



AGA

INLAND EMPIRE OF CALIFORNIA CHAPTER



The Bottom Line

Volume LIII, Issue 2, October 2015

Register for the ALL-DAY SEMINAR

“Auditors with a Badge” and

“2015 COSO updates”

on November 18, 2015

seminar flyer on pages 6-7.

Please visit www.aga-ie.org for more info & updates.



UPCOMING EVENTS:

OCTOBER LUNCHEON

Wednesday, Oct 14, 2015

11:30 am - 1:00 pm

Inland Regional Center

1365 S. Waterman Ave,

San Bernardino

NOVEMBER LUNCHEON

Wednesday, Nov 18, 2015

11:30 am - 1:00 pm

DoubleTree

285 E Hospitality Lane,

San Bernardino

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Inland Empire Chapter
on Facebook



About The Bottom Line:

AGA Inland Empire Chapter's monthly newsletter, *The Bottom Line*, covers member and AGA activities at both the Chapter and National levels. *The Bottom Line* features Chapter news, developments within the profession and articles of interest to members. 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. Articles are due by the end of the second week of each month.

Editorial contributions, ideas, or suggestions should be sent to the Newsletter Chair at events@aga-ie.org.

President's Message

Greetings Fellow Accountability Professionals,

What an awesome kickoff to a great year! Thank you to all who attended the first AGA Professional Development Meeting. Our speaker Lolita Harper, a detective with the Chino Hills Police Department shared a wealth of ways to protect ourselves and the County from becoming a victim of technological attacks. The Association of Government Accountants truly thanks Ms. Harper for spending her time sharing her knowledge with us!

October is Domestic Violence Awareness Month. Your chapter executive committee will be hosting a phone drive to help stop domestic violence! Please help us take action against domestic violence by donating a phone to your local AGA representative before October 31, 2015. All donations will be given to Hopeline hosted by Verizon, the purpose of this drive is to connect domestic violence survivors with vital resources. Please help us give back to our community! Your participation is really appreciated.

Our Upcoming PDM on October 14, will feature Eudora Mitchell Executive Director of the Quinn Community Outreach Corporation. Quinn Community Outreach provides community based outreach and support to uninsured, underinsured and low income men and women residing in the Inland Empire community. Eudora is an expert in her field and will give a presentation on the Affordable Care Act.

Please mark your calendars now November 18th AGA will host our first half day training. The topic "Forensic Auditing- Auditors with a badge" Our speakers will be Guy Zelenski and his team from the County of Los Angeles Office of County Investigations. Our lunch time speaker will be The County's very own Chief Deputy Auditor Denise Mejico.



We look forward to seeing you there. Thank you for your continued support.

Sakura "Shay" Younger

President, AGA Inland Empire

Annual Training Calendar

Date	Location	Subject	Speaker/Agency
Sep. 23	SB Inland Regional Center	Identity Theft	Lolita Harper
Oct. 14	SB Inland Regional Center	Affordable Care Act	Eudora Mitchell
Nov. 18	SB Inland Regional Center	Forensic Auditing & COSO Internal Control	LA County & Darren Scott-Seminar Denise Mejico -Lunch

Please check the website (www.aga-ie.org) for location address and directions

The Bottom Line

CHAPTER STILLS

Chapter Officers:

President

Sakura Younger
Sakura.Younger@atc.sbcounty.gov

Past President

Reginald Arhin, MBA, CGFM
rarhin@co.riverside.ca.us

President-Elect

Position Open

Secretary

Tobi Babalola
Tobi.Babalola@atc.sbcounty.gov

Auditor

Position Open

Treasurer

Sydnie Harris
Sydnie.Harris@hss.sbcounty.gov

Membership Chair

David Bobbitt, CPA, CGFM
dbobbitt@csusb.edu

CGFM Chair

Reginald Arhin, MBA, CGFM
rarhin@co.riverside.ca.us

Webmaster

Larry Lai
larry.lai@atc.sbcounty.gov

Hospitality Chair

Linda Tostado
ltostado@hss.sbcounty.gov

Historian

Evelyn Bobbitt
ejbobbitt50@yahoo.com

Education Chair

Ali Chemkhi, MBA, CPA
Ali.Chemkhi@atc.sbcounty.gov



Photos above are from the Sep 2015 PDM

left to right: Speaker Lolita Harper, Shay and Reggie Arhin, Shay and Linda Tostado, Shay and Evelyn Bobbitt

Bottom right; Tobi Babalola representing AGA at the CSUSB 2015 Meet The Firms



Chapter Officers:

Community Services Chair

Lena Crowley, CPA
Lena.Crowley@atc.sbcounty.gov

Scholarship and Awards Chair

Position Open

Employment Chair

Rhonda Neill
Rhonda.Neill@hss.sbcounty.gov

Newsletter Chair

Linda Tostado
ltostado@hss.sbcounty.gov



[Renew Now!](#)

Don't miss a moment of the benefits of AGA membership: trainings, publications, and more...

