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PRESIDENT'S MESSAGE

In keeping with the ongoing theme of discussing the direction of our chapter, this month I am writing about our Ways and Means Committee.

Our chapter holds a good number of educational, community service, and social events all for the benefit of our membership. For some of these events we charge a fee just large enough to cover the costs associated with the event. Other events, like the Audio Conferences, are held at no cost to our members – as a benefit of membership.

As a group, the CEC aims to eventually make all of our chapter events free to active members. To do this we have a number of avenues we can take to raise the funds needed to offset the increased operating costs. We have decided to try to bring funds into the chapter coffers by participating in a number of fundraising activities.

The majority of these events will require our members to take time out of their lives to work sporting events. These events are a lot of fun to work, and while there will be hectic moments, for the most part you will have the opportunity to develop camaraderie with fellow AGA members.

Because the chapter leadership realizes that participating in one of these events requires an investment of time, we have developed an incentive program to reward those who participate in these events.

Those who participate in a Ways and Means event will have the opportunity to take advantage of either a free lunch ticket or a \$10 credit towards your annual membership dues. These benefits can be earned for *each event worked*.

Please help our chapter achieve these goals while at the same time having fun and saving yourself some money – Participate in a Ways and Means event. Please contact our Ways and Means Directors, Kevin and Tara Bruns with any questions.

Ken

Volunteer Opportunity

It's that time of year again to start thinking about the 2007 All Hallow's Eve festivities at the Ohio Historical Society (OHS)!

This year All Hallow's Eve will be on October 20 and October 27. OHS invites you to volunteer!

Location:
Ohio Historical Society
1982 Velma Ave
Columbus, OH 43211

If you are interested in participating in these fun and exciting volunteer opportunities, please contact:

Charles E. Miller Sr.
3 A - 091
693-5315
charles.miller@dfas.mil

Upcoming Events

JOINT AGA/ASMC September Luncheon 13 September 2007, 11:30am - 1:00pm

It is our pleasure, along with the American Society of Military Comptrollers (ASMC), to welcome Mr. Brandon Smith as our guest speaker at the third joint Greater Columbus AGA Chapter and ASMC Buckeye Chapter's September luncheon. Mr. Smith, who serves as a representative for Northwestern Mutual Financial Network, will be giving a presentation on "Financial Management."

Research has shown that the vast majority of millionaires are fastidious planners, budgeters, and investors. They set a goal, make a plan to reach that goal, then work hard to make it happen.

We want to show you how to develop a sound financial strategy – one that covers all the financial bases, from insurance to investing to estate conversation.

Join us for a special educational presentation where you will learn:

- A six-step plan for financial success
- How to estimate the amount of life insurance you really need
- The true cost of credit-card debt
- Three critical components of a sound investment plan
- Steps you can take to help manage taxes
- How to calculate how much money you'll need to retire
- Important estate conservation strategies

The luncheon will be held in the DFAS-CO Conference Center in room C-136/C137 (Denver and Indianapolis rooms) and the menu consists of your choice of one of the following wraps: Turkey Club, Chicken Caesar, Roasted Vegetable, Tuna and Chicken Salad. A buffet of Pasta Salad, Cole Slaw, Potato Chips, Pretzels, Brownies, Cookies and Assorted Beverages will also be provided.

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BARB BAIL, CGFM, CDFM-A
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New Members

The Greater Columbus AGA Chapter would like to welcome the following new members:

Jeffrey Woelfer, DFAS

Gary Somerville, DFAS

Ryan Carlson, DFAS

Jonathan Khoury,
Franklin County

Richard McGivern, State

Robert Bentz, DFAS

Daniel Mallett , DFAS

Bhaskar Mukhopadhyay,
Deloitte

Cheryl Temple, DFAS

Luncheon at a Glance

Joint AGA/ASMC

Speaker:
Mr. Brandon Smith

Topic:
Financial Management

Location:
DFASRoomC-136/C137

Date:
13 September 2007

Time:
11:30am-1:00pm

Treasurer's Report

By Jason Haskins, Treasurer

Checking Account

Beginning Balance	\$	3,552.11
Deposits	\$	348.00
Expenditures	\$	303.69
Transfer to Savings	\$	-
Ending Balance	\$	<u>3,596.42</u>

Savings Account

Beginning Balance	\$	8,438.46
Transfer from Checking	\$	-
Interest Earned	\$	-
Ending Balance	\$	<u>8,438.46</u>

Total Balance

\$ 12,034.88

But I Digress...

Is it wrong for me to pray for rain and then curse the weather when the rain comes? Am I the only one who is looking forward to the cooler days of fall? Yet, sure as snow falls in January I will be complaining about the cold, road conditions, and my gas bill when winter arrives in all of its fury.

