



AGA Inland Empire Chapter

THE BOTTOM LINE

Monthly Newsletter for the Association of Government Accountants - Inland Empire

February 2020 Edition

Upcoming PDM Luncheon

Feb. 12, 2020 11:30 - 1:00 pm

Audit Contract Issues, Major New Accounting Pronouncements

**Presented by: Ms. Tori Roberts, CPA
SB County Assistant Auditor-
Controller/ Treasurer/Tax Collector**

Ms. Roberts is a California-licensed CPA with almost nine years of experience in public accounting. Previously, she held the position of Assurance Manager with Crowe LLP. Some of the industries she served were State and local government, Transportation agencies, Joint powers authorities, Special districts, and Not-for-profits.

She possesses extensive experience researching and consulting on technical matters pertaining to Uniform Guidance, accounting and financial reporting matters for GASB and FASB, contract compliance, and other emerging accounting and financial reporting matters.

She has managed and supervised large and complex projects for governments throughout California and Nevada, involving Financial statement audits, Federal compliance audits, Other attestation and consulting engagements.

She also possesses a Bachelor of Science in Business Administration with a concentration in Accounting from California State University, San Bernardino.



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Cost

- \$25 - Members
- \$30 - Non-Members
- \$10 - Student Member
- \$14 - Student Non-Member

Make checks payable to **AGA**
RSVP by Feb. 7th @ 11 am
by emailing [Anaim Garibay](mailto:Anaim.Garibay@agacgfm.org)

Location

ATC - 268 W. Hospitality Ln.
1st Floor Conf. Room A & B

President's Message

Greetings, AGA Inland Empire Chapter Family:

Love is in the Air and it is that time of year for me to see Air Supply in concert again. Happy Valentine's Day!

It is also the time that we start preparing for the Meet the Governments Exposition. This year, the event will take place on Thursday May 21, 2020 at the Yasuda Center on the campus of CSUSB. Please mark your calendars and be on the look-out for the event schedule.

Hope to see you at the All-Day Seminar on Wednesday, February 12, 2020 in which Mr. Hester will present on Internal Controls and Fraud. This is your opportunity to earn CPEs.

Thanks to Teg Allen and Lori Gray, Senior Tax Managers at Eide Bailly LLP, who presented at the January PDM, we are now ready to prepare our 2019 Income Tax returns.

We have started selling scholarship tickets! Prizes include a \$100 Visa card, Air Pods, gift cards and many, many more. Please support the Association by buying, and selling, tickets! The raffle and scholarship awards will take place on Wednesday, May 13, 2020. I encourage you to apply for the scholarships and encourage others to apply as well. In addition to the regular scholarships, we will award two grants for the CGFM exam.

I am still trying to firm up a dynamic speaker for the March 11th PDM so stay tuned.

The AGA board received a great suggestion to utilize some of the reserve funds to offer a free seminar in the month of April. I am planning it now and will have information very soon.

There will be a May seminar on "Ethics and Regulatory Issues" so that will be another opportunity to earn CPEs.

As always, I welcome your suggestions and, let us know of any events, promotions, graduations or successful exam results we can share with the membership!

Advancing Government Accountability



Diana Atkeson, AGA-IE President

February Days of Note

7th - National Send a Card to a Friend Day

We all have different types of friends. Some are like family and some are more aptly described as acquaintances. No matter how we describe them, they each play a role in our lives. Send a Card to a Friend Day is your chance to tell them exactly what they mean to you and why.

14th - National No One Eats Alone Day

No One Eats Alone is a prevention program that was created by nonprofit Beyond Differences to tackle the growing problem of social isolation in schools. This day is all about spreading kindness where it is needed, so grab a seat and chat with a stranger and see what possibilities can come of it.

22nd - Nat'l Be Humble Day

Humility may be the most difficult of all the virtues to truly attain. No boasting is allowed on Be Humble Day so observe by maintaining the quietness associated with humility.

26th - Nat'l Inconvenience Yourself Day

Do you know those days when you just can't be bothered to get out of bed? Well, this day is not one of them. So, put on your happy face and go out there and be nice!

- www.DaysoftheYear.com

Troop Care Packages

Please join us & participate in this month's community service event.

