



President's Message

Members,

Please think about serving your local AGA chapter. We have many openings; specifically President-Elect. Also, many director positions are terming out. Please send me an email or give me a call if you'd like to learn more about the various openings.

Next month is CGFM month and the National AGA is offering 50% off the CGFM application. This is a great savings. Your workplace may even be willing to reimburse you for a portion of the costs. Some workplaces reimburse their employees for successful completion of the exams.

It doesn't hurt to have a conversation with your supervisor.

We are still in need and still accepting donations for the Augusta Food Bank. Please contact Andrea McKay if you have items to donate for this worthy cause.

Bowl for Kids Sake is here again! Register your team early this year and have a chance to win a free lunch! The dates this year are May 1 - 6. We would love to have a few teams register and bowl at the same time. If you are interested, please contact Andrea McKay.

Best regards,

Shirley Browne, CIA, MBA



VOLUME 2016-2017

ISSUE 7, FEBRUARY 2017

In This Issue

Career Opportunity	8-9
CEC Meeting Notes	13
CGFM	10
Chapter Officers	13
Community Service	6
Finances/Recognition	11-12
Member News	3-5
News/Trivia	2
Past Meeting Recap	14
Training & Education	7
What's Next	15

Upcoming Events

***New Member Recruitment
Event February 27th***

See Page 5!

Are you using social media? The
Maine Chapter AGA invites to you
like us on
Facebook





NOTICES...

- Do you have an idea for an upcoming speaker? Please contact a CEC member. Your insight to help the Chapter is welcome.
- Are you interested in joining the CEC? We have positions available. We are always looking for new ideas.

TRIVIA

What is the only Shakespeare play that mentions February?

AGA Maine Chapter

Our chapter has had a very successful first half of the program year. We look forward to all new upcoming events, speakers and community service projects.

New England Region AGA

The Aroostook Chapter holds CEC meetings are held the 2nd Thursday of each month. General meetings are held as necessary.

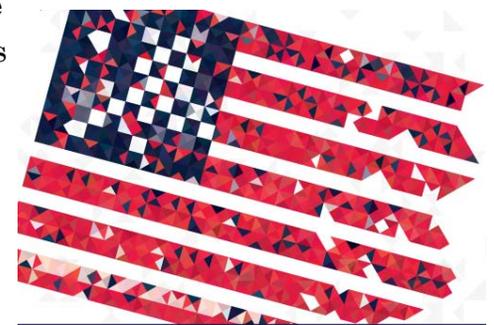
The Hartford Chapter meetings are generally held at 6:00pm on the third Wednesday of each month from September to may.

The Boston Chapter holds monthly meetings and trainings September through June.

AGA National

AGA is pleased to announce the 2017 National Leadership Training

To be held Feb. 15-16, 2017 in Washington, this is event for developing and training government financial professionals to excel as leaders in today's competitive market. Don't miss this opportunity to share best practices, find solutions to shared challenges, network with your peers, and learn from the top financial management leaders and industry experts. This training offers up to 14 hours of CPE.



2017 National Leadership Training
Feb. 15-16 | Washington or virtual | 14 CPEs

To attend virtually, please see:

<https://www.agacgfm.org/My-AGA/utilities/Sign-in.aspx?RET=/Training-and-Events/Event-Registration.aspx?ID=199>

Ernest Almonte, CPA, CFF, CFE, CGFM

Partner, Assurance Services

February Meeting Guest Speaker

Summary of Experience

Ernie is a partner at RSM and is a firm-designated government, not-for-profit, litigation support, and higher education specialist with more than 37 years of experience. Ernie works in the Boston Not-For-Profit/Public Sector Industry team. He has managed the audits of numerous public sector and not-for-profit organizations, and has provided technical assistance on accounting and financial reporting issues to these organizations. Ernie is a frequent speaker on industry related topics.

