



The Federal FOCUS

Vol. 2, Issue 05

OF THE GREATER COLUMBUS CHAPTER

May 2005

INSIDE THIS ISSUE

PRESIDENT'S MESSAGE.....PG. 1

CHAPTER OFFICERSPG. 2

GUEST COLUMNISTPG. 2

CHAPTER CALENDARPG. 3

TECH TALK.....PG. 3

TREASURER'S REPORTPG. 4

OTHER EDUCATIONAL EVENTSPG. 4

GOVERNMENT NEWS.....PG. 4

QUOTE OF THE MONTH.....PG. 4

COMMUNITY SERVICE CORNER.....PG. 5

EXECUTIVE COMMITTEE MINUTES...PG. 5

CERTIFICATION CONNECTIONPG. 6

BUT I DIGRESSPG. 7

MEMBER SPOTLIGHTPG. 8

CHAPTER NEWSPG. 9

THE BOTTOM LINE PG. 11

GOLF OUTINGPG. 12

About the Federal Focus

The Federal Focus of the AGA Greater Columbus Chapter is provided as a service to our members to keep them informed of events and news affecting our lives in the government accountability profession. Views expressed in articles are those of the author and may not necessarily represent the views of the chapter leadership. Article content is copyrighted to the author/source from which it was received.

PRESIDENT'S MESSAGE

*By Ms. Nancy Zmyslinski, CGFM
Chapter President*

How involved are you with our chapter? Do you consider yourself a committed member or simply one who attends the luncheons to receive the continuing professional credits (CPEs)? This is your chapter - each of us is responsible for its growth. I would like to encourage every member to become more active. You might ask how could I become more active? We have filled our director positions, but the directors need members to join them in supporting the different committees. Have you considered becoming a member of a committee?

Do you know who the directors of the committees are?

Brenda Locke is the director of Membership.

Melissa Ludovissie and Jim Gillenwater are co-directors of Programs.

Larita Killian is the director of Education.

Justin Ahmann is director of Early Careers.

Ken George is director of Communications.

Tom O'Brien is director of Ways and Means.

Roger Neefe is director of Community Service.

If you're not sure what each of these committees do, ask one of the officers or contact the committee director directly. Everyone is willing to share information about the responsibilities of the different committees.

I recall as the Buckeye ASMC chapter was being formed, I volunteered to serve as the head of recruiting. Of course I was uncertain, but I dug in and did my best to recruit new members to ASMC. It provided me the opportunity to meet many new people at Columbus while developing my networking skills and I firmly believe it helped my career.

If someone approaches you about serving on a committee, I hope you will consider volunteering. Even better, contact one of the directors about serving on a committee. I guarantee you won't be disappointed by becoming involved.

Have a great AGA month!

Nancy

CHAPTER OFFICERS

PRESIDENT

NANCY ZMYSLINSKI

PRESIDENT-ELECT

LORI MIKESELL

Lori.Mikesell@DFAS.mil

SECRETARY

HEATHER DRAKE

Heather.Drake@DFAS.mil

TREASURER

JOHN YERKEY

John.Yerkey@DFAS.mil

CHAPTER HISTORIAN

HENRIANN FRANKLIN

HenriAnn.Franklin@DFAS.mil

COMMUNICATIONS DIRECTOR

KENNETH GEORGE

Kenneth.George@DFAS.mil

PROGRAMS DIRECTORS

JIM GILLENWATER

Jim.Gillenwater@DFAS.mil

MELISSA LUDOVISSIE

Melissa.Ludovissie@DFAS.mil

WAYS AND MEANS DIRECTOR

TOM O'BRIEN

Thomas.O'Brien@DFAS.mil

COMMUNITY SERVICE DIRECTOR

ROGER NEEFE

Roger.Neefe@DFAS.mil

EARLY CAREERS DIRECTOR

JUSTIN AHMANN

Justin.Ahmann@DFAS.mil

PROFESSIONAL CERTIFICATIONS DIRECTOR

LARITA KILLIAN

Larita.Killian@DFAS.mil

MEMBERSHIP DIRECTOR

BRENDA LOCKE

Brenda.Locke@DFAS.mil

GUEST COLUMNIST

WHAT IS FRAUD?

