



President's Message

I have good news and bad news to report in this month's President's Message. First, let's get the bad news out of the way. Punxsutawney Phil has unfortunately seen his shadow and has predicted another six weeks of Winter. For many in the area, snow totals have exceed 4-5 feet of the white stuff over the past week or so with even more snow expected over the next week. I cannot remember so many storms with such large amounts of snowfall. I'm sure we've all had enough of pulling our shovels out and clearing the snow away. Spring is right around the corner and we've all earned a wondrous Spring and Summer.

On to the good news, two weeks ago, the Maine Chapter of the AGA held our first annual Membership Recruitment Pizza Party and from all reports, it was a great success. We had many non-members show interest in the AGA, membership, and the CGFM certification. Thank you all who participated; because of you, this was a great success. From this first annual event, we have received inquiries on joining from many, if not most, of those non-members.

I do have a few reminders that I would like to use this forum to bring up: 1) AGA membership renewal is coming up shortly in the month of March. Please remember to renew your memberships and remain a member in good standing. If you have any questions, please don't hesitate to speak to one of your CEC members and 2) Speaking of CEC, we have elections coming up in April and we'll be taking nominations for many positions in March. This is a wonderful opportunity to be a part of a great committee and a great opportunity to network. For this year's nominations, we are looking to fill:

Chapter President (Chair of the CEC)	Chapter President-Elect (Vice-Chair)
Chapter Secretary	Chapter Treasurer
Director of Awards	Director of Bylaws and Procedures
Director of Communications	Director of Early Careers
Director of Professional Certification	

Please visit the Maine AGA website, <http://agamainechapter.org/>, or speak with a current or past member of the CEC for more information on each position. Again, this is a great opportunity to be a part of an excellent committee, represent your chapter, and network with others.

Regards and Best Wishes,

Phillip A. Platt, CGFM



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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

What is the estimated amount of money spent on Valentine's Day candy each year?

AGA Maine Chapter

On January 28th, our Chapter hosted a new member recruitment pizza party. Chapter President, Phillip Platt, introduced himself and the board to current and potential new members. He also engaged in a Q&A session. Overall, the meeting was a success and resulted in new members. Our Chapter plans to have more events going forward.

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

2015 Federal CFO-CIO Summit

Join AGA and AFFIRM in this free* educational event and listen to an insightful dialogue on the intersection of policies and management issues that impact CFOs and CIOs and how they are working together to improve efficiency and transparency, reduce risk and strengthen their work force.



*Complimentary for individuals who work for government. Private sector participation is available via sponsorship. Are you a small business? Contact Susan Fritzlen (sfritzlen@agacgfm.org) for special sponsorship pricing.

Date: May 1, 2015

Time: 7:30 am—12:25 pm

Where: Marriott Metro Center, Washington D.C.

CPE: 4



Member Bio

JAMES ANTHONY GORNEAU

DHHS Service Center, Senior Staff Accountant

Hello fellow members! My name is James Gorneau. However, everyone that has worked with me, or has received an email from me, knows that I go by Tony. I currently live in Winslow, Maine, where I was born and raised. I graduated from Winslow High School in 2004, not entirely aware of what I wanted to do with my future. I ended up taking some time off from school and I worked in the restaurant industry to gain some experience. I quickly realized that this was something that I didn't want to do with the rest of my life, so I applied to college. I ended up taking a few entry level classes at the University of Maine at Orono, but I realized that it wasn't the school for me. While I was there, however, I found that I really liked accounting and business classes, so I decided to transfer to a business school that was close to home. I transferred to Thomas in the fall of 2007 and graduated with my Bachelor's Degree in Accounting and a Masters in Business Administration in the May of 2011.

It took me awhile to find a job in my career, but I was given a chance with the State of Maine in January of 2012. I got my foot in the door as an Accounting Technician approving invoices at the DHHS Service Center and quickly moved up to the Cost Allocation Staff Accountant and again to a Senior Staff Accountant. I have really enjoyed working for the State and I see the opportunity to continue to grow and succeed in the field of accounting. One of the opportunities that I saw with the State of Maine, was to become a member of the AGA. I ended up becoming a member back in May of 2014, which will help me network and grow as a State employee. I also plan on studying for my CGFM, which will open more doors for me as I advance along my career path.

