



President's Message

Trick or Treat and early Gobble Gobble! I want to thank you all who attended another great monthly meeting with Ryan Neale from the Maine Development Foundation providing us with the latest edition of Measures of Growth. Also, in the last chapter meeting, I was honored to present Kim Hall with her President's Choice Award for her fantastic work as Chapter Treasurer last year. Also, during that meeting, I presented Angela Dickinson, webmaster extraordinaire, with her latest recognition for our website and newsletter.

Speaking of the website, I'm excited to announce that Angela has completed her work on our new website, with just a few minor tweaks left. Please update your favorites and bookmarks to note the new page, www.agamainechapter.org. I invite you all to check out the new and improved website. If you have any suggestions, please don't hesitate to let Angela or any of the CEC members know.

The upcoming November webinar, to be held on November 19, 2014, will be on Fraud Risk Management. An always popular topic and I encourage all of you to attend if you can. Please be on the lookout for the webinar invite in the coming days.

We will be continuing our "Head, Hands and Feet Campaign" this month and I encourage all of you to donate what you can. Our donations are always appreciated and help so many needy people. Thank you all who have donated and thank you in advance to those who plan on donating! If you have questions, please don't hesitate to contact our community service director, Kathy Godfrey.



I look forward to seeing as many of you as possible at our next AGA Meeting! Until then, take care.

Regards and Best Wishes,
Phillip A. Platt, CGFM

VOLUME 2014-2015

ISSUE 3, NOVEMBER 2014

In This Issue

| | |
|------------------------|-----|
| Career Opportunity | 5-6 |
| CEC Meeting Notes | 11 |
| CGFM | 9 |
| Chapter Officers | 11 |
| Community Service | 7 |
| Finances / Recognition | 10 |
| Member News | 3 |
| News / Trivia | 2 |
| Past Meeting Recap | 12 |
| Training & Education | 8 |
| What's Next | 13 |

ATTENTION!

We are looking for ideas for speakers. Have a topic or an individual in mind? Contact any member of the CEC with your ideas!

Are you using social media? The Maine Chapter AGA invites to you like us on

Facebook



Chapter Website: <http://home.gwi.net/>



NOTICES...

- Do you have an idea for an upcoming speaker? Please contact a CEC member. Your insight to help the Chapter is welcomed.
- Are you interested in joining the CEC? We have positions available. We are always looking for new ideas.
- Need help studying for the CGFM exam? Contact a CEC member to see about a study group.

TRIVIA

Approximately how many turkeys are sold for Thanksgiving?

AGA Maine Chapter

One of our members has agreed to take on the role of Director of Membership. With much enthusiasm, this person hopes to get out there and promote our Chapter. We are very excited with the new prospect.

New England Region AGA

The Aroostook Chapter holds CEC meetings are held the 2nd Thursday of each month. General meetings are held as necessary.

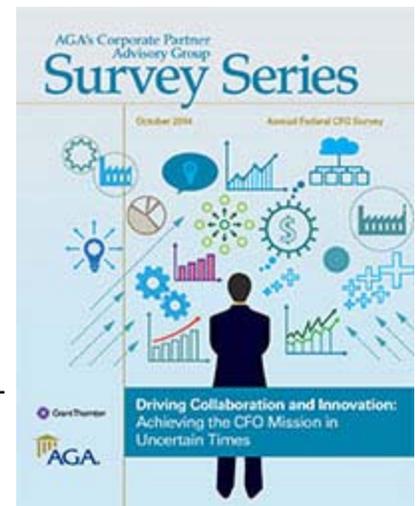
The Hartford Chapter meetings are generally held at 6:00pm on the third Wednesday of each month from September to may.

The Boston Chapter holds monthly meetings and trainings September through June.

AGA National

Thought Leadership Library

AGA has been instrumental in assisting the development of accounting and auditing standards and in generating new concepts for the effective organization and administration of government financial management. AGA conducts independent research and analysis of all aspects of government financial management. One of the productions out of this is the Survey Series. The October issue focuses on “Driving Collaboration and Innovation: Achieving the CFO Mission in Uncertain Times”.



