



**AGA**

**INLAND EMPIRE OF CALIFORNIA CHAPTER**

2015 AGA Chapter Newsletter Committee

# **The Bottom Line**

Volume LIV, Issue 5, January 2017

Join us

Feb 8, 2017

with John Johnson

on "The State of the County Treasury"

details on page 5.

## **UPCOMING EVENTS:**

### **JANUARY LUNCHEON**

Wednesday, Jan 11, 2017

11:30 am - 1:00 pm

Hall of Records (3rd floor)

222 W. Hospitality Lane,

San Bernardino

### **FEBRUARY LUNCHEON**

Wednesday, Feb 8, 2017

11:30 am - 1:00 pm

Auditor Controller (1st floor)

268 W. Hospitality Lane,

San Bernardino

# President's Message

Greetings AGA Inland Empire Chapter family,

Say hello to 2017, and let's move forward together and accomplish our planned resolutions for education, networking, personal development and career advancement.

The January meeting was largely attended, and came just in time to refresh our tax code knowledge and update us about the changes related to the 2016 income tax season. The speaker was Frank Zabaleta, CPA, partner at Eadie & Payne LLP.

We are looking forward to the February 8th meeting and all-day seminar. The seminar will be conducted by Mark Dauberman and it will consist of three different topics. The morning session will cover the topics of Revenues Recognition and Lease Accounting. The afternoon session will cover the Internal Control and its role in improving the quality and efficiency of the audits. The luncheon speaker will be John Johnson, the Assistant Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino, and the topic will be "The State of the County Treasury".

We encourage all of you to take advantage of this great learning opportunity and attend the February 8th luncheon and all-day seminar.

During the 2017 tax season (January to April), your chapter will be involved in "VITA", stands for "Volunteer Income Tax Assistance". VITA program offers free tax help to qualified taxpayers. Please let us know if you want to volunteer for this great cause.

Your AGA chapter is planning to buy the new editions of the CGFM preparation books for all members to borrow and use to prepare for the CGFM exam. This is in addition to the \$500 scholarship added this year to be used to defray the cost of preparation, exam fees and certification costs. There has been no better time than this to pursue this certification. Seize the opportunity!

As always, I would like to ask you to share with us your ideas, feedback, speaker interest, topic interest and any other input you think it is pertinent to the success of your chapter.

See you all at the upcoming meeting on Wednesday February 8, 2017.



Thank you,

**Ali Chemkhi, MBA, CPA**

President, AGA Inland Empire

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**Become a Fan of AGA  
Inland Empire Chapter  
on Facebook**



## About The Bottom Line:

AGA Inland Empire Chapter's monthly newsletter, *The Bottom Line*, covers member and AGA activities at both the Chapter and National levels. *The Bottom Line* features Chapter news, developments within the profession and articles of interest to members. Opinions and beliefs expressed in *The Bottom Line* are those of the contributors and do not necessarily reflect those of the AGA.

We welcome and encourage members to send us original or reproduced articles that may be of interest to our members for publication in our newsletter. Articles are due by the end of the second week of each month.

Editorial contributions, ideas, or suggestions should be sent to the Newsletter Chair at [events@aga-ie.org](mailto:events@aga-ie.org).

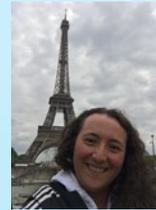
# Member of the Month

*January– Linda Tanner*



Linda Tanner graduated from California State University, San Bernardino with a Bachelor's of Science degree in Business Administration (with a concentration in accounting). Linda is the Hospitality Chair and Newsletter Editor for the AGA Inland Empire Chapter.

Linda has worked for San Bernardino County since she was an Accountant trainee in 2007. Linda currently works as a Systems Accountant II for the Department of Human Services in Auditing. When she's not busy crunching numbers, she enjoys many adventures in Disneyland, attending live concerts and traveling the world. Linda's greatest adventure is just beginning; she has been happily married to her handsome husband for seven beautiful months .



