



## President's Message

After a scare last week, with measurable snow in April, it appears that Spring is finally here with warmer temperatures and brighter skies; definitely well-deserved after a long and brutal Winter in Maine. We are transitioning into better and better weather, providing us with more energy and a positive outlook.

Similarly, it is that time of year for the AGA Maine Chapter members to vote on some of our CEC Officer and Director positions. Looking at the final ballot, it is reassuring to see so many new names and I look forward to seeing them succeed together and bring new and exciting ideas and thoughts to our Chapter. It's a great feeling realizing that, as my time winds down as Chapter President, our Chapter will be left in very good and capable hands. Voting will take place during this month's AGA meeting on April 14<sup>th</sup>. Although we have many members that are looking forward to participating on the CEC, we still do have two openings, President-Elect and Director of Programs & Technical Meetings. Anyone who is interested can contact Derek Gorneau or can add your name to the ballot if you plan on attending April's luncheon.

Speaking of April's luncheon, we have a very charismatic speaker, Terry Hayes, State Treasurer, who has planned a very entertaining and interactive discussion on the Office of the State Treasurer with the potential to cover a myriad of topics.

The final planned community service event for this season will be the always popular, Big Brothers/Big Sisters Bowl for Kids' Sake scheduled to take place at Sparetime Recreation in Augusta on Saturday, May 9<sup>th</sup>. Please contact Kathleen Godfrey for more information or visit the

Events section of the Maine AGA website at <http://www.agamainechapter.org>

Finally, we have a Web Conference on Fraud Prevention scheduled for April 29<sup>th</sup>. This will be projected and played at the Cross Office Building from 2:00pm – 3:50pm. Please be on the lookout for that Outlook invite with more details.

Warmest regards,

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 11 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.
- Need help studying for the CGFM exam? Contact a CEC member to see about a study group.
- Do you have an idea for a speaker for next year? Please contact a CEC member. Your insight to help the Chapter is welcomed.

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## TRIVIA

Which fast food franchise first opened its doors on April 15, 1955?

## AGA Maine Chapter

Our Chapter would like to thank William Lund for presenting at the last minute for our March Meeting. Mr. Lund covered the "Anthem Data Breach on Maine's Consumers".

## 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

AGA promotes On-Site Courses



AGA offers a variety of classroom-style courses to meet your staff's training and education needs. These courses can be designed around your particular requirements and are presented at your facility by experienced and knowledgeable financial management professionals. Participants are awarded 8 to 16 CPE hours at the conclusion of each course.

Contact us for more information on bringing group training to your site at [onsitecourses@agacgfm.org](mailto:onsitecourses@agacgfm.org) or 800.AGA.7211.

[Download the On-Site Course Catalog](#)



## 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
- ◇ **Director of Membership** — This position, with the assistance of CEC, develops Membership plan. This includes “New Member Recruitment” as well as contacting both current, new and former members
- ◇ **Director of Programs & Technical Meetings** — This position, with assistance from CEC, coordinates speakers for meetings as well as introductions and salutations.
- ◇ **Director of Community Service**—This position develops C.S. plan and implements through year.

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

## Member Bio

Are you new to the Maine AGA Chapter? Why don't you tell us about yourself! Our Chapter is a friendly group and we love to hear about where you came from and how you are doing. Networking is always a good choice.

Please contact Angela with your submissions at:

[Angela.L.Dickinson@maine.gov](mailto:Angela.L.Dickinson@maine.gov)



# APRIL

## From the Editor

Do you know someone in the Maine Chapter who recently received a promotion, accepted a new position, retired or won an award? Would you like to share the good news with fellow AGA members? Or maybe you're interested in writing a technical article for an upcoming issue?

Please forward submissions for the next newsletter to:

[Angela.L.Dickinson@maine.gov](mailto:Angela.L.Dickinson@maine.gov)



## NEW MEMBERS

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

*WELCOME!*

*Brenda Chabre,  
Paul Gurney,  
Matthew Robillard  
and Alison Tarbox*

*From*

*The Maine State  
Housing  
Authority*

## 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](mailto: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, April 17, 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](mailto: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:** April 2, 2015 – April 17, 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

**Name:** \_\_\_\_\_

Please 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 reconciliations and your history of meeting the month end deadlines. What do you feel is necessary to meet these deadlines?

Our upcoming community service project is the annual “Bowl For Kids’ Sake” benefitting the Big Brothers Big Sisters of Mid-Maine. This is always great fun.

We have three teams 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!

“You are good when you  
strive to give of yourself.”

~Kahlil Gibran



  
Big Brothers Big Sisters  
of Mid-Maine

  
**Bowl**  
**For Kids' Sake**



# 2015 Kennebec Valley Bowl For Kids' Sake

Spartime Recreation, Waterville	Apr. 28 4-8pm
	Apr. 29 4-8pm
Central Maine Family Fun, Skowhegan	May 4 4-8pm
Spartime Recreation, Augusta	May 7 4-8pm
	May 9 10am-2pm

Register & learn more at [www.bbbsmidmaine.org](http://www.bbbsmidmaine.org)  
or call 236-BBBS (2227)



## UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Preventing Fraud and Building Public Trust and Confidence in Government**.

