

NEWSLETTER

October 2021

PRESIDENT'S MESSAGE

Fall is here! And lots of things are “fall”ing – leaves, temperatures, the sunlight, sometimes my energy (smile). It has been a while since we have been able to gather together as an AGA chapter and I miss that! Hopefully that will change in the near future. In the meantime, I would like for us to work on growing our membership. As you know, being an AGA member comes with many perks, such as education and networking opportunities, as well as discounts on training and access to AGA resources. Encourage your coworkers to join AGA.

Regarding education opportunities, have you heard the statement “Leaders never stop learning.”? I think it is so true! I love learning new things, but I’m also a bit nerdish...just ask my kids! If you have ever been interested in becoming a Certified Government Financial Manager (CGFM), now is the time to do it! From now until November 30, if CGFM candidates take any CGFM exam, they can receive a voucher for a FREE exam – a savings of \$125. Who doesn’t like a good sale?

We have all learned to work in new ways over the past two years. Some of us miss the in person interaction and some people do not. Some of you have co-workers that you haven’t even met in person. However, I’m convinced we don’t meet people by accident. Everyone is meant to cross our path for a reason. We may not know why or when or where, but I firmly believe everything happens for a reason. We need to be alert to opportunities to be kind and empathetic every day. If you are a supervisor, show your employees how much you appreciate them. Jim Goodnight (what a great last name!), CEO at SAS once said “Treat employees like they make a difference and they will.” Little things make a difference! What can you do to show your gratitude? September 21 was “World Gratitude Day” but how about we make every day world gratitude day!

PS – It’s almost time to start your gratitude pumpkin! Grab a pumpkin and a sharpie and everyday write down one thing you are grateful for. You will thank me for this later!

Thank you for all you do in this world you are making a difference and you don’t even know it!!

Take care, be safe, be kind,

Alice



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In the Spotlight

Catherine Hunt

Kentucky Transportation Cabinet, Audit Manager

How did you choose government financial management as your career?

It's more a case of how government financial management chose me than the other way around. I went back to school at UK to study accounting after several years full-time at home with my sons. All the courses were very interesting, so I applied for many different positions. State government was the door that opened, and I'm grateful it did.

What advice would you give a recent graduate joining the field?

First, earning a certification is well worth the effort. What you learn preparing for the CPA or other exam will be helpful on the job, and job interviewers will favor you because they know you're well prepared.

What accomplishments are you most proud of in your career?

I'm proudest when a team member or auditee has an "Oh, I get it!" moment. Whenever someone learns something new, connects the dots, or gets a fresh insight into why something matters, the result is empowerment to make something better. At a personal level, I'm proud of 35 happy years of marriage to the best man I knew, and of raising two Eagle Scouts.

How did you get involved in AGA?

Soon after starting at the Auditor of Public Accounts, several co-workers invited me to an AGA meeting. I went to the meeting, and they kept on inviting – soon to a position on the Executive Committee.

Describe your dream vacation.

The annual family trip to Gatlinburg.

Share one thing that you love to do that you get to do nearly every day

Knitting – favorite projects in the past couple of years are baby blankets for my great-niece and two great-nephews.





Mark Your Calendar

>> UPCOMING EVENTS

UPCOMING MEETING

October 13, 2021

FREE For Members, \$5 for non-members

(Pay through GoToWebinar)

Upcoming AGA Programs

Date	Speaker	Topic	CPE Hours
October 13, 2021	Stephanie Robey	KY Emergency Management COVID 19 Response	1
November 7, 2021	Numerous	Fall FDT	7

Note: If there's a topic or speaker you'd like, please reach out to the 2021-2022 Education Co-Chairs.

Change is hard and sometimes has both rewards and challenges.