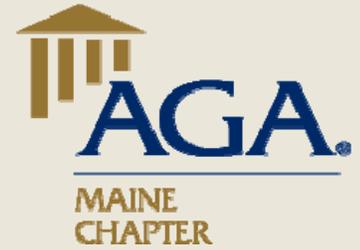
Prior to joining RSM, Ernie spent 16 years as the R.I. Auditor General where he was responsible for the State of Rhode Island financial, performance and fraud audits. In that role, Ernie was responsible for the \$8 billion dollar CAFR and overseeing the audits of the quasi public agencies and municipalities. Ernie provided training nationally on topics such as the Yellow Book, GASB and FASAB accounting standards, and fraud risks for federal, state and local professionals serving government, not-for-profit and higher education clients. He has served in numerous positions as Chairman of audit committees including universities and the Department of Defense Audit Advisory Committee at the Pentagon.

Professional Affiliations and Credentials

- Certified Public Accountant and Chartered Global Management Accountant
- Certified Fraud Examiner and Certified in Financial Forensics
- Certified Government Financial Manager
- American Institute of Certified Public Accountants
- Rhode Island Society of Certified Public Accountants
- Association of Government Accountants
- Former Rhode Island Auditor General
- Former Chairman Department of Defense Audit Advisory Committee
- Former Hospital and Hospice trustee serving on finance and case management committees

Education

- Bachelor of Science, Bryant University
- Master of Science in Taxation, Bryant University, Honorary Doctorate, Bryant University
- Senior Executives in State and Local Government and Innovations in Governance, Harvard Kennedy School of Government



NEW MEMBERS!

*We would like to welcome
some new members to our
Chapter:*

Patricia Mcallian

From

DAFS—

***Division of Financial
and Personnel
Services***

WELCOME!

Membership & Outreach

Do you like Mentoring?

The CEC is looking to expand the AGA membership base by recruiting student and early career members. We are looking for current AGA members that would be interested in mentoring these new/prospective members. What does this entail?

- Making contact with these prospective members and perhaps funding part of the cost of their annual membership fee. A student membership is \$30. An Early Career (less than 3 years' experience) membership is \$45.
- Reaching out and inviting them to the monthly meetings and saving them a seat. Who isn't intimidated by walking into a room full of strangers?
- Acting as a resource - sharing your knowledge of State Government, auditing and accounting
- Provide guidance on finding employment

If this sounds like something you would be interested in please contact any member of the AGA.

Need a mentor?

Are you new to AGA or new to your workplace and would like to have a mentor? Please reach out to anyone on the CEC to let them know.

Nominations Needed

Every year at this time, we ask AGA members for officer and director nominations. Many of the current AGA officers and directors are terming out and we are very much in need of your help. Please think about serving your chapter in one of the open positions. We can provide you with responsibilities associated with the various positions and answer questions for you as well. Please contact anyone on the Chapter Executive Committee (CEC) if you are interested in a position. Open positions include the following: Officers - President-Elect, Secretary and Treasurer. Directors - Director of Bylaws and Procedures, Director of Education, Director of Programs and Technical Meetings, Director of CGFM, and Director of Awards. Officers serve one-year terms and directors serve two-year terms.

Membership Recruitment

This month on February 27th, we are holding a free event at the Cross Office Building in rooms 103 A&B from 11AM – 1 PM. It is a membership recruitment event that is open to all members and non-members with interest in the AGA. If you are a member, please bring a non-member who is interested in joining. If you are a member interested in an open officer or director position, please stop by to learn more about serving your Chapter.



New Member Recruitment Luncheon!

Bring a Non-Member to this great networking opportunity, as well as learning more about the AGA. Find out what the AGA can do for you!

Want to get that CGFM certification started? Come and ask some questions.

We look forward to seeing some new faces and helping folks on a new and exciting journey!

Date: February 27, 2017

Time: 11:00 a.m.—1:00 p.m.

Location: Cross Office Building, 1st Floor, Rooms 103A & 103B

Please RSVP Tammy Chase 626-8416 or Andrea McKay 626-8411



If you have Facebook, like our page and join this event!
<https://www.facebook.com/pages/AGA-Maine-Chapter/377060282350839>



Upcoming Community Service Opportunity

Our community service project for the months of January and February is a food drive for the Augusta Food Bank.

