



Association of Government Accountants

“Advancing Government Accountability”



Notes of Principal Interest

2005-2006 Chapter Year

Issue 2 October 2005

AGA Mission Statement

AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Meeting Notice

October 17, 2005

Monthly AGA Meeting

St. Vincent DePaul Room

12:00 to 1:00 pm

E-mail Etiquette & Documentation

David Mosley & Shaleen Jacobson

(Speaker’s Bios Page 2)

In This Issue:

Meeting Notice	Page 1
President’s Message	Page 1
Speaker’s Information	Page 2
CEC Minutes	Page 3
2006 Officers	Page 4
Seminar Notices	Page 5
Future Meeting Dates	Page 5
CGFM News & Articles	Page 6
New Members & National News	Page 7
Financials	Page 8

President’s Message

By Marion Carlton

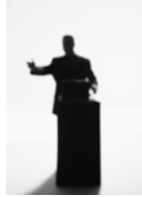
For our first meeting of the new program year, we had the opportunity to participate in an audio conference on ethics presented by the national AGA office. The conference was well received with 46 people attending. We will incorporate two more audio conferences in our education program during the year.

A major objective for AGA is providing quality education opportunities for government accountability professionals. This is an ambitious goal requiring a lot of thought and hard work by many people. Each member of our chapter can have a tremendous impact on the success of our education programs by participating in the monthly meetings and seminars. We also welcome your feedback. Please join me at our October meeting. I am looking forward to seeing you.



Speakers For October Meeting

E-mail Etiquette & Documentation

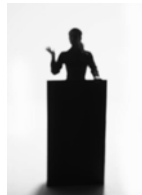


David L. Mosley, CPA

David is the partner-in-charge of audit and accounting services with JPMS Cox, PLLC. David joined in the formation of JPMS Cox, PLLC in August 1987 after previously being associated with national accounting firms in Little Rock and Dallas. David's twenty-five years of experience includes serving financial institutions, governmental organizations, not-for-profit organizations, construction companies, health care organizations and various other businesses.

David is a 1980 honors graduate of the University of Arkansas at Fayetteville and is a member of the American Institute of Certified Public Accountants and the Arkansas Society of Certified Public Accountants.

David currently serves on the Board of Directors of the National Conference for Community and Justice and is a member of the Advisory Council to the UALR American Humanics Nonprofit Studies Program.



Shalene A. Jacobson

Shalene joined JPMS Cox, PLLC in 2003 having previously worked with a public accounting practice in Montgomery, Alabama. Her auditing experience includes work on not-for-profit companies, including A-133 audits, banks, medical offices and small privately held companies.

Shalene is a 2002 graduate of Auburn University and received a Masters of Accountancy from Auburn in 2005.

AGA CENTRAL ARKANSAS CHAPTER EXECUTIVE COMMITTEE MEETING MINUTES

Date: September 6, 2005

1st Floor Conference Room, DFA Building
1509 West 7th Street
Teri Matthews, Secretary

Members Present:

Marion Carlton, President
Kathleen Wingo, President-Elect
Brenda Horner, Treasurer
Shirley Manning, Education Chair
Deanna Richardson, Programs Chair
Sherri Cathey, Newsletter Co-Editor

Danny White, Community Service Co-Chair
Sandy Becker, Community Service Co-Chair
Kim Hardwick, CGFM Chair
Don Bellcock, Co-Webmaster
Teri Matthews, Secretary.

The minutes of the August 1, 2005 executive committee meeting were amended to add Kathleen Wingo to the committee to propose contract guidelines. Danny White made a motion to approve the minutes as amended. Deanna Richardson seconded the motion, and it passed unanimously.

Financial statements were presented. Sandy Becker stated that the audit should be complete in 2-3 weeks. Brenda Horner will follow up with the auditor. Sandy added that revenue that will be paid to PSI could be reclassified to unearned revenue to prevent overstating revenue.

Kyleen Hawking resigned from the executive committee as of September 6, 2005.

Don Bellcock stated that the committee to propose contract guidelines has not met. Don has done some research, and will present information at the next executive committee meeting.

The e-mail vote regarding audio conferences was discussed. Deanna Richardson made a motion via e-mail on August 15, 2005 to purchase three conferences and move the September meeting to Wednesday, September 21, 2005 at 12:30 pm, with the audio conference beginning at 1 pm. Richard Drilling seconded the motion. Seven members voted for, and five members voted against.