AGA Regional Representatives:

West Coast Vice President

Al Quint
al5quint@surewest.net

West Coast Vice President Elect

Alexander R. Guiang
agasiliconval@sbcglobal.net

Internet Resources

Larry Lai

Local Chapter Website: <http://www.aga-ie.org>

National Website: <http://www.agacgfm.org>

Also, look under "Government Financial Management Resources" on the Internet. This section has links to most of the accounting organizations, standards setting bodies and federal agencies.

Also check out these websites:

<http://www.gfoa.org/>

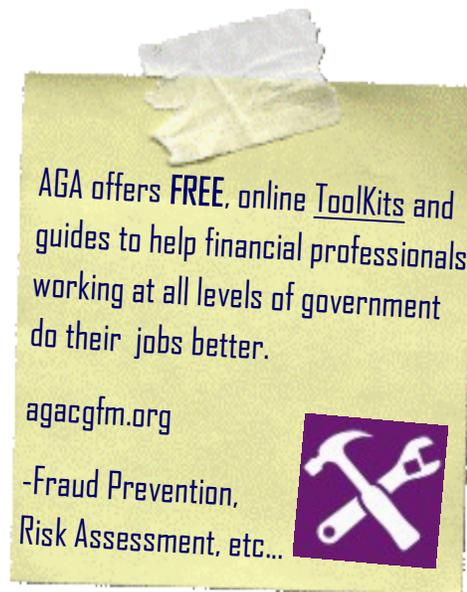
<http://www.specialdistrictcareers.com>

<http://www.govexec.com/>

<http://www.accountingweb.com/>

<http://www.csac.counties.org/>

<http://www.governing.com>



Share the good news! If you or someone in your office has reached a career milestone, completed training or received certification, earned a promotion, or accomplished a personal goal, please forward the information to events@aga-ie.org to be posted in *The Bottom Line*.

The Bottom Line

Professional Development Meeting

From Linda Tostado

NOVEMBER LUNCHEON

Wednesday, November 18, 2015

11:30 am - 1:00 pm

The DoubleTree 285 E Hospitality Lane, San Bernardino

(Directions on page 10)

“Internal Controls”

Speaker: Denise Mejico, Chief Deputy Auditor, San Bernardino County

Menu: Chefs Choice

Cost: \$25.00 Members
\$30.00 Non-Members
\$10.00 Student Members
\$14.00 Student Non-Members

Reservations: call (909) 383-9658 or
email events@aga-ie.org

Deadline: Friday, November 13, 2015, 5:00 pm

IMPORTANT:

Please remember if a reservation is made but unattended, then the attendee is responsible for payment. (But if you let me know before the meeting that you will be unable to attend, I might be able to sell your ticket to someone who requests a reservation after the deadline.)

SORRY - NO REFUNDS FOR LUNCH CANCELLATIONS

OCTOBER LUNCHEON

Wednesday, October 14, 2015

11:30 am - 1:00 pm

Inland Regional Center 1365 S Waterman Avenue, San Bernardino

“Affordable Health Care Act”

Speaker: Eudora Mitchell, Executive Director, Quinn Community Outreach Corporation

Menu: Deli

Cost: \$25.00 Members
\$30.00 Non-Members
\$10.00 Student Members
\$14.00 Student Non-Members

Reservations: call (909) 383-9658 or email events@aga-ie.org

Deadline: Friday, October 9, 2015, 5:00 pm



AGA – Inland Empire of California Chapter
Auditors with a Badge and 2015 COSO Updates Seminar

November 18, 2015 from 8 a.m. to 5 p.m. (earn 9 CPE credits)
DoubleTree –285 E. Hospitality Lane, San Bernardino, CA 92408

About the Seminar

Featured Morning Speakers: Maria Santana and Jim Christensen, Senior Investigators for the Office of County Investigations, Los Angeles County Dept. of Auditor Controller

Maria Santana is a Senior Investigator for the Office of County Investigations (OCI), Los Angeles County Department of Auditor-Controller. She received her bachelor's degree in Business Administration from California State University, Los Angeles. In addition, she has over 25 years of experience with the Auditor-Controller and over 15 years as a fraud investigator. As a fraud investigator she has investigated cases of theft (e.g., employee misconduct, time abuse, mileage claims, forgery, embezzlement, bribery, etc.), and misuse/misappropriation of County funds and resources, and has participated in search warrants at residences, businesses and financial institutions. Currently, Ms. Santana supervises operation of the County's Fraud Hotline, which processes over 1600 reported incidents per year. As the Fraud Hotline Supervisor, she is also responsible for Fraud Awareness training to all County departments, and the Investigation Management Tracking System through which she prepares semi-annual reports to the Board of Supervisors summarizing substantiated allegations of reported fraud.