For more, please visit:

https://www.agacgfm.org/AGA/ResearchPublications/documents/AGA_GT-CFO-Survey-2014_final.pdf



Member Bio

LARRY CARBONNEAU

DHHS, Division of Licensing and Regulatory Services,

Senior Health Care Financial Analyst, Program Manager for Health Care Oversight

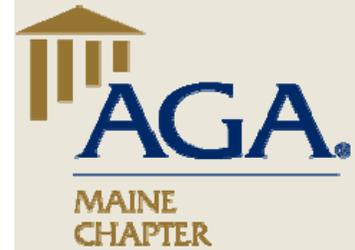
Hello Maine AGA Chapter members! I am new to the AGA, but have attended a few seminars in the past. As I have been working for the State of Maine for 9 years now, it may be a good place to say why I have decided to join now. I wanted to keep my head in the game as my job responsibilities go away from analyzing budgets and cost reports and more of a managerial role it is getting harder to stay up on the craft of being an accountant. I did not want to be one of those people who say too often, “Back in my day...”

So a little about me.

I was born in Nashua, NH to my parents who are both from Auburn, Maine. In fact, they grew up across the street from each other and their parents were friends. My Dad had graduated from Maine Maritime Academy and as a marine engineer; it provided many adventures around the globe but especially Japan, Norway and Belgium before I graduated High School. I was lucky to come back “home” when I attended Bates College as a Sociology and Statistics major graduating in 1990. I then attended the University of Tennessee College of Medical Sciences where I graduated with a Pharm.D. in Pharmacy in 1994. I also started business school and received a Master’s in Business Administration in December 1995 with Accounting and finance concentrations. I would spend the next decade working for financial institutions in both Tennessee and then from 2002- 2005 in Biddeford, Maine where I was lucky enough to be a Vice President and Controller of Pepperell Bank and Trust. In truth, I first started working on my MBA because we had to take an accounting class for the Pharm.D program. It quickly was apparent that I really liked that aspect of Pharmacy better than actually counting the medications. I was licensed as a Certified Public Accountant in 2000.

In 2006, hard times had hit the financial industry and many bank consolidations occurred, so I joined DHHS working on reviewing Hospital and Nursing Home financial statements and analyzing capital projects. Since then my responsibilities have included developing the budget for the Federal Funds Maine receives to Certify Health Care facilities for the Federal Government. I now manage the program and have taken on more responsibilities as a great Director took over two years ago. I actually really like what I am doing and like working to solve the myriad financial issues facing us in taking care of some of our most disadvantaged citizens.

A personal fact is you can usually find me at KV YMCA often in the pool when the workday is done.



RECRUIT A MEMBER

As a valued member, you can impact the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. No one knows better how beneficial AGA membership is to advancing government accountability than current AGA members.

Did you know that a large percentage of new members join AGA simply because someone invited them? Consider sharing your AGA membership experience and get rewarded for doing so. Recruit a member today!

Super Recruiters Club

Once you have recruited 10 members, you become part of the Super Recruiters Club! Super Recruiter status affords many exclusive rewards including recognition at a private reception at the annual PDT. Other rewards include: a lapel pin, certificate, VIP status at all national events and logo wear apparel.



End of Year Sponsor Achievement Awards and Recognition Awards are presented at the annual national training event, the PDT, each summer.

Recruiter of the Year (one winner)—The member who recruits the most new members from May 1 through April 30 will be presented with the Recruiter of the Year distinction and receive a complimentary AGA national meeting registration.

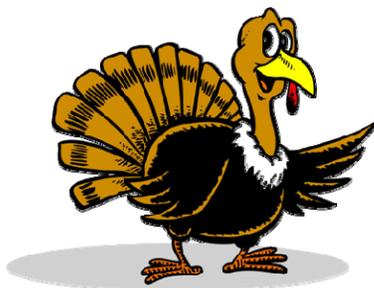
Top Sponsor (two winners)—The next two members who recruit the highest number of new members from May 1 through April 30 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.

Chapter Overall Growth (six winning chapters)—Those six chapters achieving the highest overall growth percentage in their chapter size grouping for the membership year will each win a complimentary AGA national meeting registration. Chapters decide who receives the registration. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

[Download a membership application](#). You can also order applications by calling AGA at 800.AGA.7211 and/or emailing agamembers@agacgfm.org.

Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or apply online. Be sure to include your name in the sponsor's name category on the application to receive



November



Office of the State Auditor

Public Service Manager II

Audit Manager OMB Circular A-133 Federal Compliance

CODE: MA32 Pay grade: 32 - Confidential (\$55,203.20 – \$75,795.20)

Benefits: Value of State's Employee Retirement: 16.17% of salary for BU positions and 21.17% for Confidential Position.