## Annual Training Calendar

Date	Location	Subject	Speaker/Agency
Sep. 14	Hall of Records San Bernardino	County Procurement: The Art of the Process	Laurie Rozko, San Bernardino County
Oct. 12	Hall of Records San Bernardino	Data Transparency	Doug Glenn, AGA National President
Nov. 9	Hall of Records San Bernardino	Fraud and GASB updates COSO–Lunch	Charles Hester –Seminar Mark Cousineau -Lunch
Dec. 14	Hall of Records San Bernardino	The CFO of the Government	Gary McBride, San Bernardino County
Jan. 11	Hall of Records San Bernardino	2016 Tax Updates	Frank Zabaleta, Eadie and Payne LLP
Feb. 8	Audit Controller San Bernardino	Revenues Recognition and Lease Accounting and Internal Control: Improving the Quality and Efficiency of Audits The State of The County Treasury –Lunch	Mark Dauberman –Seminar John Johnson –Lunch
Mar 8	Audit Controller San Bernardino	Leadership Strategies	Paul Angulo, Riverside County
Apr 12	Hall of Records San Bernardino	TBD	TBD
May 10	Hall of Records San Bernardino	TBD -Seminar TBD –Lunch	Charles Hester –Seminar TBD -Lunch

## Chapter Officers:

### President

Ali Chemkhi, MBA, CPA  
Ali.Chemkhi@atc.sbcounty.gov

### Past President

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### President-Elect

*Position Open*

### Secretary

May Guan  
may.guan@atc.sbcounty.gov

### Auditor

*Position Open*

### Treasurer

Sydney Harris  
Sydney.Harris@hss.sbcounty.gov

### Membership Chair

David Bobbitt, CPA, CGFM  
dbobbitt@csusb.edu

### CGFM Chair

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### Webmaster

Claudia Cisneros  
Claudia.Cisneros@atc.sbcounty.gov

### Hospitality Chair

Linda Tanner  
Linda.Tanner@hss.sbcounty.gov

### Historian

Evelyn J. Bobbitt  
bobbithouse@yahoo.com

### Education Chair

Tobi Babalola  
Tobi.Babalola@atc.sbcounty.gov

## Chapter Officers:

### Community Services Chair

*Open position*

### Scholarship and Awards Chair

Diana Atkeson

Diana.Atkeson@atc.sbcounty.gov

### Employment Chair

Rhonda Neill

Rhonda.Neill@hss.sbcounty.gov

### Newsletter Chair

Linda Tanner

Linda.Tanner@hss.sbcounty.gov



### Renew Now!

Don't miss a moment of the benefits of AGA membership: trainings, publications, and more...

## AGA Regional Representatives:

### West Coast Vice President

Al Quint

al5quint@surewest.net

### West Coast Vice President Elect

Alexander R. Guiang

agasiliconval@sbcglobal.net

## Internet Resources

**VISIT OUR NEW  
CHAPTER  
WEBSITE!!**

**<http://www.agacgfm.org/InlandEmpire>**

**National Website:** <http://www.agacgfm.org>

Also, look under "Government Financial Management Resources" on the Internet. This section has links to most of the accounting organizations, standards setting bodies and federal agencies.

**Also check out these websites:**

<http://www.gfoa.org/>

<http://www.specialdistrictcareers.com>

<http://www.govexec.com/>

<http://www.accountingweb.com/>

<http://www.csac.counties.org/>

<http://www.governing.com>

AGA offers FREE, online ToolKits and guides to help financial professionals working at all levels of government do their jobs better.

-Fraud Prevention, Risk Assessment, etc...



### Nominate the next Member of the Month

If you would like to nominate someone for Member of the Month, please complete the form on page 11.

Share the good news! If you or someone in your office has reached a career milestone, completed training or received certification, earned a promotion, or accomplished a personal goal, please forward the information to [events@aga-ie.org](mailto:events@aga-ie.org) to be posted in *The Bottom Line*.

## The Bottom Line

# Professional Development Meeting

From Linda Tanner

## FEBRUARY LUNCHEON

Wednesday, February 8, 2017

11:30 am - 1:00 pm

Auditor Controller (1st floor) 268 W Hospitality Lane, San Bernardino

(Directions on page 10)

### The State of the County Treasury

**Speaker:** John Johnson, County of San Bernardino

**Cost:** \$25.00 Members  
\$30.00 Non-Members  
\$10.00 Student Members  
\$14.00 Student Non-Members

**Reservations:** call (909) 383-9658 or  
email Linda.Tanner@hss.sbcounty.gov

**Deadline:** Friday, February 3, 2017, 5:00 pm

**Menu:** Chef's Choice

#### IMPORTANT:

Please remember if a reservation is made but unattended, then the attendee is responsible for payment. (But if you let me know before the meeting that you will be unable to attend, I might be able to sell your ticket to someone who requests a reservation after the deadline.)

