

President's Message



It may not look like it, but according to the calendar, Spring is only weeks away! After a long, cold and snow-filled winter, the chance of sunshine and warmth is definitely in our grasp.

With the upcoming elections and awards banquet in May, things are

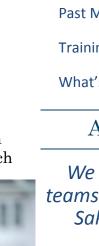
moving right along. Speaking of the elections, April is coming fast, so make sure that you have reviewed the open positions and contact a CEC member if you would like to join our team. It is a great opportunity to network and gain knowledge as well as a great resume booster! The positions are located below and descriptions are provided in the latter portion of this newsletter.

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

We have the pleasure of having David Leach speak at our March Chapter meeting regarding the recent Anthem data breach, which should prove to be intriguing.

Don't forget, the annual "Bowl For Kids' Sake" is also around the corner. It's a great time to get together and support a worthy organization, the Big Brothers Big Sisters of Mid-Maine. We have one team already signed up and another in the making.

Regards and Best Wishes, Phillip A. Platt, CGFM



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In This Issue

Career Opportunity	6-9
CEC Meeting Notes	15
CGFM	13
Chapter Officers	15
Community Service	10-11
Finances / Recognition	14
Member News	4
News / Trivia	2-3
Past Meeting Recap	16
Training & Education	12
What's Next	17

ATTENTION!

We are still looking for teams for the Bowl For Kids Sake. See page 8 for details!

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

Facebook



Chapter Website:

http://www.agamainechapter.org/



NOTICES...

 Are you interested in joining the CEC? Voting for new positions is quickly approaching.
 Contact a CEC member today or visit our website for more details.



TRIVIA

The very first St. Patrick's

Day parade was held in

1737, but not in Ireland.

Where was it?

AGA Maine Chapter

Our Chapter would like to thank Martha Currier from the Office of the Attorney General for speaking with us about Mediation Services for consumers and about Maine's "Implied Warranty Law". We are happy to announce our next speaker, David Leach, who will be joining us for the March meeting.

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.

DON'T FORGET: Regional PDC 2015 is being held at Bentley University in Waltham, MA on March 12th!

AGA National

Government Performance Summit 2015
The focus of the 2015 Summit is "Putting



Performance to Work" and addresses the needs of professionals in all levels of government and the private sector who use performance information in critical organizational process such as budgeting, resource allocation, employee motivation, contracting, and improving services.

Date: May 4-5, 2015

Location: Marriott Metro Center, Washington D.C.

CPE: Up to 14



IT'S ELECTION TIME - VOLUNTEERS NEEDED!!

Are you interested in volunteering for an AGA office? It is that time of year again. We are looking for candidates to fill the following positions:

- ♦ **President Elect** Assists the President as needed. As the President, the member should: prepare a monthly note for the newsletter, track recognition points, hold the monthly meeting and CEC meetings, and consistently promote the AGA.
- ♦ **Treasurer** The Treasurer maintains the financial records for the chapter, prepares a monthly statement to be included in the newsletter, pays bills, sends out invoices to members for meetings and trainings attended, tracks Accounts Receivable, obtains our annual audit.
- ♦ Secretary This position works at the registration desk for monthly meetings, accepts RSVPs to the monthly meeting, takes notes at meetings and coordinates with the banquet facility on a monthly basis.
- ♦ **Director of Awards** This position works with all of CEC to coordinate the awards nomination process, obtain plaques and certifications and plan with the annual awards ceremony in May
- Director of Bylaws
 – This position ensures that the Chapter Bylaws are consistent with AGA National bylaws as well as information and educating the Chapter committee
- ♦ **Director of Communications** This position requires a lot of time in order to maintain the Chapter website, newsletter and Regional and National communications. This individual must be well versed in html, specifically Dreamweaver, as well as Microsoft Publisher and Outlook
- ♦ **Director of Education** The Director of Education, with the assistance of the CEC, develops our annual Education plan. This can include AGA sponsored audio conferences, training opportunities and/or training opportunities co⁻presented with other entities.
- ♦ **Director of Early Careers** The Director of Membership, with the assistance of the Director of Membership, develop our annual Early Careers plan, encourages enrollment in the AGA from students and a developing youth base
- ♦ **Director of Professional Certification** This position serves to promote the CGFM certification program by fostering study groups and encouraging individuals to complete the CGFM exam