By Ross Lisman, CPA, CFE

DFAS-Columbus Internal Review, Site Manager

Today we hear the word "fraud" tossed about. Everything that is called fraud does not always fit the legal definition of fraud. Fraud is only one of the ways an employee may benefit improperly.

Essentially, fraud is the use of deceit to achieve a goal. The offense of fraud has several distinct elements, all of which must be present. They are:

- a.) A person makes a material misrepresentation to another,
- b.) The representation is false and the person making it either knows it is false or makes the representation with reckless disregard of the truth
- c.) The person making the representation intends for the other person to rely upon it
- d.) The other person does rely upon it
- e.) The person relying upon the representation is injured because of the reliance

Occupational fraud is an accounting term of art; it is not *per se* legal fraud. In many cases, the term is better stated "occupational fraud and abuse." The American Institute of Certified Public Accountants (AICPA) defines it as, "The use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets." Although the term occupational fraud is useful in discussing employee misdeeds, it includes many offenses that are not fraud in the strict legal sense. Examples of occupational fraud that do not constitute fraud in the true legal sense include; theft, bribery, waste and abuse of position or authority.

The Association of Certified Fraud Examiners (ACFE) classifies Occupational Fraud and Abuse under three main categories. They are:

- a.) Asset Misappropriation
- b.) Fraudulent Statements
- c.) Corruption

Asset Misappropriation by far is the most common of the three schemes which includes fraudulent disbursements, cash larceny, cash skimming, misuse of assets and larceny of assets.

CHAPTER CALENDAR

- 11 May 2005
AGA Audio Conf.
Topic: Yellow Book Update –
What You Need to Know
Location: DFAS Conference
Center Buckeye Room (C147)
Time: 2:00-3:50pm
Cost: AGA Members - Free
NonMembers - \$25.00
- 12 May 2005
May Luncheon
Speaker: Mr. Michael Serowik
Topic: Lean 6
Location: DFAS Conference Cntr
Indy and Denver Rooms
Time: 11:30 - 1:00pm
Cost: \$10.00
- 9 June 2005
June Luncheon
Speaker: Dayna Foster, CGFM,
Government Accountability
Office
Topic: Audits
Location: TBD
Time: 11:30 - 1:00pm
- 13 June 2005
AGA Golf Outing
Location: Dornoch Country Club
Time: 12:00 - 5:30pm
(for more information see pg 12)
- 10-13 July 2005
AGA National PDC
Location: Orlando, Florida
- 11 August 2005
August Luncheon
- 14-15 November 2005
AGA National Performance
Management Conference
Location: Portland, Oregon
- 5-6 December 2005
Columbus Area AGA PDC
Location: OSU Fawcett Center

TECHTALK

HOW EMERGING TECHNOLOGY WILL CHANGE OUR WORK- PLACE

Chapter 3 -Space the Final Frontier (or What is an Office Good for Anyway?)

By Merle Robinson, CTM

An issue for many businesses today is the mix between their "Brick and Mortar" and Click and Mortar" operations.¹ This differential between physical presence in a location and being "virtually there" (via our continuous connections) will have a host of impacts beyond just the relationship between a customer and a service provider.² in this installment we will try to examine how the movement toward one computing device, and toward ubiquitous communication/connections will interact with where we work and what our workplaces may look like.

The evolution of the modern office is shrouded in the ancient history of man. Although a few of my acquaintances claim it was invented as an excuse for a coffee break,³ organization theory contends it was to organize & control common activities.⁴ As we move toward one basic computing device and continuous connections anywhere-anytime, new views on what an office will look like are emerging.

Telework^{5a&b} is emerging as the office arrangement of choice for several modes of customer contact. This supports several ways of doing business. For businesses with very close personal contact, the availability of continuous connections will put some of us in our business partner's workspace. This will work well for investigative fields (auditors, inspectors, & some sales people). For many with administrative work they will be able to use video & telephone connections to work from home^{5c} or regional centers^{5d}.

