



The Working Papers

Chapter Newsletter

Advancing Government Accountability

VOLUME XXXVII, ISSUE 2

December 2016

PROFESSIONAL DEVELOPMENT MEETING

Date: TBD (January 2017)

Topic: Obtaining Grant and Assistance from CalOES

Inside Pages

Chapter President	2
CGFM Certification	3
Remembering R. Van Daniker	4
Community Service	6
Other AGA News	8

UPCOMING WORKSHOPS

January 2017 (Date To Be Announced): **Obtaining Grant and Assistance from CalOES**

California Governor's Office of Emergency Services (CalOES) has many Divisions, two of which are:

1. Grant Management: is responsible for the administration of approximately \$1.6 billion in funds for homeland security, emergency management, criminal justice, and victim services programs, a majority of which are distributed to local and regional entities to enable the most effective prevention, detection, response and recovery efforts. Improving and enhancing local agencies' capabilities through grant funding is one of Cal OES' most important missions.

2. Financial Accountability & Compliance (FAC), comprised of the Fiscal and Grants Monitoring, is responsible for ensuring the department's financial integrity and compliance with federal and state rules and regulations, establishing accountability and transparency, as well as, safeguarding state assets. FAC also operates as the department's liaison on all international affairs such as assisting with policy recommendations regarding emergency management, coordinating international delegations, and collaborating on bi-national memorandums of understanding with various countries.

Stay tuned for the date, time, and location of this training which will be held in January 2017.

Chapter Membership Drive

If you are not a member of AGA yet, you can sign-in as new member at this month's Professional Development Meeting. You will then receive a **\$50 discount** on your annual membership dues (\$105 for government sector).

Attendance to most of our professional development meetings is free to our AGA members. So in four meetings, you will recoup your membership dues. Take advantage of our membership drive. This is a good deal! See membership application form and member's benefits list, which are included in this Newsletter.

Bring your completed application form and payment to the meeting or send email to AGASiliconVal@sbcglobal.net for the address where to mail your completed membership application form and check payable to Association of Government Accountants.

CHAPTER EXECUTIVE BOARD

Grace S. Ragni, CGFM, CPA, CISA, CIA
President
(Santa Clara Valley Transportation Authority)
Email: grace.salandanan@vta.org

Dat Nguyen, CPA, CGFM
President Elect & Treasurer
(City of Morgan Hill)
Email: dnguyen@agasiliconvalley.org

Ben Lau, CPA, CGMA
Immediate Past President
(Macias Gini & O'Connell, LLP)
Email: BLau@mgocpa.com

Scott Diem, CPA
Secretary
(Macias Gini & O'Connell, LLP)
Email: sdiem@mgocpa.com

Kim-Anh Le, CPA
Director- Education
(Santa Clara County)
Email: Kim-Anh.Le@fin.sccgov.org

Alex Guiang, CGFM (Ret), CICA
Director- Community Service & Co-Webmaster
(Retired- City of San Jose)
Email: agasiliconval@agasiliconvalley.org

Harjot Sangha
Director- Communication
(City of Morgan Hill)
Email: Harjot.Sangha@morganhill.ca.gov

Sydney Chui
Director- Newsletter & Co-Webmaster
(City of Milpitas)
Email: schui@ci.milpitas.ca.gov

Sydney Oam
City of Morgan Hill
Email: Sydney.Oam@morganhill.ca.gov

www.agacgfm.org/siliconvalley

PRESIDENT'S MESSAGE

By Grace S. Ragni, CGFM, CPA, CISA, CIA



Similar to previous years, the Fraud seminar held in August was successful with speakers Scott Johnson and Ric Jazaie, both from MGO CPA firm, leading the discussion. Lessons learnt are applicable to the workplace and personal life. We all left the speak-up with a better awareness and sense of cautiousness of our environment.

We plan to offer this type of CPE-earning activity every quarter and hope that you find time to attend them. Not only do you gain the educational credits but also are able to network with peers who share the same professional interest, experience and challenges.

I would like to welcome our newest member, Ahmad Gharaibeh, partner with VTD. Ahmad has already expressed his desire to actively participate and support the objective of government accountability. We also welcome others who believe in furthering this organization's vision and mission.

The holidays are a great opportunity to recognize our blessings and share our good fortune with others. This season, members of the AGA Silicon Valley Chapter came together to meet the needs of the community through the Second Harvest Food Bank. In December, gifts will be collected through the parish of St. Joseph of Cupertino for selected beneficiaries such as the West Valley and Sacred Heart community centers. If you have the time and would like to make a difference this holiday season, please join us for this activity. Detailed information on this activity is included in the newsletter.

Now that the holiday season is upon us, I hope everyone will find time to help those in need and underprivileged. On behalf of the AGA Family, I would like to extend our merriest season's greetings and the best of the New Year to all!

CGFM Certification

What is CGFM?

Certified Government Financial Manager® (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.

To earn the CGFM, individuals 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;
- **Examinations** — pass three comprehensive CGFM examinations;
- **Experience** — have at least two years of professional-level experience in government financial management.