Please remember our website is now hosted by National AGA and we no longer pay for our old url. Old urls are sold and our old url will take you somewhere you need not go! Our current url for you to save in your browser and keep handy for checking out our list of program offerings is below:

<http://www.agacgfm.org/CentralKentucky>

Christina M. Shuffett

**Newest Certified
Government Financial
Manager**

CGFM



Central Kentucky Chapter AGA

Professional Development Training

Wednesday, November 10, 2021

8:00 AM - 4:00 PM

7 CPEs

*Emerging Issues in State and Local Government, GASB
Standards Updates, Leadership, and Communications*

Price:

\$10 for AGA Members/\$25 for non-AGA Members

Group Discounts: 5% for 5-9 people, 10% for 10-14 people, and 15% for 15 or more people.

Use this link to register: <https://attendee.gotowebinar.com/register/3082379012048760336>
If your employer will qualify for a group discount, please register after management has given you a code to use so that the agency or firm will be billed separately.

Please register for CKY AGA Fall PDT by November 9, 2021.

Early Bird registration: 5% Discount. Register by October 22, 2021.

After registering, you will receive a confirmation email containing information about joining the webinar.

Space is limited to 500 attendees, so register early!

Interested in joining the CKY AGA Chapter? Please visit
<http://ckyaga.com/> for more information.



November 10, 2021
Fall PDT-7 CPEs
Virtual

*Emerging Issues in State and Local Government,
GASB Standards Updates, Leadership, and
Communications Agenda*

7:45 AM-8:00 AM	Log In/Set Up
8:00 AM	Welcome: Alice Wilson, CKY AGA President
8:15 AM-10:05 AM	Leadership and Audit Updates, Gerry Boaz, CPA, CGFM, CGMA, National AGA President
10:05 AM-10:15AM	Break
10:15 AM-12:05 PM	State and Local Government Emerging Issues: Kinney Poynter, CPA, Executive Director, NASACT
12:05 PM-1:00 PM	Lunch
1:30 PM-2:50 PM	GASB Standards Update: Scott Reeser, CPA, Senior Project Manager, GASB
2:50 PM-3:00 PM	Break
3:00 PM-3:50 PM	Business Communications: Shawn Sparks, Division Director, Kentucky Public Pensions Authority and Chris Clair, Information Officer, Kentucky Public Pensions Authority
3:50 PM	Wrap up: Alice Wilson, CKY AGA President

 **HAPPY** 
HALLOWEEN



**Why Did the Ghost Stumble
Home on Halloween?**



**He Was Wearing An
Off Balance Sheet**

September Presenter

Stephanie Robey, Assistant Director of Administration

Kentucky Emergency Management



Stephanie Robey has been with Kentucky Emergency Management (KYEM) since 2009, serving first as the Recovery Branch Manager and now in her current position as Assistant Director of Administration. Ms. Robey has over 25 years of state government experience; including the Department of Financial Institutions, the Transportation Cabinet, and the Office of the Auditor of Public Accounts.

Her KYEM duties include oversight of FEMA disaster declaration recovery and hazard mitigation grants, disaster preparedness grants, sub-recipient monitoring, and the administration of the division's fiscal affairs.

During activations of the State Emergency Operations Center (SEOC) she, along with all KYEM staff, supports state response efforts such as providing lifesaving resources and supplies to impacted communities. The COVID-19 activation of the SEOC is the most lengthy in Kentucky's history; beginning January 20, 2020, and continuing. This unprecedented event coupled with multiple flood disasters, created massive logistical challenges in numerous areas.