A fixed office may still be appropriate for some functions. Where that occurs it will hardly look the same as what we use today. For many workers, having a desk or an office may become entirely optional. Many current groups will be replaced by virtual teams^{5e} with some members traveling, some working from home, and some working from the central "office". Typing will be supplanted in favor of voice recognition (dictation) and handwriting recognition - so you won't need a traditional desk. Individual cubicles assigned to one person are likely to be rare because many individuals will be teleworking much of the time. As a result, more office spaces will be open to shared uses for collaborative projects^{6a} and will tend to have large projection areas for intermittent use by individuals or for collaborative teams to work.^{6b}The

TREASURER'S REPORT

AS OF 28 APRIL 2005

Checking Account

Beginning Balance	\$5,226.61
Deposits	\$2,939.49
Disbursements	\$529.60
Ending Balance	<u>\$7,636.50</u>

Savings Account

Beginning Balance	\$ 5.00
Deposits	\$ -
Disbursements	\$ -
Ending Balance	<u>\$ 5.00</u>

Total Balance \$7,641.50

Note: \$250 of the ending checking account balance is designating for membership recruiting purposes.

OTHER EDUCATIONAL EVENTS

9 May 2005

Central Ohio Chapter
Monthly Luncheon

Topic: Annual Officer Installation
Ceremony and Awards
Ceremony

For more see

www.centralohioaga.org

QUOTE OF THE MONTH

"One of the tests of leadership is the ability to recognize a problem before it becomes an emergency."

Arnold Glasgow

GOVERNMENT NEWS

DEFENSE WEIGHS STRATEGY FOR RELEASING BASE CLOSURE LIST

By George Cahlink

The Defense Department may not give Congress much advance notice about what military bases it wants to realign and close.

According to a Defense official, who spoke on the condition of anonymity, lawmakers likely will receive base realignment and closure recommendations about an hour before Defense Secretary Donald Rumsfeld holds a press conference to announce them in early May. Those recommendations are expected to be hand-delivered to congressional offices, the official said.

The recommendations will be published on the Defense Department's Web site immediately following Rumsfeld's remarks. A separate Web site will be created to provide personnel information for federal employees whose bases are closing or whose jobs are being relocated.

Commanders of military installations could be given as much as 12 hours advance notice if their base is on the list.

Military communities across the nation are eagerly awaiting the announcement to find out if their bases will be closed or realigned. The Pentagon initially suggested that about a quarter of space on all military bases was unneeded, but Rumsfeld recently downplayed those comments, saying some of the space would be needed to accommodate troops relocating back to the United States from Europe.

Once the Pentagon recommendations are released, the independent Base Realignment and Closure commission, chaired by former Veteran Affairs Secretary Anthony Principi, will review them at public hearings, conduct its own analysis and make final recommendations to the president by Sept 8. If the president backs those recommendations, then Congress has 45 legislative days to reject or approve them in their entirety.

The Pentagon has formed a communications task force, headed by Dick McGraw, special assistant to the secretary of Defense, that is addressing concerns about the date on which the report will be released, who will be notified in advance, and how the actual list will be announced to military communities around the country. The Pentagon even hired a consulting firm, BearingPoint Inc., to assist in crafting its

COMMUNITY SERVICE CORNER

FORTHCOMING SERVICE OPPORTUNITIES

Your Community Service Committee met and decided to explore service in several areas. If you are interested in helping in any of these areas, please let the following committee members know. If you have any other areas you think we should be exploring, let any of us know

- Volunteer Income Tax Assistance--Debbie Temesvary
- Adopt-A-Family or Orphanage--Alita Kay
- Assist with a Hospital Community Outreach Program--Roger Neefe
- Assist at a Soup Kitchen--Amanda Carney
- Assist with a community service project such as repairing a playground--Alita Kay or Holly Van De Venter
- Hosting a Career Day, possibly in conjunction with the Ohio Society of CPA's--Roger Neefe or Holly Van De Venter

We have our first opportunity to assist with a local outreach program coming up this summer. Mount Carmel Outreach is celebrating its 10th year of Door-to-Door Immunization Projects. It takes volunteers and medical staff into designated areas in the Columbus area. Volunteers go door-to-door talking to families and looking for children that need updated immunizations, as well as ensuring family wellness. Volunteers receive orientation training as well as a free T-shirt, beverages, and snacks. The first 2005 door-to-door is June 13-16th in Whitehall. We'll be sending out more information on this later in May.

QUOTE

"The whole problem with the world is that fools and fanatics are always so certain of themselves, but wiser people so full of doubts."

