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PRESIDENT'S MESSAGE

The month of March has always been one of our busiest months and this year is no exception. We have a good number of events for you to participate in.

The first a foremost event is the Annual Professional Development Opportunity (PDO) that we co-host with the Buckeye Chapter of the ASMC. This one day event is packed full of a number of different general and break-out sessions to whet your professional development appetite. More information about the PDO can be found in this issue.

Additionally, there are two audio conferences which are certain to help you stay abreast of current developments in the Government accountability profession. The first, scheduled for March 5th, is about identifying, prosecuting and preventing environmental fraud. The second, scheduled for March 26th, is about the latest developments at GASB and FASAB. Please take time out of your schedule to attend these events. These audio conferences are a great way for members to get some free CPEs and to keep aware of current developments.

There will be a social event later this month in recognition of all of the NCAA basketball mayhem associated with March. This was a wonderful event last year and we're looking to make this one even better. Please watch the chapter web site and your email for updates as we get closer to the event.

Finally, March is the month when members have the opportunity to self-nominate for one of our three elected positions (President-Elect, Treasurer, and Secretary). Again and again I have discussed the importance of participation in the chapter to make the chapter better and now is your opportunity. Please review the information provided later in the newsletter and let President-Elect Jim Gillenwater know if you are interested in running for an office.

One final note in parting, as you may be aware March is CGFM month. Our chapter in conjunction with other AGA chapters throughout the US work diligently to get our local leaders to set the month of March aside for recognition of CGFMs. This year, as in years before, we were fortunate to have our wonderful Governor extend this recognition. Please see the Certification Connection for more information.

Ken

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MEMBER SPOTLIGHT

Name: Mardia L Burgos Maldonado

Length of AGA membership: 1 year 3 months

Agency/Company: DFAS

Position/ Rotation: Accountant – Reports and Analysis Division

Length of Service: 1 year 10 months

Alma Mater: University of Puerto Rico and Caribbean University

What are some of your responsibilities and highlights from your current position?

I'm responsible for finding and correcting abnormal balances for ARMY Commands. We also work with BRAC, currently working on Rock Island Workload.

How has AGA positively impacted you and your job?

It has been a great opportunity to meet more people in a professional level. Also, I volunteer this year for the VITA program and it was a great experience.

What are some personal accomplishments or highlights you would like to share with other AGA members?

Volunteering is something that I did for the first time thanks to AGA and I encourage other members to take the opportunity to volunteer and help the community.

What are some of your future plans/goals (personal and professional)?

My future goals are to obtain CIA (Certified Internal Auditor) and CMA (Certified Management Accountant) certifications. Eventually I would like to move back to Puerto Rico and work for the Federal Government.

CEC SPOTLIGHT

Name: Kortney Whiteman

Length of AGA membership: 18 months

CEC Position: Community Service Co-Chair

Agency/Company: DFAS

Current Position/Rotation: Instructor in the Functional Training Office

Length of Service: 20 months

Alma Mater: Capital University, Columbus, OH

What are some current responsibilities and highlights from your CEC position?

As the Community Service Co-Chair, I am involved in organizing the community service events that our chapter participates in. We have two events that we participate in yearly. They are "Accounting for Kid's Day" and the "Volunteer Income Tax Assistance (VITA) Program". I am involved in soliciting volunteers for the events, planning and organizing the events, as well as giving all volunteers the proper information they need.

CHAPTER OFFICERS (CONT)

CERTIFICATION

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NEW MEMBERS

Chad Staffan (DFAS)
Sponsor: Justin Sponseller

Our Community Service Committee decides on community service events outside of the two events listed above.

What are some personal accomplishments or highlights you would like to share with other AGA members?

I am in my second year of the LIM Program. I have enjoyed my time in the LIM program and all of the areas I have worked. I look forward to graduating from the LIM Program and being permanently placed.

I just bought my first home in August of 2007. I love taking care of the house and decorating it for Holidays and specials events.

I am also a softball coach at Bishop Ready High School.

What are your future plans/goals (personal and professional)?

I plan to continue my education by starting my MBA in the fall at Franklin University.

CHAPTER FUNDRAISER

During the Professional Development Opportunity (PDO) Conference on March 20th, our chapter will be selling Gold Canyon Candles and Dutch Mill Flower Bulbs.

The Gold Canyon Candles are long lasting and feature double wicks for a clean and even burn. There are 15 different aromas ranging from elegant florals, supple fruits, and warm spices – all available in three sizes.

The Dutch Mill Flower bulbs are high in quality, but at below-market cost. There are 17 annuals and perennials offered for spring planting that will bloom in the summer. Each bulb includes planting instructions and is guaranteed to bloom.

If you are unable to come to the PDO and interested in purchasing these items, please contact Joyce Maleski at 693-1334 or joyce.maleski@dfas.mil. Joyce has samples and pricing for the candles and flower bulbs. These will make great presents for yourself, friends, and family. Help support your chapter!