Please visit our website for further detail on duties of each position. http://www.agamainechapter.org



Member Bio

SARAH GOVE

DHHS Service Center, Senior Managing Accountant

Born and raised a Christian in the little town of Minot, Maine, Sarah found her passion for numbers and the piano. Attending Edward Little High School in Auburn, Sarah enjoyed Algebra and Accounting type classes. She enrolled in the Business Honors program at Plymouth State University in the beautiful White Mountains of New Hampshire where she earned a bachelor's degree in Accounting with a minor in Mathematics in 2003.

The year of graduation, she married her long distance love and started a job at MacDonald, Page, LLC as an auditor. Her area of expertise quickly became the more difficult audit engagements that others avoided, government audits, namely school districts. After helping a state client audit the Department of Education, she knew what her next career step needed to be, which had her job seeking at the State of Maine. Hired as a Program Fiscal Coordinator for DHHS, she soon became ready to further challenge herself and was promoted to Managing Staff Accountant and then Senior Managing Accountant at the DAFS - DHHS Service Center, where she thoroughly enjoys working for her staff of about 20 and serving all of DHHS through her financial management expertise.

Her other joy in life is her family - a wonderful husband, son and daughter - who regularly attend East Auburn Baptist Church. If there is ever a snippet of free time, Sarah likes to spend it swimming, playing piano, reading and traveling throughout the U.S. and Canada.







NEW MEMBERS

We would like to welcome some new members to our Chapter:

Brad Rodrigue, Andrea
McKay, Betty Everatt and
Jeremy Davis
from the

Office of the State Controller

As well as

Brittany Burnham and

Amber Corum

from the

Security & Employment

Service Center

WELCOME!



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!

<u>Download a membership application</u>. 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
Seasonal Jobs

HOW TO APPLY:

Please submit a cover letter, resume', Supplemental Questions, 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, March 20, 2015

MAIL APPLICATIONS TO:

Tammy Sturtevant, HR Generalist General Gov. Service Center 74 State House Station Augusta, Maine 04333-0074 207-624-7418 (T) 207-287-4032 (F)

OR EMAIL APPLICATIONS TO: dafsdirecthire@maine.gov

Direct Hire Career Opportunity Bulletin

Department of Administrative and Financial Services Maine Revenue Services Senior Staff Accountant

CODE: 0330 **PAY GRADE:** 23 – \$36,566.40 – 49,504.00 annually

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

JOB DESCRIPTION

The position will be responsible for maintaining complex accounts comprised of multiple fund types and revenue sources and is responsible for ensuring assigned accounts are managed in accordance with GAAP/GASB standards, state and agency accounting procedures and appropriate internal controls. The position will be responsible for applying accounting skills to analyze and resolve nonstandard accounting transactions, reconcile and resolve outstanding items in suspense/holding accounts, and independently initiate appropriate corrections into accounting records. The position will be responsible for assisting others within in the MRS, Accounting Unit on any processing or accounting issues involving the State of Maine accounting system, AdvantageME. The position will be expected to assist senior management in researching, calculating and summarizing financial data as part of their daily functions.

TYPICAL DUTIES

- ... Communicate with management to relay financial information, highlighting areas of concern and recommending options for resolution.
- ... Reconcile complex accounts, making corrections through adjusting entries.
- ... Develop corrective action plans to address deficiencies in accounting processes or procedures, and oversees implementation.
- ... Provide for needed staff training and development, and ensures sufficient cross-training among staff and functions.
- ... Applies accounting principles in accordance with GAAP and GASB to post revenues, record transfers, and report the results of agency operations.
- .. Manage MRS Accounting Unit accounting and support staff members.
- ... Prepare and/or review reports for accuracy, timeliness, and usability.
- ... Provide accounting support to the Chief Accountant through research and analysis on the bureau budget and other projects managed within Maine Revenue Services.