Well, at least we've got football. The Buckeyes are looking good again this year as are several other NCAA teams. Of course then there's the NFL. I'm rooting for my favorite NCAA and NFL teams hard and furious just like I do every football season.

I always look forward to the start of football season. There's nothing quite like the thrill of seeing the long ball taken in for a touchdown or a bone crushing sack.

Perhaps I love football most of all because it reminds me of those carefree days of youth when my brothers, sisters, friends, and neighbors would all get together in the backyard and play.

Those were the times when you didn't care about the weather; hot or cold. You only cared that there was a game to be played. But I digress. . .

Chapter Calendar

September 2007

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Notes:						1
2	3	4	5	6	7	8
9	10	11	12	13 Programs: Monthly Luncheon with ASMC	14	15
16	17	18	19	20 Education: Audio Conference	21 Communications: Submit Newsletter Items	22
23	24	25	26	27	28	29 Programs: AGA Cookout with Central Ohio Chapter
30	Notes: EC/Membership: Members Survey Communications: Website Update Ways and Means: Crew Games					

PUT IT ON YOUR CALENDAR!

Accounting For Kids Day: NOVEMBER 7th!!

Accounting for Kids Day is an initiative that offers CPAs and other business professionals a chance to give back to their communities by helping students understand the fundamental concepts of accounting, economics and finance.

Through an interactive game based on the stock market, Accounting for Kids Day targets fourth, fifth and sixth grade students and teaches them the importance of financial literacy. The volunteer time required is minimal - just a bit over two hours on the morning of the event.

POC: Kortney Whiteman kortney.whiteman@dfas.mil 614-693-0553

Early Career Month is October

More information coming soon!

POC: Aubrey Martin Aubrey.martin@dfas.mil 614-693-0747

Greater Columbus AGA chapter members 'expand their minds'

By Tom Casasanta
DFAS Intern



The Greater Columbus Chapter of the Association of Government Accountants held its monthly luncheon August 9th in the DFAS Conference center.

Following lunch, AGA members were given a presentation by Christopher L. Washington, chief academic officer at Franklin University in Columbus, Ohio. Washington's responsibilities include

supervising the strategic direction of the academic unit and faculty. He is also responsible for the daily operation of 21 academic programs and support services.

Washington's topic for his presentation centered around emotional intelligence and how it compares to Intelligence Quotient. He stated that "Leaders who exemplify a high level of emotional intelligence more often stand above others in terms of their leadership ability." He also discussed how negative emotions serve as "obstacles to success and how positive emotions create successful conditions."

The members also participated in an activity with Washington in which everyone conversed with each other to test their emotional intelligence.

AGA will join forces with the American Society of Military Comptrollers for its next luncheon September 13 in the Denver/Indy room of the DFAS Conference Center. The speaker will be Brandon Smith of Northwestern Mutual Financial Network. Smith will discuss financial management and give a presentation on financial success.

Other Educational Opportunities

Other - Finance Transformation: Implementing a Consistent Vision Across Agencies

Improving public sector financial management often requires consensus building across multiple agencies, including the offices of the treasurer, comptroller, administration, and budget management. How can finance executives align forces across agencies to develop a consistent finance transformation vision and strategy?

We'll discuss: The four faces of the financial manager — steward, operator, strategist, and catalyst. Designing a finance strategy that is robust enough to address administrative challenges, including dispersed responsibilities and conflicting priorities. The benefits of a program management office structure, including structured program coordination and central authority. Learn how to manage the unique challenges of public sector finance managers.

Date: 9/6/2007 - 9/6/2007
Location: Online
Contact Name: Carol Jones
Contact Email: caroljones@deloitte.com
Contact Phone: 202 220 2683

Website: [Other - Finance Transformation: Implementing a Consistent Vision Across Agencies](#)

Audio Conference – Making the Transition to Management: What It Takes to Succeed
20 September 2007, 2:00pm – 3:50pm

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – going from player to coach!

This personal development audio conference focuses on making the transition from being an individual contributor to leader. Emphasis is placed on understanding the leadership role, and what tools and techniques new leaders need to succeed. For those new to supervision, this presentation will also provide insight and promote confidence for taking on this important role. Participants will gain knowledge in applying several techniques to enhance productivity and teamwork, and as a result, will be able to:

- Understand the "Performance Skills" required to be a successful leader
- Apply a model for putting relationships on track with your staff, boss and peers
- Understand how your new role significantly differs from that of individual contributor

To share his expertise with over 25 years as an active practitioner in human resources and personal development trainer is Robert A. Carnegie, MBA, founder of R. Carnegie Associates, Inc. Bob has been a faculty member of the Government Audit Training Institute, Graduate School, USDA. Bob is also a member of the American Society for Training and Development, the New England Human Resources Association, the Society for Human Resource Management and the AGA Boston Chapter.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speaker's commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speaker questions and share their own experiences.