UPCOMING EVENTS

Audio Conference:

How Fraud Can Undermine the Integrity of Environmental Programs and Create Environmental Risks

5 March 2008, 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 an increasingly important topic to our audio conference schedule – identifying, prosecuting and preventing environmental fraud.

At a time when our tax dollars are most precious, unscrupulous individuals and companies who pilfer scarce resources must be identified, stopped and punished. Criminal Investigators at the U.S. Environmental Protection Agency (EPA), working with auditors and investigators across the federal, state and local accountability community, have an impressive record addressing fraudulent activities that can affect human health and the environment. But, identifying and prosecuting these bad actors is just the first step. To prevent future fraud, it is critical to address the systemic weaknesses that allow fraud to occur and prevent the individuals and organizations that commit fraud from continuing to do business with the government. Our presenters will discuss criminal wrongdoing that can affect your drinking water, the schools your children attend and places they play, and the vehicle you drive, and many other aspects of your life. Additionally, the panel will discuss fraud indicators and efforts to suspend and debar those who defraud the public.

To share their expertise and experiences combating environmental fraud are Michael Daggett, Director, EPA OIG Program Integrity Directorate; Leonard Newmark, MPA, Criminal Investigator, EPA OIG; and Frank Lane, Director of EPA's Suspension and Debarment Division.

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 speakers questions and share their own experiences.

Learning Objectives: To understand how individuals and companies commit environmental fraud and its impact on the public.

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 Sponseller (3-0370) or Rachel Swartz (3-0592) if you should have any questions.

Spring Professional Development Opportunity (PDO):

**Sponsored by AGA and ASMC
20 March 2008**

The AGA Greater Columbus Chapter, in association with the American Society of Military Comptrollers (ASMC) Buckeye Chapter, would like to invite you all to the third joint Spring Professional Development Opportunity (PDO) to be held at the Riverfront Club at Confluence Park, located at 679 W. Spring St, Columbus, OH on Thursday, March 20, 2008.

Conference Theme: "Making 2008 Great: Tools for Success"

As professional organizations, the Association of Government Accountants (AGA) and the American Society of Military Comptrollers (ASMC) are committed to providing you, our members, the tools necessary to succeed in the future. Not only as individuals in the workplace, but also in your personal lives. We've put together this one day program that will provide comprehensive information to enable you to succeed in three different perspectives: personally, professionally, and organizationally. We hope that you take advantage of this tremendous opportunity.

Please contact Diana Sponseller (3-0370) or Rachel Swartz (3-0592) if you should have any questions.

Audio Conference:

Emerging Issues at FASAB and GASB: The Landscape is Changing

26 March 2008, 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 audio conference addressing Emerging Issues at the Federal Accounting Standards Advisory Board (FASAB) and the Governmental Accounting Standards Board (GASB).

This audio conference offers a unique opportunity to hear from two key officials of the Federal, State and local accounting standards board on evolving concepts that drive accounting standards. The speakers will discuss:

- the conceptual frameworks being developed at the two boards;
- what future standards may arise as a result of new concepts;
- how the new standards may affect preparers, auditors and users;
- the impact of international accounting standards on the two boards; and

- the progress being made in financial and performance reporting during the last ten years and the goals for the next ten.

To discuss these issues are Wendy M. Payne, CPA, CGFM, Executive Director of FASAB, and David R. Bean, CPA, Director of Research and Technical Activities at GASB.

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

Learning Objectives: To understand the conceptual frameworks being developed at FASAB and GASB, what new standards may arise and its impact on preparers, auditors and users, and the progress already made and future goals in financial and performance auditing.

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 Accounting (Government) field of study. Please contact Diana Sponseller (3-0370) or Rachel Swartz (3-0592) if you should have any questions.

March 2008

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
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COMMUNITY SERVICE CORNER

VITA 2007 - A SUCCESS!

The AGA Greater Columbus Chapter's annual participation in the Internal Revenue Service's VITA (Voluntary Income Tax Assistance) program concluded 23 February 2008. This is our third year being involved in the VITA program and our most successful to date. Our members worked at two locations: Northland High School and West High School.

Our members assisted nearly 200 taxpayers with the filing of their calendar year 2007 taxes. More than \$325,000 was claimed for refund by those who utilized our free services at the two sites. This amounts to an average refund of over \$1,600.

The Chapter leadership would like to thank all of those who participated in this wonderful opportunity to assist our neighbors. Those who participated are:

Kortney Whiteman
Kristen Hershberger
Kate Aughenbaugh
Tracey Jordan
Lori Mikesell
Mary Waugh-Smith
Nalin Patel
Theresa Wessel
Jennifer Tsimmerman
Elaine Forrest
Elcy Chacko
Aixa Rivera
Melinda Davenport
Stephanie Radin
Michelle George
Debbie Temesvary
Matt Ramsey
Rachel Ohlemacher
Aubrey Martin
Emilee Schell
Alita Kay
Mardia Burgos

The VITA Program offers free tax help to low- to moderate-income (generally, \$40,000 and below) people who cannot prepare their own tax returns. Certified volunteers sponsored by various

organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations.