Support Our Troops Care Packages enhance the morale and well-being of deployed troops worldwide. Help us support those that risk their lives to protect us and our families. Our troops are requesting:

- Visa and MasterCard Gift Cards to make calls to home
- Personal hygiene items, AA/AAA batteries, sunscreen
- Movies and music (on thumb drives only)

Donations can be given to any CEC member listed below or donated at the February 12th PDM. Thank you for your support!



Visit us on the web at <https://www.agacgfm.org/InlandEmpire> for additional information and resources

Chapter Leadership

President

Diana Atkeson

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Treasurer

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Newsletter Editor/Accountability Chair

Eric J. Patrick

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Chapter Historian & Awards

Evelyn J. Bobbitt

ejobbitt50@yahoo.com

January PDM Tax Updates



Presenters Lori Gray (left) and Teg Allen (right) with AGA-IE Chapter President Diana Atkeson



Not-So-Current Events

February 3, 1959

Rock singers Buddy Holly, Richie Valens and the Big Bopper died in a plane crash.

February 6, 1935

Monopoly first went on sale.

February 8, 1910

The Boy Scouts were founded.

February 10, 1763

France cedes Canada to England, ending the French and Indian War.

February 12, 1870

Women in the Utah Territory win the right to vote.

February 16, 1937

Nylon is patented...but it won't become popular for a few more decades.

February 18, 1930

A ninth planet is discovered in the solar system and is named Pluto. The discover is Clyde Tombaugh.

February 20, 1962

John Glenn became the first U.S. astronaut to orbit the earth.

February 23, 1896

The Tootsie Roll rolls into stores in the United States.

February 28, 1692

The Salem Witch Hunts begin.

February 29, 1872

Yellowstone becomes the first National Park.

The historical events noted above were obtained from www.holidayinsights.com.

This column is only intended to provide approximate historical perspective as the validity of the dates and events have not been verified.



**SUBMIT AN
ARTICLE**

Upcoming All-Day Seminar

Internal Controls & Fraud

Featured Morning and Afternoon Speaker:

Mr. Charles Hester, CGFM, CPA, CFF, FCPA, CFE, CFIP

February 12, 2020

8:00 a.m. - 5:00 p.m.

Earn 9 hours of CPE credits

Members - \$129 Non-Members - \$179



Charles (Chuck) Hester, Sr. served as the Western District Inspector General and Audit Manager for the Federal Emergency Management Agency (FEMA) until his retirement in 1995. Chuck is currently an instructor for various organizations and has served as a Special Consultant in numerous capacities.

Chuck is a member of various professional auditing and accounting organizations and has written several articles that have been published in professional journals.

Price of the Seminar includes all materials, continental breakfast, lunch, and refreshments throughout the day.

Registration and payment due Friday, February 7th

[View the flier and registration form...](#)

No show, No refunds, No exceptions.

Advancing Government Accountability

CEC Meeting Minutes for December 17, 2019

Location:	Mission Inn 3649 Mission Inn Ave. Riverside, CA 92501	Page 1 of 3
Present:	Ali Chemkhi, Shay Younger, Anaim Garibay, Eric Patrick, Paul Chapman, Jenny Yang, Evelyn Bobbitt, Claudia Cisneros, Norma Marchan, Linda Tanner, David Bobbitt	
Absent:	Diana Atkeson, Marlyn Catalon, Dr. Taewon Yang	



Shay Younger welcomed everyone and opened the meeting at 1:25.

READING/APPROVAL OF OCTOBER 24, 2019 MINUTES:

A motion was taken to approve the minutes from October 24, 2019. Ali moved to approve the minutes; Anaim seconded the approval motion.

NEW BUSINESS:

Financials and Bank Statements

Paul passed around bank statements to all members for review. Paul distributed a copy of the updated budget reports to all members.

Changing Information at Bank (tabled for next meeting, did not discuss).

Develop Policy: (Still Need Drafting)

Payment Waivers

Set-aside for Reserves

Intern/Student/New to County Employees:

Still needs to be drafted, ongoing action item.

Board discussed it being beneficial to all to attend the first one free, and David should invite his students, no more than five students each meeting.

Board also reminded David to get his students email addresses so they can be added to notifications for PDM's and that they should get the free AGA National student membership.

PDMs:

January: Income Tax Update - Eide Bailly LLP

Feedback from Nov and Dec PDMs:

No feedback about meetings from members.

Ali thinks we order too much food; several board members disagree. Although we have extra, board would prefer that for walk in members and to ensure no complaints about not enough food as in prior years.

