



April 2006

Volume 28, Number 8

**President's Message,  
Dianne Mitchell McKay, CGFM, CPA**

At our March meeting, Dr. Jim Shmerling gave an outstanding presentation on the mission and operation of Vanderbilt Children's Hospital. Many of our members spoke to Dr. Shmerling after the meeting to express interest in pledging money or to thank him for helping their children in years past.

Both the governor and a member of Metro Nashville Davidson County Council proclaimed March as CGFM month. We are proud that our state and local leadership recognize the value of the CGFM program. Both awards were presented to CGFM Chair Ron Queen at our March meeting.

I hope you were able to attend the chapter-sponsored Southeastern Region PDC at the Opryland hotel last week. The conference was well attended and well received. All aspects of the conference—speakers, location, social event, meals, snacks, hospitality suite, and silent auction—were exceptional. Many thanks to the hard-working volunteers who spent hours ensuring the success of this conference—Kathy Anderson, Penny Austin, Gerry Boaz, Phil Carr, Ann Collett, Nichole Curtiss, Ron Erickson, Jennifer McClendon, and Glen McKay. Kudos to my fellow conference executive committee members—Jim Arnette and Deborah Loveless—for planning and managing such a successful PDC. And a special thanks to Richard Norment and Melinda Parton for securing sponsors to underwrite a part of the cost of the PDC. We can all be proud of the results!

This has been a busy year for the chapter, and more exciting events are yet to

come. On April 3, we are sponsoring our first career fair. With Early Careers Chair Randy Kinnersley and Co-Chair Beth Pendergrass at the helm, I'm sure the fair will be a success. The objective is to provide college students from several universities an opportunity to meet government professionals and discuss career opportunities in government. A stellar group of agencies is participating from state, local, and federal governments:

- Comptroller of the Treasury**
- Department of Finance and Administration**
- Department of Treasury**
- Department of Transportation**
- Tennessee Housing Development Agency**
- Tennessee Careers Now**
- Metro Nashville Davidson County**
- Army Corps of Engineers**

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**Chapter Recognition Points YTD  
(through March 3, 2006)**

Leadership	4,250
Education	8,575
Certification	4,825
Communication	7,876
Membership	1,125
Community Service	3,300
Awards	1,200
<b>Total Points YTD</b>	<b>31,151</b>
Chapter Goal	<u>10,000</u>

**CHAPTER MEETING**

**Thursday, April 6, 2006**

**11:30 a.m.**

**Speaker**

**Sam McCall**

**COST: \$10.00 per member**

Make your luncheon reservation online at <http://www.nashvilleaga.org>.

If necessary you may call  
**(615) 401-7843**  
by 6:00 p.m. Monday,  
April 3, 2006

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**April Speaker**  
**Sam McCall, CGFM**  
**AGA National President**  
**City Auditor, Tallahassee, Florida**

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### **Responsibilities**

The City Auditor directs the auditing function within the City. He is appointed by and works under the administrative direction of the City Commission. As the independent appraiser of city operations, the City Auditor reviews and evaluates activities, both operational and financial, as a service to the City Commission and other Appointed Officials. As requested by the City Commission, the Audit Committee, the Appointed Officials, or upon his own initiative, the City Auditor provides assurance and consulting services to add value and to improve the economy, efficiency, and effectiveness of city risk management, control, and governance processes.

### **Certifications, Education, and Experience**

Mr. McCall is a Certified Public Accountant, Certified Internal Auditor, Certified Government Auditing Professional, and Certified Government Financial Manager. He has a bachelor of arts, with a major in accounting, from the University of West Florida and a master in public administration from Florida State University. He has completed additional course work at Florida State University in the Ph.D. program in public administration. Prior to becoming City Auditor, Mr. McCall served the Florida Legislature in the Office of the Auditor General.

### **Professional Activities**

Mr. McCall has extensive experience in the public sector as a financial and performance auditor and as an administrator. His professional service includes over 10 years on the Advisory Council on Government Auditing Standards to which he was appointed by the Comptroller General of the United States. The Council advises the Comptroller General on the establishment of Generally Accepted Government Auditing Standards. He also served on the Governmental Accounting Standards Advisory Council that advises the Governmental Accounting Standards Board (GASB) in establishing Generally Accepted Accounting Principles for State and Local Governments. During his three years of service, the Financing Accounting Foundation appointed him to serve two years as Council vice-chair.

He is a member of the American Institute of CPAs. He served on the AICPA Rule 203 Task Force, which recommended that the AICPA recognize the Federal Accounting Standards Advisory Board as the body to establish accounting standards for the federal government. He is a member of the Florida Institute of CPAs and continues to serve on FICPA committees.

He currently serves on the Association of Government Accountants National Executive Committee and Certified Government Financial Manager (CGFM) Professional Certification Board. Mr. McCall is the 2005-2006 AGA National President. He has been President of the Tallahassee Chapter of AGA and the North Florida Chapter of the American Society of Public Administration. He is currently on the board of directors of both local organizations.

Mr. McCall has served as a member of the Institute of Internal Auditors International Internal Auditing Standards Board and The IIA Guidance Task Force to recommend a vision for the future for the profession. He currently serves on the IIA International Government Relations Committee. He is a past President of the Tallahassee Chapter of the IIA and served on the board of governors.

### **Recognition and Awards**

Mr. McCall has been nationally recognized by the American Institute of CPAs as the 1997 Outstanding CPA in Government. In June 2000, the North Florida Chapter of the American Society of Public Administration recognized him as the chapter's Public Administrator of the Year. In 1997, 2001, and 2003, he received an Association of Government Accountants National President's Award, and, in October 1999, the AGA recognized him with their State and Local Government Excellence in Government Leadership Award.