Bertrand Russell
(1872 - 1970)

CEC MINUTES

21 APRIL 2005

- Directors discussed the filling of the Committees and remaining Directors.
 - All Directors are working to find persons interested in serving on their Committees
- Ross Lisman has agreed to write a bi-monthly audit related article for the newsletter. Doug Jansen recommended for monthly article.
- Several plans for recruiting and fund raising were discussed:
 - Business line challenge - Goal is to challenge each business line to see who can get the most membership. Chapter officers/committee members could plan special events such as joint get-togethers and social meetings
 - Pie throwing fund raiser/recruiting - 1st pie free, 2nd pie for \$5
 - Brochures - To include the benefits of AGA, details of events at the monthly luncheons, etc.
- Treasury report:
 - Greater Columbus Chapter received a check from PDC for \$2400. Total balance as of April 21, 2005 is \$7636
 - Results from ticket sales for April luncheon - black by \$30
 - Bylaws were sent to Nationals
- Upcoming Educational events:
 - May 11, 2005 - Yellow Book: "What You Need to Know." Proposal is \$25 for non-members and free for current members
 - June golf outing - Education portion has been cancelled. Help is needed with facilitating.
- Discussed plans/locations for forthcoming luncheons:
 - June - Location: Officers' Club
 - Topic: Audits
 - Speaker: Dayna Foster with the GAO office (Dayton AGA)
 - Greater Columbus Chapter has reached silver status. Goal next year is platinum. Everyone has been asked to take a look at the CRP and begin planning for next year.

CERTIFICATION CONNECTION



INFORMATION

EIGHT STATES DESIGNATE MARCH 'CGFM MONTH'

By Chris Camara

Thanks to the initiative and dedication of AGA regional and chapter leaders, eight states have declared March as Certified Government Financial Manager month. Governors signed proclamations in Arkansas, Idaho, Louisiana, Maine, Michigan, Tennessee, Texas and Wisconsin. In addition, Indiana declared March as "Indiana Government Accountants Month".

David Mellem, CGFM, an AGA regional CGFM coordinator for North Central region, started the initiative last year when he received support from Governor James Doyle and Secretary of State Douglas La Follette, who declared April of 2004 as CGFM Month in Wisconsin.

"When I called the governor's office there was no hesitation," Mellem recalled. "They responded the following day."

Mellem wrote the proclamation, which briefly describes AGA, the Southern Wisconsin chapter, its commitment to government accountability,

and the rigorous testing and education requirements to earn and maintain the CGFM designation. The proclamation, which was again approved this year, reads in part that the CGFM "provides a means of demonstrating professionalism and competency" and that chapter members are "making significant advances both in professional ability and in service to the citizens of Wisconsin by mastering increasingly technical and complex requirements . . . "

Mellem said other chapter leaders and regional coordinators discussed the idea of seeking similar proclamations from governors around the country during a monthly teleconference meeting. Other AGA chapters used Mellem's proclamation as a model, and seven additional governors proclaimed March of 2005 as CGFM month.

Mellem said chapters can build on their success. "There's more we can do. I would think it would help because there's some degree of backing from the governor in promoting the program," he said. The next step for the Southern Wisconsin Chapter is to meet with one of the state employees unions to raise the idea of gaining recognition for the CGFM in hiring and promotions in state government.

To read the proclamation, please visit AGA's website at www.agacgfm.org/cgfm/proclamations.aspx

Rutgers University Offers Scholarship to Earn the CGFM

Rutgers University created a scholarship program for AGA members interested in earning the CGFM certification. These courses are completely available online. Candidates for the scholarship certificate program should hold a bachelor's degree from an accredited college or university and submit unofficial copies of their transcripts along with a resume and two letters of recommendation to:

Robert H. Werner, Ph.D., CGFM, Rutgers Business School
MACCY Program in Governmental Accounting
Levin Building
94 Rockefeller Road
Piscataway, NJ 08854

The application deadline for 2005 Fall semester is June 15, 2005. Candidates for the degree program must satisfy the admissions requirements of the Rutgers Business School by submitting a formal application to the university. Selection of the scholarship recipients will be a combined effort of the Academy for Government Accountability Board and Rutgers University. For more information, please contact Professor Werner at 732.445.4441, or at werner@business.rutgers.edu or visit <http://gov-maccy.rutgers.edu>

net result of this will be a combination of “caves and commons”^{6c} with cubbies (not cubicles) for individuals and common areas for teams.