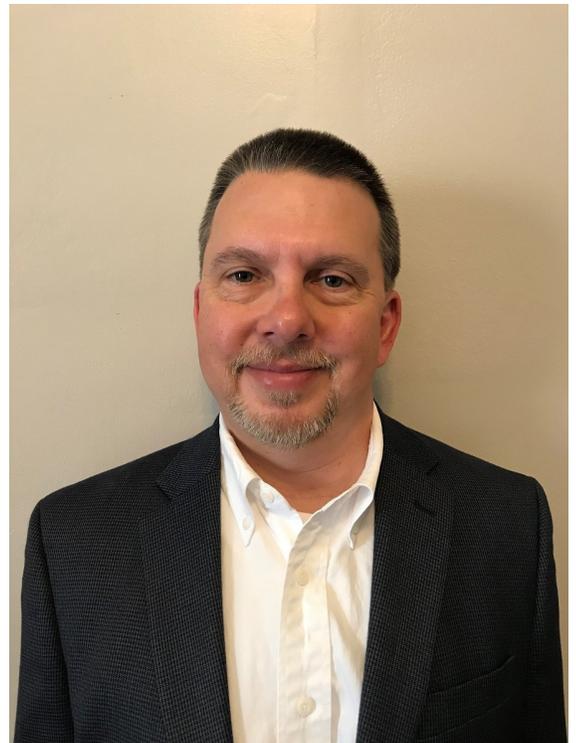
Fall PDT Presenter

Chris Clair, Information Officer

Kentucky Public Pensions Authority

Chris Clair is an Information Officer in the Communications Division of the Kentucky Public Pensions Authority. At KPPA, Chris helps with all aspects of maintaining the website, which is KPPA's primary source of information for Members and Retirees, legislators, and the general public. He also writes news releases and provides content for semiannual member and employer newsletters.

Prior to joining KPPA in May 2020, Chris spent 20 years as a financial journalist covering the hedge fund industry and institutional investing. Before that he worked at daily and weekly newspapers in Chicago and Oregon covering education, city government, land use, and environmental issues. He graduated from the University of Portland with a degree in journalism, which he later learned is probably the one degree a journalist *doesn't* need.



Fall PDT Presenters

Scott Reeser, CPA

Scott Reeser is a senior project manager with the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. He is currently working on a GASB project related to the reexamination of the financial reporting model and is performing pre-agenda research on capital assets. Previously, he has worked on several projects, including those leading to statements on accounting and financial reporting for postemployment benefits, public-private partnerships, fiduciary activities, and transactions reported as deferred outflows of resources and deferred inflows of resources.

Before joining the staff of the GASB in 2010, Mr. Reeser spent ten years working for the Office of the Comptroller in the State of Illinois. During that time, Mr. Reeser was responsible for the coordination and preparation of the state's annual comprehensive financial report and the development of statewide accounting policies. His previous experience also includes over five years with a public accounting firm performing financial and compliance audits of not-for-profit entities and governmental agencies.

Mr. Reeser is a graduate of the University of Illinois at Urbana-Champaign and is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.



Shawn Sparks, Director of Communications

Kentucky Public Pensions Authority

Shawn Sparks is the Director of Communications for the Kentucky Public Pensions Authority. In this role he oversees KPPA's communication efforts, including content development for the KPPA website and social media outlets; creating, editing, and distributing KPPA publications; and assisting the KPPA Executive Director with government and media relations and educational outreach efforts.

Prior to joining KPPA in 2001, Mr. Sparks spent seven years as a broadcast producer/writer for a Louisville-based independent video production company. He is a graduate of Western Kentucky University with degrees in Broadcasting/Communications and Political Science, and received his MBA from Morehead State University.



Fall PDT Presenters (cont.)



R. KINNEY POYNTER, CPA **Executive Director, NASACT**

Kinney Poynter is the Executive Director for the National Association of State Auditors, Comptrollers, and Treasurers (NASACT). In this capacity, he is responsible for the overall operations of NASACT as well as the programs of the National Association of State Comptrollers and National State Auditors Association. NASACT is a professional organization whose mission is to assist state leaders to enhance and promote effective and efficient management of governmental resources. Kinney has been with NASACT since 1989, previously serving as the association's Deputy Director and various other positions.

In addition to his experience with NASACT, he has been a partner of a local public accounting firm in Lexington, Kentucky, and a principal auditor with the Kentucky Auditor of Public Accounts, where he conducted financial, performance, and investigative audits on state agencies and local governments. While in public practice, he performed single audits on various nonprofit organizations.

