



President's Message

It's time to bundle up, snow and the cold are finally here. As the holidays are in full swing, let's take a moment to mention a couple community service projects. We are still collecting hats, gloves, mittens, socks and scarves for the homeless shelter. Especially this time of year, these items are greatly appreciated. There are various boxes around and if you would like to make a monetary donation, please contact Kathy Godfrey. We are also pleased to share a national community service effort, Wreaths Across America. A couple of years ago, Maine sponsored over 40 wreaths. Let's see what we can accomplish this year. Information about this event can be located on page 10 or you can visit the Chapter website.

On the CGFM front, I would like to congratulate Will Korth, who recently received his CGFM certification. Great job! We are always thrilled when someone furthers their education. If you have also received your certification, please let the CEC know, so that we can share your accomplishment. For those interested in obtaining the CGFM, please contact Cheryl Libby; study groups have proven to be helpful.

Angela has been diligently working on the website with the addition of a photo gallery. If you have some time, take a peek. If you have some pictures from events, please feel free to share those with her. I understand that video will also be forthcoming.

There are no web conferences this month, however "Strengthening Grants Management" will be available in January. This should

prove to be very helpful as it mentions the new OMB Uniform Guidance updates. Please visit our website for information regarding training for the new OMB Uniform Guidance changes, which should prove to be insightful.

Have a safe and happy holiday season!

Regards and Best Wishes,

Phillip A. Platt, CGFM



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ATTENTION!

Wreaths Across America! See page 10 for more details!

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

Facebook



Chapter Website: agamainechapter.org



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

How many gifts would you receive if you received all the gifts in the song "The Twelve Days of Christmas"?

AGA Maine Chapter

Deputy State Controller, Shirley Browne, was gracious enough to give a presentation on the new OMB Uniform Guidance and will be preparing a training. Information is currently available on our Chapter website at <http://www.agamainechapter.org/events/training.htm>.

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

Federal Financial Systems Summit (FSS)

The Federal Financial Systems Summit (FSS) unites federal financial managers and private sector executives to discuss the near-term and future prospects of federal financial management systems in a budget-constrained environment. The summit will provide new insights into the burgeoning federal financial systems modernization strategy over the coming decade – and beyond.

Live audience participation! Attendees will actively participate in the conversation throughout the day using their cell phone (both in person and virtual attendees). Summit speakers will post questions and attendees can text their response allowing for real time results.

Date: January 8, 2015

Time: 8:30 a.m. to 4:45 p.m. ET

Location: Walter E. Washington Convention Center, Washington, D.C.

CPE: 6 Available

For more information, please visit: <http://www.agacgfm.org/FSS/FSS-Home.aspx>



Member Bio

MALLORY POLLARD

STATE BOARD OF CORRECTIONS, Financial Analyst

I was born and raised in the Skowhegan area; and currently reside in Mercer, Maine with my husband and two sons, ages two and six. I earned my B.S. in Accounting from the University of Maine in Orono. While at the University of Maine, I was a student-athlete on the field hockey team (Go Black Bears!).

My career began as an intern/tax apprentice at a local tax and bookkeeping firm in the Pittsfield area, during my senior year of college. Upon graduation, I worked in the Athletic Business Office of the University of Maine. It was here that I realized my passion was in the non-profit and government industry. From there, I accepted a position as an Accountant at St. Joseph's Hospital in Bangor; and later the Controller position at Sebecook Family Doctors; a health center in Newport. In May 2014, I saw a very unique and challenging opportunity with the State Board of Corrections as a Financial Analyst. This is my first position in state government and I look forward to the many opportunities and challenges ahead.

I am joining the Maine Chapter of the AGA in hopes of expanding upon my knowledge of accounting and how those principles apply to state and local government, while meeting some fantastic people along the way!

In my spare time, I am pursuing a Master in Business Administration with a Public Administration track from Liberty University. I enjoy spending time with my two sons and attending their growing number of activities. I also enjoy running and competing in road races during the summer months.



Let's all give a big
CONGRATULATIONS

to

WILL KORTH

on obtaining his
CGFM Certification!!

Great job!

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 credit.





Public Service
Career Diversity
Over 10,000 Employees
Statewide Locations
Benefits
Retirement
Paid Holidays
Training
Career Path
Promotional Opportunities
Part Time
Full Time
Seasonal Jobs

HOW TO APPLY

Please submit a cover letter, resume, and the State of Maine Direct Hire application, which can be found on our website:

www.maine.gov/corrections/Career/index.shtml.

Email Application to:

Laurie Hayden, HR
Generalist -
doc.jobs@maine.gov

Applications must be
received by: **5:00 pm on
December 18, 2014.**

NOTE: If claiming Veteran's
Preference, please also include
DD214 with or without statement
of disability.

