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# CENTRAL ARKANSAS CHAPTER

## Message from the President

If you need CPE before the end of the year, I encourage you to attend our next audio conference entitled "Procurement Cards – Successes & Challenges" which will be presented on December 6<sup>th</sup> at St. Vincent. More information will be sent in a flyer to all members, posted on the web and published in the newsletter.

Our next Chapter meeting is November 20<sup>h</sup> at St Vincent. Rachel Kremer with Moore, Stephens, Frost CPA's, will be giving a GASB update. Remember that you receive one hour of Free CPE for attending the monthly chapter meeting. We are also giving door prizes at each meeting.

The Chapter's Holiday "Christmas" party will be at Saddle Creek Woodfired Grill restaurant in North Little Rock. The date of the party is December 8<sup>th</sup> so mark your calendars for this event. Remember that the deadline for your registration form is December 4<sup>th</sup>. The Chapter will subsidize the cost with \$15.00 for members and \$10.00 for your guest.

The word, from those who attended the Race for the Cure community service project, is that our Chapter and AGA was well represented. Thanks to those who attended!

Another community service project that our Chapter is participating in is collecting can goods for the Arkansas food bank. We will collect the can goods at every Chapter meeting. Please participate by remembering to bring a can good to the meetings that you attend throughout the year.

As we approach the holiday season, I would like to take this opportunity to wish each member and their families a Happy

Thanksgiving. There are many things to be thankful for and one is that we have a Chapter that is willing to provide quality education at reasonable prices. Also our collection of can good for our community service project is just one more way our Chapter can be thankful. We have members who are willing to help others in need.

Brenda Horner, CPA, CGFM

## Congratulations to Sheila!!!

The Central Arkansas Chapter of AGA is pleased to announce that Sheila Watts has passed the CGFM exam in just four weeks! That is quite an accomplishment! Ms. Watts is an accounting specialist for the Department of Finance and Administration's Office of Accounting. In this role, she is responsible for assisting state agencies with various accounting issues and assisting in the preparation of the state-wide CAFR. She has been with the State of Arkansas for 3 years, and is currently working towards her CPA certification. Congratulations Sheila.

## Race for the Cure

Central Arkansas Chapter AGA Team joined the 42,000 participants in the Race for the Cure on Saturday, October 7<sup>th</sup>. The AGA team included AGA members and their families. Pictures from the event will be available soon on our website. Our special thanks to the members of the team for their support: Marion Carlton, Michelle Casto, Deena Coston, Chuck Covey, Richard Drilling, Catahy Drilling, Diane Drilling, Jane Dudley, Lela Hodges, Brenda Horner, Lynda Kerr, Shirley Manning, Teri Matthews, Tersa ????, April Ream, Snadra Sherman, Colleen Vollman, Christy Wyman.

## Chapter Meeting



The speaker for the November meeting of Central Arkansas Association of Government Accountants is Rachel Kremer. Ms Kremer is a CPA, a Certified Valuation Analyst and has earned the designation of

Accredited in Business Valuations. She has 19 plus years of accounting experience with various industries such as colleges and universities, not-for-profit organizations, municipalities, and various agricultural entities. Ms Kremer has completed the AICPA's Certificate of Educational Achievement program in Governmental Accounting and Auditing and is regularly engaged by the Arkansas Society of Certified Public Accountants as well as other professional organizations to provide training on a number of technical topics. She also serves as the leader of Moore Stephens Frost's Governmental and Not-For-Profit practice. Ms Kremer will discuss recent GASB statements and provide an overview of possible future GASB statements.

The meeting will be held in the Vincent De Paul meeting room at St. Vincent Infirmary on Monday, November 20 at 12 noon. The room will be available at 11:30 for lunch. Those attending will be awarded one hour of free CPE and have a chance to win a door prize. Canned food will be collected for the Arkansas Food Bank Network.

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### **IT'S THAT TIME OF THE YEAR AGAIN - MAKE SURE YOU HAVE YOUR CPEs**

Are you one of the CGFMs who received their designation in 1996, 1998, 2000, 2002 or 2004? Then you need to have at least 80 Continuing Professional Education (CPE) hours earned within the two-year period of January 1, 2005 and December 31, 2006.