***President's Message Continued***

We are targeting juniors, seniors, and graduate students who are majoring in accounting, systems, and public administration. Five lucky students who apply and attend the fair will win a \$100 scholarship. In addition, we are giving preference to fair attendees who apply for the William R. Snodgrass Scholarship (\$1,500).

Of course, I will be available to provide information on how membership in AGA would complement their government career. In addition, Ron Queen will be available to provide information on the CGFM certification.

We have two major community service events yet this year—the Country Music City Marathon and the Homeland Security mock terrorism attack. We need volunteers to support the runners who participate in the marathon that is scheduled for April 29. The marathon benefits the Leukemia and Lymphoma Society.

We also need volunteers to participate in a new effort—Metro's emergency preparedness exercise on April 8. We have requested three time slots and don't know yet which one we will be given. Regardless, this exercise promises to be a new and challenging event. We hope to get photographs from our last two chapter events to send to National for its community service photograph contest.

And finally, we are hosting another breakfast meeting on April 26 at the Hard Rock Café with two hours of CPE on a management topic. The first meeting last October was very successful, and the early registration numbers for this next meeting are great.

I could not be more thrilled with the success of this program year. We have had great opportunities for continuing education and community service and interesting new membership incentives and early careers events.

I hope to see you at the April 6 meeting to hear our National President Sam McCall speak on the topic of performance measures.

"Begin at once to live, and count each separate day as a separate life."  
**Seneca**



## **Announcing CGFM Cram Sessions**

***These dates have changed.***

***Please update your calendars accordingly.***

The AGA - CGFM committee is very excited to announce the cram review dates for all three parts of the CGFM exam. Please mark your spring calendar for the following dates.

**March 30, 2006 - Exam 2      April 27, 2006 - Exam 3      May 25, 2006 - Exam 1**

You have shown an interest in passing the CGFM exam and now is your opportunity to attend a free cram review course and determine where your weakness may be prior to taking the exam. Approximately 4-6 weeks prior to each one of the review days there will be a lunch study group to go over the topics and share study techniques.

The committee recommends you study on your own or with a partner prior to the lunch study sessions. If you do not have a copy of the course material, you may check a book out from Gerry Boaz or Ron Queen at no charge. Then sign up to attend the lunch study sessions. The lunch study session will be designed to share study techniques and for each of you to ask questions about what you have been studying. As time allows the instructor will do directed study from the study manuals. You may register for the lunch sessions with Ron Queen (Chair of the CGFM committee). As a final study, sign up and attend the one day free cram review course.

If you have any questions, please contact a member of the CGFM committee:

Ron Queen    Gerry Boaz    Mary Ann Queen  
Tammy Fruscione    Rebecca Barr    Georganne Martin

## News from National

### CGFM Profile: Marlene K. Dorenkamp

When Marlene K. Dorenkamp became president of AGA's Des Moines Chapter, she wanted to set an example for her fellow chapter members, give herself an injection of confidence and show that attaining the CGFM credential was "doable."

"I thought that it would be good incentive for others if I went ahead and took it and let them know if it was achievable," Dorenkamp said. That she did, by passing the three examinations and becoming the first chapter member to become a CGFM through the exam process.

It took Dorenkamp one year to study and pass the exams, finishing up in November 2005. When she achieved her goal, the chapter did not overlook it. The current chapter president, Michelle Wendel, and other members recognized her at last November's Chapter Executive Committee meeting with a certificate and cupcakes. The next month, the chapter presented her with a scholarship, to defray some of her costs, and a cake in her honor.

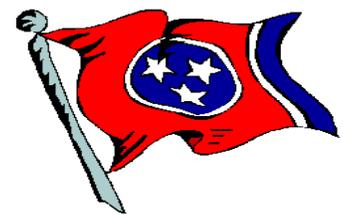
Dorenkamp, who is also a CPA, used AGA's three study guides to prepare. She also organized a study group with two other members. Once a week, they would set aside an hour to study, helping them stay focused. Some of the material was very familiar. At the time, she was working in the school finance arena with the state Department of Education, and needed a strong understanding of the financial reporting requirements of the Governmental Accounting Standards Board's (GASB) Statement 34. Her success on the exams did, in fact, give her a boost. "It really did help," she said. "It gave me confidence that I knew the answers to some of the questions. I knew more than I thought I did."

### Florida to Link Teacher Pay To Students' Test Scores

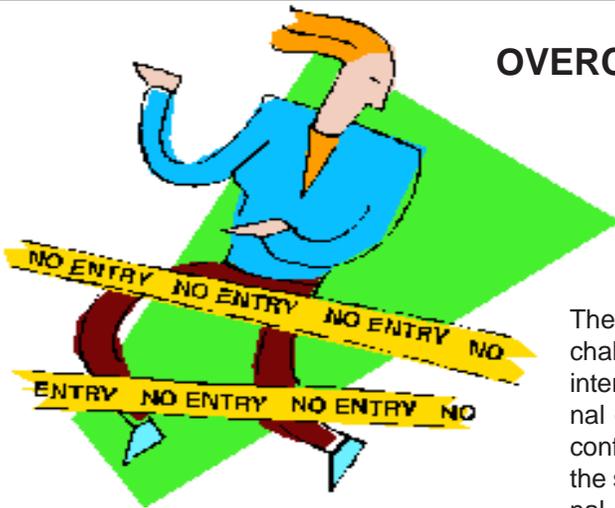
A new pay-for-performance program for Florida's teachers will tie raises and bonuses directly to pupils' standardized-test scores beginning next year, marking the first time a state has so closely linked the wages of individual school personnel to their students' exam results. The effort, now being adopted by local districts, is viewed as a landmark in the movement to restructure American schools. Advocates say it could serve as a national model to replace traditional teacher pay plans that award raises based largely on academic degrees and years of experience. But teachers unions and some education experts say any effort to evaluate teachers exclusively on test-score improvements will not work, because schools are not factories and their output is not so easily measured. —Peter Whoriskey, *The Washington Post*. To view the entire article, visit <http://www.agacgfm.org/publications/agatoday/articles/032706/florida.aspx>



