiative. January 15 was the last day of the program. If you are a member and brought a guest today, be sure your guest signs in and lists you as the individual who invited them and your name will be put in a drawing for a gift card at the end of the meeting.
  - a. There was just one new guest at the meeting, brought by Deb Krueger; therefore Deb K is the winner of the January gift card.
5. Deb K introduced guest speakers Kelly Green, Jacquie Holm-Smith and Michelle Boyd from the Department of Administrative Services – Central Procurement Enterprise. The group discussed changes in the procurement area.
6. At the end of the presentation, Janice Evans' name was chosen to receive a free meal at the spring evening meeting.

There were 17 members, 8 non-members and 3 speakers in attendance for the lunch 'n learn.

The webinar titled "Fraud Detection & Prevention: Using Technology for Auditing" followed the lunch 'n learn. There were 11 members and 4 non-members in attendance at the webinar.



2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar

February 26, 2014 11:50am

Grimes Bldg, Conference Room B100

Janice Jensen opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the lunch 'n learn shortly before noon.

Discussion items:

1. Janice announced the community service envelope was being passed around. The charity of the month is Juvenile Diabetes.
2. Janice mentioned the upcoming calendar of training opportunities:
  - a. March 5 – webinar (Accountability in Government)
  - b. March 19 – lunch n' learn (Kristy Maitre – Tax) and webinar (Internal Controls)
  - c. April 9 – lunch n' learn (Ethics & Campaign Disclosure Board) and webinar (Fraud Detection and Prevention)
  - d. May – the evening meeting date and speaker are to be determined
  - e. May 21 – Ethics webinar (available only to those attending the May 22 seminar)
  - f. May 22 – All day Ethics Seminar at Stoney Creek Inn, Johnston
    - Registration is tentatively set to begin the week of March 3. The early bird deadline is April 15 and the overall registration deadline is May 15.
3. The 2014-15 Association of Government Accountants' (AGA) fiscal year is fast approaching. The Des Moines Chapter is looking for people to serve on the Chapter Executive Committee (CEC). Please contact Deb Krueger, 2013-14 and 2014-15 Chapter President, if you are interested in filling a position or would like to learn more about what the CEC does. You may also contact any one of the current CEC members with questions.
  - a. Gabe Stafford has volunteered to be President Elect for 2014-15, President for 2015-16 and Past President for 2016-17.
4. Janice introduced guest speaker Jennifer Moehlmann from the Department of Administrative Services – GSE Buildings & Grounds. Jennifer discussed the Iowa State Capitol Complex Master Plan. Interestingly, we learned parking has always been an issue on the capitol complex even during the horse and buggy days!
5. At the end of the presentation, Deb Schroeder's name was chosen to receive a free meal at the spring evening meeting.

There were 16 members, 5 non-members and 1 speaker in attendance for the lunch 'n learn.

The webinar titled "OMB's Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards" followed the lunch 'n learn. There were 14 members and 7 non-members in attendance at the webinar.



2013 – 2014 Meeting of the AGA – Des Moines Chapter, in conjunction w/ lunch 'n learn & webinar

March 19, 2014 11:50am

Grimes Bldg, Conference Room B100

Deb Krueger opened the meeting of the Des Moines Chapter AGA by welcoming everyone to the lunch 'n learn shortly before noon.

Discussion items:

1. Deb announced the community service envelope was being passed around. The charity of the month is cystic fibrosis.
2. We are celebrating the 20<sup>th</sup> anniversary of the CGFM this month. There are red and gold cupcakes in honor of CGFM month.
3. The CGFM format is changing. There are free online study guides and \$20 off the exam for April and May. The new format, beginning in July, will provide instant feedback on the scoring.
4. Reminder that May 22 is the ethics seminar with Drake professor Lance Noe presenting "The Ethics of Good Decision Making."
5. Deb introduced guest speaker Kristy Maitre from the Center for Agricultural Law and Taxation. Kristy led an interesting discussion on federal tax issues and the Affordable Care Act.
6. At the end of the presentation, Tracie Kirkpatrick's name was chosen to receive a free meal at the spring evening meeting.