**SORRY - NO REFUNDS FOR LUNCH CANCELLATIONS**

### About Our Speaker

John Johnson is the chief deputy treasurer of the Treasury Division of the Office of the Auditor-Controller, Treasurer, Tax Collector for the County of San Bernardino. The division manages treasury operations for the County, K-12 schools, community colleges, special districts, and other public agencies and is responsible for the day-to-day management of the County's \$4.5 billion, AAA/V1-rated investment pool. Mr. Johnson also serves on the County's deferred compensation and debt advisory committees.

**Mr.** Johnson joined the County Treasury Division in 2004 as the assistant investment officer, where he managed the trading of the investment pool's fixed-income short desk. In 2008, he became the cash manager and investment officer, and recently, he was appointed to his current position. Prior to joining the County, Mr. Johnson spent 15 years in the private sector as a registered securities representative.

**Mr.** Johnson earned his Bachelor of Science in business administration from The University of Southern Mississippi. He is an active participant in the California Association of County Treasurer-Tax Collectors and the Investment Managers of Public Agencies Council

### Let us know what you think!!

Share your thoughts with us at our Facebook page:  
Association of Government Accountants - Inland Empire Chapter

<http://www.facebook.com/pages/Association-of-Government-Accountants-Inland-Empire-Chapter/242852859088346>.

# DEC PDM *in pictures*



# Employment Opportunities

From Rhonda Neill

**Agency:** Riverside County  
*Job Title:* Supervising Accountant  
Closing Date: Feb 3, 2017  
Salary: \$54,511 to \$85,978 annually  
*Job Title:* Budget/Reimbursement Analyst  
Closing Date: Jan 29, 2017  
Salary: \$55,112 to \$96,627 annually  
**Website:** [www.rc-hr.com/careers/howtoapply.aspx](http://www.rc-hr.com/careers/howtoapply.aspx)



**Agency:** San Bernardino Superior Court  
Job Title: Contracts and Procurement Manager  
Closing Date: Feb 3, 2017  
Salary: \$79,125 - \$101,081 annually  
**Website:** <http://agency.governmentjobs.com/sanbernardinocourts/default.cfm>

**Agency:** County of Los Angeles  
*Job Title/Salary:* GENERAL MANAGER, FACILITIES OPERATIONS SERVICE (Administrative Manager XV, ISD – UC) / \$139,201.51 - \$210,692.88 annually  
GENERAL MANAGER, ADMINISTRATION & FINANCE SERVICE (Administrative Manager XVI, ISD — UC) / \$149,641.68 - \$226,494.72 annually  
Closing Date: Open until filled  
**Website:** <http://hr.lacounty.gov>

**Agency:** County of San Bernardino  
*Job Title/Salary:* Accountant III / \$54,246.40 - \$74,547.20 Annually  
Internal Review Accountant II, III and IV / \$46,820.80 - \$84,260.80 annually  
Staff Analyst II / \$4,430.40 to \$6,090.93 monthly  
Systems Accountant II / \$59,758.40 - \$82,305.60 Annually  
Closing Date: Until Filled  
**Website:** [www.sbcounty.gov/hr](http://www.sbcounty.gov/hr)

Find more government jobs at  
[www.governmentjobs.com](http://www.governmentjobs.com)



# National and Regional AGA News

## How is AGA governed?

A national network of dedicated and passionate volunteers is responsible, and they gain personal and professional benefits along the way. [Learn more in AGA Governance 101](#)

## **AGA & Industry News**

[Academic scholarships](#) available for graduate, undergraduate study

Are you or a family member pursuing a degree in a financial management discipline? Apply for AGA scholarships by April 14. [Learn More](#)

[Mixed bag of progress, setbacks for agencies working to implement DATA Act](#) Meredith Somers, *Federal News Radio* | January 16, 2017

[DATA Act deadline signals need for upgrades](#) Chase Gunter, *Federal Computer Week* | January 13, 2017

[Perspective: "When Two Plus Two Equals Five"](#) What can be done about rounding? Member Simcha Kuritzky weighs in. [Learn More](#)

[Perspective: "The Theory of Constraints...or Improvement Opportunities"](#) How can the theory of constraints address the challenges of implementing an enterprise resource planning system? Member Jennifer Miller weighs in. [Learn More](#)

## **AGA Calendar:**

**CFO/CIO Summit**  
**May 4, 2017**  
Washington, D.C.

**Federal Financial Systems Summit**  
**Jan. 13, 2017**  
Washington, D.C.

**National Leadership Training**  
**Feb. 15-16, 2017**  
Washington, D.C.

**Professional Development Training**

**July 9 - 12, 2017**  
Boston, MA

**July 22 - 25, 2018**  
Orlando, FL



## Are you prepared for AGA's CGFM Exams? **The CGFM Training Series**

Consists of three courses, offered throughout the U.S.