## March is Certified Government Financial Manager Month in Tennessee



Nashville, TN, March 23, 2006 — The Association of Government Accountants has declared March Certified Government Financial Manager Month. The Certified Government Financial Manager (CGFM) represents excellence in the specific skills needed for the broad area of government financial management and prepares government financial managers to be accountability professionals. In recognition of the professionalism and competency represented by the Certified Government Financial Manager program, Patrick Hamilton, Deputy Director of Community Affairs in the Governor's Office presented the Nashville Chapter of the Association of Government Accountants with a proclamation from Governor Phil Bredesen declaring March 2006 Certified Government Financial Manager Month in Tennessee during the Chapter's March 2, 2006 meeting in Nashville. Councilperson Ginger Hauser of the Metropolitan Government of Nashville and Davidson County presented a proclamation designating March 2006 as Certified Government Financial Manager Month at the same meeting. Tennessee Representative Charles Curtiss sponsored a joint House Senate resolution (HJR 0869) proclaiming March 2006 as Certified Government Financial Manager Month in Tennessee which was passed by the House and Senate the week of March 13.



## OVERCOMING THE OBSTACLES TO AN EFFECTIVE INTERNAL CONTROL FUNCTION

BY GLEN MCKAY, CGFM

Assistant director of the State of Tennessee's  
Department of Audit.

The role of the internal auditor in government is a unique, difficult, and challenging one, beset by obstacles and presented with opportunities. The internal auditor is an essential component of a governmental agency's internal control structure and environment. It is fair to say that there is much confusion in government about what an internal auditor is and does. Thus, the stage is set for internal auditors to demonstrate and enhance the internal audit function as well as engage in a proactive effort to preserve the

internal audit function and deflect non-audit tasks that threaten to sap the internal audit function of its viability and effectiveness.

This article will clarify the role of the internal auditor, focusing on the core characteristics of the internal audit function; provide a description of five significant obstacles that taken singly or together can vitiate the internal audit function, plus suggested remedies; and discuss confidentiality and a recommendation regarding that essential pre-requisite for effective internal audit work.

### CLARIFYING THE ROLE OF THE INTERNAL AUDITOR

The core characteristics of the internal audit function require a brief presentation because in some circumstances some of the internal audit functions are carried out by government employees who do not have the title or the formal responsibilities of an internal auditor, while in other circumstances, government employees with the title of internal auditor and the putative internal audit responsibilities, do not perform internal audit functions.

The primary core characteristic is that the internal auditor reports directly to the head or the deputy head of the government agency, and that the internal auditor is in a staff role entirely independent of line or operational responsibilities and duties. In situations in which the agency has a governing board, the reporting relationship has been or is in the process of being transformed to require that the internal auditor report to the governing board or an audit committee of the governing board. In these circumstances, the internal auditor is located completely outside the hierarchical structure of the agency and is distinct from all staff and line functions. Instead of reporting to one individual, the internal auditor reports to a group.

The second core characteristic is that the internal auditor's independence is guaranteed in determining the areas to audit; the scope of the audit; the nature, timing, and extent of audit tests; and the reporting of background information, findings, and conclusions.

The concept of independence extends to the hiring, promotion, and firing of internal audit staff, and to all final decisions relating to reporting results or referring matters to appropriate external authorities.

The third defining characteristic is that the internal auditor function as a super control for the agency. The primary mission of the internal auditor is to assess risk; determine whether internal controls exist to mitigate or eliminate the identified risk; assess the design of existing internal controls; determine whether the internal controls have been placed in operation; and test the implementation and effectiveness of the internal controls. As such, the internal auditor's role is that of the principal control point in the agency because the internal auditor function is to contribute to the overall control environment by assessing the existence, functionality, and effectiveness of all other material internal controls.

The fourth defining characteristic is that the work of the internal auditor is principally for the benefit of management. Findings and recommendations are furnished to management and are designed to enable management to strengthen the agency's internal controls and thereby enhance the control environment. Broadly speaking, the function of the control environment is to protect public resources from loss and to ensure that such resources are used efficiently and effectively.

The fifth core characteristic of governmental internal auditors is that the internal audit work is conducted pursuant to authoritative standards. The principal standard-setting bodies are the Institute of Internal Auditors, the American Institute of Certified Public Accountants, and the Government Accountability Office. Of the three, the standards and guidance established by the

## Obstacles Continued

GAO are the most applicable, because the GAO has a government, rather than a private sector, focus. The Yellow Book, published by the GAO, is comprehensive in terms of the types of audits included and the number of areas addressed by the standards, as well as in the explanatory information included with the standards. In sum, the internal auditor functions as an in-house test engine, independent of the areas being audited, subject to authoritative standards, and reporting the results to management so that the overall performance of the agency can be improved.