In my spare time, I like to watch movies because it doesn't require too much thinking. I also like going to the gym as I sit in a chair all day and don't get too much exercise. I'm not a big reader, but lately I have been reading

Game of Thrones and it's making me wonder if I should read more.

I look forward to meeting all of you at future meetings.



New Member Recruitment Pizza Party

On January 28th, we held our first recruitment event to entice some non-members to join the AGA.

Considering the weather situation, we had a good turnout.

Our Chapter President got together in a Q&A round table discussion with both members and non-members to share his experiences and what the AGA had to offer.

A few folks have already joined.

Our Chapter plans to host more of these events going forward. If you know of anyone interested, please tell them about AGA and what it has done for you.

Thank you again to those that made the event a success.



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.

February



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
Seasonal Jobs

HOW TO APPLY:

Please submit a cover letter, resume' and Direct Hire Application. This job posting and a Direct Hire application can be found on our website:

<http://www.maine.gov/fps/opportunities/>

APPLICATIONS MUST BE RECEIVED OR POSTMARKED

BY: Friday, February 20, 2015

MAIL APPLICATIONS TO:

**Tammy Sturtevant, HR
Generalist
General Gov. Service Center
74 State House Station
Augusta, Maine 04332-0074
207-624-7418 (T)
207-287-4032 (F)**

EMAIL APPLICATIONS TO:
dafsdirecthire@maine.gov

Direct Hire Career Opportunity Bulletin

Department of Administrative and Financial Services

State Controller's Office

Staff Accountant

CODE: 0329

PAY GRADE: 20 – \$15.35 – \$20.68 hourly

OPEN FOR RECRUITMENT: February 5, 2015 – February 20, 2015

PURPOSE OF ANNOUNCEMENT

The State Controller's Office has a vacant Staff Accountant position in Augusta, Maine.

JOB DESCRIPTION

Staff Accountants apply Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines in maintaining complex accounts within established accounting systems. These complex accounts characteristically have (1) multiple fund types, revenue sources, cost centers, and cost allocations; (2) multiple levels of controlling regulations; and (3) overlapping reporting periods. Staff Accountants ensure assigned accounts are managed in accordance with GAAP/GASB standards, state/agency accounting procedures, and appropriate internal controls. They use and apply accounting skills at the full proficiency level to analyze and resolve nonstandard accounting transactions, and independently initiate appropriate corrections into accounting records. Staff Accountants interact with programmatic staff to explain accounting policies and procedures and resolve accounting discrepancies and disputes.

TYPICAL DUTIES

- Establishes and oversees accounting procedures and internal controls for asset and liability accounts, revenue and expense accounts, and equity accounts to ensure compliance with accounting standards and operating procedures.
- Applies accounting theory to account for revenues, expenditures, transfers, accounts payable, accounts receivable, and inventory in accordance with GAAP/GASB to accurately report the results of agency operations.
- Verifies source documents for accuracy, completeness, authorization, and coding, as well as proper application of fees, refunds, collections, and discounts in order to verify general ledger balances, reconcile subsystems to the general ledger, and identify accounting system problems or weaknesses.
- Reviews financial transactions and applies accounting theory and principles to ensure compliance with GAAP/GASB and applicable laws, rules, policies, and procedures.

- Reconciles accounts, initiates corrective actions, and formulates and recommends system and process changes through evaluation, analysis of problems, and application of accounting theory.
- Prepares agency financial reports including information for the statewide financial report and prepares portions of required annual financial statements and related notes and disclosures.
- Prepares cash forecasts, revenue estimates, and expenditure projections for planning and budgetary purposes and to support budgetary and program staff.
- Monitors budget balances, identifies issues, and formulates corrective actions in order to inform and support program and accounting managers.
- Confers with financial and program staff in order to explain accounting policy and processes and resolve accounting discrepancies or disputes associated with account balances and reconciliations, reporting clarifications, payment authorizations, expenditures, and budget balances.

