



# AGA Inland Empire Chapter

# THE BOTTOM LINE

Monthly Newsletter for the Association of Government Accountants - Inland Empire September 2019 Edition

AGA Inland Empire Chapter's monthly newsletter, *The Bottom Line*, discusses member and AGA activities at both the Chapter and National levels. *The Bottom Line* features Chapter news, stories, developments within the profession, and articles of interest to our members. Our chapter covers the San Bernardino and Riverside areas. As always, 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. Please submit articles by the end of the second week of each month for inclusion within the following month's edition.

In addition to articles, any editorial contributions, ideas, events, trainings or suggestions that you feel would benefit the chapter can be sent to the [Newsletter Editor](#) at any time.

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## Upcoming Luncheon

Sept. 11, 2019

11:30—1:00 pm

Presenter: Linda Santillano, SB County

Chief Deputy Property Tax

Topic: "Property Tax - Where Do  
Your Tax Dollars Go?"

## Cost

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

Make checks payable to **AGA**  
RSVP by Sept. 6 @ 11 am  
by emailing [Anaim Garibay](#)

## Location

ATC - 268 W. Hospitality Ln.  
1st Floor Conf. Room A  
Lunch: Chef's Choice

Mark your calendars and make sure to join us for the first PDM of the new program year!

# President's Message

## Greetings, AGA Inland Empire Chapter family:

I am looking forward to the 2019/20 AGA Program year. Last year was very busy and I am proud to have been able to secure great speakers for our Professional Development Meetings and Seminars. Thanks to the great program year and to your participation in the Chapter events, AGA National presented us with the Platinum Chapter Recognition Award.

I have been working closely with AGA Board members to create an exciting program for Fiscal Year 2019-20. I am pleased to share with you the Chapter highlights for the upcoming program year:

**Professional Development Meetings (PDM):** Except for December, PDM's are held on the second Wednesday of each month starting with September and ending in May. We plan to host expert speakers to present on Budget, Property Tax, Income Tax Updates, COWCAP, Leadership, and many more topics.

**Education:** We plan to host three seminars this year to meet your education and certification needs.

**Networking:** Our 2<sup>nd</sup> Meet the Government Career Exposition was a huge success as we joined forces with CSUSB and the Financial Management Association. We will continue with this event and invite you to attend and/or volunteer. This is a unique opportunity to interact and network with finance officers from other public sectors, including representatives from federal, state, and local levels of government. Although the event is geared toward college students, it's a perfect opportunity for our regular members to promote their agency.

**Recognition & Awards:** Instead of recognizing members on a monthly basis, we will now do so on a quarterly basis. Please remember to nominate an AGA member for the Member of the Year award, the Outstanding Contribution to Government Accounting awards, and our member of the quarter awards.

**Prizes:** We will continue giving away two prizes at each meeting. Your attendance will qualify you for the door prize, and your attention to what the speaker presents will qualify you for the quiz prize.

**Scholarships:** This year we will award two Annual Richard Curtis Memorial scholarships and one CGFM scholarship. I encourage you to apply for the scholarships and to encourage others to apply as well.

This year, we continue encouraging our members to pursue the Certified Government Financial Manager (CGFM) certification. You may be eligible to apply for a CGFM scholarship through our Chapter to defray some of the preparation, exam, and certification costs. Please contact Paul Chapman, CGFM Chair, for more details.

I would like to thank the new board members for volunteering to join the team and the returning members for their continued participation and dedication.

Please continue sharing with us all of your ideas, feedback, speaker interest, topic interest, and any other input you think is pertinent to the success of the Chapter. This is your Chapter and in order for it to thrive, we need your support. I would like to encourage active members to get more involved within the Chapter and help recruit new members. Please join us for the Chapter's monthly meetings, seminars, and special events, and consider joining the board. Your participation is essential.