Value of State-paid Dental Insurance: \$13.13 biweekly Value* of State-paid Health Insurance: Level 1: 100% State Contribution (employee pays nothing): \$375.10 biweekly Level 2: 95% State Contribution (employee pays 5%): \$356.35 biweekly Level 3: 90% State Contribution (employee pays 10%): \$337.59 biweekly Level 4: 85% State Contribution (employee pays 15%): \$318.84 biweekly.

*The level of the actual value of state paid Health Insurance will be based on the employee's wage rate and status with regard to the health credit premium program as of July 1, 2014

OPENING DATE: 10/3/2014 CONTACT: Mary Hamlin

CLOSING DATE: Until closed TELEPHONE: (207) 624-6250

Agency Information: The Office of the State Auditor has the statutory authority to audit all accounts and other financial records of State government, including any counties, municipalities, and any organization, institution or other entity receiving or requesting an appropriation or grant from State government. The Office conducts its audits in accordance with auditing standards generally accepted in the United States of America, and the Single Audit Act Amendments of 1996, United States Code, Section 7501-7507. The Office is also authorized to review departmental budgets and capital programs for better and efficient management of State government, to serve as a staff agency to the Legislature and the Governor in making investigations of State's finances.

Job Duties: This Audit Manger's role is to be the subject matter expert for the OMB Circular A-133 audit. The Audit Manager position is supervisory and works under the administrative direction of senior management. Assigned work week is five days per week. The position has authority to direct multiple audit teams (approximately 6-10 staff members at any given time) to accomplish either financial or compliance audit assignments timely; provides expert technical assistance to staff and others in government agencies to properly interpret changes in accounting principles and auditing standards; has authority to adjust work assignments within assigned teams to address changes in audit risk; make adjustments and approve audit plans; recommend changes to audit approach to improve the efficiency and the effectiveness of the audits; provides coaching to staff after each assignment; makes recommendations regarding employee promotions, and advises senior management regarding changes to policies and procedures that will improve the efficient operation of the Office. The position represents the Office at entrance and exit conferences with the executive management and staff of other agencies and has the responsibility to deal with audit issues presented at these meetings. The position participates in the planning and performance of the Single Audit for the State of Maine including work to support an opinion on the State of Maine's financial statements and issuing reports on internal control and compliance with state and federal laws and regulations. The position works with lead auditors who generally are Principal Auditors, Senior Auditors or Staff Auditor II's to develop an effective and efficient audit plan for each of the specific assignments under their control.

REQUIREMENTS: To qualify candidates must have a Bachelor's Degree in Accounting, Business Administration, or related field. **The candidate must have at least 7 years of auditing experience or 5 years of experience conducting audits in accordance with OMB Circular A-133, with 4 years of supervisory experience. The candidate must also be certified as a Certified Public Accountant, Certified Information System Auditor, or Certified Internal Auditor. Preference will be given to candidates who are certified public accountants.**

Continued on next page...

Office of the State Auditor—Continued

The Audit Manager must have the following knowledge and abilities:

- Expertise regarding generally accepted accounting principles (FASB/GASB)
- Expertise regarding AICPA/GAO auditing standards for governmental organizations
- Expertise applying modern management principles, practices, and techniques
- Expertise applying State and federal laws, rules, and regulations
- Knowledge of diverse operational environments of other governmental entities
- Ability to interact with all levels of government personnel and to effectively represent the Office
- Ability to obtain and process information, reach a conclusion, and then explain and defend position, if necessary
- Ability to review the work of staff for accuracy, completeness, and conformance to auditing standards
- Ability to analyze and evaluate complex accounting transactions, information technology systems, and systems of internal control
- Ability to develop and implement policies, interpret complex laws and technical information
- Ability to plan, organize, assign, and direct audit activities
- Ability to assess audit risk and adjust to changes as necessary
- Ability to present before Legislative committees and other high level meetings with State agency personnel
- Ability to communicate effectively orally and in writing

APPLICATION INFORMATION:

For additional information about this position please contact Michael Poulin, Director of Audit & Administration at (207) 624-6250 or e-mail michael.poulin@maine.gov.