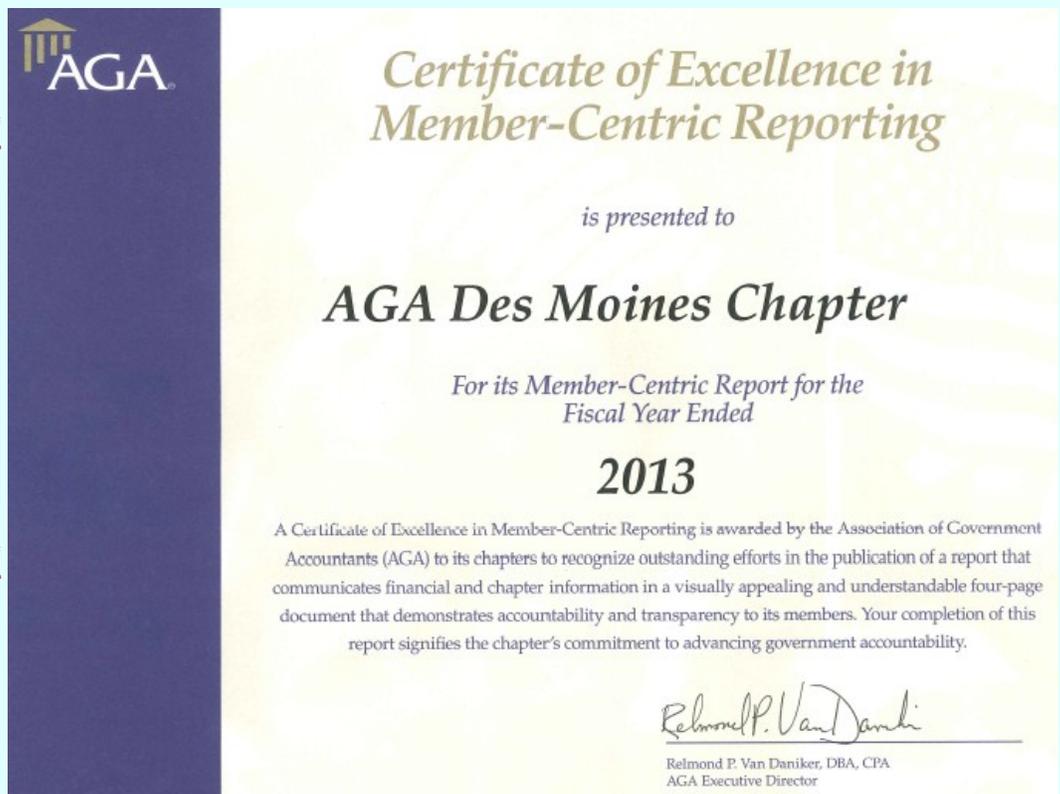
There were 21 members, 7 non-members and 1 speaker in attendance for the lunch 'n learn.

The webinar titled "Health Care Audits" followed the lunch 'n learn. There were 10 members and 3 non-members in attendance at the webinar.

Congratulations!

You can learn more about the AGA's Member/Citizen Centric Reporting Initiative and view the AGA Des Moines Chapter's Member-Centric Report on our [website](#).

Congratulations!



A Certificate of Excellence in Member-Centric Reporting is awarded by the Association of Government Accountants (AGA) to its chapters to recognize outstanding efforts in the publication of a report that communicates financial and chapter information in a visually appealing and understandable four-page document that demonstrates accountability and transparency to its members. Your completion of this report signifies the chapter's commitment to advancing government accountability.

*Reimond P. Van Daniker*

Reimond P. Van Daniker, DBA, CPA  
AGA Executive Director

**2013 – 2014 Meeting of the Chapter Executive Committee****March 20, 2014, 11:30am****Grimes Bldg, 3<sup>rd</sup> Floor North Conference Room**

The CEC met at 11:30 am in the Grimes Building for the fifth meeting of the 2013-2014 fiscal year. In attendance were, Secretary – **Kim Knight**, Membership – **Cindy Weber**, Professional Certification – **Lily Kryuchkova**, Community Service – **Natalie Storm**, Early Careers – **Val Wedgeworth**, Website – **Denise Ragias**, By-Laws Past-President/ Accountability Outreach – **Deb Schroeder**, Communications – **Jyl Huskey**, Procedures/Historian – **Patricia Townsend** (via phone) and Chapter President/President-Elect/Chapter Recognition – **Deb Krueger**. (Absent were, Program & Technical Meeting – **Janice Jensen** and Treasurer – **Gabe Stafford**.) Nine of eleven voting members of the CEC were present.