Direct Hire Career Opportunity Bulletin

Accounting Assistant Technician

Code: 0310

Pay Grade: 14 \$27,227.20 - \$38,126.40

Open for Recruitment: December 5, 2014 - December 18, 2014

CURRENT VACANCY INFORMATION

The Department of Administrative & Financial Services, Corrections Service Center has a current vacancy at the Maine State Prison in Warren, Maine for an Accounting Assistant Technician.

JOB DESCRIPTION

This position performs complex accounting and administrative support services for the State of Maine Department of Corrections. A solid knowledge of Generally Accepted Accounting Principles is required to maintain routine/standardized accounting and financial records for the Department. Candidates must possess independent judgment in prioritizing assignments by selecting the most appropriate course of action to achieve operational goals.

TYPICAL DUTIES (*A position may or may not be assigned all the duties listed, nor do the listed examples include all the duties that may be assigned.*)

- Apply knowledge of GAAP (Generally Accepted Accounting Principles), Departmental Policy & Procedures and Maine Revised Statutes to agency accounting systems, procedures, and work flow.
- Audit and ensure the timely processing of the following areas while ensuring compliance with Maine Revised Statute, Departmental Policy, and GAAP obligations:
 - accounts payable
 - accounts receivable
 - cash receipts and disbursements
 - prisoner disbursements and receipts
 - travel expenses
 - financial contracts
 - pre- and post-audit billings and payments
- Verify accuracy and classification of transactions posted to accounting journals, general ledger accounts, and other subsidiary records in order to assist in ensuring the accuracy of records, including:
 - adjustments
 - closing entries
 - journals

- Review and balance subsidiary and control accounts, collections, inventory, and other accounts to assist in ensuring reasonableness and accuracy.
- Prepare financial and statistical reports such as statements of and other detail summary reports in order to provide pertinent information about financial operations to accounting personnel and program staff.
- Monitor status of accounts, budgets, and contracts in order to assist in providing information to accounting staff.
- Periodically assist in review of facility inventory and inmate accounts to ensure reasonableness and accuracy.
- Troubleshoot existing systems and reports functionality in order to assist accounting staff in problem resolution and system testing activities.
- Work with other staff as a team to ensure all transactions are complete within policy guidelines.

REQUIREMENTS

In order to be successful in this position you will need to have knowledge and abilities in the following areas:

- Knowledge of GAAP (Generally Accepted Accounting Principles).
- Knowledge of Internal Controls.
- Knowledge of bookkeeping principles and practices.
- Knowledge of and proficiency with MS Office (Outlook, Excel, Word, PowerPoint & Access).
- Knowledge of spelling, punctuation, grammar, and business English.
- Knowledge of office methods and procedures (organize and maintain computerized and/or manual files).
- Knowledge of business math.
- Ability to verify, code, compute, and/or reconcile data on standard documents.
- Ability to perform detailed work involving written or numerical data.
- Ability to prepare complete and reconcile accurate financial statements.
- Ability to type varied routine business correspondence from draft or original source documents to revised or final form.

MINIMUM QUALIFICATIONS

An Associate's Degree in Accounting or a closely related field and one (1) year of accounting or auditing experience – OR – a three (3) year combination of education and responsible accounting or auditing experience.

BENEFITS

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.

Value of State's share of Employee's Retirement: 16.17% of pay.

Community Service Opportunity

Please see National
Community Service
Opportunity on next page.
Wreaths Across America

“Happiness doesn't result
from what we get, but
from what we give.”

~Ben Carson



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.



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



Maine AGA Chapter is pleased to share a National Community Service effort.

The “**Wreaths Across America**” organization, in conjunction with the US Air Force (Auxiliary), places wreaths on military gravesites throughout our Country.

“Our mission, Remember, Honor, Teach, is carried out in part by coordinating wreath laying ceremonies a specified Saturday in December at Arlington, as well as veterans’ cemeteries and other locations in all 50 states, ceremonies at sea, and 24 national cemeteries on foreign soil. “



We encourage our Chapter members to sponsor wreaths for this worthy cause. (1 Wreath = \$15)

To sponsor a wreath online, please go to the below link:

https://secure2.convio.net/waa/site/Donation2?df_id=1481&1481.donation=form1

You may also sponsor a wreath via check or money order. Please send payment to the below address:

Wreaths Across America, PO Box 249, Columbia Falls, ME 04623

Please contact Kathy Godfrey at kathleen.godfrey@maine.gov to notify the Chapter when you have sponsored a wreath.

A few years ago, Maine sponsored 40 wreaths. Let’s see what we can accomplish this year!

“Your support makes all the difference in making our mission a success. Help us place a wreath on all our fallen heroes' graves this December.—WAA”



UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Strengthening Grants Management**.

Federal agencies spend over \$500 billion in grants and cooperative agreements annually. The issuance of the “Super Circular” by OMB in December 2013 capped a multi-year effort to make government more efficient and transparent, and its grant and cooperative agreement recipients more accountable by standardizing and streamlining audit, administrative, and cost reporting requirements. This panel will review this major restructuring of grants management, its significance to state and local governments, and other efforts to improve oversight of federal grants.