If short, you can take advantage of the grace period of January 1 - March 31, 2007 to catch up on your CPEs (these hours then cannot be counted towards your next cycle of 2007-2008).

If you have not yet reached your mark, you still have time. What you have to do is remind yourself that every activity might serve a dual purpose. If you are earning a graduate degree, if you are teaching or writing, or if you are earning CPEs for another certification, you might be able to count these CPEs towards your CGFM certification requirement. Review the opportunities available to you for earning CPE hours, and you will realize that there are many ways in which you can maintain your CGFM certification without undue cost or time demands.

Consider:

-- Online CPE opportunities, including AGA's "Journal CPE Online" that offers CPE hours for reading The Journal of Government Financial Management and taking the relevant quizzes and online courses offered through Micromash and SmartPros, two educational organizations in partnership with AGA ([www.agacgfm.org/education/educationdefault.aspx](http://www.agacgfm.org/education/educationdefault.aspx)).

-- CPE offered by AGA chapters and state CPA or other government finance officer societies and other organizations.

-- Opportunities to earn CPE hours for teaching a relevant course (not to exceed 40 CPE hours in any two-year period), publishing an article or book that contribute directly to CGFM's professional proficiency (up to 20 CPE hours) or taking applicable college courses.

Not all CPEs can count towards the CGFM designation. The hours earned must be in government financial management topics or related technical subjects applicable to government financial management areas. Applicable CPEs would need to maintain or enhance your professional proficiency in government financial management, and you have to keep back-up documentation of the completed CPE for at least three years. This documentation may be requested by AGA if

you are selected to be audited; however, CGFMs should not automatically send information on their CPE hours to AGA at the time of renewal.

For more detailed information about earning CPE hours, what topics and subjects can qualify for CPEs and answers to commonly asked CPE questions, please visit [www.agacgfm.org/cgfm/maintain/cpe\\_requirements.aspx](http://www.agacgfm.org/cgfm/maintain/cpe_requirements.aspx). If you have any additional questions, contact AGA's Office of Professional Certification at 800.AGA.7211, ext. 305.

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## Devilish Employees: They're a Year-Round Threat

AccountingWEB.com - October 20, 2006 - Managers say the ghouls and goblins who traditionally show up on Halloween can strike at any time in the workplace. In fact, some spend about one-fifth of their time untangling personality conflicts among co-workers.

Certain problem behaviors haunt executives throughout the year. A poll of 150 senior executives from the nation's 1,000 largest companies revealed that 18 percent of their time is wasted resolving staff conflicts.

The survey was developed by Accountemps, the staffing service for accounting, finance and bookkeeping professionals.

Here are some common workplace goblins and tips on managing them:

- The Ghost Employee — This employee is away from the office — a lot —and can't be found when you need him. These ghostlike figures appear only occasionally for meetings or group events. This behavior will change only if managers regularly remind the entire staff of the importance of being accessible, Accountemps advises.
- The Witch's Brewer — This employee concocts microwave lunches that can drive their co-

workers out of the building. Managers shouldn't single anyone out, but tell everyone that it's hard to concentrate when they're overcome by pungent food smells coming from the next cubicle.

- The Office Spook — This doomsayer can't stop the scare tactics, describing the boss as the devil himself and spreading tales of workload woe. "If you think we've had it tough so far, just wait ...," she may be heard to say. Managers should address this employee individually.

Accountemps advises addressing small problems quickly, before they fester into full-blown crises.

Rosemary McCaslin, a professor of social work at California State University, San Bernardino, told the Wall Street Journal that older employees can mentor new professionals, explaining the expectations of the office and helping them adjust. These veteran staffers can also mediate meetings to discuss workplace conflicts as soon as they start, before both sides are too entrenched.

Some experts have suggested that workplace conflicts often crop up between two people with similar personalities. According to David Hardcastle, professor of social service administration at the University of Maryland, if these employees are forced to work together, their disagreement may be resolved because similar personality types often do things the same way.