Kinney has BS and MS degrees in accounting from the University of Kentucky and is a Certified Public Accountant (CPA). He is a member of the American Institute of Certified Public Accountants (AICPA) and the Association of Government Accountants (AGA). He previously served on the AICPA Governing Council. He is also a member of the Kentucky Society of Certified Public Accountants, where he has served as chairman of the Governmental Accounting Committee. Kinney has served as an instructor domestically and internationally on a variety of governmental accounting and auditing issues.

Fall PDT Presenters (cont.)



Gerry Boaz, CPA, CGFM, CGMA

Technical Manager

Tennessee Division of State Audit

Gerry has been with the Tennessee Comptroller of the Treasury, Division of State Audit, since January 1995. He is a Certified Public Accountant, a Certified Government Financial Manager (CGFM), and a Chartered Global Management Accountant (CGMA). He was a Legislative State Auditor for five years before becoming State Audit's Technical Manager. As a Legislative State Auditor, he served as an audit in-charge for three of the five years primarily on college and university audits. As the Technical Manager, he is primarily responsible for monitoring GASB, FASB, AICPA, OMB, and GAO accounting, auditing, and compliance standards relating to financial statement and financial-related audits. He reviews financial statement audits for adherence to the above principles and standards, as well as to AICPA and GAO auditing standards. He is responsible for responding to all due process documents of the above standard setters, as applicable. He

serves as a representative of the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) by observing and writing an account of the GASB meetings.

He was a member of the AICPA's Auditing Standards Board for a three-year term (January 2015-January 2018) and its Audit Issues Task Force (AITF). He has served and currently serves on various GASB, NASACT, GAO, and AICPA task forces and working groups. He represents State Audit on the National State Auditors Association's Single Audit Committee; Auditing Standards and Reporting Committee (ASRC); and Peer Review Committee. He has served as a Vice Chair for both the Single Audit and ASRC committees. He is also an active member in the Association of Government Accountants (AGA). He currently serves on the AGA National Governing Board (NGB) as AGA National President-elect and will serve as National President beginning July 1, 2021. He was the Nashville AGA Chapter President for the 2006-07 program year. He served on AGA's Professional Certification Board (PCB) for seven years (2007-2014) and as the Chair of the PCB for four of those years. He was also a member of AGA's National Executive Committee (now NGB) as a result of being the PCB Chair. He served on AGA's Governance Committee July 1, 2015, through June 30, 2019, and as Chair for the 2017-18 program year. He served as AGA's Southeast Regional Vice President (RVP) during the 2015-16 program year and as a result served on AGA's national Nominating Committee. He served as a member of the Government Finance Officers Association's (GFOA) Committee on Accounting, Auditing, and Financial Reporting (CAAFR) for two three-year terms (2004-2009) and serves on the Special Review Committee for its certificate of achievement program. He is also a 2011 alumnus of the Tennessee Government Executive Institute.

He has a BA degree in accounting with a German minor from Murray State University (MSU) in Murray, KY. He is a 1994 graduate of MSU. He is married to Melissa Boaz. He enjoys playing golf.



CGFM “Take One, Get One” Promotion

From now until November 30th, if CGFM candidates take any CGFM exam, they can receive a voucher for a **FREE** exam—a savings of \$125! Make sure you don’t miss this fantastic opportunity to save money while reaching your CGFM goal!

Click [here](#) to learn more!



Internal Control/Improper Payments

October 6 | 2:00–3:50 PM ET | 2 CPEs | FOS: AUDG

Program Level: Overview

Prerequisite: None

Advance Preparation: None required

Field of Study: Auditing - Governmental (AUDG)

Reducing improper payments — i.e., payments made in an incorrect amount or to the wrong recipient — is critical to effectively managing taxpayer funds. To this end, the revised version of OMB Circular A-123's Appendix C (M-21-19, *Requirements for Payment Integrity Improvement*) released earlier this year provides an updated set of requirements focused on preventing improper payments and ensuring taxpayer money is serving its intended purpose while reducing administrative burden. To comply with this new guidance and to make continued strides in preventing and reducing improper payments, agencies must innovate and embrace new ways of addressing the improper payment challenge — from the way they perform risk assessments to the way they estimate improper payments, set improvement targets, develop mitigation strategies and corrective actions, and monitor progress. In addition, today, agencies are responsible for disbursing funds under existing programs along with funds under emergency conditions, such as those disbursed under the CARES Act and related emergency relief legislation. As a result, it is essential more than ever to continue to find new and better ways to prevent and reduce improper payments.