Jim Christensen is a Senior Investigator for the Office of County Investigations, Los Angeles County Department of Auditor-Controller. He received his bachelor's degree in Accounting from California Polytechnic University, Pomona (Cal Poly Pomona), is a Certified Fraud Examiner (CFE) and a member of the Association of Certified Fraud Examiners. Mr. Christensen has over four years' experience conducting fraud, misconduct and administrative investigations for the County. He has participated in search warrants on financial institutions and internet service providers. In addition, Mr. Christensen has over twenty years of experience teaching Accounting.

Visit us on the Internet at <http://www.LACountyFraud.org>

Featured Afternoon Speaker: Mr. Darren Scott – Topic: 2015 COSO Updates

Luncheon Speaker, Denise Mejico - Topic: Internal Controls

Who Should Attend: All Accounting, Auditing, Budget, Finance and Fiscal Analysts
Continental Breakfast, lunch and refreshments are included in the cost of the seminar

COST: \$129 for Members, \$179 for Non-Members

To REGISTER, PLEASE SEND COMPLETED REGISTRATION FORM AND FULL PAYMENT TO:

Association of Government Accountants-Inland Empire Chapter, P.O. Box 692, San Bernardino, CA 92402-0692

For more information, check the AGA Website: <http://www.aga-ie.org> or contact any board member



INLAND EMPIRE
OF CALIFORNIA
CHAPTER

PO BOX 692
San Bernardino, CA 92402-
0692

www.aga-ie.org

2015-2016 Chapter Officers

President
Sakura Younger
PH 909-386-8772
Sakura.Younger@atc.sbcounty.gov

President-Elect
Position open

Past President
Reggie Arhin
PH 951-955-8134
rarhin@co.riverside.ca.us

Treasurer
Sydnie Harris
Sydnie.Harris@hss.sbcounty.gov

Secretary
Tobi Babalola
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Hospitality
Linda Tostado
events@aga-ie.org

Employment
Rhonda Neill
Rhonda.Neill@hss.sbcounty.gov

Webmaster
Larry Lai
Larry.Lai@atc.sbcounty.org

Auditors with a Badge and 2015 COSO Updates Seminar

Wednesday, November 18, 2015

DoubleTree
285 E. Hospitality Lane
San Bernardino, CA 92408

8:00 a.m. – 5:00 p.m.

Cost is \$129 Members and \$179 Non-members
Sponsored by the Inland Empire Chapter
of the Association of Government Accountants

EARN 9 HOURS OF CPE

Payment must be received by Friday, November 13, 2015

Name: _____

Address: _____

Phone: _____

Email: _____

Member (\$129)

Non-Member (\$179)

PLEASE MAKE CHECK PAYABLE TO:

Association of Government Accountants

MAIL TO:

AGA - Inland Empire
PO Box 692
San Bernardino, CA 92402-0692

Price includes all materials, continental breakfast, lunch and refreshments.
Registration and payment must be received by Friday, November 13, 2015.
For additional information, please contact Sakura Younger at (909) 386-8772
or by email at Sakura.Younger@atc.sbcounty.gov or you may contact any
AGA Board Member. You may also visit our website at: [http://www.aga-
ie.org](http://www.aga-ie.org).

No show, No refunds, No exceptions! Thank you for understanding.

Thank you for your participation!

Advancing Government Accountability

National and Regional AGA News

Volunteer for one of the 18 national or regional positions

"Why would you want to seek these positions? Simply said, it betters you in everything you do," writes Bill Miller, AGA's immediate past national president. "So if you are not making a difference, you are wasting time! How about making a difference through AGA?" [Read more](#)

Celebrate your workforce

Help us celebrate the good work of the government financial management community! Tell us about a positive change or improvement in your workplace — it could be related to human resources, information technology or efficiency measures, with actions as simple as restructuring a work space. [Email](#) us for more information.