Discussion items:

1. While we waited for everyone to arrive, we began with discussion about the April evening meeting. Denise volunteered to call the South Okoboji to determine their availability for either a Tuesday, April 29 or Monday, April 28 evening meeting. We will gather at 5:00 with dinner at 5:30 and the speaker beginning at approximately 6:30. Janice will return late March and we can discuss possible speakers. It was mentioned that someone from the AG's office or possible AOS would be options.
  - a. Needed for the evening meeting: Member of the Year gift card, president plaque (or donation to charity), member of year plaque (or donation to charity), list of names for those who won a free meal at the evening meeting.
2. Deb Krueger, President, opened the meeting at 11:45 am.
3. Treasurer's Report – No update.
4. Lily provided an update on the CGFM. Study guides are not yet available. Hopeful to get a survey out to members regarding CGFM needs by the end of the fiscal year. The Chapter may look into hosting study sessions, but this depends on the interest of the chapter.
5. Natalie provided an update on the Spring Ethics Conference. Invitations were sent out. There are currently 8 or 9 registered. Early-bird deadline is April 15. Hotel has what they need to this point and lunch will be similar to last year. We have Lance Noe's bio. Natalie will work on getting the okay on the agenda from Lance before we finalize the times. Deb K said she would get Natalie the name of the Regional President so we can invite him/her to our conference.
6. PDC – Deb K needs to get registered, contact Jessica Jones at National. Believe the early-bird cutoff is June.

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7. 2014-2015 filled positions:

- a. President: Deb Krueger
- b. President-Elect: Gabe Stafford

8. 2014-2015 officers – most of the positions are open. A number of the current CEC members would like to take time off the board. Deb will discuss at the April 9 lunch n’ learn. Some of the CEC has expressed willingness to continue in their positions, but all agreed it would be good to list the positions as open to allow for other members to participate if they choose to. The following positions are open:

- |                               |                            |                   |
|-------------------------------|----------------------------|-------------------|
| a. Secretary                  | f. Early Careers           | k. Program &      |
| b. Treasurer                  | g. Website                 | Technical Meeting |
| c. Membership                 | h. By-laws                 | l. Procedures/    |
| d. Professional Certification | i. Accountability Outreach | Historian         |
| e. Community Service          | j. Communications          |                   |

9. After much discussion by the CEC on how to get new faces on the board the following motions were made. Deb K will put together an email for Jyl to send to members ASAP.

- a. Incentive for New CEC Members in 2014-2015: The first 3 individuals who have not served on the CEC in the last 10 years who contact Deb K by email and choose a 2014-2015 CEC position to hold, who attend at least 75% of 2014-2015 CEC meetings, attend at least 50% of 2014-2015 lunch n’ learns, and complete the duties of the CEC position chosen for the 2014-2015 year will be reimbursed for their \$95 AGA membership by the Des Moines Chapter at the end of the 2014-2015 fiscal year (April 2015). Motion – Deb S; Second – Natalie; All in favor.

- b. 3 New CEC Members Not Obtained in 2014-2015: If all of the \$285 of Incentive Money for New CEC members in 2014-2015 is not awarded (whether due to lack of fulfilling the requirements to obtain the \$95 reimbursement or due to not having 3 new members), the amount not awarded will be split among all of the remaining other members of the CEC at the end of the 2014-2015 fiscal year. Motion – Deb S; Second – Natalie; All in favor.

10. Procedures Manual – No Update.

11. Updating information on National website in relation to CEC officers’ information. Deb S sent to National at the beginning of the fiscal year for the whole CEC. We made need to make individual updates if we note things are incorrect.