Since all of these trends will increase accessibility, expect to see more folks that are now excluded from collaboration^{6d} become part of your processes. Physically infirm and handicapped individuals will now be participating both in the central site and remotely.

In our future, fixed offices will serve as repositories for things which are not readily portable. In the past this meant a place to access corporate information and supplies. Generally, this means the office will become a logistics and social hub to bind our more diverse and decentralized workforce together. In our next installment, we will examine how our organizations and habits will need to transform to accommodate these changes in our work environment.

Editorial Correction: It has been brought to my attention, that I misspelled Marc Andreessen’s last name in our first column. My apologies to all of you (and Marc) for the typo.

Points of Departure for more research (provided for information not a product endorsement):

- 1) Bricks and Clicks http://en.wikipedia.org/wiki/Click_And_Mortar
- 2) Understanding Click and Mortar E-Commerce Approaches: A Conceptual Framework and Research Agenda <http://www.jiad.org/vol2/no2/steinfield/>
- 3) The Origin of the Coffee Break? Babylonian Beer <http://www.babylon.org.uk/name.php>
- 4) Organizational Theory
 - a) Classical Organization Theory http://www.hrnguide.co.uk/history/classical_organization_theory.htm
 - b) Schools of Organization Theory <http://www.sfasu.edu/polisci/Abel/142/SCHOOLSOFORGANIZATIONTHEORY.html>
 - c) Rethinking the firm: organizational approaches http://www.findarticles.com/p/articles/mi_m4339/is_8_24/ai_111027976
- 5) Telework
 - a) International Telework Association & Council <http://www.telecommute.org/>
 - b) Interagency Telework site <http://www.telework.gov/>
 - c) Georgia plans work-at-home push <http://www.networkworld.com/net.worker/columnists/2002/1230kistner.html>
 - d) GSA Telework Centers <http://www.gsa.gov/Portal/gsa/ep/channelView.do?pageTypeId=8195&channelPage=%252Fep%252Fchannel%252FgsaOverview.jsp&channelId=-12950>
- e) Virtual teams <http://www.globalchange.com/vteams.htm>
- 6) The Future Office
 - a) Complexity of New Office Designs: Thinking Through Your Future Workplace <http://www.infoday.com/searcher/nov00/wallace.htm>
 - b) The Office of the Future <http://www.cs.unc.edu/Research/stc/>
 - c) The New Workplace <http://www.businessweek.com/1996/18/b34731.htm>
 - d) The Future of Accessible Technology <http://www.microsoft.com/enable/business/future.aspx#mainstream>

But I Digress

Recently our offices had the opportunity to be visited by swarms of individuals who in their normal everyday life have little if any appreciation of all of the hard work we put into our jobs. It is not uncommon for government employees to be harassed by those who think we come in and put our feet up and enjoy a cushy job. Most of these visitors had these same misconceptions. They had little if any understanding that we as government employees try to do our jobs in the best possible manner.

Who were these visitors? A news crew doing an expose on the government? A Congressperson and staffers evaluating the office for potential realignment?

No, these were the best visitors of all, our children. What a great opportunity is now available to our children and us. The privilege to help our children develop a better understanding of what we do in our daily jobs and to perhaps instill in them a better appreciation of our efforts to provide for the family. Additionally, this is a great opportunity to spend some quality time with a child. So, you may have to take a little leave because you had a long breakfast and lunch with your child, but your child will walk away from the experience having learned and important lesson. Their parent actually works. But I digress.

BRAC communications plan.

Federal law requires that the Defense Department publish a list of which bases it wants closed in the *Federal Register* no later than Monday, March 16, but that date will likely move up amid concerns that the information would leak out over the weekend before being published.

The Pentagon could release the list on the preceding Friday, but officials worry about headlines that might be created by releasing it on Friday the 13th. Options are being weighed to make the announcement as early as Tuesday, May 10, according to Defense officials and BRAC lobbyists.

Meanwhile, the independent Overseas Basing Commission will announce on May 10 its recommendations for how U.S. forces should be based overseas. The commission was appointed by Congress to assess whether overseas bases should be closed, realigned or established in new areas.