### OBSTACLES TO AN EFFECTIVE INTERNAL AUDIT FUNCTION

Five obstacles to an effective internal audit function are especially salient. The first obstacle is an undefined or ill-defined internal audit function. Where this is the case, management often usurps the function by assigning non-internal audit responsibilities to the internal auditor. These new responsibilities may wholly or in part subsume the internal audit activities.



This action has a double negative effect. In the first place, the new non-audit responsibilities supplant the audit responsibilities and push them to the periphery or completely off the table. Since resources are finite, internal auditors then face a zero-sum calculation requiring the replacement of audit tasks with non-audit tasks. Sometimes, the non-audit tasks can be worked into the flow of ongoing audit work. However, in the second place, such management assignments tend to have a high, or the highest, priority attached to them. In these cases, the non-audit assignments have the maximum disruptive effect on the internal audit function, because all ongoing work is thrown aside to complete those assignments of highest priority to management. Frequently, from top management's perspective, the internal auditor is a valuable resource in decision making because of the internal auditor's high-level position in the agency and because of his or her experience and expertise. Thus, the temptation is great, when all other operational personnel are fully engaged, to turn to the internal auditor for new and important management projects. Clearly, such a management capture of the internal auditor cuts the heart out of the internal audit function and renders it an activity in name only but not in substance.

The front-line defense against such an unfortunate development is management's understanding of, and commitment to, the internal audit function. It cannot be emphasized enough that since this danger emanates from top management, only top management can ensure that non-audit responsibilities are kept at bay.

The second obstacle is fraud investigations. This may appear paradoxical, because fraud prevention and detection are specific internal audit responsibilities. In many agencies, indications of fraud are referred not to the internal

### GFOA ON THE INTERNAL AUDIT FUNCTION

GFOA makes the following recommendations regarding the internal audit function in government:

1. Every government should consider the feasibility of establishing a formal internal audit function, because such a function can play an important role in helping management maintain a comprehensive framework of internal controls.
2. The internal audit function should be established formally by charter, enabling resolution, or other appropriate legal means.
3. The internal auditors should conduct their work in accordance with the professional standards contained in GAO's Yellow Book.
4. The head of the internal audit function, at a minimum, should possess a college degree and appropriate relevant experience. It is also highly desirable that this person hold some appropriate form of professional certification, such as Certified Public Accountant, Certified Internal Auditor, or Certified Information Systems Auditor.
5. All reports of the internal auditor, as well as the annual internal audit work plan, should be made available to the agency's audit committee or its equivalent.

Source: Establishment of an Internal Audit Function, GFOA Recommended Practice (1997), <http://www.gfoa.org/services/rp/caafr/caafr-establishmentinternal-audit.pdf>.

auditor, who may or may not be informed of the matter, but to internal affairs, in-house security, the police, the local district attorney general, or the U.S. attorney general (if federal funds are involved). In other agencies, the internal auditor is expected to analyze documents, conduct interviews, and amass the evidence necessary for disciplinary action, recovery of funds or property, and successful prosecution.

Fraud investigations, unlike audits, are resource intensive, time consuming, and subject to different and complex legal and evidentiary standards. Just as management's non-audit assignments supplant legitimate internal audit activities, so do protracted fraud investigations. Consequently, it is critical that the internal auditor, in conjunction with top management, develop appropriate protocols for resolving fraud cases, including guidelines relating to when to engage outside assistance and when to refer the matter for investigation to law enforcement agencies.

The third obstacle is the effect of the Sarbanes-Oxley Act of 2002. Although Sarbanes-Oxley is only applicable to publicly traded companies, the principles embodied in the law are applicable to many other situations, including government. In fact, there is some sentiment that government agencies should be held to the same, if not higher, standards specified in Sarbanes-Oxley. One of the key elements of Sarbanes-Oxley is the requirement of independent audit committees for boards of directors. Other government jurisdictions are considering or have enacted legislation that parallels Sarbanes-Oxley in this respect. In Tennessee, for

### Obstacles Continued

example, the Tennessee General Assembly enacted the State of Tennessee Audit Committee Act of 2005.

The underlying conceptual approach of Sarbanes-Oxley is that agency management is responsible for conducting and documenting regular periodic risk assessments. The results of the risk assessments are to be used by management to design appropriate internal controls to mitigate the identified risks. The backbone of the entity's operations is an effective system of internal controls designed to safeguard the agency's assets and to ensure that the agency's financial information is correct.

In its risk assessment efforts, management may utilize internal auditors to assist in the risk assessment, but the use of internal auditors does not excuse management from its direct responsibility to understand the risk assessment and its implications. Although internal auditors may be involved in the risk assessment, the final assessment needs to be made solely by top management. In this regard, the potential obstacle is that management may delegate the final assessment responsibility to the internal auditor.

There is great temptation for top management to use internal auditors in this manner because internal auditors are in the risk assessment business and they conduct risk assessments as a means to establishing annual or multi-year audit schedules and as an integral part of planning individual audits. Internal auditors must be alert to the improper delegation of top management responsibilities to the internal auditor. Besides reminding management of its responsibilities, the appropriate and sufficient safeguard against this devolution of tasks is management's understanding and commitment to the mission and independence of the internal auditor.

Another underlying conceptual cornerstone is that agency management is responsible for the design, implementation, and monitoring of internal controls. The internal controls of the agency are the primary factors that protect the entity from fraud, waste, abuse, and misstatements in the agency's financial statements. To be effective, internal controls must be well designed, thoroughly documented, appropriately implemented, and regularly monitored.