Why Hire a Certified Government Financial Manager?

CGFM exemplifies experience and proficiency, distinguishing individuals who have made a significant commitment to their professional development. A CGFM has:

- **Increased knowledge of government financial management:** CGFMs must pass three rigorous examinations, covering key topics including federal, state and local accounting and reporting; financial management functions; performance measurement; internal controls and auditing.
- **Better understanding of the big picture of government:** CGFMs recognize how the different components of government financial management fit together, and they understand their role in the process.
- **Greater confidence on the job:** The CGFM certification is directly applicable to the everyday duties of government financial professionals, at every level. It can help a new employee hit the ground running, while enhancing the performance of existing employees.

For more information on the process of becoming CGFM certified:

<https://www.agacgfm.org/CGFM-Certification/Candidates/CGFM-Process.aspx>

NEW MEMBERS THIS QUARTER- WELCOME!

- Ahmad Gharaibeh- Vavrinek, Trine, Day & Company
- Jesus Contreras- City of Morgan Hill
- Sydney Oam- City of Morgan Hill

**REMEMBERING RELMOND P. VAN DANIKER, DBA, CPA, AGA
NATIONAL EXECUTIVE DIRECTOR | 1942–2016**

Please join us in celebrating his life, and recognizing his contributions to AGA and government financial management. Read the "Final Entry" written at his retirement in the fall 2014 *Journal*, reproduction below:



Relmond P. Van Daniker, DBA, CPA

He came from ‘outside of the Beltway’ in 2003 and has successfully led AGA to acclaim as thought-leader within the government financial management community. His Kentucky-style grin softens his commanding stature and reminds you that he is part-professor and part-executive. He is Relmond P. “Van” Van Daniker, DBA, CPA — and he has made an indelible mark on AGA.

Van brought a new perspective to AGA and an influx of energy and ideas that has yet to abate 11 years later. During his tenure, AGA’s annual operating budget grew to \$7 million, 35 research reports were constructed, he devised a way to gain intergovernmental cooperation between state, local and federal leaders and started a movement to encourage governmental entities to create a four-page citizen-centric report (CCR) to offer information to taxpayers that will help them make good decisions within their communities. Partly due to his background in higher education instruction, he encourages students, members, colleagues and staff to ask themselves, ‘why do we do what we do?’ This question enabled AGA to push forward with the ideas that arose. “It has made the organization stand out within our community because we have done, and are continuing to do important things.”

Van implored, “I hope my successor will continue the tradition of taking chances as a leader.” He reminds us, “AGA members can and should play a thought-leadership role in fixing what is wrong with government financial management and reporting.” He then referenced the eight-year old CCR program he believes confirms the government has a responsibility to communicate to the American public. Van admitted, “Critics of the program say that I’m overstepping the bounds because the systemic CAFR and government performance reports are already in place; however, we know taxpayers don’t read them.” Following the recommended, fourpage report template provides the taxpayer with a snapshot of where things stand, financially, and what challenges lie ahead — just the right amount of information needed to be informed and make good decisions. He will proudly show you list of more than 150 completed reports that AGA has collected from federal, state and local government agencies, as well as, school districts, hospitals, police departments, and AGA Chapters.

Van always sought to find new roles for AGA to play in the government accountability community. His energy and encouragement enabled AGA to make an impact at all levels of government and the private sector, and has garnered the respect and friendship of many in the community. By commenting on exposure drafts, holding top-rate training events, publishing research, generating innovative ideas, endorsing a certification focused

on government financial management, and making intergovernmental cooperation a top priority, AGA has earned a 'seat at the table' at the highest levels of federal, state and local government.

Van 'broke the executive mold' during his tenure at AGA. No idea was too big or too small. "If we try, and find the problems are too big, then we stop," he said. But, he makes it clear we shouldn't be afraid to try and can't let small obstacles hinder progress. He added, "I am straight and direct. I want good ideas to succeed; and AGA is integral to that success." In fact, his mantra can be recited by staff, national leaders, corporate partners, friends and family: "If not us, who? If not now, when?"

And, he's cognizant that we have to plan now for the future. An educator at heart, Van understands the importance of ongoing professional development. He expounded, "We need to think about the future — education is the only way forward for our nation." Because of this belief, he started the Higher Education Government Task Force focused on encouraging government financial management curriculum in colleges and universities. He is also a proponent of professional certification, specifically AGA's Certified Government Financial Manager (CGFM), now celebrating its 20th year. CGFM is the only certification equipped to demonstrate a superior-level of government financial management knowledge to an employer. "If you work in the public sector, earning the CGFM should be on your priority list," he affirmed.