Diana Atkeson, AGA-IE President

## September Days of Note

### 6th - Nat'l Food Bank Day

When you wake up on this day, make a commitment to contribute to the cause that believes no one should go to bed hungry.

### 12th - Day of Encouragement

This day is dedicated to uplifting people around us and making a positive impact, whether at work or in our personal lives.

### 16th - Working Parents Day

This is a day to pay tribute to parents who work to provide for their family. Being a parent while working has its challenges but showing your children the importance of hard work is a valuable life lesson. For all the working parents out there, make sure to inform your kids of this day's existence.

### 16th - Talk Like A Pirate Day

Aaaaarrrrh you ready for this? Be sure to fill your day with a plethora of pirate-like phrases such as "Ahoy Matie", and "Aye, Aye Captain" to properly celebrate.

### 24th - Nat'l Punctuation Day

A day to celebrate commas, periods, semi-colons, question and exclamation marks among many other elements we use daily to clarify meanings and messages.

### 29th - Nat'l Coffee Day

We're accountants...need I say more?!?!?

- [www.NationalDayCalendar.com](http://www.NationalDayCalendar.com)

# Accountability Talks

"Accountability Talks" is a podcast focused on the government accountability community. We hope these conversations will enlighten and inspire you as you navigate your career, provide fascinating insights from government thought leaders and encourage you to take part in this vibrant community.

[listen now](#)



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

## Chapter Leadership

### President

Diana Atkeson

[diana.atkeson@atc.sbcounty.gov](mailto:diana.atkeson@atc.sbcounty.gov)

### Treasurer

Paul S. Chapman, CGFM, CPA

[paul.chapman@dph.sbcounty.gov](mailto:paul.chapman@dph.sbcounty.gov)

### CGFM/Professional Certification

Paul S. Chapman, CGFM, CPA

[paul.chapman@dph.sbcounty.gov](mailto:paul.chapman@dph.sbcounty.gov)

### Education

Taewon Yang

[taewon@csusb.edu](mailto:taewon@csusb.edu)

### Employment/Career Resources

Norma Marchan

[marchannorma@hotmail.com](mailto:marchannorma@hotmail.com)

### Hospitality

Linda K. Tanner

[linda.tanner@hss.sbcounty.gov](mailto:linda.tanner@hss.sbcounty.gov)

### Webmaster

Claudia I. Cisneros

[ccisneros@vvhdsd.org](mailto:ccisneros@vvhdsd.org)

### Awards

Marlyn Ilon Catalon

[marlyn.catalon@atc.sbcounty.gov](mailto:marlyn.catalon@atc.sbcounty.gov)

## 2019-2020 Program Year

### Secretary

Sakura S. Younger

[sakura.younger@dpw.sbcounty.gov](mailto:sakura.younger@dpw.sbcounty.gov)

### National Council of Chapters Rep.

Ali Chemkhi

[ali.chemkhi@atc.sbcounty.gov](mailto:ali.chemkhi@atc.sbcounty.gov)

### Community Service

Anaim G. Garibay

[anaim.garibay@dpw.sbcounty.gov](mailto:anaim.garibay@dpw.sbcounty.gov)

### Membership

Anaim G. Garibay

[anaim.garibay@dpw.sbcounty.gov](mailto:anaim.garibay@dpw.sbcounty.gov)

### Auditor

David V. Bobbitt, CGFM, CPA, CIA

[dbobbitt@csusb.edu](mailto:dbobbitt@csusb.edu)

### Hospitality

Jenny Yang

[jenny.yang@atc.sbcounty.gov](mailto:jenny.yang@atc.sbcounty.gov)

### Newsletter Editor/Accountability Chair

Eric J. Patrick

[eric.patrick@dph.sbcounty.gov](mailto:eric.patrick@dph.sbcounty.gov)

### Chapter Historian & Awards

Evelyn J. Bobbitt

[ejbobbitt50@icloud.com](mailto:ejbobbitt50@icloud.com)

## Not-So-Current Events

September 1, 1939

World War II began in Europe after the invasion of Poland by Hitler.