Support the Augusta Food Bank



The August Food Bank welcomes eligible residents of Augusta and Manchester and provides them with groceries to help bridge the gap between their current circumstances and adequate nutrition. Any non-perishable food items or cash donations are welcomed.

Items in **HIGH** need:

- Peanut Butter
- Canned Soups
- Canned Fruits
- Tuna Fish
- Rice & Rice Mixes
- Spaghetti
- Canned Tomato Sauce

Items always needed:

- Cereal
- Macaroni & Cheese
- Baked Beans
- Canned Vegetables
- Coffee and Tea
- Baking Mixes (cake, brownie and muffin)
- Canned Meats
- Canned Milk
- Personal Care items (especially toilet paper)

“Giving opens the door to abundance.”

~ Debasish Mridha

The Maine Chapter of the Association of Government Accountants is sponsoring this Community Service event and we invite anyone reading this to help out. Donations being accepted through January and February!

Thank you for your support!

Contact Andrea McKay @ andrea.mckay@maine.gov
or 626-8411 if you have any questions.



UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **“Fraud Indicators and Risk Assessments.”**



Fraud jeopardizes agency missions by diverting scarce resources from their intended purpose. A single case of fraud can undermine its mission, disrupt services, and force management to expend valuable time and resources to resolve and recover property lost to fraud. Reputational risks of fraud can greatly damage the perception of an agency, impact employee morale and create public distrust. To the extent federal managers can effectively mitigate and prevent fraud from occurring, it can save time and resources and present an agency image of good governance and deserving of public trust. This webinar will present actual fraud detection indicators, fraud cases and resolution, and the responsibilities for auditors to plan and perform risk assessments as enunciated in: Management's Responsibility for Enterprise Risk Management and Internal Control (OMB Circular No. A-123), Generally Accepted Government Auditing Standards (GAO Yellow Book) and Standards for Internal Control in the Federal Government (GAO Green Book)

Speakers:

- **Kenneth Frederick**, Senior Investigator, Special IG for Afghanistan Reconstruction
- **J.T. Littlejohn**, Assistant Auditor General for Navy Internal Control and Fraud Audits
- **Art Scott**, Assistant Auditor General for Navy Research, Development & Acquisition Audits

Moderator: **Richard Leach** CIA, CFE, Director and Senior Advisor, CohnReznick LLP

Learning Objectives: This webinar will present a brief overview of fraud indicators and actual case examples while also discussing the current guidelines and requirements for performing fraud risk assessments and reporting potential findings of fraud.

Prerequisite: None

Date: February 22, 2017

Time: 2 – 3:50 p.m. Eastern Time

CPE: Two credit hours

Field of Study: Governmental Accounting



Maine Department of Health and Human Services
Direct Hire Vacancy Announcement

Agency Auditor

Auditor I

CODE: 0611 RANGE: 20 (Pro/tech) SALARY: \$15.66 - \$21.10/hr.

Value of State-paid Health and Dental Benefit \$386.73 biweekly.

Value of States share of employees retirement 15.85% of pay.

Opening Date: August 23, 2016

Contact: W. Malinowski

Closing Date: August 23, 2017

Telephone: (207) 287-4289

Location: Augusta

Agency Information

The Department of Health and Human Services (DHHS) provides supportive, preventive, protective, public health and intervention services that safeguard the public health and assist our customers in meeting their needs.

The Division of Audit is responsible for providing audit oversight services of Community Agencies and MaineCare providers. These services include auditing of programs and services to test for compliance and identification of appropriate payments.

Job Duties

- In this Division, the successful candidate will have opportunities to grow personally and professionally as you acquire knowledge of Medicare, Medicaid, the Federal Single Audit Act and applicable laws and regulations.
- Perform professional audit work under the direction of senior auditors on Providers and Community Agencies who receive state and federal funds from the Department of Health and Human Services.
- Assist/complete financial and compliance audits of annually filed cost reports/financial statements for conformance to established laws, rules, regulations and standards.
- Ability to perform skilled work with computers, particularly spreadsheet applications, word processing, and databases is essential.
- The Agency Auditor helps ensure public assistance funds are utilized for the purposes intended in legislation and is in compliance with rules and regulations.