COMMUNITY SERVICE, LEADERSHIP AND MUSIC: APRIL 2008 NEW ORLEANS HABITAT FOR HUMANITY TRIP

**By: Jeff Hart, CGFM, CFE, Denver Chapter,
Immediate Past AGA National President**

What do these three activities have to do with each other—community service, leadership and music? First, I will be leading a group of AGA members, family and friends on our second national community service project in New Orleans April 28 – May 2. Second, an AGA Sectional Leadership Meeting (SLM) for selected AGA chapters and other leaders will be held May 2 – 3. And third, the New Orleans Jazz Festival is set for the weekend before and after our community service project (actually, for three days before our work project, and for four days at the end). So, you have more than one good reason to come to New Orleans that week.

Why are we going back again this year? New Orleans still needs our help. By one estimate, as many as 20,000 buildings in the city remain uninhabitable. In fact, 27,500 families, mostly from New Orleans, are still living in tiny, 300-square-foot, government-issued travel trailers across the state, waiting for their homes to be repaired or for some kind of affordable housing to become available. Many other people remain in faraway cities. And hundreds—by some accounts, thousands—live on the city streets.

What are we going to do exactly? The work may be similar to what we did last year: installing floor joists, siding, soffits and fascia (exterior trim), interior molding, kitchen and bath cabinets, doors and door hardware, fencing and address numbers. We painted and scraped. Two volunteers spent a day playing with and reading to elementary school students whose parents were overstressed and overworked as they put their lives back together.

For me, it was one of the best vacations I have ever had. It was so uplifting to be working with my own hands, alongside like-minded people, knowing that we were making a difference with every hour we spent there. We also had plenty of time to go to a ballgame, check out the casino and visit some of the best restaurants and music haunts in the city fabled for its food and music. In the end, nine people volunteered from around the country last year, members of the New Orleans chapter also joined us at the work site, and two volunteers came from the USDA National Finance Center. Volunteer Raul Fierros, a member of AGA's Inland Empire Chapter, also made an inspirational DVD of our experience last year. If you'd like a copy, please contact him at rfierros@dph.sbcounty.gov <<mailto:rfierros@dph.sbcounty.gov>>

This year, anyone can volunteer for any period of time, or for any kind of job (construction or administrative tasks, for example). Volunteers are responsible for their own accommodations and expenses. Last year, some chapters sponsored a member from their chapter by paying some of the travel expenses.

Here's the calendar of activities:

April 25 – 27: New Orleans Jazz Festival

April 28: AGA volunteers may do various volunteer tasks in St. Bernard Parish (suburban New Orleans)

April 29 – May 2: AGA volunteers may build houses or other volunteer work in New Orleans for Habitat for Humanity (probably in Musicians' Village in the upper Ninth Ward again)

May 2 and 3: Select Section II AGA volunteer leaders attend SLM in New Orleans (by invitation only)

May 1 – 4: New Orleans Jazz Festival, including performances by the Neville Brothers, Stevie

Wonder, Billy Joel, Jimmy Buffett, Tim McGraw, Santana, Maze, Sheryl Crow, Widespread Panic, Dr. John, Al Green, Diana Krall and many more. (<http://www.nojazzfest.com>)

The Embassy Suites New Orleans Convention Center (downtown, where the SLM will be held for selected AGA leaders) has set aside 10 rooms for each night, Sunday through Wednesday, for \$79. This is a great rate—almost 50 percent off the government rate, thanks to AGA's "mission," as the hotel refers to it.

Make reservations by calling the hotel directly at 1.800.EMBASSY. Note the following:

- A special discounted rate of \$79 per night, plus 13 percent room tax and a \$2 occupancy tax, is available Sunday, April 27 through Wednesday, April 30. (Share a room with another volunteer, and save another 50 percent.)
- The hotel block will be released 30 days prior to arrival, so make your reservations early to avoid a higher rate.
- If you will attend the SLM, please make your reservations for ONLY the Habitat for Humanity dates you'll be paying for on your own. SLM invitations and hotel reservations must be handled separately.
- Please contact Julie Cupp at jcupp@agacgfm.org with specific questions about the Embassy Suites.

Volunteers may also stay at Habitat's new and improved "Camp Hope" dormitory for next to nothing, or in student dorms at the University of New Orleans' (UNO) Pontchartrain Hall with semi-private accommodations for just \$20.60 per person, per night. Contact Elizabeth Johnson at 504.280.7731 or eyjohnson@uno.edu. You may also contact New Orleans Chapter member and former RVP Peggy Javery at PEGGY.JAVERY@usda.gov for details. If you'd like to sign up to join us, please e-mail me at hart.jeff@epa.gov.