MINIMUM QUALIFICATIONS

A Bachelors' Degree from an accredited educational institution in Accounting **-OR-** any other Bachelors' Degree from an accredited educational institution that includes at least 18 semester hours in accounting coursework **-OR-** An Associates' Degree from an accredited educational institution in Accounting and 3 years of practical work experience providing complex technical support to professional accounting staff **-OR-** 6 years of practical work experience providing complex technical support to professional accounting staff.

Accounting coursework must include successful completion of Principles of Accounting I & II, Intermediate Accounting I & II, plus two other accounting-related courses. Experience must demonstrate comprehension and application of Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) guidelines and must demonstrate the ability to (1) classify and analyze financial data and records for the purpose of business financial planning; (2) design, recommend, and implement modifications of accounting methods, procedures, forms, and records; (3) prepare financial statements and reports such as balance sheets and other operating statements; and (4) analyze accounts and accounting relationships that result in complex accounting entries.

BENEFITS

The value of State's share of Employee's Retirement: 16.17% of salary for BU positions. The value of State-paid Dental Insurance: \$13.13 biweekly. The 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.

Community Service Opportunity

Our Chapter is continuing to collect non-perishable food items for the Augusta Food Bank through the month of February. Please feel free to bring any items to both our February and March meetings.



“Give and receive with gratitude. Do the former, without expectation of, the latter.”
~Jaeda DeWalt



We are pleased to announce that we have collected over four boxes of non-perishable food items so far and counting! Great job to all those who donated. Let's keep it up!

Support the Augusta Food Bank

The Augusta Food Bank welcomes eligible residents of Augusta and Manchester and provides them with groceries to help bridge the gap between their current circumstances and adequate nutrition. Any non-perishable food items or cash donations are welcomed.



Items in **HIGH** need:

- Peanut Butter
- Canned Soups
- Canned Fruits
- Tuna Fish
- Rice & Rice Mixes
- Spaghetti
- Canned Tomato Sauce

Items always needed:

- Cereal
- Macaroni & Cheese
- Baked Beans
- Canned Vegetables
- Coffee and Tea
- Baking Mixes (cake, brownie and muffin)
- Canned Meats
- Canned Milk
- Personal Care items (especially toilet paper)

The Maine Chapter of the Association of Government Accountants is sponsoring this Community Service event and we invite anyone reading this to help out. Donations being accepted through January and February!



Thank you for your support!

Contact Kathy Godfrey @ kathleen.godfrey@maine.gov
or 624-8440 if you have any questions.

UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Put Internal Controls Principles into Practice**.

Internal control systems need continuous maintenance and improvement to keep up with new threats. Recently issued standards, such as those from COSO and the federal Green Book, can help government agencies with this process. How can the internal control and risk management principles described in COSO's standards be put into practice? This web conference will review the standards and use examples to demonstrate how you can apply them to your organization.



Speaker: **Eric S. Berman, MSA, CPA, CGMA**, Partner, Eide Bailly LLP, a nationally-recognized expert in governmental accounting and auditing. He has served as the deputy comptroller for the Commonwealth of Massachusetts, the vice chairman of the Government Accounting Standards Advisory Council to GASB, and the chair of AGA's Financial Management Standards Board.

Learning Objective: To apply internal control and risk management principles to government agencies.