The audio conference will be held in the DFAS-CO

Conference Center in the room C-141 (Cleveland Room). Cost: FREE to members, \$25 for non-members. Two (2) CPE credits will be offered in the Personal Development field of study.

October Luncheon
11 August 2007, 11:30am – 1:00pm

It is our pleasure to welcome Ms. Clarissa Stevens as our guest speaker at the Greater Columbus AGA Chapter's October luncheon. Ms. Stevens, who serves as a certified Professional Image Consultant, will be giving a presentation on "Professional Image and Etiquette." The luncheon will be held in the DFAS-CO Conference Center in room C-147 (Buckeye room); the luncheon menu is still to be determined.

November Luncheon Ms. Michelle Bell, IRS
8 November 2007

The luncheon will be held in the DFAS-CO Conference Center in room C-153 (Columbus room). The luncheon menu is still to be determined.

Audio Conference – Conducting Performance Audits Efficiently: Tools and Techniques to Improve Audit Productivity
14 November 2007, 2:00pm – 3:50pm

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – performance audit efficiency.

In a world where government auditors are supposed to "do more with less", how can audit offices efficiently use their limited resources to produce timely and high-quality performance audit reports? You'll learn the latest tools and techniques from two leaders in government performance auditing, including how to create a framework for audit efficiency in your organization through the use of technology and telecommuting. From the West Coast to the 50th State of Hawaii, innovations in performance auditing are helping auditors find efficiencies in unexpected places.

From leveraging staff resources to actively writing reports, and from condensing background to amplifying audit results, you'll be presented with a wealth of ideas to enhance audit planning, fieldwork, and reporting to boost your office's performance audit yield. We'll explore answers to questions including; how early can fieldwork be planned? How soon can you start drafting reports? How many reviews and drafts should occur in the reporting process? How can management's lack of data be converted into a powerful audit finding? How can report titles and tables of contents be used to convey the message of an audit report? How can government obtain action and change as the result of audit reports?

If your organization is interested in "pumping up" the audit function within its existing resources, you won't want to miss this exciting (and Trans-Pacific) teleconference!

To share their expertise in performance auditing are Drummond Kahn, CGFM, CIA, CGAP, Director of Audit Services for the City of Portland, Oregon; and Leslie Tanaka, CPA, City Auditor for the City and County of Honolulu, Hawaii.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speaker questions and share their own experiences.

The audio conference will be held in the DFAS-CO Conference Center in the room C-146 (Kansas City Room). Cost: FREE to members, \$25 for non-members. Two (2) CPE credits will be offered in the Auditing (Government) field of study.

**December Regional Professional Development Conference (PDC)
3-5 December 2007**

The Greater Columbus Chapter, in association with the Central Ohio Chapter, would like to invite you all to the December Regional AGA PDC to be held December 3-5, 2007, at the Columbus Athenaeum, 32 N 4th Street, Columbus, Ohio, 43215. Since still in the planning stages, the exact topics and speakers are still to be determined. More details to follow in the coming months. Please contact Diana Kaufman (3-0370) or Rachel Bosch (3-0592) if you should

have any questions.

Audio Conference – Anatomy of Fraud: Case Examples of Greed, Collusion and Override of Controls

12 December 2007, 2:00pm – 3:50pm

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – cases of public and private fraud that will baffle your imagination.

Are you interested in exploring the cause of various frauds and hearing approaches to increase the auditors' ability to detect fraud? The Government Auditing Standards and SAS 99 each make it clear that auditors have an affirmative obligation to search for fraud within the scope of audit engagements. Are you doing enough to meet these auditing standards? Included in this audio conference will be some remarkable work that uncovered major fraud in government, the private sector and not-for-profit organizations. The presenters will also analyze the reason auditors failed to uncover the frauds in other instances. In some of these cases, auditors actually went to jail because they failed to meet the standards of the auditing profession. Find out about the fraudsters who would steal from the dead and those who would steal from kids. Find out about the dentist who billed for 900 procedures a day! Thieves think differently than honest auditors. Increase your understanding of how fraud occurs and how you can better detect it from experienced practitioners.

To share their expertise in identifying and reporting fraud and the underlying internal control breakdowns are David L. Cotton, CGFM, CFE, CPA, Chairman of Cotton & Co.; and David R. Hancox, CGFM, CIA, Director in the Division of State Government Accountability, Office of the New York State Comptroller.