AGA
57th ANNUAL PROFESSIONAL
DEVELOPMENT CONFERENCE
& EXPOSITION

**BUILDING ON THE DREAM:
SHAPING A CULTURE OF ACCOUNTABILITY**

July 27 – 30, 2008 | 24 CPE Hours
Atlanta Marriott Marquis
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TECHNICALLY SPEAKING

PCAOB PROPOSES NEW AUDITING STANDARD: ENGAGEMENT QUALITY REVIEW

The PCAOB has proposed a new auditing standard on engagement quality review. The Sarbanes-Oxley Act of 2002 directed the Board to include in its auditing standards a requirement that each registered public accounting firm "provide a concurring or second partner review and approval of [each] audit report (and other related information), and concurring approval in its issuance." The proposed standard aims to increase the likelihood that engagement deficiencies will be identified and corrected prior to the issuance of the auditor's report. The goal of the proposed framework is to help an engagement quality reviewer objectively evaluate the judgments and conclusions made in the engagement report. The comment period ends May 12, 2008.

FASB DEFERS EFFECTIVE DATE OF SOP 07-1

On February 14, 2008, the FASB issued FASB Staff Position (FSP) 07-1-1. The FSP delays indefinitely the effective date of AICPA Statement of Position (SOP) 07-1, Clarification of the Scope of the Audit and Accounting Guide Investment Companies and Accounting by Parent Companies and Equity Method Investors for Investments in Investment Companies. Entities that early adopted SOP 07-1 before December 15, 2007, are permitted but not required to continue to apply the provisions of the SOP. No other entities may adopt the provision of the SOP, subject to the exception in the following sentence. If a parent entity that early adopted the SOP chooses not to rescind its early adoption, an entity consolidated by the parent entity that is formed or acquired after that parent entity's adoption of the SOP must apply the provisions of the SOP in its stand-alone financial statements. For a copy of the FSP, visit the FASB's website at http://www.fasb.org/pdf/fsp_sop07-1-1.pdf.

GET MORE INVOLVED WITH AGA!

Officer elections will be held in April. Self-nominations for the following positions will be accepted through Friday, March 14, 2008. To nominate yourself or another individual, just send an email stating your intent to Jim Gillenwater at jim.gillenwater@dfas.mil.

Officer Descriptions:

President-Elect

The primary responsibility of the President-Elect is to learn the duties of the President and to fill in when the President is not available. The President-Elect is also responsible for managing the Chapter Recognition Program. As a leader in AGA, the President-Elect is required to attend all monthly CEC meetings.

Treasurer

The main duty of the Treasurer is cash management. The treasurer is responsible for handling all cash collections and disbursements and ensuring proper funds in the bank account. He or she is also responsible for reporting and paying all applicable taxes. As a leader in AGA, the Treasurer is required to attend all monthly CEC meetings.

Secretary

The Secretary is responsible for composing and disseminating meeting notes for monthly CEC meetings and monthly luncheons. He or she prepares and distributes meeting agendas, composes memorandums for the President and President-Elect, and is responsible for the AGA Post Office box. As a leader in AGA, the Secretary is required to attend all monthly CEC meetings.

THE BOTTOM LINE

LAWMAKER RAISES CONCERNS ABOUT BROAD TELEWORK GOALS

By Stephen Losey and Courtney Mabeus

www.federaltimes.com

A new bill to set telework requirements for the federal government is advancing through Congress, but a leading Republican worries the bill's broad scope could hurt smaller agencies.

Under HR 4106, the Telework Improvements Act, all agencies would have to allow eligible employees to work at home or at a telework center for at least 20 percent of their two-week pay period. It would also put the General Services Administration in charge of running a telework Web site and setting other policy details, and would require agencies to hire a telework managing officer. That officer would hold the rank of GS-15 and report to the chief human capital officer.

The House Oversight and Government Reform subcommittee on the federal work force, Postal Service and the District of Columbia referred the bill to the full committee Feb. 28. Subcommittee chairman Danny Davis, D-Ill., introduced the bill in November.

But in a statement prepared for the hearing, ranking Republican Kenny Marchant of Texas worried that the requirements could be too much for very small agencies such as the 62-employee Institute of Museum and Library Services.

"Some of these small agencies simply do not have the administrative infrastructure in place to support such a policy," Marchant said. The bill should exempt such agencies, he said.

Marchant also questioned whether it makes sense to create a position dedicated to managing telework at all agencies, and said the Office of Management and Budget or Office of Personnel Management — instead of GSA — might be better suited to helping agencies set up telework programs, policies and training.

"We need to make sure GSA is sufficiently equipped to take the lead on the type of governmentwide coordination required by this legislation," he said.

Marchant, who did not attend the hearing, plans to introduce amendments addressing his concerns when the bill is considered by the full committee.

Davis said the bill is necessary to increase federal teleworking. A December report from OPM found that almost 110,600 federal employees worked from home or another telework location regularly, down from 119,200 two years earlier.

"Telework is still not being used to the maximum extent it should be," Davis said. "HR 4106 is not only timely but necessary."

In addition to reducing traffic and pollution, telework provides flexibilities that help the government hold on to talented employees, said Rep. John Sarbanes, D-Md.

"This represents the next frontier for new flexibilities in the workplace," he said.

Davis amended his bill to allow agencies to suspend teleworking practices during emergencies. The bill also requires the Government Accountability Office to study teleworking policies and employee participation annually for the first decade after the bill is passed.