Check out agacgfm.org, under the Training & Events tab, for all upcoming trainings.

Ethics

The Influential Power of Workplace Ethics

November 3 | 2:00–3:50 PM ET | 2 CPEs | FOS: BETH

Program Level: Overview

Prerequisite: None

Advance Preparation: None required

Field of Study: Behavioral Ethics (BETH)



Kevin Coleman

Empowerment Coach, Trainer, and Speaker

KMC Empowerment, LLC

Today more than ever, organizations define ethical behavior as knowing the difference between right and wrong. But, unfortunately, in the workplace, it's not quite so simple. In this training, you will explore The Influential Power of Workplace Ethics and know it is much more than Right & Wrong.

AGA CENTRAL KENTUCKY CHAPTER

August Secretary's Report

AGA Central Kentucky Chapter

Chapter Executive Committee

Meeting Minutes for meeting held: August 4, 2021

Members present on GoToMeeting: Jared Crawford, Alice Wilson, Ann Case, Kristen Hundley, Terra Coffey, Catherine Hunt, Brittany Wise, Madeline Perry, Phil Nally, and Kristen Coffey.

1. Call to Order by Alice Wilson.
2. Regular Reports:
 - a. May Meeting minutes – Motion to approve – , seconded by . Motion passed.
 - b. May Treasurer's report – Motion to approve – Ann, seconded by Kristen. Motion passed.
 - c. Membership information – 161 Members, 3 new members
3. Old Business
 - a. Programs update
 - i. August 11 – Tom Stratton – Procurement – 2 hours of CPE
 - ii. September 9 – Beth Roark – Accountability/Leadership
 - iii. Future Education topics and speakers: Please reach to Alice or the Education Committee
 - iv. Virtual/In-Person (more below): Will keep it virtual for the time being.
 - b. Please provide at least one suggestion of a speaker/topic to the Education Committee by 8/15.
 - c. Internal controls documents. Bylaws and Policies and Procedures. No changes except for edits to the Bylaws and procedures. Phil motioned to approved. Catherine seconded. Motion approved.
 - d. Reminder: Submit newsletter items by 15th of the month
 - e. Central KY AGA website updates; Joe and Amy updated.
 - f. Speaker Community Service donation: AGA National Community Service Fund- \$250; Joshua Konowe - \$25 to the Human Rights Campaign.
 - g. Scholarships awarded to Jacob Levy and Adam White. Two undergrad scholarships for \$1,000. Invited to the August meeting.
 - h. Other
4. New Business
 - a. Education for 2021-2022

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AGA CENTRAL KENTUCKY CHAPTER

August Secretary's Report, Continued

- b. Training fees – virtual/in-person; GoToWebinar renewal
- c. Hybrid meetings
- d. ACE Award – Central KY AGA achieved Platinum! Way to go!