To apply, please forward a completed Direct Hire application form (<http://www.maine.gov/statejobs/directapp.htm>), current resume, cover letter, and official copies of post-secondary transcripts postmarked on or before the closing date at:

Office of the State Auditor

Attn: Mary Hamlin

#66 State House Station

Augusta, ME 04333-0066

E-mail: mary.hamlin@maine.gov

Information provided during the application, interview, and selection process will be verified. Incomplete application(s) will be failed or returned to the applicant.

The Office of the State Auditor is an Equal Opportunity/Affirmative Action employer. We provide reasonable accommodations to qualified individuals with disabilities upon request.

Community Service

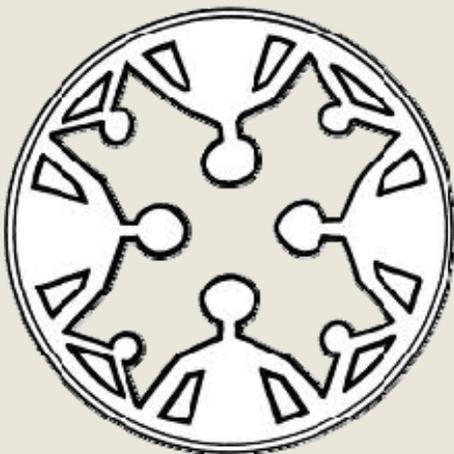
The Maine Chapter will be collecting for the Head, Hands and Feet Campaign for the Homeless Shelter.

The Bread of Life Homeless Shelter provides for families in need; and in anticipation for the upcoming winter season, the shelter is in need of warm winter items for adults and children. To assist, we are collecting socks, hats, scarves and gloves/mittens for adults and children.



“Even the smallest act of caring for another person is like a drop of water—it will make ripples throughout the entire pond...”

~Jessy and Bryan Matteo



Collection for Bread of Life Homeless Shelter
Gloves, Mittens, Hats, Scarves & Socks



Please contact Kathy Godfrey to set up a collection box or bring your donations to the November and December chapter meetings.



UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Fraud Risk Management**

Fraud is growing every day in government operations and programs. And no one seems to have the answer on getting it under control once and for all. Until now!



This web conference will show audit, fraud and financial management professionals serving government exactly what they need to do to turn the tide on fraud. You'll get a five-step battle plan that can be implemented in any government operation or program – regardless of size or controls sophistication. We'll even show you how you can be a hero for showing management how to mount a meaningful anti-fraud campaign. This session will provide proven practices that auditors and other fraud experts use to help management create and maintain an anti-fraud environment.

Planned topics include:

- ◇ The core components of an Anti-Fraud Campaign
- ◇ The special role of auditors and other fraud experts in preventing fraud
- ◇ How to conduct and document a Comprehensive Fraud Risk Assessment
- ◇ The Fraud Loss Scorecard – starting point of prevention and detection efforts
- ◇ Three-Step Fraud Detection
- ◇ Managing the special challenges of Third-Party Relationships
- ◇ How to finally get management to take effective anti-fraud action

The program will be taught by **John J. Hall, CPA**, author of the Anti-Fraud Toolkit and a professional speaker on management and fraud prevention topics.

Learning Objectives: To manage risk of fraudulent activities by implementing detection and mitigation techniques in government programs.

Prerequisite: None

Date: Wednesday, November 19, 2014

Time: 2 – 3:50 p.m. Eastern Time

CPE: Two credit hours

Field of Study: Auditing





Celebrating 20 Years of Excellence



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.

How Do I Obtain My CGFM?



Initial Certification Requirements

To earn the CGFM, candidates 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 and have completed at least 24 credit hours in financial management or related topics.
- ◆ **Examinations**— pass three comprehensive CGFM Examinations.
- ◆ **Experience**— have at least two years of professional-level experience in government financial management.

[Learn more about the process of earning the CGFM designation.](#)

CGFM Application—If you are ready to start the process of earning your CGFM, [click here](#) to apply for the CGFM Program.

Anyone interested in a study group?

Please contact Cheryl Libby at cheryl.libby@maine.gov.

AGA CGFM Study Guides— ONLINE!

New from AGA! You can access the CGFM Study Guides on the go!