- ★ Develop a broad base of knowledge in government auditing, accounting, financial management and budgeting
- ★ Get up-to-date information on the latest policies and procedures
- ★ Discover how to work more effectively in government environments and on related projects



## **Upcoming Audio/ Web Conferences** **2016-2017**

- Feb 8** GASB
- Feb 22** Fraud/Risk
- Mar 8** Uniform Guidance
- Mar 29** CFO/CIO Collaboration

The audio/web conferences are held on  
Wed 2-3:50 p.m. ET

# Volunteer and Community Services



Dear Family and Friends,

I wanted to share with a big adventure that I am taking part of this year. On Race Date, I will be a running the 2017 Sketchers LA Marathon & Relay which is 26.2 mile run through the streets of Los Angeles. While the thought of this can be a little overwhelming, I am doing it to help children in need on the other side of the in the world.

I was inspired to run after learning that nearly 1,600 children under 5 die every day from diarrhea caused by dirty water, poor sanitation, and improper hygiene. World Vision is providing a new person with clean water every 30 seconds and the funds I raise through this race will help provide clean water to those children.

Through World Vision's water projects, \$50 brings clean water that lasts to one person. I have committed to a goal of raising \$3,000, clean water for 50 people.

These funds will bring clean water that frees children from deadly disease and liberate women and children from a life spent gathering dirty water. It restores health and opens the door to education, a promising future, and a full life—the kind of life God intends.

This is where you come in. I'd like to invite you to join me in my mission to provide 75 people with water, hope, and life. Will you visit my fundraising page and make a donation?

**TeamWorldVision.org**/<http://www.teamworldvision.org/participant/64511>



There is an African Proverb that says, "If you want to go fast, go alone. If you want to go far, go together." Today, I want to go far and I want you to go with me. Please let me know if you have any questions, as I would love to talk more about this with.

Sincerely,  
Sakura "Shay" Younger

P.S. Here's a photo of some children that now have clean water thanks to previous donors!

# Volunteer and Community Services

Members interested in helping the community are encouraged to participate in a community event of their choice and provide information to the chapter for inclusion in the newsletter.

## **Please donate whole blood, plasma, or platelets. It's the gift of life!**

Our chapter has an ongoing blood drive with the Blood Bank of San Bernardino and Riverside Counties for the community blood plan. Please write "GCAG" in the donor group. If you have questions, donor centers are located in San Bernardino (909-885-6503), Riverside (951-687-2530), Ontario (909-987-3158), and High Desert (760-949-6344), Upland (909)920-0625.

## **Nominate the next Outstanding Contribution to Government Accounting Award**

If you would like to nominate someone for this award, please complete the form on page 12.

## **2016 - 2017 Chair Members Nominations**

If you would like additional information or would like to nominate someone for the following positions please contact [ali.chemkhi@atc.sbcounty.gov](mailto:ali.chemkhi@atc.sbcounty.gov)