Requirements

- Bachelor's Degree in Accounting, Business Administration, or related field -OR-
- A four (4) year combination of education, training, and/or experience at the professional level in auditing and accounting.

The background of well-qualified candidates should demonstrate proficiency in understanding and applying GAAP and GAAS.

• Only post-secondary degrees from a College or University whose accreditation has been granted from a nationally recognized accreditation agency recognized by the U.S. Secretary of Education will satisfy educational requirements. Information can be obtained at <http://ope.ed.gov/accreditation/>. Foreign degrees must be evaluated by the World Education Services for authentication and U.S. equivalency.

Application and Information

Position Title for Application:

Auditor I

CODE: 0611 RANGE: 20 (Pro/tech)

Direct hire applications are available at www.maine.gov/dhhs/jobs

To apply, please forward a State of Maine direct hire application form, current resume, copies of post-secondary transcripts and a cover letter to the address below on or prior to the closing date:

Wendy Malinowski, EEO Coordinator/HR Manager

DHHS Human Resources Division

#11 State House Station, 32 Blossom Lane

Augusta, Maine 04333

(207) 287-4289

wendy.malinowski@maine.gov

For additional information about this position please contact Herb Downs, Director, Division of Audit, @ (207) 287-2778.

Direct hire applications are available at www.maine.gov/dhhs/jobs

The Department of Health and Human Services is an Equal Opportunity/Affirmative Action employer.
We provide reasonable accommodations to qualified individuals with disabilities upon request.



Celebrating 20 Years of Excellence



CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.



How Do I Obtain My CGFM?

Initial Certification Requirements

To earn the CGFM, candidates must apply for the CGFM Program and meet the following requirements:

- ◆ **Ethics**—read and agree to abide by AGA's Code of Ethics.
- ◆ **Education**—have a bachelor's degree from an accredited college or university and have completed at least 24 credit hours in financial management or related topics.
- ◆ **Examinations**— pass three comprehensive CGFM Examinations.
- ◆ **Experience**— have at least two years of professional-level experience in government financial management.

[Learn more about the process of earning the CGFM designation.](#)

CGFM Application—If you are ready to start the process of earning your CGFM, [click here](#) to apply for the CGFM Program.

[Interested in study group? Contact a CEC member today!](#)

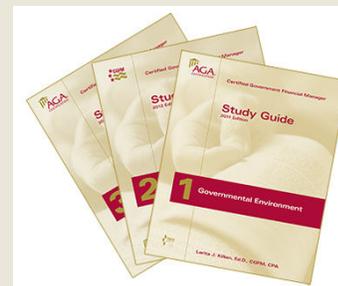


AGA CGFM Study Guides—

ONLINE!

New from AGA! You can access the CGFM Study Guides on the go!

Read, search and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months.

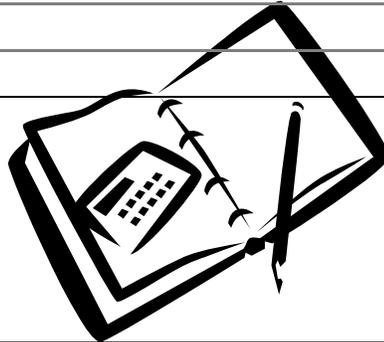


In addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement quizzes with explanations and end-of-course review questions. Those ordering the study guides can purchase the option of earning Continuing Professional Education (CPE) hours upon passing an online CPE examination.