As with risk assessments, management may utilize internal auditors to assist in efforts to design and monitor internal controls. Also, as with risk assessments, there is great temptation for top management to use internal auditors because internal auditors are in the test control business and conduct tests of controls routinely during audits.

Monitoring controls, a management responsibility, differs from testing controls, an internal audit function. Monitoring controls is an ongoing continuous process, while testing is specifically targeted to particular issues and selected controls. Moreover, auditors are specifically prohibited by professional

standards from auditing controls that they themselves have designed. Consequently, in the realm of designing controls, the internal auditor's contributions must be limited to providing information related to risks, control failures and deficiencies, and possible controls to be considered.

An internal auditor cannot participate in the final selection or the detailed design of internal controls. As with risk assessments, reminding management of its responsibilities and management's understanding and commitment to the internal audit function are essential to prevent mission creep, if not leap, for the internal auditor.

The fourth obstacle is the assignment of sexual harassment and discrimination cases to the internal auditor. In both areas, the internal auditor is particularly ill suited to conduct such reviews, which detract from audit responsibilities. The internal auditor is ill suited because such reviews require specialized training, protocols, and documentation distinct from audit training, procedures, and documentation. Internal auditors are rarely, if ever, furnished training and



information pertaining to sexual harassment and discrimination matters. Such cases should be handled separately from the internal auditor, by different staff, following appropriate protocols, and subject to the applicable legal requirements.

The fifth obstacle is the new or expanded responsibility for monitoring or auditing external contracts. It is common for one of the traditional responsibilities of the internal auditor to be monitoring or auditing the performance of vendors with whom the agency has contracts. As with the other obstacles discussed above, the danger to the internal auditor is that what should be a small and manageable component of the work becomes over time the principal focus. This may result because the external audit workload is primarily dependent on two variables: the planned audit work per contract and the number of contracts to be audited. Naturally, as the number of contracts increases, so does the amount of time and the audit resources that need to be devoted to the external audit effort.

Recent experience shows that more government services and functions are being contracted out. Moreover, in some cases, the external audit of contracts, which used to be the responsibility of a separate external contract-monitoring group, has been decentralized and delegated to government agencies. Within an agency, the tendency has been to attach the external audit function to the internal audit function because the internal audit function has already been established, and both functions are audit based.

Consequently, the internal auditor may be solely responsible for internal auditing one day and the next day be re-

## Obstacles Continued

sponsible for both internal auditing and external auditing of numerous contracts, with little or no additional staff provided. Further, in some situations the agency may have a requirement that no contract can be renewed until the external audit has been completed. In these situations, the internal auditor may find that all his or her efforts are devoted to external auditing. Needless to say, such a development negates the internal audit function. As with the other obstacles, the best proactive approach requires a clear vision by management of the function and value of the internal auditor, a thorough understanding of the various work demands, and an absolute commitment by top management to maintain the vitality and effectiveness of the internal auditor.

### PROTECTING CONFIDENTIAL INFORMATION

One of the most problematic issues that needs to be addressed by government internal auditors is that of the confidentiality of complainants, working papers, and draft reports. Many government jurisdictions have long-standing open records or freedom of information acts that open all or most government records, with few exceptions, to public inspection. These acts resulted from an overwhelming public support for open government and complete transparency of government operations. In many, if not most, cases, the work of the internal auditor has not been exempted from open records acts. Thus, the notes from the internal auditor's interview with a witness or suspect may be requested by, and must be provided to, private citizens as well as television, newspaper, and Web log reporters. It is not usual (and it is becoming more common) for public documents, such as letters, memoranda, invoices, payment records, and personnel files, to be posted in their entirety on media Web sites as companion material to investigative reports.



Generally, the governmental external auditor has been granted an exception for its work under the Open Records Act or its equivalent. However, the governmental internal auditor has not been afforded that protection to the same or the same degree. In many cases,

the Open Records Act is silent as to the work of the internal auditor.

Given the lack of protection of internal audit work products, the internal auditor, in conjunction with the agency's legal counsel and top management, should conduct a thorough review of the confidentiality provisions relating to the internal audit function, and, if possible, strengthen those provisions through legislation, rules and regulations, and policies. Clearly, the exposure of a complainant's name and the nature of his or her complaint, against the wishes of a complainant who desires confidentiality, will chill the channels of communication of wrongdoing to the internal auditor, if not foreclose them altogether.

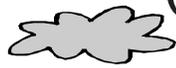
Documents that are public records under normal circumstances should be disclosed promptly and in accordance with applicable laws. However, audit files, which reflect work in process, should not be available for public inspection. The final word for the internal auditor is the issued report, and the completed report should contain the findings, recommendations, and supporting documentation for the auditor's conclusions. Of course, the claim of confidentiality should not extend to court proceedings, where the information can be legitimately provided pursuant to a valid subpoena.

### SUMMARY

The internal audit function is defined by specific parameters relating to reporting, independence, standards, and mission as a means to fulfilling its destiny as a super control of invaluable benefit to management. Standing in the way of an effective internal audit function are five obstacles or impediments. A common theme is top management's inclination to assign non-audit tasks to the internal auditor. Since top management is the cause of the problem, the solution is top management's full understanding of and commitment to the internal audit function. In addition to these concerns, the internal auditor should be sensitive to the issue of confidentiality of audit files and draft reports, and should work diligently to appropriately protect confidential information.

Overall, the internal auditor, unfettered, is an integral part of a governmental agency's efforts to design, implement, maintain, assess, and recalibrate its internal control structure to ensure the efficient and effective use of public resources, safeguard public assets, fairly present financial information, and detect and prevent fraud, waste, and abuse.