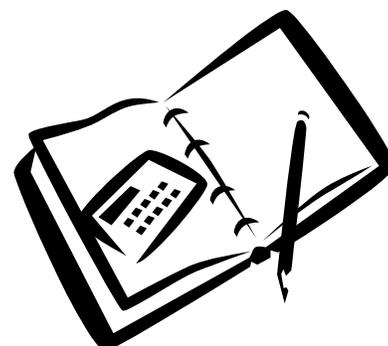
Read, search and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months. In



addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement quizzes with explanations and end-of-course review questions. Those ordering the study guides can purchase the option of earning Continuing Professional Education (CPE) hours upon passing an online CPE examination.

TREASURER'S REPORT

| Maine Chapter AGA Balance Sheet as of 10/28/2014 | | |
|---|----------------------------|--------------------------|
| ASSETS | | |
| | AGA Cash | \$40.00 |
| Cash and Bank Accounts | AGA Checking | \$58.14 |
| | AGA Savings-Share Account | \$4,474.17 |
| Total Cash and Bank Accounts | | \$4,572.31 |
| Other Assets | Customer Invoices | \$1011.00 |
| Total Other Assets | | \$1011.00 |
| Total Assets | | \$5,583.31 |
| LIABILITIES | | |
| Other Liabilities | Sales Tax & Business Bills | \$0.00 |
| Total Other Liabilities | | \$0.00 |
| Total Liabilities | | <u>\$0.00</u> |
| Overall Total | | <u>\$5,583.31</u> |



CHAPTER RECOGNITION PROGRAM - First Quarter Points

The Chapter Recognition Program is designed to support, encourage, and promote the accomplishment of AGA's mission and to provide flexible non-competitive guidelines for a well-rounded chapter. The Chapter Recognition Program year begins on June 1st and concludes May 31st.

| SECTION | MAX POINTS | TOTAL POINTS | % OF POINTS |
|--|------------|--------------|-------------|
| Chapter Leadership, Planning & Participation | 3000 | 2500 | 83% |
| Education & Professional Development | 4000 | 200 | 5% |
| Certification | 4000 | 275 | 7% |
| Communications | 3000 | 1144 | 38% |
| Membership | 4000 | 700 | 18% |
| Accountability | 2000 | 550 | 28% |
| Community Service | 2000 | 200 | 10% |
| Awards | 1000 | 0 | 0% |
| TOTAL | 23000 | 5569 | 24% |
| GOAL TOTAL | 10000 | 8541 | 85.41% |
| CURRENT GOAL STANDING | 10000 | 5569 | 56% |

OUR CEC

Please let us know how you like this newsletter and if there are changes or additional information you would like to see by contacting any member of the Executive Committee. For more information on our services, visit our website at <http://home.gwi.net/>

CHAPTER OFFICERS

President

Phillip A. Platt, CGFM
phillip.platt@maine.gov

President-Elect

Bill Fox
bill.fox@maine.gov

Secretary

Leanne Laverdiere
leanne.laverdiere@maine.gov

Treasurer

Kimberly Hall
kimberly.hall@maine.gov

CHAPTER DIRECTORS

Bylaws & Procedures

April Newman, CPA
april.d.newman@maine.gov

Communications

Angela Dickinson
angela.l.dickinson@maine.gov

Community Service

Kathy Godfrey
kathleen.godfrey@maine.gov

Early Careers

Open (If interested, please contact Phillip Platt)

Education

Katharine Wiltuck
katharine.wiltuck@maine.gov

Membership

Derek Gorneau
derek.gorneau@maine.gov

Professional Certification

Cheryl Libby
cheryl.libby@maine.gov

Programs & Technical Meetings

Derek Gorneau
derek.gorneau@maine.gov

October 14, 2014

Meeting was held at the Senator Inn following Luncheon.

Attendees: Phillip Platt, Bill Fox, Leanne Laverdiere, Kim Hall, April Newman, Kathy Godfrey, Derek Gorneau & Angela Dickinson

- ◇ Board voted Derek Gorneau as Director of Membership
- ◇ Chapter received \$193 in scholarship funds to be used for new member recruitment; discussed way to use the funds
- ◇ Checking with agencies about what AGA membership costs are covered
- ◇ Treasurer informed board that receivables were up to date
- ◇ Discussed possibility of letting departments, with multiple members who need CPEs, prepay for seats at webinars as incentive to gain attendance
- ◇ Received response from IRS about filing. IRS did not deny our request, but rather was looking for more information in order to file as a charity. April will resubmit the request.
- ◇ Kathy noted that collection for Head, Hands and Feet campaign is underway. Discussed having several boxes at different locations.
- ◇ Cash donations were mentioned again; a receipt book is needed as well as setting up internal controls
- ◇ Angela noted that the new website is still in production.
- ◇ Discussed need for upcoming speakers; ideas included Geiger Brothers and non-political members from city and town offices
- ◇ Mentioned gathering a thank you gift for speakers; previously they were given copies of "Baxter in the Blaine House" books.