Managers should coach employees so that they can resolve their own conflicts, according to Cheryl Stinksi and Karen Dorn of Alternatives Resolutions, Inc. of Appleton, Wis. They advise coaching employees to do more listening than talking. Conflict resolution is 80 percent listening and 20 percent problem-solving.

"It's a curious thing to watch two people in conflict resolution. First the animosity is so thick, you could cut it with a knife," said Cynthia Brownstein, associate professor of

social work at Bryn Mawr College, in the Wall Street Journal. "Gradually, they begin to recognize that the psychological harm caused by the conflict is really debilitating for both people."

Employees who work out their differences often "truly respect and admire the very person they disliked so much before," Brownstein said

### **AGA CENTRAL ARKANSAS CHAPTER EXECUTIVE COMMITTEE Conference Phone Motion to Purchase Minutes**

On October 24, 2006 President Brenda Horner requested email discussion from the Chapter Executive Committee (CEC) members concerning purchase of a conference phone. Greg Crawford had notified Brenda that the previously authorized phone to be purchased with the allotted amount of \$250 was no longer available. Greg found one costing \$799.99 that covers 1,000 square feet without additional microphones.

Russ Hannah made a motion to authorize the purchase of a telephone with capabilities to meet the Chapter's audio conferencing needs in an amount not to exceed \$1,000 inclusive of taxes and other associated costs. Richard Drilling seconded the motion. President Horner then took emails for discussion.

Emailed consensus was to proceed with the purchase. Further discussion involved obtaining a less costly conference phone. On October 25, 2006 President Horner asked for a vote on the motion and accepted emails until 10:00 a.m. October 26<sup>th</sup>. Every CEC member participated in the vote, and the motion was approved unanimously. President Horner noted that she, Greg Crawford, and Gary Puls would purchase a phone that will meet the Chapter's needs while being good stewards with the Chapter's resources.

### **AGA Food Donation**

AGA will collect money and food for the Arkansas Foodbank Network Thanksgiving Drive at the November meeting. Arkansas Foodbank Network plans to provide food for 500,000 meals to hungry people in central and southern Arkansas this Thanksgiving. Every dollar we give can provide four meals for a hungry child or adult. For more information, or to make a credit card donation, visit their website at [www.arkansasfoodbank.org](http://www.arkansasfoodbank.org).

### **AGA CENTRAL ARKANSAS CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES**

Date: October 2, 2006

3<sup>rd</sup> Floor Conference Room, 1515 Building,  
Little Rock

#### **Members Present:**

Brenda Horner, President; Greg Crawford, President-Elect; Gary Puls, Treasurer; Lucie Stoddard, Secretary; Lisa Ricks, Membership Co-Chair; Shirley Manning, Education Co-Chair; Deena Coston, Programs Co-Chair; Don Bellcock, Meetings/Awards and Webmaster Co-Chair; Russ Hannah, CGFM Chair; Colleen Vollman, Newsletter Co-Chair; Marcella Winzerling, Webmaster Co-Chair; Teri Matthews, Community Service Co-Chair; Jane Dudley, Community Service Co-Chair; Richard Drilling, Historian/Photographer

The meeting was called to order by President Brenda Horner at 12:00 p.m.

#### **MINUTES**

Greg Crawford moved to accept the minutes of the September 5, 2006 Chapter Executive Committee (CEC) meeting as presented. The motion was seconded by Colleen Vollman and unanimously approved.

#### **FINANCIAL**

Gary Puls reviewed financial activity for the period ended September 30, 2006. Brenda

Horner noted that the reported education seminar revenue had been collected for future audio conference events, not the session held September 14<sup>th</sup> on performance auditing risk assessment. The Chapter lost money on the first audio conference due to either refunding fees collected or crediting collections to the November 8<sup>th</sup> session because of inadequate audio equipment. Lucie Stoddard moved to accept the financial report. Shirley Manning seconded the motion, and it passed unanimously.