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# Country Music Marathon



It's time to organize volunteers for the 7<sup>th</sup> Annual Country Music Marathon & ½ Marathon. This year the marathon will be held on Saturday, April 29<sup>th</sup>. The runners will begin at West End Avenue near Centennial Park and wind in and out of downtown until they finish at the Coliseum. The race route will be lined with entertainers, marching bands, and local high school cheerleading squads.

Last year over 3,000 volunteers supported 16,000 runners. Volunteers receive a free T-shirt and ticket to the post-race concert at the GEC. This year the Nashville Sports Council is requesting volunteers during the Fitness Expo on the 26<sup>th</sup>, 27<sup>th</sup>, and 28<sup>th</sup>.

The Country Music Marathon and ½ Marathon benefits The Leukemia and Lymphoma Society through their Team In Training program. To date the Music City Marathon and ½ Marathon has netted millions of dollars for The Leukemia and Lymphoma Society.

For more information on volunteering please contact Jennifer McClendon at [jennifer.mcclendon@state.tn.us](mailto:jennifer.mcclendon@state.tn.us) or register to volunteer at <http://www.cmmarathon.com/volunteer.html> and then e-mail me to let me know you have volunteered.

# FINISH

## 3 Ways to Make a Luncheon Reservation

1. **Standing Reservation** (automatic reservation each month, will still need to cancel if unable to attend) To update or make a standing reservation or to see if you have a standing reservation, go to <http://www.nashvilleaga.org/reserv.html>
2. For **Reservation On-line** go to the Nashville Area Chapter website at <http://www.nashvilleaga.org/reserv.html>.

**PLEASE NOTE: Any on-line reservation made after the deadline, 6 pm the Monday before the meeting, will NOT be accepted.**

3. For **Reservation** or **Cancellations** by Phone or E-mail, contact Kevin Huffman at (615) 401-7843 or [Kevin.Huffman@state.tn.us](mailto:Kevin.Huffman@state.tn.us)

**Cancellations** – Made NO LATER than 6 pm on the Monday before the luncheon. A member may send someone in their place to the luncheon. If none of the above occurs, then the member must pay \$10.





## Want to Be More Involved? Want to Showcase Your Ideas and Talents? Join an AGA Committee TODAY!!!

Support your local AGA Chapter by volunteering to participate on one of our committees below. The purpose of each committee is presented for your information. Our committees are the backbone of our Chapter and are greatly responsible for the success we have achieved during our Chapter's history. Show your support by signing up today for the 2006-07 program year. We will be accepting volunteers throughout the year; however, please let Gerry Boaz know by the May 4, 2006, luncheon meeting which committee you would like to serve on. You are more than welcome to serve on multiple committees. We have exceptionally talented members in our Chapter. Put those skills to work for the benefit of all our members.

**Program:** Ensures that appropriate speakers are available at each business meeting and provides an opportunity for members to network at a social event.

**Education:** Provides professional training, education, and development opportunities that are relevant to the needs of the government professional community.

**Meetings & Attendance:** Coordinates all chapter meetings.

**Awards:** Acknowledges contributions made by members that enhance chapter activities and the government financial community.

**CGFM:** Increases the number of individuals who have successfully completed the CGFM examination.

**Membership:** Attracts and retains a diverse and growing membership.

**Finance:** Enables the chapter to meet its Internal Revenue Service reporting requirements; records its history; and provides consultation on financial issues.

**Early Careers:** Promotes early career membership and active participation in chapter activities.

**Community Service:** Promotes and conducts community service activities that enhance the Chapter and the AGA's image and reputation.

**Newsletter:** Communicates effectively with chapter members in an integrated and timely manner.

**Internet:** Communicates effectively with chapter members in an integrated and timely manner.

**Sponsoring a New Member.....\$0**  
**Attending an AGA Lunch.....\$10**

**Being a Full Member at Early  
 Careers Rates ..... Priceless**



**BECOME ACTIVE – EARN POINTS  
 AND**

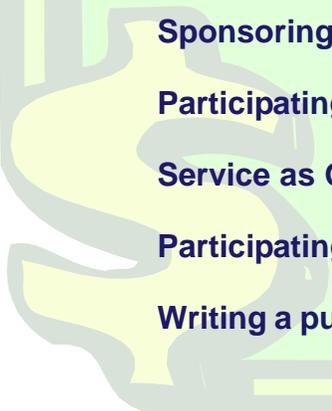
**QUALIFY FOR \$45 INCENTIVE TOWARDS DUES RENEWAL**

The association will reimburse a new or renewing (non-early career) member \$45.00 of the upcoming year’s annual membership dues if and when the member:

- earns at least **16** points throughout the association’s operating year, and
- provides proof of payment of the upcoming year’s renewal fee.

**Points awarded as follows:**

<b>Attending a September – May luncheon meeting:</b>	<b>1 point each</b>
<b>Bringing a guest to a September – May luncheon meeting:</b>	<b>1 point (max 3 pts.)</b>
<b>Attaining CGFM certification:</b>	<b>8 points</b>
<b>Attending an AGA sponsored training:</b>	
2 day event	<b>3 points</b>
1 day event or 3 - 2hr events	<b>2 points</b>
<b>Attending an AGA social event:</b>	<b>1 point each</b>
<b>Sponsoring a new member:</b>	<b>2 points each</b>
<b>Participating in an AGA committee:</b>	<b>3 points each</b>
<b>Service as Officer, Chair, or Co-chair: starting 06-07 year</b>	<b>1 point</b>
<b>Participating in a charity event (time participation required):</b>	<b>1 point each</b>
<b>Writing a published newsletter article:</b>	<b>1 point each</b>



## February CEC Meeting

Submitted by Nathan Abbott, Chapter Secretary



The Nashville Chapter's Executive Committee met on Monday, February 27, 2006, in the 14th floor conference room of the Snodgrass Building. President Dianne McKay called the meeting to order. Chapter Executive Committee (CEC) members present were Gerry Boaz, Chuck Holland, Kevin Huffman, Georganne Martin, Penny Austin, Nathan Abbott, Susan Irby, Donna Duarte, Dan Willis, Brian Derrick, and Kathy Anderson. Committee chairs or their representatives present were Glen McKay, Randy Kinnersley, Beth Pendergrass, Ron Queen, and Ray Register.