12. Procurement idea: There was discussion about possibly opening up a lunch n’ learn for individuals to study and take the procurement exams on laptops via the free public Wi-Fi in Grimes. This was tabled due to lack of interest by many of the members of the CEC.

13. Lunch n’ Learn Speakers – There was discussion about whether we would offer to pay expenses and/or donations for certain guest speakers. The members of the CEC were not opposed to this if it is included in the annual budget.

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14. There was discussion about a fall conference. The overall opinion of the current CEC was that this is a busy time for many of the CEC members as well as the members of the Chapter. This was tabled due to lack of interest at this time.
15. Remember to complete your sections of the Chapter recognition Excel workbook and return it to Deb K by Wednesday, March 26.
16. Deb S will look into getting password/access information for Deb K to the president email account.
17. The next CEC meeting will be after the new CEC is established and may be a joint meeting of the prior and new CEC to assist with transition.
18. Electronic votes since the last CEC meeting follow:
  - a. Motion by Janice: I make a motion we pay no more than \$100 for Kristy's travel cost and donation to Center for Agricultural Law and Taxation for her presentation at Des Moines AGA Chapter March 19 lunch and learn. Topic would be related to IRS updates/current issues. Seconded by Deb S. Yes: Kim, Val, Denise, Deb S., Jyl, Janice. No: Patricia, Natalie. Abstained: Cindy. No Vote Received: Gabe, Lily. Motion passed.
  - b. Motion by Kim: I'd like to make a motion that we offer the NASACT webinar "OMB's Final Rule: Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards." The cost is \$299 and the webinar is from 1:00-3:30 (2.5 CPE) on Wednesday, February 26. I would request that we offer this at the usual webinar/audio conference rate for members/non-members. Seconded by Denise. Yes: Cindy, Kim, Denise, Deb S., Natalie, Gabe, Val, Janice. No: None. No Vote Received: Patricia, Jyl, Lily. Motion passed.
  - c. Motion by Kim: The Ethics Conference Planning Committee (Natalie, Val and Kim) would like to make a motion that we offer the May 22 Ethics Conference at the following rates for members and non-members: Member (early-bird) - \$70; Member (regular) - \$80; Non-Member (early-bird) - \$90; and Non-Member (regular) - \$100. The audio on May 21 will be offered at a \$5 flat fee for paying attendees of the May 22 seminar. The early-bird registration deadline will be April 15 with the overall registration deadline of May 15. We are projecting expenses of approximately \$7,367 and revenues of \$8,545. Seconded by Patricia. Yes: Jyl, Janice, Natalie, Cindy, Val, Patricia, Kim, Gabe. No: Deb S. No Vote Received: Lily, Denise. Motion passed.
  - d. Motion by Kim: AGA Des Moines Chapter will purchase the April 1 NASACT webinar "Pension Issues: Remaining Implementation Challenges and New Audit Guidance" for \$299 and offer to our members/non-members at the usual audio conference rate of \$15/\$22. Seconded by Val. Yes: Jyl, Cindy, Kim, Natalie, Denise, Gabe, Deb S., Val. No: Janice. No Vote Received: Patricia, Lily. Motion passed.



Association of Government Accountants  
Spring Professional Development Training  
**Topeka, Kansas**  
**Thursday, April 24, 2014**



**SEMINAR SPEAKER:** Paul H. Koehler, CPA Individual Practitioner, is a government and nonprofit services specialist who provides auditing, training and consulting services to governmental and nonprofit organizations and professionals nationwide. He is a member of the American Institute of CPAs and the Nebraska Society of CPAs, and is a Past President of the Lincoln Chapter of the Association of Government Accountants. Paul is a current member and past chairman of the State and Local Governmental Accounting and Auditing Committee and the Not-For-Profit Organizations Committee. A recipient of numerous Discussion Leader Awards of Excellence by the Nebraska Society of CPAs, Paul is a frequent speaker on governmental and nonprofit topics and instructs continuing professional education courses throughout the country for the AICPA.