#### SPECIAL SCHOLARSHIP COMMITTEE REPORT

Greg Crawford distributed a draft of the scholarship application for review. Lucie Stoddard suggested adding wording that scholarships would be awarded in increments of \$500 because of the Chapter's previous commitment to an annual \$500 memorial scholarship named in honor of Ernie Davis, a charter member and officer of the Central Arkansas Chapter. Discussion followed concerning a description of the award amount under scholarship criteria. Deena Coston moved that the description should read as follows:

The AGA Board shall determine the number and amount of scholarships to be awarded annually. Each candidate selected for a scholarship will receive the minimum of a \$500 award with the maximum award not to exceed \$3,000.

The motion was seconded by Russ Hannah and approved without opposition. Greg Crawford advised that scholarship information would be sent to both community colleges and four-year institutions. Colleen Vollman mentioned she would include the scholarship information and a reference to our web site in the newsletter.

#### STANDING COMMITTEE REPORTS MEMBERSHIP

Lisa Ricks provided the membership status report. Membership stands at 189 with no new members reported since June. The Membership Co-Chairs are working on a membership satisfaction survey and a recruitment event at UALR with Beta Alpha

Psi. Similar events are being considered for UCA in Conway and ASU in Jonesboro.

#### COMMUNITY SERVICE

- Teri Matthews reported the status of the AGA Central Arkansas Chapter team for the Race for the Cure on October 7<sup>th</sup>. Eighteen members have signed up and 16 of them will be participating in the fun/run walk as team number 60111. The team will meet at Broadway and Capitol at 7:45 a.m. Tee shirts and baseball caps with the AGA logo are available for participants.
- Canned goods are being collected as an ongoing community service at all AGA functions for donation to the Arkansas Food Bank.

#### MEETINGS AND AWARDS

Don Bellcock reserved two locations on Friday, December 8<sup>th</sup> for the winter holiday party: Saddle Creek Woodfired Grill in North Little Rock and Cock of the Walk in Maumelle. Each location has a private dining area that holds approximately 40 people. Discussion followed concerning each locale. Deena Coston moved to hold the event at Saddle Creek on Friday, December 8<sup>th</sup> from 6:30 to 8:30 p.m. Shirley Manning seconded the motion, and it was approved. Discussion followed concerning the amount to be supplemented by AGA. Selected two course meals consisting of entrée and either salad or dessert and complimentary iced tea or coffee will cost \$23.90 each excluding tax. Teri Matthews observed that the room capacity of 40 persons will limit the Chapter's expense. Jane Dudley moved to supplement members' meals by \$15 each and guests' meals by \$10 each. The motion was seconded by Richard Drilling and unanimously approved.

#### NEWSLETTER

Colleen Vollman requested the speaker's bio for the next meeting, and she said she would add information to the upcoming issue about the holiday party.

#### CGFM

Brenda Horner noted that newly certified CGFMs need to be contacted for their bios and should be recognized in the newsletter and on the web site.

#### WEB

No problems with access have been reported.

#### EDUCATION

- President Horner inquired about the need to purchase a speaker phone suitable for audio conference transmission. Greg Crawford had looked into cost and found the audio quality no different between phones priced at \$220 and \$500, although the quality of the microphone to transmit audience questions can vary. Brenda noted that if purchased, the equipment should be kept by the Education Chair(s) who will be responsible to pass it on to the incoming director(s). Shirley Manning advised that future audio conferences are scheduled at St. Vincent, and although they have the appropriate equipment, she has been concerned that a medical emergency might require that their phone be utilized when an audio conference is scheduled. Don Bellcock moved to allot \$250 for Greg to purchase a suitable

conference phone and Marcella Winzerling seconded. The motion was approved unanimously.

- Brenda announced that Kim Hardwick has resigned as Education Co-Chair due to her workload. Shirley added that without assistance she may not be able to offer a winter seminar. Brenda asked for suggestions by email for a new Education Co-Chair.

#### PROGRAMS

Deena Coston reported disappointment at the number of attendees (23) at the first Chapter meeting and requested that incentives be offered to increase attendance. Following discussion, Greg Crawford moved to authorize the purchase of a \$10 gift card to use as a door prize. Lisa Ricks seconded, and the motion passed without opposition.