Respectfully Submitted by,

Leanne Laverdiere

AGA Maine Chapter—Secretary

Past Meeting Recap

The past monthly meeting was held on October 14th at the Senator Inn in Augusta.



The meeting was called to order by Chapter President, Phillip Platt, who presented awards to both Angela Dickinson and Kim Hall. Angela received awards from AGA National, for the Group C Website and Newsletter competitions. Kim received the President's Choice Award, by the Chapter, for her dedication and contribution by stepping up to be our Treasurer.

Phillip then introduced the keynote speaker, Ryan Neale.



Ryan joined the Maine Development Foundation in 2010, and in addition to being a program director for the Maine Economic Growth Council, he is the co-director for the Policy Leaders Academy. Ryan also works on various research projects and MDF programs. Prior to joining MDF, Ryan worked in the Washington, D.C. office of Senator Olympia Snowe, and in human resources in the private sector. Ryan received his Bachelor's Degree in Political Science from the University of Maine, and his Masters Degree in Community Planning and Development from the Muskie School of Public Policy at the University of Southern Maine, where he interned for a number of organizations throughout the state.

He gave an educational look at the Maine Economic Growth Council's "Measures of Growth in Focus" Report in regards to the 27 key indicators that gauge where the State of Maine is and headed.

One question posed to Mr. Neale was in reference to which areas he felt were the top three of concern. His response noted Health and Wellness, Cost of Doing Business and Education.



The "Measures of Growth in Focus" Report is an annual report and can be found on the MDF website at <http://www.mdf.org>.

MEASURES OF GROWTH IN FOCUS



2014

*Performance Measures and Benchmarks
to Achieve a Vibrant and Sustainable
Economy for Maine*

TWENTIETH REPORT OF THE MAINE ECONOMIC GROWTH COUNCIL

PREPARED BY THE
MAINE DEVELOPMENT FOUNDATION

NOVEMBER MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on **Tuesday, November 4th** at the Senator Inn.

Our speaker will be **Shirley Browne, CIA, MBA**, Deputy State Controller from the Office of the State Controller. She will be speaking about the OMB Uniform Guidance (for federal programs) - A Few Key Areas of Change.

On the menu for our luncheon will be:



- Garden Salad*
- Vegetable Lasagna*
- Chocolate Truffle Torte*

TRIVIA ANSWER:

“In the US, about 280 million turkeys are sold for Thanksgiving celebrations.”

Websites of Interest

- American Society for Public Admin (ASPA)www.aspanet.org
- MA Chapter of ASPA.....www.massaspa.org
- Association of Certified Fraud Examiners (CFE)..... www.cfenet.com
- Greater Boston Chapter of CFE.....www.acfe-boston.org
- Association of Government Accountantswww.agacgfm.org
- AGA Boston Chapter.....www.aga-boston-chapter.org
- AGA Aroostook County Chapter.....www.arostookcountyaga.org
- AGA Hartford Chapterwww.agahartford.org
- AGA Maine Chapter.....www.gwi.net/~aga/
- COSO..... www.coso.org
- First Gov www.firstgov.gov
- Governmental Accounting Standards Board..... www.gasb.org
- Government Executivewww.govexec.com
- Institute of Internal Auditors (IIA)www.theiia.org
- Intergovernmental Audit Forum.....www.auditforum.org
- International Accounts Payable Professionals (IAPP).....www.iappnet.org
- National Assoc of State Auditors, Comptrollers & Treasurers.....www.nasact.org
- National Assoc of State Comptrollers.....www.nasact.org/community/nasc.html
- National Assoc of State Treasurers.....www.nasact.org/community/nast.html
- National State Auditors Association.....www.nasact.org/community/nsaa.html
- National Electronic Commerce Coordinating Councilwww.ec3.org

NOVEMBER brings
Thanksgiving and National
Sleep Comfort Month.
Make sure to find a great
spot for that post-
Thanksgiving feast nap!