Prerequisite: None

Date: Wednesday, March 18, 2015

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

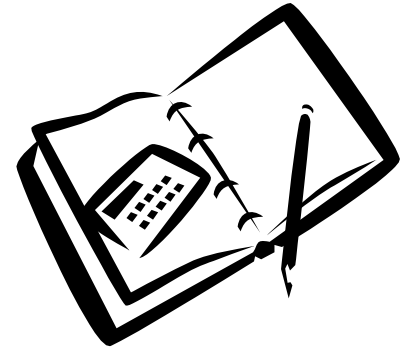


addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition 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 01/31/2015		
ASSETS		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$92.20
	AGA Savings-Share Account	\$4,705.60
Total Cash and Bank Accounts		\$4,837.80
Other Assets	Customer Invoices	\$594.00
Total Other Assets		\$594.00
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 - Second Quarter

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	2750	92%
Education & Professional Development	4000	2100	53%
Certification	4000	1150	29%
Communications	3000	3647	122%
Membership	4000	700	18%
Accountability	2000	550	28%
Community Service	2000	400	20%
Awards	1000	600	60%
TOTAL	23000	11879	52%
GOAL TOTAL	10000	8541	85.41%
CURRENT GOAL STANDING	10000	11879	119%

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

Open (If interested, please contact Phillip Platt)

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

January 13, 2015

Meeting was held at the Senator Inn following Luncheon.

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

- ◇ Next webinar is scheduled for January 28th on Strengthening Grants Management
- ◇ Board approved purchase of book of stamps for Treasurer
- ◇ April prepared federal tax returns and Form 990s for the past 3 years for Kim to mail
- ◇ Community Service event for January and February is the collection of non-perishables for the Augusta Food Bank; two boxes received so far
- ◇ Next Community Service event is the Bowl For Kids Sake
- ◇ Angela is working on items for the non-member recruitment meeting
- ◇ Cheryl will bring CGFM items including study guides
- ◇ Derek will supply AGA swag at non member recruitment meeting
- ◇ Derek will contact speaker for next AGA meeting; potentially Martha Courier from AG's office
- ◇ 50/50 raffle winner—Karen Allen
- ◇ Will show National AGA video at new member recruitment meeting; able to receive chapter recognition points

Respectfully Submitted by,

Leanne Laverdiere

AGA Maine Chapter—Secretary



Past Meeting Recap

The past monthly meeting was held on January 13th at the Senator Inn in Augusta.

The meeting was called to order by Chapter President, Phillip Platt, who talked about the upcoming New Member Recruitment Pizza Party on January 28th. He encouraged folks to bring any non-members to learn about what the AGA is all about and have some pizza.

Five non-members that are just learning about the AGA joined the meeting for the first time.

Phillip then introduced our speaker, Acting DAFS Deputy Commissioner, Michael J. Allen, Ph.D. Michael Allen is currently the Deputy Commissioner for Finance as well as the Associate Commissioner for Tax Policy.



Michael Allen has been the Associate Commissioner for Tax Policy since 2011. The Associate Commissioner has responsibility for assisting the administration and commissioner in developing, analyzing, and researching the legal and economic impact of tax policy issues, and estimating the impact of such policies on state revenues.

Before the creation of the Associate Commissioner position, Michael was the Director of E-con-o-metric Research in Maine Revenue Services. The director oversaw the bureau's tax models, and their application to forecasting tax receipts and estimating the impact of proposed legislation on state revenue.

Prior to becoming director, Michael was a staff economist with the U.S. Treasury Department's Office of Tax Analysis (OTA). Michael has taught economics at Bentley College, Boston College and Thomas College. He also has a B.A. in Economics from the University of Vermont and Ph.D. in Economics from Boston College.

Michael gave an intriguing talk on Revenue Forecasting and items that are coming forward.



FEBRUARY MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on **Tuesday, February 10th** at the Senator Inn.

Our speaker will be **Martha Currier** from the Consumer Protection Division of the Office of the Attorney General. She will be giving a general overview of her department, the Consumer Information and Mediation Service, and talking about common scams the Complaint Examiners receive and the advice given to help.



On the menu for our luncheon will be:



Garden Salad

***Meatloaf, Mashed Potatoes
& Vegetable***

Strawberry Cheesecake

TRIVIA ANSWER:

“Americans spend approx. \$655 million each Valentine's Day on candy.”

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

***FEBRUARY brings
Valentine's Day and
Canned Food Month!***

***Let's help our friends in
need and gather canned
food items for the Augusta
Food Bank!***