Telework in practice

According to OPM, 110,592 federal employees telework now. That represents about 6 percent of those eligible to do so.

Not many dispute telework's advantages, but it can pose challenges to managers.

"You have to be a manager who can sort of expand your horizon," said Ron Ross, a project leader for Federal Information Security Management Act implementation within the National Institute of Standards and Technology's computer security division. Since 2003, Ross has been managing four employees who telework as much as twice per week.

Continued on Page 16

GOVERNMENT NEWS

NORTHROP, EADS WIN AIR FORCE TANKER DEAL IN UPSET

CongressDaily

www.govexec.com

In an upset victory over domestic aerospace giant Boeing Co., the team of Northrop Grumman Corp. and EADS, the European consortium behind Airbus, claimed victory Friday afternoon on a contract worth as much as \$40 billion to build the Air Force's next fleet of aerial refueling tankers.

The Air Force waited until after the markets closed Friday to announce it has selected the modified Airbus 330 over Boeing's KC-767 tanker offering, ending a years-long saga over which aircraft manufacturer would replace the venerable fleet of Boeing KC-135 tankers, first deployed in 1956.

The contract is a major win for the Alabama congressional delegation, which has publicly and steadfastly promoted the Airbus offering. Northrop Grumman has said the tanker contract will lead to the creation of 25,000 U.S. jobs, including about 1,500 at an assembly plant in Mobile, Ala.

At a briefing for reporters late Friday, Sue Payton, assistant secretary of the Air Force for acquisition, said, "Northrop Grumman clearly provided the best value to the government when you take a look at, in accordance with the [request for proposal], the five factors that were important to this decision: in mission capability, in proposal risk, in the area of past performance, in cost price, and in something we call an integrated fleet aerial refueling rating. So I would tell you that overall, Northrop Grumman did have strong areas in aerial refueling and in airlift, as well as their past performance was excellent and they offered great advantage to the government in cost price, and they had an excellent integrated fleet aerial refueling rating."

Payton said Air Force officials would debrief both offerors in early March. "Those debriefings will be very thorough. They will explain in great detail the advantages and the weaknesses that were in proposals. And I can't stress enough what an incredibly open and transparent and rigorous first selection we have gone through. For months and months, we have been telling each offeror where their weaknesses were, where their strengths were, and so they've had a lot of opportunity to communicate with us and to make sure we were not talking past each other."

While Boeing may protest the decision, Air Force officials declined to speculate as to whether the company would do so. Air Mobility Commander Gen. Arthur Lichte said it was critical that the Air Force "get on with this."

"Anything that would slow down the process has an impact on the warfighter. If everything goes smoothly and everything progresses, we will still have KC-135s flying late until the 2040s, which makes that airplane well over 80 years old and in some cases close to 90. And from the warfighter's point of view, we need to get on with this. And so I have looked at everything. I think we got a very fair and open process. I know all the communications that went back and forth to the companies, and I just hope we can go forward with this as quickly as possible."

Payton declined to elaborate on the factors that led to Boeing's failed bid, saying it would be unfair to do so before the company itself had been debriefed.

QUOTE OF THE MONTH

Many forms of Government have been tried, and will be tried in this world of sin and woe. No one pretends that democracy is perfect or all-wise. Indeed, it has been said that democracy is the worst form of government except all those other forms that have been tried from time to time.

Sir Winston Churchill, 1947

AGA CEC MEETING MINUTES

Monday, February 25, 2008

Attendees: Ken George, Kortney Whiteman, Rachel Swartz, Justin Sponseller, Lindsay Foell, Aubrey Martin, Kevin Bruns, Katie Alfera, Barb Bail, HenriAnn Franklin, Ben Novotny, Merle Robinson, LaVaris Poole, Joyce Maleski

DISCUSSION TOPIC

- Section Leadership Meeting (SLM) (4/11/08-4/12/08) – Being held in Cleveland. One representative from Membership, Early Careers, Certification, and Education to attend. Jim will be sending an email with further information.
- National Awards (deadline 4/4/08) – Please check the national website for award information. Nominate applicable members.
- CRP Input (4th quarter input due 4/22/08) – Will be meeting as a group to complete. Jim will coordinate.
- Update on IRS Issues, Articles of Incorporation – Jason was not in attendance. This will be updated at the next meeting.

Committee Updates:

- Communications
 - Newsletter Deadline – Wednesday. Send all items to Ken for incorporation. He will be compiling the newsletter this month.
 - Website Update – Please send any personal email addresses to Merle so that they can be authorized to send emails to the newly created email lists on the website.
 - Suggestions on New Co-Director – Please send any names to Merle/Amy
- Community Service
 - VITA has been completed. Stats will be sent as soon as they are available.
 - The clothing drive will be completed on Friday. All donations will be going to Goodwill.
 - Kortney and Beth's term as co-directors will be up in the fall. Send any ideas on replacements to them. Also, if you have any ideas for events during the spring and summer, please send an email to Kortney or Beth.

