



## President's Message

Greetings,

As 2017 closes, I wish you happiness and peace. It has been a pleasure to serve as your president this year and I look forward to serving again during the first half of 2018. I have been continually amazed by the kindness and generosity of our Chapter members. We wouldn't have a Chapter if we didn't have such great members. Many boxes of items were recently collected for the Maine Home for Little Wanderers; and, last month over a dozen bags of food items were collected for the Augusta Food Bank.

Our January community service project will benefit the Augusta Homeless Shelter. I have a friend that volunteers at the shelter and he is often picking up items on his own to donate to the shelter. This friend is Jeffrey Toothaker, a former AGA member. Let's show Jeff our support by bringing needed items for the Shelter to the January monthly meeting.

If you are thinking about joining the CEC, please let me know. We are looking for officers and directors for the 2018-2019 program year.

Happy Holidays!

Best to all,

*Shirley*

Shirley Browne

President, AGA Maine Chapter



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### Upcoming Events

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**Monthly Meeting**  
**December 12, 2017**

**Webinar**  
**December 6, 2017**

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*Are you using social media?  
The Maine Chapter AGA invites  
you to 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.
- Do you have any idea for a community service event? Please contact a CEC member today. Your input is welcome.



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### TRIVIA

Who wrote "Auld Lang Syne"?

## AGA Maine Chapter

We were so pleased to have National AGA President Jim Arnette speak this past month.

## 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

Financial Systems Summit (FSS)



FSS unites federal financial managers and private-sector executives to discuss the near-term and future prospects of federal financial management systems in a budget-constrained environment. The summit will provide new insights into the burgeoning federal financial systems modernization strategy over the coming decade and beyond.

FSS offers live audience participation! Attendees will actively participate in conversation throughout the day using their mobile device (both in person and virtual attendees). Summit speakers will post questions and attendees can text their response allowing for real time conversation and engagement.

Follow the event on Twitter: #FSS2018





***NEW MEMBERS!***

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

*Chapter:*

*Nathalie Schlieper  
Security & Employment  
Service Center*



*Welcome*

**Upcoming Community  
Service Opportunity**

*Augusta*

*Homeless Shelter*

Thank you to all who donated to the food drive! It was greatly appreciated.



“Giving is an open gate to  
a great life.”

~ Lailah Gifty Akita

Our next community service event will be in January and we will be collecting for the Augusta Homeless Shelter.

A list of items will be forthcoming.



## UPCOMING TRAINING

### WEBINAR—

#### *Accounting & Financial Auditing Challenges / Best Practices*

**When—December 6, 2017, 2:00 to 3:50 ET**

**Where— Burton M. Cross Building, 111 Sewall St, Augusta ME 4th Floor, Rm 400**

### **CPEs (2)**

As identified in the numerous surveys, peer review reports, and inspection results produced by various accounting and audit groups, there are indications that practitioners are still trying to identify ways to effectively deal with many challenges that arise during the audit. During this webinar, the speakers will highlight a few of the challenges faced during financial statement audits of government agencies and discuss relevant standards and other resources that may be considered in addressing these challenges.

### Speakers:

**Wendy Payne, MPA, CGFM, CPA**, Executive Director, FASAB

**Anne Sit-Williams, CPA**, Assistant Director, Financial Management and Assurance, GAO

### Moderator:

**Berri Davis, CGFM, CPA**, Director, Financial Management and Assurance, GAO

### Learning objectives:

Participants will be able to identify:

- Various Accounting and auditing issues and challenges on a government financial statement audit and;
- Some of the standards and other resources that may be considered to address those challenges



## LUNCH-N-LEARN RECAP

Name	Citizen Centric Reporting
Date	12-01-2017 12-1p.m.
Location	Cross Building Room <b>400 4<sup>th</sup> Floor</b>
Description	<p><b>Citizen Centric Reporting (CCR)</b></p> <p>The Citizen-Centric Reporting (CCR) initiative is intended to simplify communication between governments and their citizens. We believe accurate government financial information should be provided to citizens, in a simple and understandable format, which is updated regularly, and available to all. Citizens have a right to accurate information about how government is spending their taxpayer dollars.</p> <p>Join speaker Jody Breton on Friday, December 1, 2017 at 12:00 p.m. in room 400 on the 4<sup>th</sup> floor of the Burton M. Cross Building and learn about the aspects of using and completing Citizen Centric Reports for your organization!</p> <p><i>*Attendance enters you to win \$5 Dunkin Donuts gift card! Winner award-</i></p>

### Summary-

Our chapters first Lunch-N-Learn took place on December 1<sup>st</sup> and was attended by 14 members. Past Maine Chapter President Jodi Breton spoke to the group about the creation of Citizen Centric Reports (CCR). Jodi has taught these concepts at University of Maine in Augusta and was willing to bring her knowledge and expertise to the group.