Al Corenella, a South Dakota businessman who heads the commission and served as a BRAC commission member in 1995, says the report originally was expected in August, but the release date was moved up so that it could be considered in domestic base closure deliberations. Unlike the BRAC commissions, the overseas panel's recommendations are advisory only.

For More See www.GovExec.com

AROUND THE AGA

Our sister chapter, Central Ohio, has recently elected a new panel of officers. Please join us in extending a warm welcome to these new officers.

President

Jared Cottrell
Kennedy, Cottrell + Associates

President-Elect

Debra Miller
City of Upper Arlington

Treasurer

Jeff Bankey
Ohio Department of Development

Secretary

Lisa Plaga
Deloitte

MEMBER SPOTLIGHT

MELISSA LUDOVISSIE

Melissa Ludovissie is an Accountant in the Defense Agencies Business Office of the Defense Finance and Accounting Service (DFAS) organization in Columbus, Ohio. As part of her duties in the Business Office, she is working on a reconciliation effort of the Fund Balance with Treasury account in order to help the Defense Agencies customers get an Unqualified Audit Opinion on their FY 2007 Financial Statements.

Melissa has worked for the DFAS for three years. She was one of the first hires into the Entry Level Professional Accountant (ELPA) program, where she rotated throughout the Agency for two years and then was permanently placed in the Business Office for her third, and final, year. Some of the rotations that Melissa has completed include Agency Reporting, Defense Logistics Agency (DLA) Accounting (Fuels and Industrial), Disbursing, Travel, Technology Services Organization (TSO), Vendor Pay, Internal Review, Accounting Systems, and a five month rotation at DFAS-Arlington working on Portfolio Management.

She has also worked on numerous special projects such as creating a Standard Recruiting Briefing for the Agency, being part of a team that helped clear e-Biz violations, and taking part in the Lean Strategy Team.

Melissa is a 2001 graduate of the University of North Dakota with a Bachelor's degree in Accountancy and a Bachelor's degree in Business Administration (Finance), and is currently working on passing the Certified Public Accountant (CPA) exam. She is a charter member of the Greater Columbus Association of Government Accountants (AGA) chapter and serves as the Co-Director of Programs.

QUOTE

"A simple enough pleasure, surely, to have breakfast alone with one's husband, but how seldom married people in the midst of life achieve it."

Anne Morrow Lindbergh

CHAPTER NEWS

EVENT RECAP AGA APRIL LUNCHEON

The April Luncheon began with the annual award ceremony to honor those who have helped build the AGA Greater Columbus Chapter and have contributed towards making it a great success. Chapter President Nancy Zmyslinski, CGFM presented awards to the following persons:

Pam Nowicki - Government Accountability Advancement Award
Roger Neefe, CGFM - Community Service Award
E. Susan Carter - Chapter Service Award
Lori Mikesell - Chapter Service Award
Heather Drake - Chapter Service Award
HenriAnn Franklin, CGFM - Chapter Service Award
Larita Killian, CGFM - Chapter Service Award
John Yerkey - Chapter Service Award
Kenneth George, CPA - Chapter Service Award

It was with great pleasure to hear from guest speaker Eric Engelbrektsson, DLA Deputy Comptroller and retiree from the U.S. Army. Mr. Engelbrektsson shared his story of life in Iraq as the Deputy Chief Finance Officer. He presented the Greater Columbus Chapter with a detailed description of the Coalition Provision Authority (CPA) funds, the DLA working capital funds, the Developmental Fund for Iraq (DFI), FY03 financial statements, security updates, and pictures to demonstrate the reality of day-to-day Iraqi conditions.

Mr. Engelbrektsson discussed his temporary assignment as a CPA staff member and his role in the FY03 audit process and building the budget for FY04. The following includes a brief description of the funds he worked with, as mentioned above:

- CPA funds - Used for OMA, Iraq relief and construction funds. Includes seized and vested funds, as well as DFI funds.
 - Seized funds - Cash found in Iraq; former Iraqi regime funds
 - Vested funds - Iraq assets found in outside/surrounding countries
 - DFI funds - Funds received from oil for food program (95% of export sales and 5% of Kuwait war preparations)

With regards to DFI funds, for the majority of the time these funds were held in the Central Bank of Iraq. The document for which notes the establishment and rules for DFI is referred to as the Resolution 1483 (modified in 2003).