- Education
 - PDO planning is moving along. Still looking for additional keynote speakers. Attending a PDO meeting today, so additional updates will be available shortly.
 - Luncheon speakers have been confirmed through August.
- Certification
 - March is CGFM month.
 - The next CGFM training course will be held March 10-14 in Columbus.
 - The certification committee will be reviewing CPE requirements to verify that we are meeting all requirements.
- Membership/Early Careers (EC)
 - 170 members
 - Presentations at Franklin University on February 26, 2008
- Programs
 - Audio Conferences 3/5, 3/26
 - Professional Development Opportunity – 3/20 – Registration will begin shortly.
 - March Madness Event – TBD – Working out the details
 - Corn Hole Tournament – 4/26 – Reserved same park in Westerville.
 - Wrap up Euchre Tournament – Central Ohio Chapter was victorious.
- Ways and Means
 - Candle and Flower Bulb Sales – Joyce has order forms and will be selling at the PDO.
 - Spring Football Game – April 19, from 9:30 till ????. She will be checking to see if we can work shifts to cut down on the amount of time commitment.
 - Donations for PDO door prizes are due March 12, 2008.

TECHTALK

E-MAILS SPOOF DOJ ADDRESS

By William Jackson

www.gcn.com

A trickle of phony e-mails purporting to be from the Justice Department and carrying apparently malicious attachments has been found by security researchers from MX Logic, an anti-spam company.

The subject line mentions an update about a complaint with a complaint number, and the body of the message informs the recipient that a claim has been filed against his company. It includes a 124K attachment named "complaint.zip."

"We don't have any targeting information now," said Sam Masciello, MX Logic director of threat management. But the e-mails are similar to a spate of spam that emerged in May and June last year, targeting C-level executives. Like those messages, these mention the recipient's name and company in the body of the message, adding to their credibility. "They are trying to lend more legitimacy to the campaign."

Last year's attack e-mails carried a keylogging program as their malicious payload.

High-level executives can be attractive targets for cybercriminals because they can have broad access to sensitive corporate information. They also can be larger security risks, because they tend to hold

themselves above the security policies implemented to protect the organization, are mobile and busy and like to use the latest gadgets, but often are less savvy about technology and its risks.

The current attack is low and slow, flying under the radar with a low volume of traffic, Masciello said. It appears to have peaked two days ago at several hundred e-mails an hour and has dropped off some since then, although it still is being seen. Some examples of the e-mail came from an IP address in Italy.

The e-mail is well-formatted with an image captured from the DOJ Web site to add credibility, but the body of the message includes some grammatical errors and misspellings, such as using the word "filled" instead of "filed." The same mistake was found in last year's e-mails.

"The level of sloppiness has been a tipoff for some time" to phony e-mails and is a common flaw in their social engineering, Masciello said, although some e-mails are getting better.

Because of the misspellings and the fact that the name of the attachment appears to remain the same in each copy, the e-mails are easy to block, he said.

TREASURER'S REPORT

By Jason Haskins, Treasurer

As of 3 March 2008

| <u>Checking Account</u> | | <u>Savings Account</u> | |
|-----------------------------|--------------------|------------------------|---------------------|
| Beginning Balance | 2145.22 | Beginning Balance | \$ 8,438.46 |
| Deposits | 1249 | Transfer from Checking | \$ - |
| Expenditures | 1327.28 | Interest Earned | \$ - |
| Transfer to Savings | \$ - | | |
| Ending Balance | <u>\$ 2,066.94</u> | Ending Balance | <u>\$ 8,438.46</u> |
| <u>Total Balance</u> | | | <u>\$ 10,505.40</u> |

CERTIFICATION CONNECTION

THE CGFM EXAMINATIONS ARE CHANGING!

In 2007, AGA undertook a psychometric review and update of the three CGFM Examinations. To ensure the examinations' content reflects the current industry practices, AGA conducted a full-scale Job Analysis Study of the role of the Certified Government Financial Manager. While the core of the examination content remained the same, the three examination content outlines were updated, refreshed and streamlined. The weighting among the sub-content areas within each examination was adjusted, and the language of the content outlines was revised to provide additional depth and detail to support candidates preparing for the examinations.

The revised examination content outlines may be found on
<http://www.agacgfm.org/cgfm/downloads/CGFMExamContentOutlines08.pdf>

The Job Analysis process is described on
<http://www.agacgfm.org/cgfm/jobevalstudy.aspx>.

The updated CGFM Examinations will be offered for the first time at the Intensive Review Course/CGFM Examinations event to take place before the Professional Development Conference in Atlanta on July 24-27, 2008. The updated examinations will be available in Prometric testing centers beginning on August 15, 2008. CGFM Examinations taken prior to that date will follow the existing examinations content outline (see <http://www.agacgfm.org/cgfm/exams/>).