RESCHEDULING NOVEMBER SEMINAR:

February 12, 2020 - "Internal Controls/Fraud" - Presenter: Charles Hester

Board discussed having Chuck back in April or March to make up for the missed November Seminar. April is preferred because AGA will have two PDM's in March, one regular meeting and one for CGFM month.

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CEC UPDATES:

NCC: Ali Chemkhi

Ali attended second training for NCC and states they are placing emphasis on membership recruitment, getting members to participate in chapter events and paying for members to take CGFM tests and CGFM materials.

Paul states we still need to order the CGFM test materials.

Treasurer/CGFM: Paul Chapman

Paul passed out bank statements and updated budget report.

Paul states he is comfortable doing the CGFM presentation, but took the test so long ago that he would like to ask Tobi to speak on current testing material.

Paul plans to have pizza for the CGFM event.

Secretary: Shay Younger

Shay communicated that AGA national does allow to split charitable donation, so AGA board has agreed to donate \$250.00 to "The Den" and \$250.00 to the SB County United Way Foundation. AGA national will match each donation making the total received from Inland Empire AGA Chapter \$500.00 each.

Membership/Community Service Chair: Anaim Garibay

Anaim states AGA received a lot of school supplies which she has donated to the Community Action Partnership of San Bernardino County.

Current AGA drive is to collect canned goods for Feed America, because we received so few donations for this last month we are continuing this drive.

Newsletter Editor/Accountability Chair: Eric Patrick

Eric states November newsletter was combined with December due to time constraints. Eric also needs more member photos and the pictures from the December PDM. Evelyn sent them to Eric during the meeting.

Eric is going to start looking at CCR's and Ali will send him some as well in anticipation of completing the CCR for the Chapter.

Awards Chair: Marlyn Catalon/Evelyn Bobbitt (scholarship)

Marlyn was unable to attend however Evelyn stated that she would like the scholarship letter and tickets as soon as possible so she can start selling. Evelyn also thinks we should send the Scholarship application out earlier so people have more time to apply.

Webmaster: Claudia Cisneros

Claudia states she is having issues with the website homepage, but that national has done some updates so we can now register members for the PDM's on our website.

Employment Chair: Norma Marchan

Norma had no updates, but did state she will make sure to send the entire job listings that include the pay rates for the positions.

CEC Meeting Minutes for December 17, 2019

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CEC UPDATES (continued):

Hospitality Chair: Jenny Chang/Linda Tanner

Jenny and Linda have no updates.

Shay paid for lunch with the AGA credit card and gave the receipt and credit card to Linda Tanner.

Auditor: David Bobbitt

David states he needs books to prepare audit.

Paul states he has electronic files and hard copy. Paul to send electronic files to David.

Historian: Evelyn Bobbitt

Evelyn states she is almost done working on the Historian report and should have it by the end of this week 12/20/19.

Eric states he will put in the newsletter.

MEET THE GOVERNMENT JOB EXPOSITION - Form Committee:

No update at this time.

Board needs to pick a date as soon as possible.

MISCELLANEOUS:

Quarterly points due 12/31/2019.

Diana will enter points to meet deadline.

OPEN COMMENTS/SUGGESTIONS:

Mission Inn buffet was really good, ordered meal portions were small.

ADJOURNMENT:

Meeting was adjourned at 2:07 pm.

Become a CGFM.
Get started today: www.agacgfm.org/cgfm



Mandatory Motivation

Stop stressing so much



Once upon a time a psychology professor walked around on a stage while teaching stress management principles to an auditorium filled with students. As she raised a glass of water, everyone expected they'd be asked the typical 'glass half empty or glass half full' question. Instead, with a smile on her face, the professor asked, 'How heavy is this glass of water I'm holding?'

Students shouted out answers ranging from eight ounces to a couple pounds.

She replied, 'From my perspective, the absolute weight of this glass doesn't matter. It all depends on how long I hold it. If I hold it for a minute or two, it's fairly light. If I hold it for an hour straight, its weight might make my arm ache a little. If I hold it for a day straight, my arm will likely cramp up and feel completely numb and paralyzed, forcing me to drop the glass to the floor. In each case, the weight of the glass doesn't change, but the longer I hold it, the heavier it feels to me.'