Mr. Engelbrektsson also spoke on some of the security issues were prevalent during his stay in Iraq. As a requirement, the CJTF-7 personnel wore weapons at all times. As for CPA members, carrying weapons were optional. Operational threat updates were provided daily.

Another topic worthy of mentioning was the Commanders Emergency Response Program. This gave money to the Commanders out in the field for the purpose of getting cash into the hands where needed. Guidelines were established for allowable spending.

UPCOMING EVENT

Yellow Book Update - What You Need to Know

May 11, 2005

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT), and the National Association of Local Government Auditors (NALGA), is pleased to announce a new audio conference addressing the implementation of Government Auditing Standards, including how to address unique risks in the government environment. Topics will include abuse, improper payments, internal control, independence and continuing education requirements for government auditors.

To discuss the latest in changes and interpretation of the Government Auditing Standards is Jeanette Franzel, CGFM, and Marcia B. Buchanan, CGFM, of the U.S. Government Accountability Office (GAO), considered the "gurus" of the *Yellow Book*, and Sam McCall, CGFM, Tallahassee City Auditor and AGA's National President-Elect, who is also an expert on such standards.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' presentations, there will be approximately 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences. Other than a basic understanding of Government Auditing Standards, there is no required prerequisite or advanced preparation to participate in this audio conference.

UPCOMING EVENT

May Luncheon

May 12, 2005

At the May Luncheon we will be pleased to hear from Mr. Michael Serowik. Mr. Serowik will be speaking about Lean 6. Mike Serowik is a Quality Specialist in the Quality Management Division (QMD) of the Defense Finance and Accounting Services organization in Indianapolis, Indiana. As a team member of the QMD he is helping develop the lean production and "six sigma" program which includes developing program processes, Sponsor/Champion, Black Belt and Green Belt training, and project consultation. As a federal employee for more than 16 years Mike has provided statistical and process improvement support to DFAS and the Naval Air Warfare Center.

Mike served as the Baldrige assessment project manager for the pilot study at Pensacola, Florida. Outside of his regular duties Mike has also served as a Malcolm Baldrige examiner, and lead examiner for the Office of Personnel Management's "Presidents Quality Award". Mike has also served as the executive chairman for the Indianapolis section of the American Society of Quality and was one of the original directors of the National Center for Creativity in Indianapolis.

UPCOMING EVENT

Golf Outing

June 13, 2005

The Greater Columbus and Central Ohio Chapters of the AGA will be holding a Golf Outing at Dornoch Country Club in Delaware, Ohio. This is a great networking opportunity! Come join in the fun and meet other individuals in the government accountability profession. There is sure to be a good time had by all. So grab three of your friends and sign up or simply sign up and we'll pair you up with three other golfers. There will be several contests and a skins game as well. If you have any questions contact Jared Cottrell (614-258-4682).

THE BOTTOM LINE

Professional Certifications

What do I need one for?

By Mr. Kenneth A. George, CPA

"Certification programs are win-win-win--the certifiers benefit; the certified benefit; and so does any customer, client or employer who relies on the certification. That should explain why, within a decade, every market leader in every global industry will offer certification programs for its key employees" (Fortune Magazine, 6/26/00)

If one were to look around and do some research one could surmise that there is a near cornucopia of professional certifications available to be earned. The key is not to get a underwater basket weaver's certification, unless of course you are an underwater basket weaver, but to get a certification in the field in which you work or hope to work.

In the Government Accountability Profession there are quite a few designations that will be of benefit to you in the advancement of your career. For the sake of space we will discuss the CPA and CGFM.

One option is to pursue the Certified Public Accountant designation. The CPA has become the preferred designation in the Government and is recognized globally.

There are a few hindrances to the pursuing of the CPA. First, an individual now must have 150 hours of college classes. Additionally, the AICPA recently announced its intention to continue raising the bar by encouraging tougher standards for those 150 hours and that states come to a common minimum standard for experience.

If you are not aware, most states currently require only 24 hours of accounting in the 150. The new recommendation will be that requirements be enacted for classes in Finance, Economics, etc. Most of these classes will be covered by those receiving a Graduate Degree, however those who have in times past met the requirement with their Undergraduate degree will find a more difficult time in doing so.