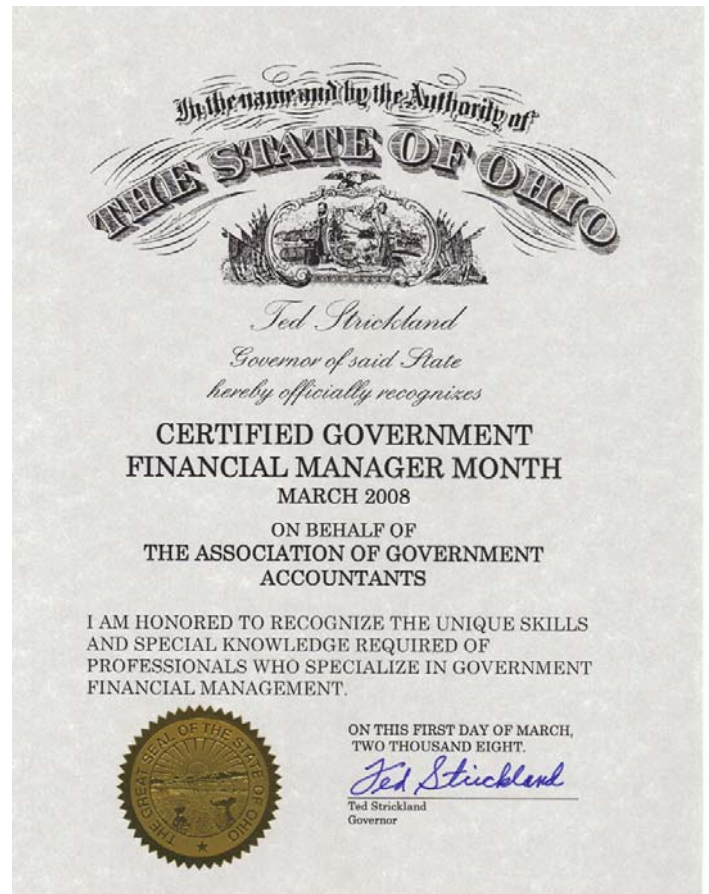
AGA is in the process of revising the three CGFM Study Guides to reflect the updated examinations content outline. The updated study guides will be available in March. More information regarding the study guides update will be posted on the CGFM Examinations update page:
(<http://www.agacgfm.org/cgfm/examupdate.aspx>).

If you have any questions about the examinations update, please visit the CGFM Examinations Update: Frequently Asked Questions page (http://www.agacgfm.org/cgfm/update_faq.aspx)

or contact the Greater Columbus Chapter Certification Directors, Aubrey Martin, CGFM or Dr. Bob Osborne, CGFM.

If you are studying or plan to take the CGFM exams in the near future, March 10-14 is when the CGFM Training is being offered at DFAS. This course material will be for the current CGFM structure since the new tests will not be offered until August 2008.

GOVERNOR STRICKLAND DECLARES MARCH 2008 CGFM MONTH



PUBLIC ATTITUDES TOWARD GOVERNMENT ACCOUNTABILITY AND TRANSPARENCY 2008

In January 2008, the Association of Government Accountants (AGA) commissioned a study by leading market research firm Harris Interactive®, to conduct the first in a series of annual surveys of public attitudes to government transparency and accountability. The objective of this first survey was to establish a baseline understanding of public attitudes, concerning transparency and accountability progress—or the lack of it—which could be tracked annually. A secondary objective was to use the survey findings to raise the profile of this important issue and help to drive understanding of it among policymakers, government employees and the public.

The survey was commissioned as part of AGA's flagship Advancing Government Accountability campaign, which will educate government and the public on the benefits of increased government accountability and transparency and provide practical programs relating to the education of government financial managers and the reporting of government financial information. The survey findings are a significant contribution toward increased public understanding of the issue, which AGA sees as a vital jumping-off point for reform.

AGA believes that the importance to a healthy democracy of efficient reporting of government financial information is difficult to overstate. Without accurate fiscal information, delivered regularly, in an easily-understandable format, citizens lack the knowledge they need to interact with—and cast informed votes for—their leaders. In this regard, a lack of government accountability and transparency undermines democracy and gives rise to cynicism and mistrust.

This result is reflected in the survey findings, which reveal deep dissatisfaction among the American public with both the availability of government financial information and the way it is delivered to the people. Much of this dissatisfaction has to do with issues of trust and a gap between what the

public expects and what is actually delivered. The survey also captured information relating to how the public would use fiscal information, were it provided to them in a usable form.

We encourage you to review the information attached to this first annual survey.

NOW ACCEPTING 2008 SCHOLARSHIP APPLICATIONS

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration?

If so, consider applying for an AGA National Academic Scholarship today! Each year, AGA National awards:

- Up to four \$3,000 full-time merit scholarships to AGA members and their family members,
- One \$1,000 part-time merit scholarships to AGA members and their family members, and
- One \$3,000 community service scholarship

The deadline for receipt of applications is March 31, 2008. Learn more:
(<http://www.agacgfm.org/membership/awards/default.aspx>)

AGA GOVERNMENT FINANCE CASE CHALLENGE CHAMPIONS SELECTED

The 2007 team champions of the competition are from the University of Texas at Dallas.