### Welcome

Dianne McKay welcomed everyone to the meeting.

### CEC Minutes

Brian Derrick made a motion to approve the minutes of the January 30, 2006, CEC meeting. Chuck Holland seconded the motion; the motion passed.

### Committee Reports

#### Treasurer

Chuck Holland distributed financial statements as of February 23, 2006.

#### Program

Glen McKay reported that the spring social was a success and he thanked the committee for their help with planning and organizing the event. Glen stated that our speaker for this month's luncheon will be Jim Shmerling, CEO of Vanderbilt Children's Hospital. Our April speaker will be Sam McCall, AGA National President.

#### Finance

No Report

#### Education

Kathy Anderson stated that the audio conference on March 1 is nearing capacity. In addition, the committee will look into hosting an audio conference on AICPA's New Audit Standards on April 19, 2006. A breakfast CPE is going to be planned in April with more details to come at a later date.

#### Early Careers

Randy Kinnersley reported the job fair is scheduled for Monday, April 3, 2006. Randy also stated that if you need a sign printed for the job fair to please contact him by March 1. In addition, Randy requested that if you have job openings, please send them to him to include in advertising of the job fair.

#### Awards

Donna Duarte informed the committee that last years recipient of the Snodgrass Scholarship has not cashed the check. Several attempts have been made to contact the recipient. A discussion was held to determine the appropriate action on how to handle the outstanding check. A motion was made by Ron Queen to stop payment on the scholarship check. Brian Derrick seconded and the motion passed unanimously. Another motion was made by Brian Derrick to put the scholarship money back into the awards budget and leave it to the Awards Committee's discretion to determine how the money should be distributed. Motion passed unanimously. Another discussion was held on the Fawn Ellis Scholarship to include nieces & nephews of members that would be eligible for the scholarship. The CEC committee did not want to include nieces & nephews. Donna also reported that we are nominating John Morgan, Comptroller of the Treasury, for the Greathouse Award. Kathy Anderson is working on a nominee for the Education Award.

#### Membership

Brian Derrick handed out the new member report as well as a membership growth, acquisition & retention report. These reports are received from the National AGA Chapter. There was some discussion on the accuracy of the reports received from National. Brian also announced that it is time to renew AGA membership dues.

***Continued from page 12***Newsletter

Dianne McKay reported for Nichole Curtiss that the deadline for the newsletter is March 8, 2006. Chuck Holland will be the featured in the member profile.

Internet

Dan Willis reported that the website has been updated.

Community Service

Ray Register reported that a raffle will be held at the National PDC Conference in San Diego where the proceeds will be donated to a selected charity. National is asking all the chapters to nominate a charity. The committee voted to nominate St. Jude Children's Hospital.

Ray also announced that April 7 & 8 are the dates for the Emergency Preparedness Challenge for Nashville. Volunteers will be needed for April 8. Possible times to volunteer are 8:30am – 12:30 pm; 11:00am – 4:00pm; 3:00pm – 8:00pm. Anyone interested in volunteering should contact Ray.

CGFM

Ron Queen reported that 3 people have signed up for the Exam 2 study program. He stated that if at least 10 people do not sign up, the class will be canceled. The directed studies for Exam 2 have been canceled. Ron also reported that the Governor has signed the proclamation for March to be designated as CGFM month. This proclamation will be posted on the internet. He also stated that this is going to be an annual proclamation signed by the governor.

Ron started a discussion on possible ways of promoting the CGFM designation.

Meetings and Attendance

Kevin Huffman handed out the City Club's contract for the 2006-2007 program year.

Chapter Recognition

Gerry Boaz reported that the chapter is well over the 27,000 point mark for the program year. Fourth quarter points for the chapter will be due to the National office in April.

**Regional PDC**

Dianne McKay gave an update on the planning process for the Regional PDC. She stated that registration for the PDC is currently lower than was projected. The late registration fee has been waived to encourage more participation. Dianne announced that the PDC social event on the General Jackson is full.

Dianne also announced that the chapter has received two hotel scholarships for the National PDC in San Diego. One scholarship will be used for the drawing at the May meeting. Every member who has 20 or more points will be eligible for the drawing. The person who wins the drawing will have air fare, meals, and registration reimbursed by the chapter. A drawing of chapter officers and committee members will be held for the second hotel scholarship. This scholarship will cover the hotel costs only and the winner will be responsible for airfare, meals, and conference registration.

The meeting was adjourned.

## RECOGNITION OF AGA RETIREES

The Nashville Chapter of AGA would like to offer our congratulations and say thank you to our members who either have or will be retiring from government service between July 1, 2005 through June 30, 2006. If you or if you know of a member that meets this criteria please contact Melinda Parton by email at [melinda.parton@state.tn.us](mailto:melinda.parton@state.tn.us) or by telephone at 615-401-7747.