KNOWLEDGES, SKILLS, AND ABILITIES REQUIRED

- ... Knowledge of generally accepted accounting theories, principles, methods, and practices.
- ... Knowledge of governmental accounting and fund accounting, including sources of funds, segregation and display of expenditures and revenues, and budgetary accounting.
- ... Ability to apply accounting theory to account for revenues and transfers, makes account reconciliations in reporting financial results, initiates corrections and adjusting entries, and ensures the proper allocation of revenues.
- ... Knowledge of computerized accounting systems and standardized desktop technology.
- ... Knowledge of modern management principles, practices, and techniques.
- ... Ability to develop, evaluate and modify accounting policies, procedures, and controls.
- ... Ability to analyze and reconcile complex accounting problems.
- ... Ability to prepare and/or oversee the preparation of expenditure, revenue, budget status reports and annual financial statements including related notes and disclosures.
- ... Ability to train and manage a professional, technical, and clerical staff.
- ... Ability to establish and maintain effective working relationships and to communicate effectively.
- .. Ability to analyze nonstandard accounting transactions to decide and initiate appropriate entries.
- ... Ability to prepare cash forecasts, revenue estimates, and expenditure projections.

MINIMUM QUALIFICATIONS

Certification as a CPA, CIA, or CGFM -OR- A Master's Degree from an accredited educational institution in Business Administration -OR- a Bachelor's Degree from an accredited educational institution in Accounting (or any Bachelor's Degree from an accredited educational institution which includes 18 semester hours of Accounting coursework) and 2 years of professional accounting experience -OR- an Associate's Degree from an accredited educational institution in Accounting and 5 years of practical, progressively responsible accounting experience (3 years of which must be at the professional level) -OR- 8 years of practical, progressively responsible accounting experience (4 years of which must be at the professional level).

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) analyze and reconcile 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; (4) analyze and interpret laws, regulations, codes and ordinances to ensure appropriateness of financial transactions and accounting structure; and (5) analyze complex accounts and accounting relationships that result in complex accounting entries.

The applicant must also complete the following supplemental questions and submit with their application (see next page).

All candidates applying for a position at Maine Revenue Services will be subject to a tax clearance check. In order to be selected for a position, an applicant must have filed all his or her Maine returns and paid all Maine tax liabilities.

For all candidates not currently employed at Maine Revenue Services: State law requires that applicants seeking initial employment with Maine Revenue Services undergo a fingerprint-based state and federal criminal history record check.

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.

• • •

SUPPLEMENTAL QUESTIONS Senior Staff Accountant – Maine Revenue Services

wan	ne:
Please	e describe your:
1.	Experience in managing an accounting unit in either the public or private sector. Please list accounting errors that you identified and how you implemented a process to prevent it from occurring in future operations.
2.	Experience in providing financial reporting information to management and the various types provided.
3.	Experience in account reconcilements and your history of meeting the month end deadlines. What do you feel is necessary to meet these deadlines?

Community Service

Community Service Opportunity

We have one team already signed up for the Big Brothers Big Sisters of Mid -Maine Bowl-For-Kids-Sake. Let's get some competition going!

Make a team today!



"Live like a tree, giving, forgiving and free." ~Debasish Mridha



The Maine Chapter would thank you all again for your continued and generous support of AGA's Community Service projects. We delivered 5 boxes and 2 bags of food, a box of new dishes for a family of 4, and toiletries last month to the Augusta Food Pantry. We have collected another box and bag of food and toiletries since then, which will be delivered after the meeting next Tuesday. We also have another large bag of hat, mittens and gloves that came in after the donation to the Shelter and it will be donated to the clothes attic at the food pantry.

Special thank you to those who have helped out setting up collection boxes and flyers at the different locations throughout the year: Karen Allen, Jody Breton, Scott Ferguson, Leanne Laverdiere and Cheryl Libby.