September 2, 1666

Great Fire of London.

September 4, 1781

The City of Los Angeles was founded by Spanish Governor Felipe de Neve.

September 6, 1620

The Mayflower departed Plymouth, England bound for America with 102 passengers and a small crew.

September 8, 1900

The worst weather disaster in U.S. history, a hurricane with 120 mph winds, struck Galveston, Texas and took the lives of over 8,000 people.

September 9, 1776

The U.S.A. came into existence as the Continental Congress changed the name of the new American nation from United Colonies to the United States.

September 11, 2001

The worst terrorist attack in our history.

September 19, 1893

New Zealand became the first country to grant women the right to vote.

September 25, 1513

Balboa first sighted the Pacific Ocean after crossing the Isthmus of Panama.

September 28, 1542

Spanish discovery of California by Juan Rodriguez Cabrillo.

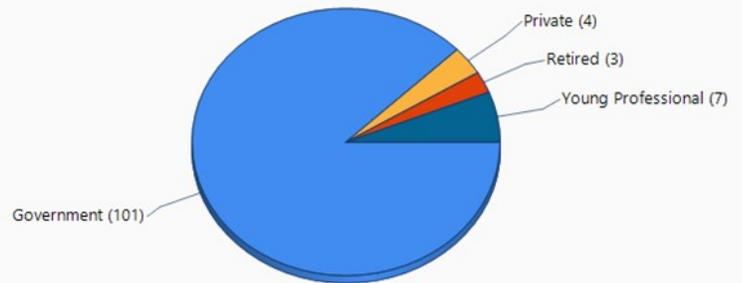
The historical events noted above were obtained from [www.edhelper.com](http://www.edhelper.com).

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

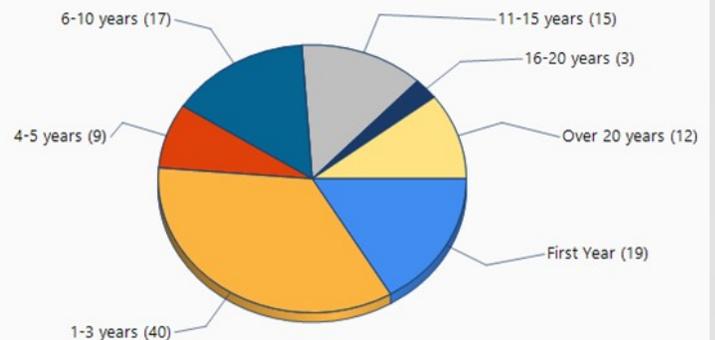
## Membership Demographics



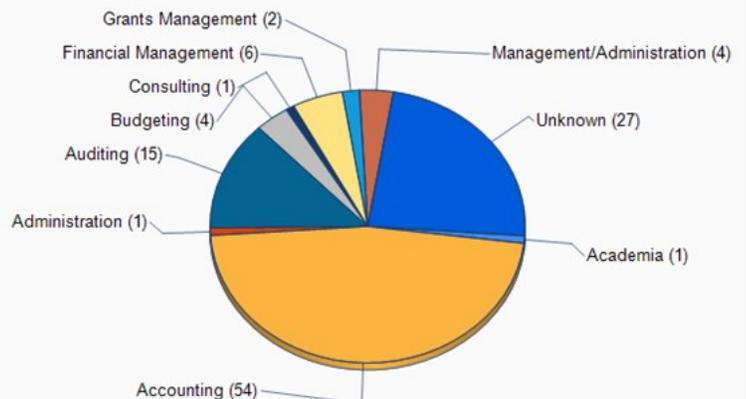
### Member Types



### Length of Membership



### Field of Study



## 2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits

CPA firms are turning to non-accounting graduates in increasing numbers, a new AICPA survey reveals. Non-accounting graduates constituted 31% of all new graduate hires in public accounting in 2018, an increase of 11 percentage points over 2016, according to the *2019 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits* report that was released on August 13th.