St. Vincent DeSoto room holds 40-48 people. Shirley Manning will contact the St. Vincent's audio-visual contact person regarding Power Point capabilities. The announcement in the newsletter will advertise 2 hours of free CPE and request a response in advance so we have an idea of how many will be attending. Everyone will be asked to bring a non-perishable donation for local charities.

Kathleen Wingo made a motion that the first audio conference be offered for free and serve as the kick-off session for the Chapter year. The decision regarding charging a fee for the subsequent audio conferences will be made at a later date. Shirley Manning seconded the motion, and it passed unanimously.

Shirley Manning stated that enrollment in PSI training classes is up since the Board was sent the updated brochure. Shirley will e-mail the brochure to organizations around central Arkansas.

Kathleen Wingo contacted the Baton Rouge conference planner and was given the name of a contact in Arkansas who does conference planning. There is meeting scheduled for Friday. Shirley Manning will join Kathleen for this meeting.

Don Bellcock made a motion that \$1,000 be donated to the hurricane Katrina relief effort. Kathleen Wingo seconded the motion, and it passed unanimously.

Brenda Horner presented a proposed budget for the year ended June 30, 2006. Don Bellcock made a motion to approve the budget. Deanna Richardson seconded the motion, and it passed unanimously.

Don Bellcock stated the website is under construction and will be up soon.

The financial statements were amended by Brenda Horner and e-mailed to executive committee members on September 6, 2005. Shirley Manning made a motion to approve the financial statements as amended. Kathleen Wingo seconded the motion, and it passed unanimously.

CENTRAL ARKANSAS CHAPTER OFFICERS 2005--2006

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SEMINAR NOTICES:

AGA and Providential Services, Inc.

Central Arkansas AGA Chapter is Co-Sponsoring A Governmental Accounting Series with Providential Services, Inc. (PSI) for the fall of 2005. Some seminars in this series have been presented but the following list is still open and available:

NOTICE: Additional Ethics Class Added on October 21st By Kyleen Hawkins

Additional Internal Control, Fraud & Ethics Class is scheduled for October 21st at the Holiday Inn Presidential Center. The class is filling up quickly, so anyone wishing to attend should send their registration ASAP. They can contact me at 501.847.5213 or via e-mail at Kyleen@ProvServices.com for more information. Of course, they should send their registration information to AGA.

November 17 th	Policy Manual II
November 18 th	Accounting for Governmental Assets
November 22 nd	Understand Fraud Risk Factors in Governmental Entities-A SAS-99 Approach
November 29 th	Accounting for Governmental Liabilities
November 30 th	Understanding a CAFR (Comprehensive Annual Financial Report)
December 5 th	Policy Manual II
December 6 th	Recording Governmental Revenue and Other Financing Sources

Additional Information on these classes are available in the brochure emailed, by contacting Sherri Cathey at 501-847-5213 (email sherri@provsevicess.com) or Shirley Manning at 501-682-5241 (email shirley.manning@dfa.state.ar.us) Information is also available on Providential Services' website (www.provservices.com)

Future Meetings		
Date	Speaker	Topic
Nov. 21, 2005	Nancy Harris, UAMS	Stress Management
TBA	December, 2005 Holiday Party	
Jan. 17, 2006	Herbert Hemidez	Project Management
Feb. 21, 2006	Kim Hardwick	CGFM Certification: What is it and Why do I care?
Mar. 20, 2006	TBA	TBA
Apr. 17, 2006	Carl Inacone	Fixed Asset Accountability / Unique Inventory Issues
May 15, 2006	TBA	TBA
TBA	June, 2006 Awards Banquet	



Reminder for CGFMs Certified in 1994, 1995, 1997, 1999, 2001 or 2003

We are getting closer to the end of the year – have you earned your 80 CPE hours? If your CGFM certification was awarded in 1994, 1995, 1997, 1999, 2001 or 2003, you need to have 80 CPE hours earned within the two-year period of January 1, 2004 - December 31, 2005. If short, you can take advantage of the grace period of January 1 - March 31, 2006 to catch up on your CPE hours (these hours then cannot be counted toward your next cycle of 2006-2007).