#### HISTORIAN

Richard Drilling advised that although the Chapter's history report for the previous fiscal year was not submitted to National by September 30<sup>th</sup>, it still needed to be completed for our records. He said this year's report will be worked on steadily as the year progresses.

President Horner concluded the meeting at 1:24 p.m.

# PROCUREMENT CARDS – SUCCESSES AND CHALLENGES

## An AGA Training Audio Conference

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 significant audio conference addressing the purposes and evolution of government procurement cards.

Since the 1980's when the Federal government began using purchase cards as a means of procuring small items in a more efficient and effective manner, the procurement card as we know it today has evolved greatly from being just a better purchase order process to a much more strategic, business needs use that can improve the efficiency, effectiveness and economy of your operations. The history, successes, lessons learned and future challenges of procurement cards at the Federal, State and Local levels will be explored in this open dialogue audio conference.

To discuss the implementation of the program are three procurement card experts: Glen B. Gainer III, West Virginia State Auditor; Tom Sadowski, CGFM, CPA, Director of Accounting, State of Missouri, and Current AGA National Treasurer as well as Past AGA National President and Past National Treasurer; and Bruce E. Sullivan, Vice President, Government Services, Visa USA.

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.

Date:	Wednesday, December 6, 2006
Time:	12:50 - 2:50 p.m. Central Standard Time
Learning Objectives:	To understand the evolution and potential uses of procurement cards
Prerequisite:	Familiarity with government purchase cards
Advance Prep:	None required
Field of Study:	Finance
CPE:	Two credits
Cost:	Members \$15 Non-members \$25 Payment can be mailed to AGA, P. O. Box 27, Little Rock, Arkansas 72203 or payment can be made at the door provided you have sent your registration form to Shirley Manning by the <b>December 1, 2006 deadline.</b>
Register:	Email registration form to Shirley.Manning@dfa.state.ar.us (501) 682-5241. Form can also be mailed with your check to AGA, P. O. Box 27, Little Rock, Arkansas 72203
Location:	St. Vincent's Hospital, Vincent De Paul Room

Name \_\_\_\_\_ Work Phone \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_

E-mail \_\_\_\_\_ AGA Member Yes \_\_\_\_\_ No \_\_\_\_\_

Do you require CPE? \_\_\_\_\_ Amount enclosed \$ \_\_\_\_\_

Make checks payable to: **AGA Central Arkansas Chapter**, P O Box 27, Little Rock, Ar 72203-0027

**\*\*Door Prize – Two-night stay at Fitzgerald's Casino in Tunica\*\***

## Door Prize Sponsorships (11/06/06)

November 2006 Monthly Meeting  
Sam's Town Hotel & Casino Shreveport  
Smokey Joe's Lunch & Dinner Coupon for two (expires 12/30/06).

December 6, 2006 Audio Conference  
Fitzgerald's Casino Hotel – Tunica, Mississippi  
Two-night stay (Sunday – Thursday, expiration 4/30/07).

December 8, 2006  
Isle of Capri Casinos, Lula, Mississippi  
One-night stay for you and a guest and dinner for two at Farraday's restaurant (expires 3/31/07).

Bally's Casino – Tunica, Mississippi  
One-night stay (Sunday thru Thursday, expires 4/26/07).

Isle of Capri Casinos, Lula, Mississippi  
One-night stay for you and a guest and dinner for two at Farraday's Restaurant (expires 3/31/07).

January Monthly Meeting  
TBA

February Monthly Meeting  
Dixie Café \$10 gift certificate (expires 6/30/07).

February 28, 2007 Audio Conference  
Dixie Café \$10 gift certificate (expires 6/30/07).