Speakers:

Thomas Salmon, CPA, CFE, Assistant Inspector General for Audit Services, Office of the Inspector General, U.S. Dept. of Health and Human Services

Denise Wu, CGFM, CPA, Partner, Federal Government Services, CliftonLarsonAllen LLP

Learning Objective: To apply new guidance to the management of federal grant funds.

Prerequisite: None

Date: Wednesday, January 28, 2015

Time: 2—3:50 p.m. Eastern Time

CPE: Two credit hours

Field of Study: Specialized Knowledge & Application





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?

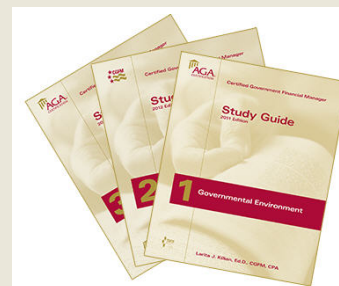
Please contact Cheryl Libby at cheryl.libby@maine.gov.

CONGRATULATIONS TO WILL KORTH WHO RECENTLY OBTAINED HIS CGFM!!!

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

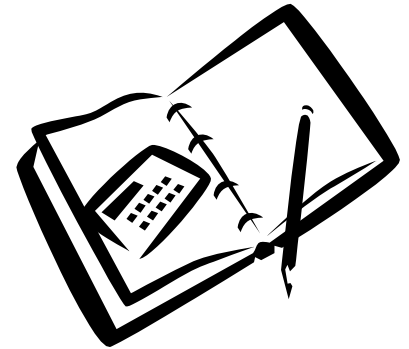


addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition 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 11/30/2014		
ASSETS		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$50.10
	AGA Savings-Share Account	\$4,911.70
Total Cash and Bank Accounts		\$5,001.80
Other Assets	Customer Invoices	\$430.00
Total Other Assets		\$430.00
Total Assets		\$5,431.80
LIABILITIES		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		\$0.00
Overall Total		<u>\$5,431.80</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

Awards

Open (If interested, please contact Phillip Platt)

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

November 4, 2014

Meeting was held at the Senator Inn following Luncheon.

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

- ◇ Received phone call from IRS, verbally accepting our status as a 501 (c)3 nonprofit, and reinstated the Chapter; written backup forthcoming
- ◇ Angela informed group that website is up and running
- ◇ Cash donations for community service events are accepted as long as the cash is logged and a receipt is provided
- ◇ Deadline to use membership scholarship money is 01/31/15; will plan a meeting at a later date to discuss options
- ◇ Derek will contact Cheryl about promoting the CGFM certification more diligently
- ◇ Discussed options for future speakers
- ◇ Two previous webinars showed a lot of interest and have covered more than half the expense of having them
- ◇ Next webinar will be November 19th; Fraud Risk Management will be the topic

Respectfully Submitted by,

Leanne Laverdiere

AGA Maine Chapter—Secretary



Past Meeting Recap

The past monthly meeting was held on November 4th at the Senator Inn in Augusta.

The meeting was called to order by Chapter President, Phillip Platt, who briefly discussed our community service event—the Head, Hands and Feet campaign, whereby the Chapter is encouraged to collect socks, gloves, mittens, hats and scarves for the Homeless Shelter. There are currently some boxes at some locations. It was also mentioned that cash donations will be accepted. To add a collection box or to make a donation, please contact Kathy Godfrey for details.

Phillip then introduced Shirley Browne, the Deputy State Controller, who agreed to speak at the last minute.

Shirley Browne currently works for the Office in the State Controller as the Deputy Controller. She was formerly the Manager of the Internal Audit group.



She presented on the (Office of Management and Budget) OMB's New Uniform Guidance. The new guidance is not a circular, however it is being referred to as the "Super Circular". The guidance itself can be found in Title 2, Part 200 of the Code of Federal Regulations (CFR).

The guidance is repackaged policies that have worked for years; consolidated diverse types of requirements related to a particular subject area; and new policy ground.



The slide presentation is now available on the AGA Maine Chapter's website. Trainings may be forthcoming as well.

If you have any questions, please email Shirley at shirley.browne@maine.gov

DECEMBER MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on **Tuesday, December 9th** at the Senator Inn.

Our speaker will be **Melissa Jordan**, Agricultural Events Coordinator from the Department of Agriculture, Conservation and Forestry. She will be speaking about Maine's Agricultural Fairs.

On the menu for our luncheon will be:



Soup of the Day

Smoked Turkey Club Sandwich

Gingerbread w/ Caramel Glaze

TRIVIA ANSWER:

You would receive 78 gifts!

One partridge in a pear tree
Two turtle doves
Three French hens
Four calling birds
Five golden rings
Six geese a-laying
Seven swans a-swimming
Eight maids a-milking
Nine ladies dancing
Ten lords a-leaping
Eleven pipers piping
Twelve drummers drumming

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

**DECEMBER brings the
Holiday Season and
National Tie Month!**

**Be extravagant and show
those festive ties!**