~Kathy Godfrey

Our next community service project is the BOWL FOR KIDS SAKE. Let's get some activity and get some teams together. See attached flyer for details.





2015 Kennebec Valley Bowl For Kids' Sake

Sparetime Recreation, Waterville

Central Maine Family Fun, Skowhegan

Sparetime Recreation, Augusta

May 4 4-8pm May 7 4-8pm May 9 10am-2pm



UPCOMING TRAINING

AGA is pleased to announce its latest web conference on Put Internal Control 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 Objectives: 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, <u>click here</u> 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!

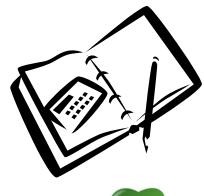
Read, search and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months. In



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 guiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement guizzes with explanations and end-ofcourse 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 02/28/2015				
ASSETS				
	AGA Cash	\$40.00		
Cash and Bank Accounts	AGA Checking	\$75.80		
	AGA Savings-Share Account	\$4.748.17		
Total Cash and Bank Accounts		\$4,863.97		
Other Assets	Customer Invoices	\$592.00		
Total Other Assets		\$592.00		
Total Assets		\$5,455.97		
LIABILITIES				
Other Liabilities	Sales Tax & Business Bills	\$0.00		
Total Other Liabilities		\$0.00		
Total Liabilities		<u>\$0.00</u>		
Overall Total		<u>\$5,455.97</u>		





CHAPTER RECOGNITION PROGRAM - Second 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	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://www.agamainechapter.org

CHAPTER OFFICERS

President

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

President-Elect

Vacant

vacant

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

February 10, 2015

Meeting was held at the Senator Inn following Luncheon.

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

- Voted to update the procedures manual with senator inn counts for meals and date to submit request for AGA National President speaker
- ♦ Kim noted that we are waiting on invoice from Cross Café from new member recruitment meeting
- ♦ Next Community Service project is the Bowl For Kids' Sake; need to prepare flyer and get notice out to members
- ♦ Tabled discussion of new venue possibilities for later date
- ♦ Recruitment meeting was very positive with the possibility of 5-6 new members
- ♦ Add slide show to next year's recruitment
- ♦ 50/50 Winner—Terri Cahill
- ♦ Next month's speaker is lined up to be David Leach
- ♦ Still looking for AGA speaker or any speaker for April

Respectfully Submitted by,

Leanne Laverdiere

AGA Maine Chapter—Secretary



The past monthly meeting was held on February 10th at the Senator Inn in Augusta.

The meeting was called to order by Chapter President, Phillip Platt, who quickly mention the upcoming community service event, the "Bowl For Kids' Sake", which is to sponsor the Big Brothers Big Sisters of Mid-Maine. For further details, please contact Kathy Godfrey.

Derek Gorneau then introduced our speaker, Martha Currier.

Martha works with the Consumer Information and Mediation Service within the Consumer Protection Division of the Office of the Attorney General. She and the Complaint Examiners receive contact from the public that may require mediation.

Martha also discussed common scams.

For more information on Mediation Services, please visit: http://www.maine.gov/ag/consumer/complaints/index.shtml

For information on the "Implied Warranty Laws", please visit: http://www.maine.gov/ag/consumer/law_guide_article.shtml?id=27922







MARCH MONTHLY MEETING

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

Our speaker will be **David Leach**, Principal Consumer Credit Analyst, from Consumer Protection. He will be speaking about the Fair Credit Reporting Act and the recent Anthem Blue Cross Blue Shield data breach impact on Maine consumers' credit files.

On the menu for our luncheon will be:



Garden Salad

Country Chicken Pie w/

Baked Apples

Lemon Chess Pie

TRIVIA ANSWER:

"The very first St. Patrick's Day parade was held in Boston in 1737."

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.aroostookcountyaga.org AGA Hartford Chapterwww.agahartford.org AGA Maine Chapter.....www.gwi.net/~aga/ COSO...... www.coso.org First Govwww.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

MARCH

brings St. Patrick's Day and Red Cross Month! Share some good fortune by getting out and donating to save a life!