Month	Speaker	Topic	Contact Information
August 11, 2021	Tom Stratton (2 CPE)	Procurement	thomas.stratton@ky.gov
September 8, 2021	Beth Roark (1CPE)	Accountability/Leadership	beth.roark@ky.gov
October 13, 2021		CPE Board of Accountancy? Professional development questions to members?	
November 10, 2021	Fall PDT (8 CPE)	Fraud GASB updates AI/Data Analytics COSO	
December 8, 2021		Brian Ingle soft skills?	
January 12, 2022	Dylan Schneider Mark Schmitt (1 CPE)	Tax Updates	Dylan.Schneider@mcmcpa.com Mark.Schmitt@mcmcpa.com
February 9, 2022		CPE Board of Accountancy? Professional development questions to members?	
March 9, 2022			
April 13, 2022	Spring PDT (16 CPE)	Accounting Auditing	
May 11, 2022			
June 8, 2022			

- e. Strategic Plan: Jared will send to Alice.
 - f. Annual Audit due August 15: Connie Davis will perform. | Coffey seconded
 - h. Other: Budget sent to Liz Smith. Rate for APA.
5. Next meeting September 1, 2021 (11:30—12:30) via Teams or GoToMeeting
 6. Adjourn

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August TREASURER'S REPORT

Find us on



**HAPPY
HALLOWEEN**



Central Kentucky AGA Treasurer's Report Month Ended July 30, 2021		Reconciled Cash Balance as of 06/30/2021	\$31,377.81
General Receipts:			
Monthly Program Fees - Cash			
Monthly Program Fees - PayPal			
Monthly Program Fees - Check			
Monthly Program Fees - STRIPE			
Central KY Membership Dues	74.17		
Interest Eamed - Checking	0.94		
Interest Eamed - CD	11.90	87.01	
Education Receipts:			
PDT Training Fees	-		
PDT Training Fees - Paypal	-		
Total Receipts		87.01	
Total Funds Available		31,464.82	
Less: Expenses (685.20)			
Checkbook Balance 06/30/2021		\$30,779.62	
Less: Education Fund Balance			
General Fund Balance 07/31/2021		\$30,779.62	
General Expenses:			
WestBend Insurance	435.20		
AGA Annual Donation	250.00	685.20	
Education Expenses:			
Total Expenses	\$685.20		

Central Kentucky AGA Change in General Fund Balance Month Ended July 30, 2021		General Fund Balance 06/30/2021	\$31,377.81
Transfer of Education Fund Balance			
Monthly Receipts	87.01		
General Expenses	685.20		
Net Increase (Decrease) in General Fund Balance		(598.19)	
General Fund Balance 07/31/2021		\$30,779.62	

Central Kentucky AGA Change in Education Fund Balance Month Ended July 30, 2021		Education Fund Balance 06/30/2021	\$ -
Monthly Receipts	\$ -		
Monthly Expenses	\$ -		
Transfer to General Fund			
Net Increase (Decrease) in Education Fund Balance		-	
General Fund Balance 07/31/2021		\$ -	

CCU-Checking	10,686.49
CCU-Savings	5.00
CCU-CD	20,088.13
Total	30,779.62

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To get involved and
volunteer



Submit future
Newsletter material



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CENTRAL KENTUCKY
CHAPTER

Visit our website at
[Central Kentucky AGA](http://www.centralkentuckyaga.org)

2021-2022 Chapter Executive Committee Members

President:	Alice Wilson
President-elect:	Natalie Young
Immediate Past President:	Jared Crawford
Treasurer:	Elizabeth Smith
Secretary:	Ann Case
Education Co-Chair:	Eveanna Barry
Education Co-Chair:	Kristen Coffey
Education Co-Chair:	Michelle Sutton
Membership/Attendance:	Catherine Hunt, CGFM
Historian:	Rachel Prestenbach
Newsletter Editor:	Terra Coffey
Co-Webmaster:	Amy Small, CGFM
Co-Webmaster:	Joe McDaniel
Accountability (CCR):	Kristen Hundley
Professional Certification:	Jared Crawford
Young Professionals:	Rachel Prestenbach
Young Professionals:	Brittany Wise
Community Service Co-Chair:	Madeline Perry
Community Service Co-Chair:	Phil Nally, CGFM
Chapter Travel Coordinator:	Terra Coffey
National Council of Chapters Representative:	Krista Jackson

Are you looking to build your professional networking skills? Do you have a passion for AGA and want to share it with others? If so, contact a current Committee Member!