The audio conference will be held in the DFAS-CO Conference Center in the room C-146 (Kansas City Room). Cost: FREE to members, \$25 for non-members. Two (2) CPE credits will be offered in the Auditing field of study.

Please contact Diana Kaufman (3-0370) or Rachel Bosch (3-0592) if you should have any questions or dietary needs for these events.

Government News

Report: Federal agencies fail to pay employment taxes

By Jim Abrams, Associated Press
www.govexec.com

WASHINGTON (AP) -- Federal offices owe some \$45 million in delinquent withholding taxes and the Internal Revenue Service needs to do more to ensure that the government lives up to its taxpaying obligations, according a report issued Friday.

The Treasury Inspector General for Tax Administration, who oversees IRS operations, also found that as of January this year delinquent state and local government accounts totaled \$254 million. "It is outrageous that government entities are failing to pay their employment taxes," Inspector General George J. Russell said in a statement. "It is especially troubling that federal organizations are a part of this problem. The IRS must develop comprehensive procedures to remedy this inexcusable situation." Government offices, like any private employer, must meet employment tax deposit and reporting requirements. Some 86,000 federal, state and local entities file and pay employment taxes for some 23 million employees, 20 percent of the U.S. work force. These offices pay wages of more than \$760 billion and employment taxes of more than \$200 billion annually.

The report, which was requested by the IRS chief financial officer, said that as of December last year the IRS unit in Holtsville, N.Y., that handles federal cases, was assigned some \$45 million in delinquent taxes. It said that 99 entities owing \$5.8

million had been assigned for resolution for more than one year.

The totals for government delinquencies were still minimal compared to the \$6 billion owed by businesses, but the report stressed that "it is critical to the image of the United States that federal government entities be held to the same standards as private employers."

The report commended the IRS for setting up the special unit in New York to cover federal delinquency issues, but said more needs to be done to identify and address the causes of the failures to pay taxes in a timely fashion.

It said the IRS also needs to strengthen controls over enforcement actions. As with private businesses, the tax agency can issue a levy, a means to take property to satisfy a tax debt, against a government agency.

The IRS, in response to the report, indicated agreement with its recommendations. The agency said a new database had been developed to identify the causes and resolutions for delinquency cases and a process was being created for information-sharing between the New York unit and the IRS's Federal, State and Local Governments office.

Education is the best provision for the journey to old age.

~Aristotle
Greek critic, philosopher, physicist, & zoologist (384 BC - 322 BC)

Technically Speaking

Defense auditors sent to Iraq to examine contracts

By Pauline Jelinek

www.govexec.com

WASHINGTON - The Pentagon is sending a team of investigators to Iraq because of the growing number of cases of fraud and other irregularities in contracts involving weapons and supplies for Iraqi forces.

"The [Defense] Department is concerned with the number of contracting improprieties" that have been uncovered, department spokesman Bryan Whitman said Tuesday.

Some members of a team led by Pentagon Inspector General Claude M. Kicklighter are already in Iraq and have started work. The main body of the group, which includes members from around the service branches and other federal agencies, will go next week, said Chris Isleib, another Pentagon spokesman.

The group is going "in response to accountability and control problems," including some problems with "weapons and munitions purchased by the U.S. government and intended for use by Iraqi security forces," Isleib said.

The team also will go to Afghanistan.

"This team is an assessment team, tasked with looking into the overall situation and making recommendations," Isleib said.

There have been a growing number of cases involving not only weapons but contracts for a range

of goods and services used in Iraq. As of last week, there were 73 criminal investigations into contracts in Iraq, Kuwait and Afghanistan, said Army spokesman Col. Dan Baggio. The Army is the contracting agent for all the military branches serving in the wars, he said.

The New York Times reported Tuesday that several federal agencies are investigating a widening network of criminal cases involving the purchase and delivery of billions of dollars of weapons, supplies and other materiel to Iraqi and American forces. The inquiry has already led to several indictments of Americans, with more expected, the Times reported, citing unidentified American officials.

In the most recent high-profile contract probe, the Government Accountability Office said last month that the Pentagon cannot fully account for \$19.2 billion worth of equipment provided to Iraqi security forces.

The GAO, the investigative arm of Congress, said it had reviewed records of the U.S. unit running the program to train and equip Iraqi forces and couldn't account for what happened to at least 190,000 weapons. U.S. officials, while acknowledging that some might have fallen into the hands of militants, said the majority of weapons went to Iraqi security forces but that records weren't properly kept to show that.