Congratulations to our winning team and many thanks to all of the universities that participated in AGA's competition. Details about the 2008 competition will be announced shortly.

Learn about the 2007 competition:
(<http://www.agacgfm.org/challenge/index.htm>)

THE AUDITOR'S PERSPECTIVE

GOVERNMENT AUDITING STANDARDS IMPLEMENTATION TOOL ISSUED *GAO.com*

The U.S. Government Accountability Office has issued a guidance document, Government Auditing Standards: Implementation Tool -- Professional Requirements Tool for Use in Implementing Requirements

Identified by **Must** and **Should** in the July 2007 Revision of Government Auditing Standards. This Professional Requirements Tool lists the requirements for audit organizations and auditors included in the

July 2007 Revision of generally accepted government auditing standards (GAGAS), also commonly known as the Yellow Book.

As described in the July 2007 Revision, GAGAS use two categories of professional requirements, identified by **must** and **should**, to describe the degree of responsibility they impose on auditors and audit organizations. The Professional Requirements Tool contains general requirements for audit organizations, and specific requirements for financial audits, attestation engagements, and performance audits. The general requirements section contains entity-wide requirements for the audit organization and is intended for use in addition to the specific sections for financial audits, attestation engagements, and performance audits, which contain engagement-specific requirements for the auditors conducting the engagement.

This tool does not include explanatory material from

the July 2007 Revision of Government Auditing Standards. Audit organizations and auditors should read the entire text of the July 2007 Revision of Government Auditing Standards, including the explanatory material when planning the audit and making professional judgments about compliance with professional requirements.

This guidance document and the July 2007 Revision should be used in conjunction with the following additional guidance documents, which are all available on the Yellow Book Web page at <http://www.gao.gov/govaud/ybk01.htm>

* Government Auditing Standards: Answers to Independence Questions (GAO-02-870G, July 2002) and

* Government Auditing Standards: Guidance on GAGAS Requirements for Continuing Professional Education (GAO-05-568G, April 2005).

This tool was prepared by GAO's government auditing standards staff to facilitate audit organizations* and auditors* implementation of the standards, and does not represent additional standards or requirements. The staff welcomes your feedback and comments. If you have questions or comments related to this tool, please contact Heather Keister, at (202) 512-2943 or keisterh@gao.gov. For other questions on GAGAS, please contact us at yellowbook@gao.gov.

THE BOTTOM LINE

Continued from Page 9

Ross' division has protocols to establish whether an eligible employee is allowed to telework. Employees who telework are issued laptops with encryption software and they are supposed to use a virtual private network connection to ensure information is secure.

Not only are teleworkers on an honor system to use equipment and software properly, they must also prove they can meet deadlines consistently.

"There's a big component of trust. You can't be in their house every hour of every day," Ross said. However, "I would argue that, when they're in their office and they close their door, you don't know what they're doing, either."

Moving beyond trust, Michael Phillips, deputy inspector general for audit for the Treasury Department's Inspector General for Tax Administration, said his office uses technological tools to help overcome telework's unknowns.

About 92 percent of the 280 employees in TIGTA's Office of Audit telework either full time or part time. Those employees' files are kept on the office's

servers, which they access through software called TeamMate. The program, which teleworkers reach through a secure network and two-layer authentication, tracks when employees access and update work, Phillips said. Using TeamMate has helped quell manager anxiety about telework, he said, but he stopped short of saying the office uses the tool to monitor employees.

"We just see it as an additional tool to monitor the work," Phillips said.

The General Services Administration has set an aggressive goal to get at least half of its eligible work force teleworking at least once a week by 2010. About 14 percent of those currently do so, said Bill Kelly, a GSA special assistant for telework matters.

Kelly said he doesn't favor the use of technological tools such as software to tell if an employee is active on a network, saying it's "counterintuitive to good human resources."

"My opinion is that managers should focus on outcomes as opposed to line of sight or technological versions of line of sight," Kelly wrote.

BUT I DIGRESS

So, I took a couple months off. That doesn't mean I was gone for good. Yes, ladies and gents here I am, back in black and white for your digressory pleasure.

I must say, I love Spring!!!! I love the birds, flowers, green grass, children playing and the beauty that can only come to one's heart upon the realization that the children will have no more Snow Days or Late Starts.

The land from whence I hail is in the great frozen north and as a child we didn't get a snow day unless it was 25 below. But my children seem to get one every time the snow flies.

Maybe this is why our parents regale us with tales of having to trudge from school in waist high snow up hill both ways. It's not that they actually had to walk to school in snow two feet deep on a slope

meant only for sledding, but more that they want us to realize how fortunate we are in today's world.

I recall times when young ladies had to wear dresses or skirts to school and would secretly wear pants under their skirts during the winter months.

And how about the children in the 1800's who studied in a fire warmed classroom. I bet being in the back of the class was not as popular in the winter month back then.

So Spring has finally sprung and I can set to tending my garden and planting my azaleas and tulips.

By the way, for the record, in case one of my children should ever ask, it was three feet of snow, up hill both ways with a 25 mph headwind. But I digress. . .