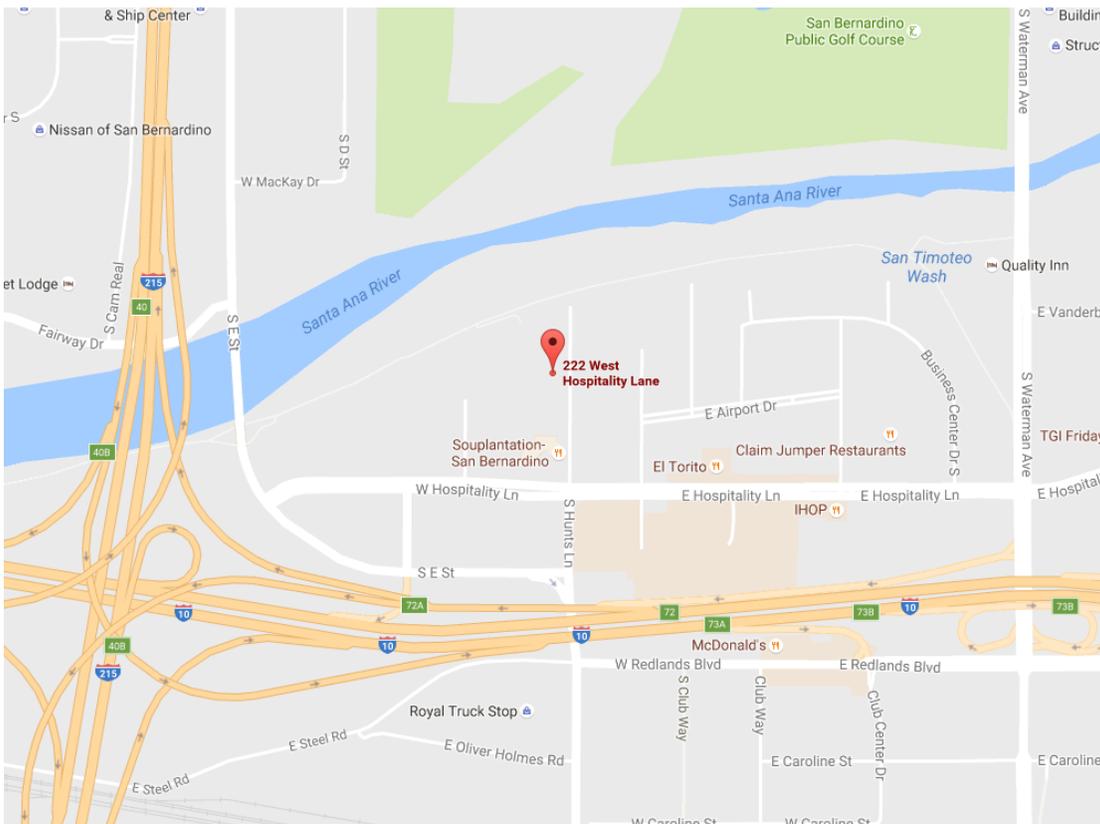
The following are open Chapter Officer positions:

### **Board Positions**

**—President Elect —Auditor**

### **Chapter Chair Positions**

**—Accountability —Early Careers —Research**



## **Professional Development Meeting**

**Auditor Controller**  
268 W. Hospitality Lane  
San Bernardino, CA

**From the I-215 FWY,  
East on I-10, North on  
S. Waterman Ave,  
West on Hospitality  
Lane, and on west  
side of street**



## MEMBER OF THE MONTH NOMINATION FORM

DATE: \_\_\_\_\_

TO: AGA CEC

NOMINATOR: \_\_\_\_\_

Nomination Month: \_\_\_\_\_

Nominee's Name: \_\_\_\_\_

Nominee's Employer: \_\_\_\_\_

Department: \_\_\_\_\_ Job Title: \_\_\_\_\_

Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

**Reason (s) for Nomination:**

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**Nomination Criteria:** In order for Chapter members to be considered for the Member of the Month award, they should meet criteria #1 in addition to either criteria #2 or #3:

1. Attendance of Chapter meetings: Attended more than half of the AGA Chapter meetings for previous year.
2. Contribution(s): Made recent contribution(s) to the Accounting field and/or AGA Chapter, including:
  - a. Participated in mentoring others
  - b. Participated in AGA presentations
  - c. Published on Accounting articles/newsletters or websites
  - d. Provided significant assistance to the Chapter with the Scholarship Fundraiser etc.
  - e. Contributed to Society (volunteer work, mentoring in general, and serving on board of directors and/or committees of not-for-profit organizations).
3. Accomplishment(s): Had recent accomplishment(s), including :
  - a. Passed CPA or CGFM or any other related professional exam
  - b. Completed graduate school
  - c. Promoted

**NOMINATION FORM:  
OUTSTANDING CONTRIBUTION  
TO GOVERNMENT ACCOUNTING**

Date: \_\_\_\_\_

To: AGA CEC, PO Box 692, San Bernardino, CA 92402-0692 or e-mail [events@aga-ie.org](mailto:events@aga-ie.org).

Nominator: \_\_\_\_\_

Contact Info: \_\_\_\_\_ (email address)

\_\_\_\_\_ (phone - optional)

Nominee's Name: \_\_\_\_\_

Nominee's Employer: \_\_\_\_\_

Department: \_\_\_\_\_

Job Title: \_\_\_\_\_

Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Reason(s) for Nomination:

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