The *Trends* report is issued every two years and has been published since 1971. The 2019 report is based on university responses for the 2017–2018 academic year and firm responses for the 2018 calendar year. The data provides a snapshot of the state of the profession.

Source: [Journal of Accountancy](#)

## Future AGA-IE Events

Save these dates and join us to receive  
Nine (9) CPE credits for each seminar.

### All-Day Seminar

**Date:** November 13, 2019  
**Location:** TBD

### All-Day Seminar

**Date:** February 12, 2020  
**Location:** TBD

### All-Day Seminar

**Date:** May 13, 2020  
**Location:** TBD

Tentative topics include:

- ⇒ Ethics and Regulatory Review
- ⇒ Internal Controls and Fraud
- ⇒ GASB and Fraud

Members - \$129

Non-Members - \$179

NOTABLE *and*  
quotable



“New ideas are the fuel that fires a great leader. Join in, listen up and fill your tank.”

**Kristopher Knight**  
Deputy Secretary of State & Director of the State's  
Division of Corporations, State of Delaware

## It's Better to Beta!

Sign up for CGFM beta testing today!

- ★ Available September and October only
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“Tom, you're an asset to the company.  
It's just that you're depreciating.”

# CEC Meeting Minutes for June 27, 2019

<b>Location:</b>	Rose Apple Thai Cuisine in San Bernardino CA
<b>Present:</b>	Diana Atkeson, Anaim Garibay, Shay Younger, Ali Chemkhi, Evelyn Bobbitt, May Guan, Linda Tanner, Norma Marchan, and Paul Chapman
<b>Absent:</b>	Sydney Harris, David Bobbitt, Marlyn Catalon, Claudia Cisneros, Hiram Zavala, and Dr. Yang

Diana Atkeson welcomed everyone and opened the meeting at 11:47am.

## READING/APPROVAL OF JUNE 6, 2019 MINUTES:

A motion was taken to approve minutes from June 6, 2019. Anaim moved first to approve the minutes; Shay seconded the approval motion.

## BUSINESS:

### Select New Board Members:

Board positions were reviewed for next fiscal year and are as follows:

- President: Diana Atkeson
- Past President: Ali Chemkhi
- Treasurer: Paul Chapman
- Secretary: Shay Younger
- Membership Chair: Anaim Garibay
- Newsletter Editor: Eric Patrick
- Education Chair: Dr. Taewon Yang
- Awards Chair: Evelyn Bobbitt and Marlyn Catalon??
- CGFM: Paul Chapman
- Community Service: Anaim Garibay
- Webmaster: Claudia Cisneros and Eric Patrick
- Employment Chair: Norma Marchan
- Hospitality Chair: Linda Tanner and Jenny Yang
- Auditor: David Bobbitt
- Historian: Evelyn Bobbitt
- NCC Chair: Ali Chemkhi
- Accountability Chair: ??

### Budget and Bank Statements:

May's ending bank statement was \$14,092.64.

Meet the government's check for \$150 has yet to be cashed.

Purchased and passed out appreciative awards to board members.

# CEC Meeting Minutes for June 27, 2019

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<b>Absent:</b>	Sydney Harris, David Bobbitt, Marlyn Catalon, Claudia Cisneros, Hiram Zavala, and Dr. Yang

## Open Comments/Ideas for Next Year:

Talk to Dr. Yang to possibly merge Curtis Scholarship with CSUSB and promote AGA more with students.

Work with HR to include CGFM in applications.

Work with Riverside County to have more AGA involvement.

Nominate members for national awards.

Increase advertising for AGA/CGFM.

Create a membership mentor program, where AGA members can sign up to mentor students/new employees.

## UPDATES:

Sydney Harris: Not able to attend the meeting.