**Schedule of events:**

	8:00 – 8:30	Registration/Networking
<b>Session A:</b>	8:30 – 12:00	<b>The New 2011 Yellow Book – Government Auditing Standards</b>
	12:00 – 1:00	Lunch and Networking (for full day attendees)
	12:45 – 1:00	Registration/Networking
<b>Session B:</b>	1:00 – 2:30	<b>Single Audit Update/Changes</b>
<b>Session B:</b>	2:45 – 4:30	<b>Service Organization Control (SOC) 1 Report Update/Changes</b>

**CPE Credits:**

Continuing Professional Education Credits - 4 hours for one session, 8 hours for both sessions

**Location:** Jayhawk Tower, 7<sup>th</sup> & Jackson, Topeka, Florentine Room

**Registration Fees:**

**Full day (both sessions) – Member \$200 / Non-member \$240 (lunch included)**

**Half day Sessions:**

**Session A – Member \$125 / Non-member \$150 (lunch not included)**

**Session B – Member \$125 / Non-member \$150 (lunch not included)**

**Registration:**

Register at: <http://www.agaks.org/seminars/index.shtml> or by emailing directly to Russell Shipley at [rshipley@btandcocpa.com](mailto:rshipley@btandcocpa.com). If you do not receive a confirmation email from Russell Shipley within 3 business days of registration, please email Russell at the above email address.

**Membership Scholarship(s):**

This membership event is intended to assist with the cost of a participant's AGA membership fee; either to become a new member of AGA (if you are not already a member), or to renew your existing AGA membership (if you are already a member). As such, memberships that qualify for employer financial support are not eligible for this scholarship. Membership scholarship(s) will be offered to assist with the cost of an AGA membership; for those that would like to join AGA, for those that have yet to renew their AGA membership, and for those that have already renewed their AGA membership for the 2014 – 2015 membership year.

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The amount of the scholarship(s) will be dependent on the number of participants who enroll for this event, and the financial amount for each scholarship will not exceed \$90.00. This offer is open to both members and non-members. An announcement will be made prior to the event for the actual dollar amount of the scholarship to be awarded for eligible participants.

If you believe you are eligible for a membership scholarship, please email Russell Shipley after you register. You will be contacted with further information details at that time.

**For AGA Members that have already renewed their memberships for the 2014 – 2015 membership year:** If you have already renewed your AGA membership for the 2014 – 2015 membership year, thank you for renewing your membership. Your participation in this April 2014 Membership Event will provide a reimbursement of the final determined scholarship dollar amount. Please bring the receipt provided by AGA for your online renewal, or please bring a copy of the cancelled check that was used to renew your AGA membership. Reminder: Membership reimbursements are valid only for personally paid memberships, they are not available for employer paid/sponsored AGA memberships or membership renewals.

#### **Session Overviews:**

##### **Session A: The New 2011 Yellow Book – Government Auditing Standards**

**8:30 am – 12:00 noon**

##### **Highlights:**

- Overview of auditing and reporting requirements of the December, 2011 Yellow Book
- Highlights revisions made in the 2011 Yellow Book
- Explanation of the GAO guidance document on the CPE Requirements
- Dramatically revised Yellow Book Independence Standards
- Other General Standards, including Peer Review requirements and changes thereto
- Discussion of the CPE Requirements and the impact on practice
- Addresses revisions made in the 2011 Yellow Book and emphasizes differences from the previous version
- Includes copies of all key documents
- Includes updated AICPA – posted audit report examples

##### **Lunch (for full day participants only)**

**Noon – 1:00 pm**

##### **Session B: New Single Audit Requirements**

**1:00 pm – 2:30 pm**

##### **Highlights:**

- Reviews the significant changes that will affect all Single Audits next year. Includes copies of relevant Federal Register sections.

##### **Afternoon break**

**2:30 pm – 2:45 pm**

##### **Session B: SOC 1 Service Organization Control (SOC 1) Update/Changes**

**2:45 pm – 4:30 pm**

##### **Highlights:**

- Service Organization Control (SOC) 1 Reports are often relevant to user auditors of State & Local Governments' financial statements. Most governments have at least one service organization they rely on to process financial statement information. Come see what many auditors have been missing!

#### **Need More Information?**

For more information, please visit us online at <http://www.agaks.org>.

***We look forward to seeing you at this exciting membership event!***