TREASURER'S REPORTS

Maine Chapter AGA Balance Sheet as of 01/31/2017

ASSETS		
	AGA Cash	\$40.00
Cash and Bank Accounts	AGA Checking	\$17.94
	AGA Savings-Share Account	\$7,497.87
Total Cash and Bank Accounts		\$7,555.81
Other Assets	Customer Invoices	\$471.00
Total Other Assets		\$471.00
Total Assets		\$8,026.81
LIABILITIES		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		<u>\$0.00</u>
Overall Total		<u>\$8,026.81</u>



Maine Chapter AGA Income Statement as of 01/31/2017

INCOME	
Dividend Income	\$8.75
Education—Webinars	\$1,780.00
Charity	\$114.00
Membership Income from National	\$195.00
Monthly Meetings	\$3,166.00
Other Income—50/50	\$74.00
TOTAL INCOME	\$5,337.75
EXPENSES	
Charity	\$109.00
Education—Webinars	\$1,720.00
Membership Recruitment	\$145.80
Monthly Meetings	\$4,211.60
Legal Prof Fees—Annual Reporting Filing	\$0.00
Utilities—Internet	\$9.40
TOTAL EXPENSES	\$6,195.80
NET INCOME/LOSS	(\$858.05)

Finances & Recognition

CHAPTER RECOGNITION PROGRAM - 2nd Quarter Points—Great job!

The Chapter Recognition Program is designed to support, encourage, and promote the accomplishment of AGA's mission and to provide flexible non-competitive guidelines for a well-rounded chapter. The Chapter Recognition Program year begins on June 1st and concludes May 31st.

SECTION	MAX POINTS	TOTAL POINTS	% OF POINTS
Chapter Leadership, Planning & Participation	5000	2250	45%
Education & Professional Development	4000	2250	56%
Certification	4000	900	23%
Communications	3000	4265	142%
Membership	4000	1800	45%
Accountability	2000	400	20%
Community Service	2000	1200	60%
Awards	1000	1000	100%
TOTAL	25000	14065	56%
GOAL TOTAL	19501	14065	72%
ALLOWED POINTS TOTAL	25000	12800	51%

thankful *appreciate*
willing morale *performance*
recognition value
morale *grateful* good u
positive behavior
stand out above and beyond
pecial *pleased* team
connected

OUR CEC

For more information, visit our website:
<http://www.agamainechapter.org>

CHAPTER OFFICERS

President

Shirley Browne
shirley.browne@maine.gov

Immediate-Past President

Derek Gorneau
derek.gorneau@maine.gov

President-Elect

Angela Dickinson
angela.l.dickinson@maine.gov

Secretary

Alesia Francis
alesia.francis@maine.gov

Treasurer

Kimberly Hall
kimberly.hall@maine.gov

CHAPTER DIRECTORS

Awards

Vacant

Bylaws & Procedures

Tony Gorneau
james.a.gorneau@maine.gov

Communications—Co-Directors

Angela Dickinson
angela.l.dickinson@maine.gov
Mitchell Boynton
mitchell.boynton@maine.gov

Community Service

Andrea McKay
andrea.mckay@maine.gov

Early Careers

Bethany Perry
bethany.m.perry@maine.gov

Education

Vacant—Please contact CEC, if interested

Membership

Tammy Chase
tammy.chase@maine.gov

Professional Certification

Will Korth
will.korth@maine.gov

Programs & Technical Meetings

Phillip Platt
phillip.platt@maine.gov

February 10, 2017

Meeting was held at the Cross Office Building, Room 402

Attendees: Shirley Browne, Angela Dickinson, Tammy Chase, Kim Hall, Alesia Francis, Mitch Boynton, , William Korth, Andrea McKay, Phillip Platt and Bethany Perry