Earn a complimentary PDT 2016 registration

Two-thirds of new members joined AGA because someone asked them to join — so join AGA in spreading the word in October! There are great rewards for top recruiters, including a registration for the Professional Development Training 2016 in Anaheim, Calif. [Learn more](#)

AGA & Industry News

[IGs hampered by lack of data access, shortage of personnel report \(September 21, 2015\)](#)— Grayson Ullman, *FedScoop*

[OMB official sees Data Act as management tool \(September 16, 2015\)](#)— FCW Staff/Adam Mazmanian, *Federal Computer Week*

[HUD's shared service migration is underfunded, on shaky ground \(September 16, 2015\)](#)— Scott Maucione, *Federal News Radio*

[Reformed Con Man Wows Agency Accountants with AntiFraud Tips \(September 15, 2015\)](#)— Charles Clark, *GovExec*

AGA Calendar:

Federal Financial Systems Summit

Jan. 19, 2016

Washington, D.C.

National Leadership Training

Feb. 23-24, 2016

Washington, D.C.

Professional Development Conference

July 17 - 20, 2016

Anaheim, CA

Internal Control & Fraud Prevention Training

Sep. 15-16, 2016

Washington, D.C.

National AGA site: www.agacggm.org



Are you prepared for AGA's CGFM Exams?

The CGFM Training Series

Consists of three courses, offered throughout the U.S.

- ★ Develop a broad base of knowledge in government auditing, accounting, financial management and budgeting
- ★ Get up-to-date information on the latest policies and procedures
- ★ Discover how to work more effectively in government environments and on related projects



Upcoming Audio/ Web Conferences 2015-2016

- Oct 7 Government Innovation: an imperative, not an oxymoron
- Oct 21 Fraud Risk Management in Government Programs
- Nov 4 OMB Uniform Guidance: impact on the grant community
- Nov 18 One Thing a Leader Must Do (Free to members)
- Dec 2 Ethics in the Workplace

The audio/web conferences are held on
Wed 2–3:50 p.m. ET

Employment Opportunities

From Rhonda Neill

Agency: Riverside County
Job Title: Accounting Assistant II
Closing Date: Oct 30, 2015
Salary: \$2,621.77 to \$4,341.95 annually
Website: www.rc-hr.com

Agency: City of San Bernardino
Job Title: Accountant III
Closing Date: Until filled
Salary: \$58,368 to \$70,944 annually
Website: www.sbcity.org/jobs

Agency: Cal State San Bernardino
Job Title: Accounting Technician II / Accounts Payable
Closing Date: Until filled
Salary: \$36,120 to \$56,952 annually
Website: www.csusb.edu

Agency: Cal State San Bernardino
Job Title: Senior Budget Analyst
Closing Date: Until filled
Salary: \$55,332 to \$93,012 annually
Website: www.csusb.edu

Agency: Cal State San Bernardino
Job Title: General Accounting Manager
Closing Date: Until filled
Salary: Depends on Qualifications
Website: www.csusb.edu



Nominate the next Member of the Year

If you would like to nominate someone for Member of the Year, please complete the form on page 12.



Visit AGA's Career Center at
<http://aga.careerbank.com>

Volunteer and Community Services

Members interested in helping the community are encouraged to participate in a community event of their choice and provide information to the chapter for inclusion in the newsletter.

Please donate whole blood, plasma, or platelets. It's the gift of life!

Our chapter has an ongoing blood drive with the Blood Bank of San Bernardino and Riverside Counties for the community blood plan. Please write "GCAG" in the donor group. If you have questions, donor centers are located in San Bernardino (909-885-6503), Riverside (951-687-2530), Ontario (909-987-3158), and High Desert (760-949-6344), Upland (909)920-0625.

Nominate the next Outstanding Contribution to Government Accounting Award

If you would like to nominate someone for this award, please complete the form on page 13.

2015 - 2016 Chair Members Nominations

If you would like additional information or would like to nominate someone for the following positions please contact Sakura.Younger@atc.sbcounty.gov

The following are open Chapter Officer positions:

Board Positions

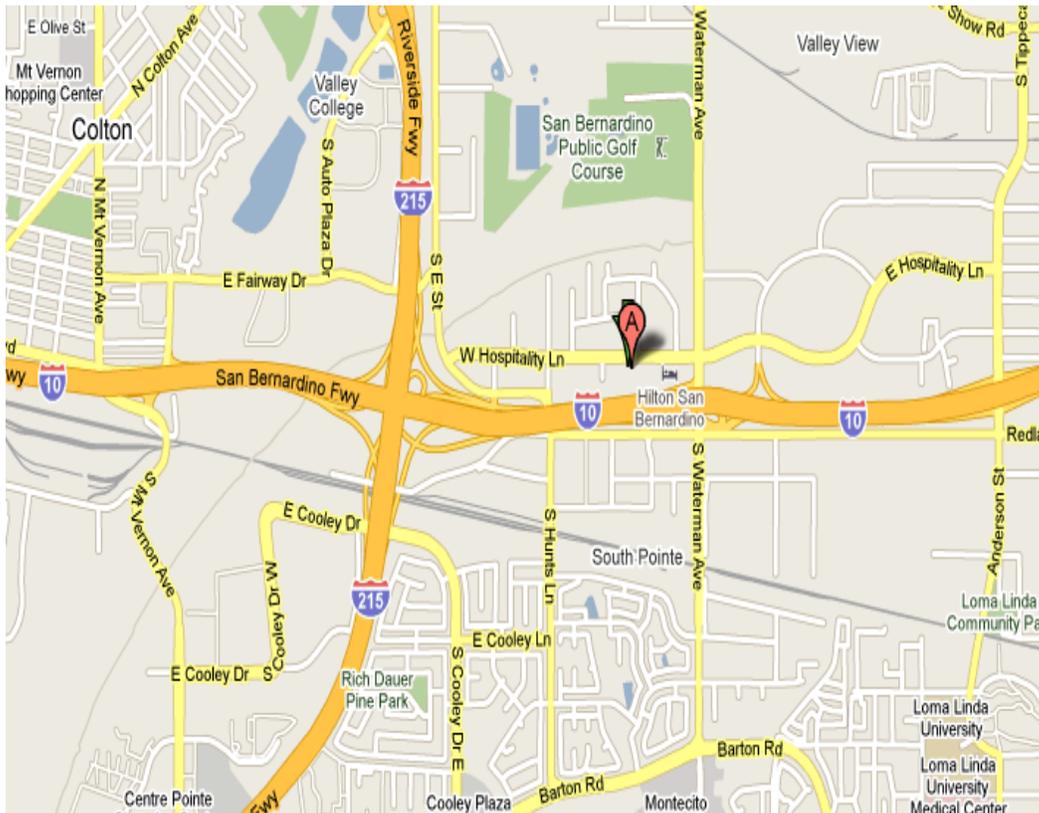
-President-Elect

Chapter Chair Positions

-Awards/Scholarship

-Accountability –Early Careers

–Research



Professional Development Meeting

The DoubleTree
285 E. Hospitality Ln
San Bernardino, CA

From the I-215 FWY,
East on I-10, North on
S. Waterman Ave

On south side of
street

Volunteer and Community Services



YOUR LOCAL AGA CHAPTER IS HOSTING A PHONE DRIVE TO STOP DOMESTIC VIOLENCE!

Hopeline
from Verizon Wireless



Let's help to inspire people across the nation to take action against domestic violence by **donating a phone** to your local AGA representative before **October 31, 2015** to support victims and survivors.

Hopeline® from Verizon connect survivors of domestic violence to vital resources, fund organizations nationwide and protect the environment.

If you have any questions, please contact Lena Crowley at:

Lena.Crowley@atc.sbcounty.gov or (909) 386-8659

NOMINATION FORM: MEMBER OF THE YEAR

Date: _____

To: AGA CEC, PO Box 692, San Bernardino, CA 92402-0692 or e-mail events@aga-ie.org.

Nominator: _____

Contact Info: _____ (email address)

_____ (phone - optional)

Nominee's Name: _____

Nominee's Employer: _____

Department: _____

Job Title: _____

Email: _____

Phone Number: _____

Reason(s) for Nomination:

NOMINATION FORM: OUTSTANDING CONTRIBUTION TO GOVERNMENT ACCOUNTING

Date: _____

To: AGA CEC, PO Box 692, San Bernardino, CA 92402-0692 or e-mail events@aga-ie.org.

Nominator: _____

Contact Info: _____ (email address)

_____ (phone - optional)

Nominee's Name: _____

Nominee's Employer: _____

Department: _____

Job Title: _____

Email: _____

Phone Number: _____

Reason(s) for Nomination:



Tea Time!

Join us for Afternoon Tea
to honor and celebrate

Carla Towns

Retirement

October 28, 2015 @ 2:30 pm in Conf Rm B/C
825 E Hospitality Lane, San Bernardino, CA 92408

Please RSVP with Hilda Duran by 10/26/15
Hilda.Duran@hss.sbcounty.gov or 909-383-9664