March Monthly Meeting  
TBA

April Monthly Meeting  
TBA

May Monthly Meeting  
TBA

May 9, 2007 Audio Conference  
TBA

**Central Arkansas AGA**  
**Balance Sheet**  
October 31, 2006  
ASSETS

Current Assets		
Checking	\$ 10,126.10	
Certificates of Deposit	27,266.29	
Total Current Assets		37,392.39
Total Assets	\$	37,392.39

LIABILITIES AND CAPITAL

Current Liabilities		
Unearned Revenue	\$	
Total Current Liabilities		-
Capital		
Beginning Balance Equity	\$ 9,862.89	
Equity - Retained Earnings	29,655.26	
Net Income	(2,125.76)	
Total Capital		37,392.39
Total Liabilities & Capital	\$	37,392.39

**Central Arkansas AGA**  
**Income Statement**  
10/31/2006

	Current Month	Year to Date
Revenues		
Education Seminar Revenue	\$ 520.00	\$ 803.03
Local Chapter Dues	24.65	447.55
National Recruitment	0.00	0.00
Interest Income	60.56	341.47
Donation	0.00	0.00
Awards Banquet	0.00	0.00
Christmas Banquet	0.00	0.00
Miscellaneous	0.00	25.00
Total Revenues	605.21	1,617.05
Expenses		
Education Expense Speakers	\$	\$ 1,270.00
Education Seminar Facility Expense		161.51
Education Seminar Materials	1,013.93	1,013.93

PSI		0.00
PDC Expense	107.89	107.89
Meetings Expense		0.00
Awards Banquet Expense		0.00
Holiday Banquet Expense		0.00
Scholarship Expense		0.00
Audit Cost		500.00
Speaker Gifts Expense		117.72
Web Expense		130.00
PO Box Rent		231.60
Postage		0.00
Bank Charges		0.00
Office Supplies		0.00
Donation		0.00
Promotional Expense	110.16	210.16
Miscellaneous Expense		0.00
Total Expenses	<u>1,231.98</u>	<u>3,742.81</u>
Net Income	\$ <u>(626.77)</u>	\$ <u>(2,125.76)</u>

### Officer Directory and Contact Information

Position	Name	Phone #	E-mail Address
President	Brenda Horner	(501) 682-5243	brenda.horner@dfa.state.ar.us
President Elect	Greg Crawford	(501) 683-4632	greg.crawford@dfa.state.ar.us
Treasurer	Gary Puls	(501) 371-6033	gary.puls@dfa.state.ar.us
Secretary	Lucie Stoddard	(501) 682-6182	lucie.stoddard@arkansas.gov
Newsletter Co-Editors	Marion Carlton	(501) 682-2893	marion.carlton@arkansas.gov
Newsletter Co-Editors	Colleen Vollman	(501) 683-2251	colleen.vollman@arkansas.gov
Membership Co-Chairs	Lisa Ricks	(501) 683-1065	lisa.ricks@arkansas.gov
Membership Co-Chairs	Sandra Sherman	(501) 682-4125	ssherman@aetn.org
Education	Shirley Manning	(501) 682-5241	shirley.manning@dfa.state.ar.us
Community Service Co-Chairs	Jane Dudley	(501) 682-3504	jane.dudley@sosmail.state.ar.us
Community Service Co-Chairs	Teri Matthews	(501) 682-5255	teri.matthews@dfa.state.ar.us
Program Co-Chairs	Sandy Becker	(501) 447-1115	sandy.becker@lrsd.org
Program Co-Chairs	Deena Coston	(501) 377-1214	deena.coston@carlw.com
CGFM Chair	Russ Hannah	(870) 972-2024	russ.hannah@arkansas.gov
Meetings and Awards Co-Chairs	Don Bellcock	(501) 682-1872	donald.bellcock@arkansas.gov
Meetings and Awards Co-Chairs	Cynthia Rhoads	(501) 682-3921	cynthia.rhoads@arkansas.gov
Co-Webmasters	Don Bellcock	(501) 682-1872	donald.bellcock@arkansas.gov
Co-Webmasters	Marcella Winzerling	(501) 683-0396	marcella.winzerling@dfa.state.ar.us
Historian	Richard Drilling	(501) 324-9062	richard.drilling@dfa.state.ar.us
Past President	Marion Carlton	(501) 682-2893	marion.carlton@arkansas.gov