### Key concepts included-

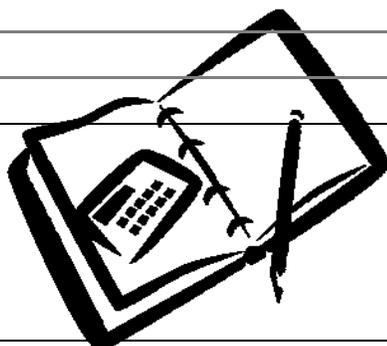
- \*Knowing your audience and tailoring your report to them
- \*Keeping the reports short and the information concise (suggested 4 pages)
- \*Maintaining a flow of information & color/graphics throughout the report
- \*Tailoring information with the use of charts or additional graphics to make the reports more user friendly and engaging

Many example reports were provided to attendees showcasing the diverse nature of CCR reports and highlighting the true flexibility of this type of report. If you would like to see a CCR please check out our chapters annual report by visiting <https://www.agacgfm.org/Chapters/Maine/Our-Chapter/Chapter-CCR.aspx>

## TREASURER'S REPORTS

### Maine Chapter AGA Balance Sheet as of 11/31/2017

<b>ASSETS</b>		
	AGA Cash	\$40.00
Cash and Bank Accounts	AGA Checking	\$88.82
	AGA Savings □ Share Account	\$5,328.10
Total Cash and Bank Accounts		\$5,456.92
Other Assets	Customer Invoices	\$782.00
Total Other Assets		\$782.00
Total Assets		\$6,238.92
<b>LIABILITIES</b>		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		<u>\$0.00</u>
Overall Total		<u><b>\$6,238.92</b></u>



### Maine Chapter AGA Income Statement as of 11/31/2017

<b>INCOME</b>	
Dividend Income	\$0.93
Education—Webinars	\$115.00
Charity	\$27.00
Membership Income from National	\$0.00
Monthly Meetings	\$314.00
Other Income—50/50	\$17.00
<b>TOTAL INCOME</b>	<b>\$473.93</b>
<b>EXPENSES</b>	
Charity	\$27.00
Education—Webinars	\$0.00
Gifts Given	\$12.61
Monthly Meetings	\$1,156.20
Legal Prof Fees—Annual Rept Filing	\$0.00
Membership recruitment	\$0.00
Service Fee	\$0.00
<b>TOTAL EXPENSES</b>	<b>\$1,195.81</b>
<b>NET INCOME/LOSS</b>	<b>(\$721.88)</b>

## November 2016

No official CEC meeting was held.



## OUR CEC

For more information, visit our website:  
[www.agacgfm.org/Chapters/Maine/](http://www.agacgfm.org/Chapters/Maine/)

### CHAPTER OFFICERS

President

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# Past Meeting Recap

On November 14, 2017, the Maine Chapter of the AGA met at the Senator Inn located in Augusta. Chapter President, Shirley Browne, welcomed the Chapter.

Darrolyn Worcester introduced our speaker, Jim Arnette, AGA's national president.

President Arnette's presentation covered intriguing examples of how a lack of internal controls could cause potential issues for State and Local Governments. Jim's experience and approach to the topic provided the audience with meaningful information to consider when reviewing internal controls.

Key points for consideration included:

- ◇ Internal control is the combination of people, policies, and procedures that organizations rely upon to obtain reasonable assurance that their government is operating effectively
- ◇ The primary responsibility for internal control lies with management
- ◇ External auditors rely on internal controls to support their audit opinions regarding the financial statements
- ◇ Audit committees and internal auditors support management and the governing body regarding internal controls
- ◇ Reasonable assurance requires an internal control system that addresses the 5 components of internal control
- ◇ Even the best system of internal control can fail in an unfavorable environment
- ◇ Risk assessment is not a one-time event...it is an on-going process

President Arnette's presentation was captivating and offered humor and relevant information on the age-old topic of internal controls.



Nathalie Schlieper was our 50/50 raffle winner.

## DECEMBER MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on Tuesday, **December 12th**, at the Senator Inn.

Our speaker will be Alec Porteous, Commissioner of the Maine Department of Administrative & Financial Services. The topic will be: A Reform Agenda: Advancing Fiscal Stability and Good Governance in Maine.

On the menu will be:

Garden Salad

Roast Stuffed Pork w/ Stuffing

Potato & Vegetable

Gingerbread w/ Caramel Glaze



**TRIVIA ANSWER:**

“Auld Lang Syne” was written by  
Scottish poet Robert Burns in  
1788.

### 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 Accountants .....www.agacgfm.org
- AGA Boston Chapter.....www.agaboston.org
- AGA Hartford Chapter .....www.agahartford.org
- COSO..... www.coso.org
- Governmental Accounting Standards Board.....www.gasb.org
- Government Accountability Office.....www.gao.gov
- Government Executive .....www.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

**Happy  
Holidays!**