- ◆ Treasurer's Report: Outstanding invoices all collected; Renewal revenue is expected soon
- ◆ Feb. monthly meeting: Larger attendance is expected so two rooms instead of one; Senator is providing meal alternative meals. Job duties for open AGA CEC positions need to be available for March Nominations
- ◆ New venue for 2018? Senator costs outweigh fees collected from attendees. Without increasing costs to attendees, researching other venues
- ◆ Community Service –Food bank donations - CEC members are reminding folks located in their prospective offices to bring donations to the monthly meeting. Use of State email is prohibited; cannot reference community service projects, so it is challenging to get the word out
- ◆ CGFM—There is currently a 50% discount on CGFM applications through March 31, 2017. National is hosting a free webinar over the importance of CGFM—CPEs are not available
- ◆ The CGFM Proclamation—We did not receive a proclamation from the Governor's Office; however, the Office is willing to provide us with a letter. We did not pursue the letter.
- ◆ Program and Technical –March speaker is confirmed (Ryan Neale)
- ◆ Membership Recruitment Event – Posters are up. Budget of \$54 is not sufficient. Chair requests an additional \$50 to help cover food, water and snacks. The CEC approved. Chair is providing President with an electronic copy of the poster to share with others.
- ◆ Upcoming SLM Deadline – March 1st; National AGA covers costs for this event; President is sending detailed information to CEC
- ◆ AWARDS banquet – Preparations are beginning
- ◆ CEC members –President-Elect 2018? Typically a CEC member runs for this position since they have experience with the CEC, though it is not required. President is providing CEC members with the duties of President Elect

Respectfully submitted by:

Alesia Francis

AGA Maine Chapter - Secretary

Past Meeting Recap

On January 10, 2017 the Maine Chapter of the AGA met, for the monthly luncheon, at the Senator Inn located in Augusta. Chapter President Browne welcomed the Chapter and introduced our speaker, Dr. Michael J. Allen, Ph.D.

Dr. Allen is currently the Acting Deputy Commissioner of Finance for the Department of Administrative and Financial Services, and has been the Associate Commissioner for Tax Policy since 2011. The Associate Commissioner has responsibility for assisting the Administration and Commissioner in developing, analyzing, and researching the legal and economic impact of tax policy issues, and estimating the impact of such policies on state revenues. Before the creation of the Associate Commissioner position, Michael was the Director of Econometric Research in Maine Revenue Services. The director oversaw the bureau's tax models, and their application to forecasting tax receipts and estimating the impact of proposed legislation on state revenue. Prior to becoming Director, Michael was a staff economist with the U.S. Treasury Department's Office of Tax Analysis (OTA). Michael has taught economics at Bentley College, Boston College and Thomas College. Michael has a B.A. in Economics from the University of Vermont and Ph.D. in Economics from Boston College.

He presented a rather optimistic view of the Revenue Forecast versus previous years to the delight of many.



Jane Horton was our 50/50 raffle winner and won fourteen dollars. Congratulations, Jane!

FEBRUARY MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on Tuesday, **February 14th** at the Senator Inn.

Our speaker will be Ernie Almonte, CPA, CFE, CGFM, a partner at RSM, and will be discussing "Fraud risks that could create financial and political risks to you and your government."

On the menu will be:



House Salad
Country Chicken Pie
Strawberry Cheesecake

TRIVIA ANSWER:

Much Ado About Nothing is the only Shakespeare play that mentions February. The play is thought to be written between 1598 and 1599.

Websites of Interest

- American Society for Public Admin (ASPA)www.aspanet.org
- Association of Certified Fraud Examiners (CFE).....www.acfenet.com
- Greater Boston Chapter of CFE.....www.acfe-boston.org
- Association of Government Accountantswww.agacgfm.org
- AGA Boston Chapter.....www.agaboston.org
- AGA Hartford Chapterwww.agahartford.org
- AGA Maine Chapter.....www.agamainechapter.org
- COSO..... www.coso.org
- Governmental Accounting Standards Board..... www.gasb.org
- Government Accountability Office.....www.gao.gov
- Government Executivewww.govexec.com
- Government Finance Officers Association..... www.gfoa.org
- Institute of Internal Auditors (IIA)www.theiia.org
- Intergovernmental Audit Forum.....www.auditforum.org
- International Accounts Payable Professionals (IAPP).....www.financialops.org
- National Assoc of State Auditors, Comptrollers & Treasurers.....www.nasact.org
- National Association of State Comptrollers..... nasact.org/nasc
- National Association of State Treasurers.....www.nast.org
- National State Auditors Association.....www.nasact.org/nsaa
- National Association of State Budget Officers.....www.nasbo.org
- USA Gov (Frmly FirstGov)..... www.usa.gov

FEBRUARY

is American Heart Month!



Wear the color red this month to raise awareness about heart disease.