Additionally, the number of years of work experience across the varied states is vastly different. For example, North Dakota requires two years of experience, while Ohio requires only one. If one were to work in the Taxation or Audit practice of a public accounting firm you would find even larger differences between the states for experience.

A second option is to pursue the Certified Government Financial Manager. The CGFM's requirements are less rigorous than those for the CPA. However, this is not a certification to be pursued flippantly. Granted there was an individual who recently earned his CGFM in just a matter of weeks. However, he put his whole life on hold while pursuing the certification, going so far as to live out of a hotel in his hometown so he could have time to study.

The CGFM is a great certification for those who plan to work in the field of government accountability. This designation is more focussed than the CPA in that it is only concerned with Government, not with the broad spectrum of knowledge required for the CPA. Those with the CGFM work for federal, state, and local governments across the world as well as for public companies.

So, why would you want to pursue a certification? There are quite a few reasons. First, in a 2001 survey by Robert Half International, a financial management placement firm, 85% of the 1400 CFOs surveyed "believed that a professional certification...can boost career advancement opportunities." Second, a professional designation acts as a notification to individuals that do not know you that you have attained and maintain a certain amount of knowledge about a given subject. Third, the earning of a designation can bring a great deal of satisfaction when finally achieved.

So, if you want to get ahead in your career, prove to people you know a subject, and attain some personal satisfaction pursue a professional designation.

Central Ohio AGA

Golf Outing

Dornoch Country Club • Delaware, Ohio
Monday, June 13, 2005



Schedule: 12:00 p.m. Golf Registration, lunch and driving range available
1:00 p.m. Shotgun start
5:30 p.m. Refreshments and prizes

Cost: Golf - \$55 for AGA members / \$75 for non-members – *Cost includes:* green fees with cart, use of driving range and locker room, lunch, snacks and refreshments after golf, registration for prizes, and lots of fun.

Format: Four person scramble with two divisions of play: Teams in the “Open Division” may consist of any combination of men and women golfers. Teams in the “Co-Rec. Division” must consist of at least two women golfers. **There will also be a skins game, closest-to-the-pin, longest putt, and longest drive contests!**

Directions: Dornoch Country Club is located north of Columbus on U.S. Route 23, 10.4 miles north of I-270 (just past the intersection of Cheshire Road, but before Route 315). The entrance to Dornoch is on the right. For more details about Dornoch, go to www.dornochgolfclub.com.

REGISTRATION FORM

Central Ohio AGA Golf Outing

Member?
Yes No

Name: _____
Company/Agency: _____
Address: _____ Phone: () - _____
City/State/Zip _____ E-Mail: _____

I will be teaming up with the following three golfers: 1. _____
2. _____
- OR - 3. _____
 I would like AGA to match me up with a team of golfers

I/We would like to play in the: Open Division
 Co-Rec. Division

Enclosed is my check(s) for \$ _____ (\$55 for AGA Members / \$75 for non-AGA members)

Please complete form and make check payable to Central Ohio AGA. Form and payment must be received by Wednesday, June 8, 2005. Form and payment should be submitted to the attention of Jared Cottrell via one of the following methods. If you are faxing or e-mailing your registration form, payment must still be received by the due date. *Cancellations must be received by June 8, 2005 to receive a refund.*

Mail: 383 N. Front Street Columbus, OH 43215
Fax: 614-888-8634
Email: Jared@kca-cpa.com

Questions? Call Jared Cottrell at 614-258-4682

SPONSOR REGISTRATION FORM

My organization, _____, would like to participate as a sponsor of the Central Ohio AGA Golf Outing at the Dornoch Country Club on June 8, 2005

- \$50 – Hole Sponsor (includes recognition at the sponsored hole and at the clubhouse)
- \$150 – Beverage Sponsor (includes recognition at adult refreshment location and clubhouse)
- \$250 – Lunch Sponsor (includes recognition at lunch and at the clubhouse)
- \$500 – Event Sponsor (includes recognition at the registration table, the clubhouse, and throughout the day; also includes a free foursome!)

Enclosed is a check made payable to the Central Ohio AGA for \$ _____