His advice to the new chief executive officer is to recognize that AGA has a responsibility to be a leader within the government finance community. He admits, "there may be opposition; but, have confidence in yourself, and in the AGA staff and membership. Don't backslide — the American taxpayer needs new and creative ideas." When asked to reflect on his experiences at AGA, he smiled and said, "I'm happy that people believed in me — and, I believe in what we are doing as an organization. There are a whole lot of people who agreed with me. We have created a bigger group of leaders, our numbers of members and corporate partners have grown, because everyone likes to be with a winner and AGA is a winning organization." He added, "I'm proud of what we have accomplished and the foundation I leave behind."

Van — who has been on 'loan' to us from his home in Kentucky where his lovely 'bride,' Dolly, and their five children and 10 grandchildren reside — never expected to be at AGA for 11 years and acknowledges, "it is time to move on to the next part of my life." But, we're sure glad he graced us with his presence for as long as he did.

FROM THE EDITOR:

Members are encouraged to send news articles for our Newsletter - *The Working Papers*. We also want to know what you are doing (i.e. promotion, new job, community service, etc.). Email your announcement or news article to the Sydney Chui at schui@ci.milpitas.ca.gov.

Chapter Community Service Projects

By Alex Guiang, CGFM-Ret, CICA



CHRISTMAS GIVING TREE

This Holiday Season is a great opportunity to recognize our blessings and share our good fortune with others in need. It is a special time for the Association of Government Accountants of Silicon Valley Chapter and St Joseph of Cupertino Church to join together to serve the families in need.

For the last four years, our Chapter has been coordinating a holiday drive through the St. Joseph of Cupertino Church. In keeping with the spirit of the Holiday Season, we again set up a Christmas Giving Tree for this purpose at the parish church. On December 10, 2016, members of the chapter decorated a Christmas Giving Tree with ornaments at St. Joseph of Cupertino reflecting the needs and wishes of the underprivileged. Each ornament on the tree represents items (i.e. groceries, unwrapped toys & gifts, unused clothes) that will either feed or give happiness to the less fortunate. We requested the church parishioners to generously donate to the wishes of the less fortunate families that are hanging in the Christmas Giving Tree. It was a tremendous success – we greatly thank the church parishioners for their continued generosity! Our Chapter also donated around \$100 worth of children backpacks and unwrapped toys.



On December 14, 2016, we transported the donated goods/items from St Joseph Church to the West Valley Community Service in Cupertino and the Sacred Heart Community Service in San Jose for distributions to the less fortunate families. We used a full van, a pick-up truck and SUV car to haul donated items to these non-profit organizations.



SECOND FOOD HARVEST BANK

Part of AGA Silicon Valley Chapter program is to encourage its officers, members and families, and friends to voluntarily share their time and render charitable service to the local community. On September 10, 2016 from 9:00 AM through 12:00 PM, the chapter provided voluntary service at the [Second Harvest Food Bank](#), one of the largest food banks in the nation and a trusted community-based organization in California, by sorting and packing fruits such as apples and pears from the bins to boxes. Aside from AGA Silicon Valley Chapter, there were nine community organizations, churches and several individuals who participated in the weekend



distribution centers for the hungry and needy individuals/families. The Chapter was represented by its Chapter President - Grace Salandanan Ragni and husband (Victor Ragni), Ben Lau, Alex Guiang and wife (Gloria) and two children (Christian and Jerome), and Brandon Alvarez.

community service at the Second Harvest Food Bank's warehouse at 4001 North 1st Street, San Jose California. Two teams of around 40 people each team were formed. The Team, where most of the chapter's participants were assigned, sorted and boxed around 2,275 boxes of apples at 25 lbs. per box or a total of 56,875 lbs. These boxes together with those boxed (pears) by the other team were then transported by the Second Harvest Food Bank to various non-profit



Meet Our Newest Chapter Officer

Sydney Oam, MBA

(Financial and Policy Analyst, City of Morgan Hill)

Sydney has 20 years of experience in budget and financial analysis for local governments and special district. He has worked for the City of Oakland for over seven years serving as Administrative Services Manager and Budget and Operations Analyst, and currently serving as Financial and Policy Analyst for the City of Morgan Hill. Sydney has a Master of Business Administration from California State University, East Bay, and a Bachelor Degree in Finance from Fresno State University, with a concentration in Finance.

ABOUT AGA

AGA is *the* member organization for financial professionals in government. Through training and events, professional certification, publications and ongoing education, AGA helps members build their skills and advance their careers. AGA is committed to increasing government accountability and transparency and has been instrumental in assisting with the development of accounting and auditing standards and in generating new concepts for the effective organization and administration of government financial management.

Our more than 14,000 members, who include elected officials, senior executives and entry-level employees, work in government financial management professions including accounting, auditing, budgeting, financial reporting, performance reporting, grants management, contract management and information systems.

- State and Local Government Members – 42%
- Federal Government Members – 28%
- Private-Sector Members – 18%
- Academics, Non-Profits, Students and Retirees – 12%

AGA Silicon Valley Chapter Treasurer's Report November 30, 2016

Cash In Bank - Oct 2016	\$5,311
Sources:	
Meeting registration fees	
Uses:	
Meeting expenditures/	
Cash In Bank - Nov 2016	\$5,311