Anaim Garibay: No updates.

Linda Tanner: No updates.

Dr. Taewon Yang: Not able to attend the meeting.

Marlyn Catalon: Not able to attend the meeting.

Paul Chapman: No updates.

Shay Younger: No updates.

Claudia Cisneros: Not able to attend the meeting.

Hiram Zavala: Not able to attend the meeting.

Norma Marchan: No updates.

David Bobbitt: Not able to attend the meeting.

Evelyn Bobbitt: Will submit the historian report in next meeting.

Diana Atkeson: No updates.

## Adjournment:

The meeting was adjourned at 12:51 pm.

## Mandatory Motivation

### Shake off your problems

A man's favorite donkey falls into a deep precipice. He can't pull it out no matter how hard he tries. He therefore decides to bury it alive.

Soil is poured onto the donkey from above. The donkey feels the load, shakes it off, and steps on it. More soil is poured.

It shakes it off and steps up. The more the load was poured, the higher it rose. By noon, the donkey was grazing in green pastures.

After much shaking off (of your problems) and stepping up (learning from them), one will graze in GREEN PASTURES.



The above story was obtained from: [livin3.com](http://livin3.com)



**SUBMIT AN ARTICLE**

# Employment Opportunities

## Jurupa Community Services District

### SENIOR ACCOUNTANT

Salary: \$5,612 - \$6,821 Monthly

Closes: 09/15/19

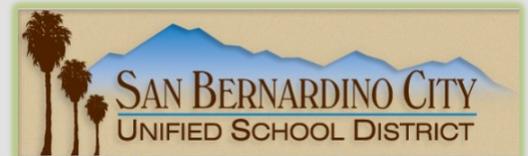


## San Bernardino City Unified School District

### BUDGET ANALYST

Salary: \$29.67 - \$36.10 Hourly

Closes: 09/17/19



## San Bernardino International Airport

### DIRECTOR OF FINANCE

Salary: \$150,000 - \$170,000 Annually

Closes: 09/13/19



## City of Lake Elsinore

### ACCOUNTANT I

Salary: \$26.71 - \$34.09 Hourly

Closes: Open Until Filled



## City of Riverside

### SENIOR ADMIN ANALYST

Salary: \$71,952 Annually

Closes: 09/11/19



## Communications

Everyone Communicates, Few Connect

September 11 | 2-3:50 PM ET September 11 | 2-3:50 PM ET | 2 CPEs | FOS: PD

Communications

Program Level: Overview

Prerequisite: None

Advance Preparation: None required

Field of Study: Personal Development (PD)

[learn more & register](#)

# Journal

OF GOVERNMENT FINANCIAL MANAGEMENT®

SUMMER 2019 VOL. 68, NO. 2

## It's All About the Culture!



By Jeffrey C. Steinhoff, CGFM, CPA, CFE, CGMA;  
Laura A. Price, MA, CGFM, CPA; and  
Edmund L. Green, MBA, CPA, CTP

**R**isk management is a common denominator in any organization and in our everyday personal lives. The Office of Management and Budget (OMB) decision to refocus OMB Circular A-123, *Management's Responsibility for Enterprise Risk Management (ERM) and Internal Control (OMB Circular A-123)* on ERM affirms its critical importance in effectively and efficiently managing the business of government.<sup>1</sup>

Government has no shortage of controls. But, are they the right ones? Too much control in the wrong places bogs down operations, while potentially missing more important risks to mission achievement. The *Playbook: Enterprise Risk Management for the U.S. Government (the Playbook)*,<sup>2</sup> provides leading practices that support OMB Circular A-123 implementation. The key to managing risks, however, is largely cultural and will not be fixed if agencies only implement the Playbook.

Read the entire article [online](#) in the Summer 2019  
AGA Journal of Government Financial Management



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## 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\*

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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](http://www.agacgfm.org/webinars)