Building and maintaining public trust and confidence is one of the most important goals for all those that work for and with government agencies. Internal controls in government provide accountability and transparency for protecting public assets from fraud and similar abuse. They also help ensure government program effectiveness and mission accomplishment, which contributes to building public trust and confidence in government. This web conference will present:



- Research about building and maintaining public trust and confidence in government;
- Guidance regarding fraud prevention from the newest versions of GAO's Standards for Internal Control in the Federal Government (the Green Book), and OMB's Circular A-123;
- GAO's Government Auditing Standards (the Yellow Book) guidance for detecting and reporting fraud; and
- Ways to prevent fraud in our personal lives..

Speaker: **Jeffrey S. Hart, CGFM, CFE**

**Learning Objectives:** Apply standards and techniques to internal control systems to prevent fraud and increase confidence in government programs.

**Prerequisite:** None

**Date:** Wednesday, April 29, 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?

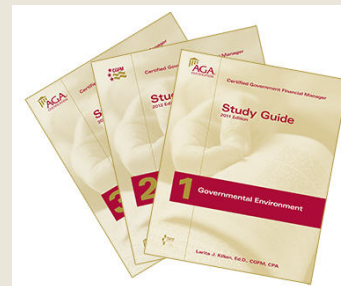
Please contact Cheryl Libby at [cheryl.libby@maine.gov](mailto:cheryl.libby@maine.gov).



#### 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 03/31/2015		
<b>ASSETS</b>		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$111.76
	AGA Savings-Share Account	\$4,713.75
Total Cash and Bank Accounts		\$4,865.51
Other Assets	Customer Invoices	\$652.00
Total Other Assets		\$652.00
Total Assets		\$5,517.51
<b>LIABILITIES</b>		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		\$0.00
Overall Total		<b><u>\$5,517.51</u></b>



## 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%
<b>TOTAL</b>	23000	11879	52%
<b>GOAL TOTAL</b>	10000	8541	85.41%
<b>CURRENT GOAL STANDING</b>	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

Derek Gorneau  
derek.gorneau@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

## March 10, 2015

Meeting was held at the Senator Inn following Luncheon.

**Attendees:** Phillip Platt, Leanne Laverdiere, Kathy Godfrey, Kim Hall, Angela Dickinson and Derek Gorneau

- ◇ Voted to use the remaining scholarship funds to offset free lunches for potential members
- ◇ Kim noted that we received the invoice from the Cross Café from the new member recruitment meeting and the bill is paid
- ◇ Next webinar will be April 29th with a topic of Fraud Prevention
- ◇ One team has already been formed for BBBS and two others are in the works
- ◇ Prizes for the awards ceremony are being collected; Jody is gathering items from the Prison, April gathered 10 items from the wellness center and Angela will ask Jeff Toothaker to donate some fudge
- ◇ 50/50 Winner at March meeting was Brittany Gaudet
- ◇ Terry Hayes, State Treasurer has agreed to speak at April meeting
- ◇ Discussed potential candidates for new program year CEC board

*Respectfully Submitted by,*

*Leanne Laverdiere*

*AGA Maine Chapter—Secretary*



## *Past Meeting Recap*



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

The meeting was called to order by Chapter President, Phillip Platt, who talked about the upcoming vote for available positions on the CEC board for the next program year. Information was provided on each table. He also mentioned 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, William Lund, who was gracious enough to cover for

David Leach who could not attend.

William, from the Bureau of Consumer Credit Protection, spoke about the recent Anthem data breach and identify theft. He mentioned that there is protection available and suggested ways consumers can protect themselves. One of those methods is to contact the three credit bureaus, Equifax, Trans-union and Experian, and request the "Fraud Alert" option be put into place. This flag will notify the consumer if there is an unauthorized request to view their credit. The consumer can also opt for the "File Freeze". This option, with a cost, will block any credit viewing. It can only be unfrozen by the consumer's request; again, with a cost. William noted that a bill is in process to decrease the cost, if not eliminate it in some cases.



To receive a copy of your credit report, please visit:

<https://www.annualcreditreport.com/>



## APRIL MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on **Tuesday, April 14th** at the Senator Inn.

Our speaker will be **State Treasurer, Terry Hayes**. She will have an interactive discussion of the Office of the State Treasurer, the many facets of her office: from bonding; to unclaimed property; to the specific responsibilities of the State Treasurer.



*House Salad*

*Roast Stuffed Pork*

*Raspberry Peach Pie*

### TRIVIA ANSWER:

“McDonald’s first opened it’s doors by Ray Kroc in Des Plaines, Illinois.”

### Websites of Interest

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

## APRIL

*brings Spring!*

*The snow is melting and  
birds are singing. Time  
to get planting!*