As the class shook their heads in agreement, she continued, 'Your stresses and worries in life are very much like this glass of water. Think about them for a while and nothing happens. Think about them a bit longer and you begin to ache a little. Think about them all day long, and you will feel completely numb and paralyzed – incapable of doing anything else until you drop them.'

The above story was obtained from: thoughtcatalog.com

Employment Opportunities



City of Upland (Finance & Admin Services)

Deputy City Manager

Salary: \$12,289 - \$16,527 Monthly Closes: Continuous

City of Riverside

Assistant CFO

Salary: \$122,052 - \$163,500 Annually Closes: Continuous

City of Yucaipa

Accountant I/II

Salary: \$76,932 - \$96,078 Annually Closes: 2/17/20

City of Ontario

Investment Officer

Salary: \$96,658 - \$117,478 Annually Closes: 2/14/20

City of Rancho Cucamonga

Revenue Manager

Salary: \$6,684 - \$9,014 Monthly Closes: 2/13/20

County of Riverside

Senior Internal Auditor

Salary: \$55,413 - \$87,378 Annually Closes: 2/24/20

City of Eastvale

Accounting Manager

Salary: \$72,444 - \$97,082 Annually Closes: 2/6/20

San Bernardino City Unified School District

Accounts Payable Technician

Salary: \$20.46 - \$24.87 Hourly Closes: 2/25/20

Account Analyst

Salary: \$24.41 - \$29.67 Hourly Closes: 2/25/20

Orange County Fire Authority

Assistant Treasurer, Accounting Manager, Senior Accountant

Salary: various (please see website) Closes: 2/23/20

WHAT YOU NEED TO KNOW ABOUT AGA RESOURCES



In collaboration with its Intergovernmental Partnership and Corporate Partners, AGA has published 100+ reports that you can use for information, guidance, and reference – share them in your office! Resources include:

- **Executive reports:** White papers and reference materials on emerging issues and technology.
 - Where? <https://www.agacgfm.org/Research-Publications/Online-Library/Executive-Reports.aspx>
 - AGA's Annual CFO Survey was cited in the U.S. Department of Treasury's "The Future of Federal Financial Management"
 - Where? <https://www.agacgfm.org/Research-Publications/Online-Library/Survey-Series.aspx>
- **Intergov:** Abundant set of resources that include tools, guides, checklists, and reference materials; all developed by professionals just like you to address problems and challenges shared by all levels of government.
 - Where? <https://www.agacgfm.org/Tools-Resources/Intergov/Home.aspx>
- **Podcasts:** There are now 19 podcast episodes that you can listen to as you drive, run, walk, or while sitting at your desk when you have time. Topics are current and varied.
 - Where? <https://www.agacgfm.org/Tools-Resources/Accountability-Talks-Podcast.aspx>
- **Journal:** *Journal* editions, dating back to 2001, are available for review.
 - You can take quizzes for CPE on your own time!
 - Where? <https://www.agacgfm.org/Training-and-Events/Learn-Online/Journal-CPE-Quizzes.aspx>
- **Standards and Guidance:** FMSB, CCR, CEAR
 - Great examples of CCRs from all levels of government entities and AGA chapters.
 - FMSB comments on exposure drafts from FASAB, GASB, and FASB – and you have access to these letters!
 - Where? <https://www.agacgfm.org/Standards-Guidance.aspx>

LEAD! 19

2019-20 Webinars

Sept. 4, 2019 – Free Members-Only*
Sept. 11, 2019 – Communications
Oct. 23, 2019 – Internal Control
Nov. 20, 2019 – Ethics
Dec. 11, 2019 – Internal Control
Dec. 18, 2019 – Free Members-Only*
Jan. 8, 2020 – Uniform Guidance
Feb. 5, 2020 – GASB Update
March 4, 2020 – Improper Payments

March 18, 2020 – Free Members-Only*
March 25, 2020 – Cybersecurity
April 8, 2020 – Ethics
April 22, 2020 – DATA Act
May 13, 2020 – Fraud/Data Analytics
June 10, 2020 – Leadership
June 26, 2020 – Free Members-Only*

AGA webinars make earning CPEs easy. These live events are held from 2–3:50 p.m. ET and offer 2 CPEs.

*Free members-only webinars offer 1 CPE.

AGA members pay just \$49. Group registration options are available. Learn more and register at www.agacgfm.org/webinars