If you have not yet reached your mark, you still have time. Visit the [“Education” portion of AGA’s website](#) for information on CPE opportunities.

INTERESTED IN TAKING THE CGFM EXAMINATION

Sign up for AGA's special Intensive Review Course and take the CGFM Examinations this February in Washington, D.C. Don't miss this opportunity to earn your CGFM!

The Intensive Review Course will take place from 8 a.m. - 4 p.m. on February 1-2, 2006. The CGFM Examinations will be offered by appointment only on February 3-4, 2006.

The cost of the course is only \$195 for qualified participants, and it offers 16 CPE hours. Special Bonus: the CGFM Examinations taken during this event are free of charge!

This is a special limited enrollment offer for those individuals who have already been studying for the CGFM Examinations and need extra reinforcement of the material. Only the individuals who register and attend the Intensive Review Course will have the opportunity to take the CGFM Examinations on February 3-4, 2006.

The Intensive Review Course is not a substitute for the three instructor-led training courses. On the contrary, it is designed as a supplement to previous preparation for the CGFM Examinations.

Attending previous courses or studying using CGFM Study Guides before participating in this event is strongly encouraged.

For registration, eligibility and examination information please visit

http://www.agacgfm.org/nlc_2006/cgfm_exam.htm.



Central Arkansas Chapter Welcomes the following New Members for August and September of 2005.

Susan Holsomback and John McClelland

News From National

AGA Continues Hurricane Relief Effort

There's still time to contribute to AGA's Hurricane Katrina Relief Effort. **More than \$13,000** has been raised to date and the funds will be distributed to AGA Chapters in the Gulf region. Make your checks payable to AGA, note "Hurricane Relief Effort" in the memo and send them to AGA, 2208 Mount Vernon Avenue, Alexandria, VA 22301-1314. To contribute via credit card, please contact John Harris with the Finance Department at 703.562.0360, or fax your information to 703.519.0039. **All donations are tax deductible (Federal Tax ID #53-0217158)**. If you have questions, please contact the AGA National Office at 800.242.7211. Thank you in advance for your generosity.

Note: The Chapter donated \$1,000 to the National effort. The Chapter will be collecting items and donations at each event or meeting this year for our local area agencies.



HAPPY HALLOWEEN – HERE'S HOPING FOR TREATS FOR ALL AND NO TRICKS AT ALL

**Central Arkansas AGA
Balance Sheet
September 30, 2005**

Assets:

Current Assets	
Checking	\$ 42,102.22
CDs	<u>6,479.67</u>

Total Assets **\$ 45,581.79**

Liabilities and Capital:

Total Liabilities \$13,750.00

Capital

Beg Bal Equity	\$ 9,862.89
Equity – Retained Earnings	26,500.69
Net Income	<u>(1,531.79)</u>

Total Liabilities and Capital **\$ 48,581.79**

Note:

Copies of previous months are available by contacting Brenda Horner, Treasurer at Brenda.horner@dfa.state.ar.us

HAVE YOU MOVED, HAD A NAME, ADDRESS, PHONE NUMBER OR E-MAIL ADDRESS CHANGE???

Please update your information on the AGA National Website www.agacqfm.org and notify Lisa Ricks, Membership Chair at lisa.ricks@arkansas.gov

Editor's Notes:

To all who submit articles and information for the Newsletter, The editors would like to say a large **THANK YOU!** Please continue to do so by contacting either Kathleen Wingo at kathleen.wingo@arkansas.gov or Sherri Cathey at sherri@provservices.com. In order to get the newsletter out before each Monthly Meeting, we need to have all articles in by the 8th of the month! We also welcome comments and suggestions.

We would like to add our personal request for donations to the Katrina Relief fund; this will be a continuing need for some time.

Kathleen Wingo, Co-Editor

**LATE BREAKING NEWS:
THE WEBSITE IS UP AND RUNNING**



BE SURE TO VISIT AND GIVE US YOUR FEEDBACK

Editor's note;

I am considering just having the monthly newsletter posted on the website only and sending you all a notice that it is there. I would like for you all to give me some feedback on this idea. It will not be done before being taken before the Board but I would like some idea of your feelings on the subject before I approach the board.

I would like to know who wants it on the website only and who would like to continue to receive it by email, please respond.

Thanks

Kathleen Wingo, Editor