The Chapter would like to thank you and recognize your government service and as a member of AGA at our May Chapter Awards Luncheon.

## March Chapter Meeting

Submitted by Nathan Abbott, Chapter Secretary



The Nashville Area Chapter held its March monthly meeting at the Nashville City Club on Thursday, March 2, 2006. President Dianne McKay called the meeting to order and welcomed everyone in attendance. Gerry Boaz offered the invocation. The minutes of the February Chapter meeting were approved as printed in the March newsletter. Dianne McKay introduced the head table, guests, and new members.

Ron Queen introduced Ginger Hausser, member of the Metro Council, and Patrick Hamilton and Candace Cunningham from the Governor's office. Ms. Hausser presented the chapter with a proclamation signed by the council designating March as CGFM month in the state of Tennessee. Mr. Hamilton also presented a similar proclamation signed by Governor Phil Bredesen.

Kevin Huffman introduced the guest speaker, Dr. Jim Shmerling, CEO of Vanderbilt Children's Hospital. Dr. Shmerling spoke about the hospital's efforts to provide innovative health care and research activities in the field of pediatrics. He also spoke about the hospital's philanthropic initiatives in the areas of literacy and obesity. The chapter donated \$35 to the charity of Dr. Shmerling's choice, Books from Birth Foundation.

Susan Irby announced that scholarship applications for both the Snodgrass and the Fawn Ellis scholarships are available on the chapter website. She encouraged the chapter to pass the information along to anyone eligible to apply for one of the scholarships.

Ray Register announced two community service opportunities that are available for chapter members. The upcoming Emergency Preparedness Challenge for Nashville will be held on April 7 and 8. Ray mentioned that he selected April 8 as the chapter's volunteer day for the following times: 8:30am – 12:30 pm; 11:00am – 4:00pm; 3:00pm – 8:00pm. Anyone interested in volunteering for this event should contact Ray. Ray also mentioned the volunteer opportunity available for the Country Music Marathon, which is taking place on April 29. Contact Jennifer McClendon for more information.

Brian Derrick reminded everyone that it is time to renew membership dues. He also reminded everyone of the newly introduced point system that has been established to allow a non-early career member to receive a \$45 refund on paid membership dues by earning at least 16 points during the program year.

Dianne McKay announced that if anyone knows of a chapter member who has or who will be retiring in this fiscal year to please notify Melinda Parton so that member can be recognized at an upcoming meeting. Dianne also announced that the speaker for the April luncheon will be Sam McCall, National AGA President.

One door prize of \$25 was awarded to Katie Armstrong and Ron Anderson provided the answer to the monthly puzzle.

The meeting was adjourned.



The sun was warm but the wind was chill. You know  
how it is with an April day  
When the sun is out and  
the wind is still,  
You're one month on in the middle  
of May. But if you so much as dare to speak,  
A cloud comes over the sunlit arch,  
A wind comes off a frozen peak,  
And you're two months back in the middle  
of March.

*Robert Lee Frost*

## CGFM Committee News

### Committee Report

CGFM Committee Members: Rebecca Barr (Co Chair), Gerry Boaz, CGFM, Tammy Fruscione, CGFM, Georganne Martin, CGFM, Mary Ann Queen, CGFM, Ron Queen, CGFM (Chair)

Congratulations to winners of the exam subsidy: KaKhada (Da) Norm, Department of Finance and Administration; Nichole Curtiss, Comptroller of the Treasury; and Paul Fimano, Office of Inspector General.

We are planning **FREE** CGFM review classes in the spring for those interested in taking the exams. (See page 15)

The Department of Personnel includes the CGFM certification in the list of certifications eligible for a one-step salary increase.

A salary increase *may* be granted to employees of the State of Tennessee if the certification is obtained by passing the exams.

To be certain that you qualify for the salary increase, obtain approval from your supervisor and the Department of Personnel **before** sitting for the exams. For specific details see the Department of Personnel Policy #90-031 (10/10/90) amended March 23, 1999.



### Free Lunch for Those Passing the CGFM

The CGFM Committee is continuing its program to congratulate those individuals passing the CGFM exams by offering lunch certificates that are good for a free lunch at any AGA luncheon meeting. If you passed the CGFM exams between September 2005 and February 2006 and have not received a lunch certificate, please contact

Ron Queen at [Ron.Queen@state.tn.us](mailto:Ron.Queen@state.tn.us)

or

Rebecca Barr ([Rebecca.Barr@state.tn.us](mailto:Rebecca.Barr@state.tn.us))

## 2006-07 Program Year Nominees

As no nominations were made by the general membership by March 15, 2006, the following are the Chapter officer and 2 year director nominees for the 2006-2007 program year:

**President-elect:** Ann Collett  
**Secretary:** Tammy Fruscione  
**Treasurer:** Teresa Hensley

**Two-Year Directors:**  
 Nathan Abbott  
 Mary Anne Queen  
 Angela McElrath-Prosser  
 Hellens Kruszynski  
 Robbie Hunter

Join the Association of Government Accountants for another session of ...

## Breakfast CPE April 26, 2006



Featuring:

## Dr. Michael R. Fitzgerald

Chair of American Studies, Department of Political Science, UT

presenting at the



**Objective:** Dr. Fitzgerald will discuss ethics and leadership. Participants will increase their awareness of ethical issues in government and in leadership positions.

CPE units: 2.0 hours  
Location: Hard Rock Cafe  
100 Broadway Street  
Nashville, TN 37201

**Registration:** Reserve your seat by contacting Kathy Anderson (615) 747-5241 or email [kathy.anderson@state.tn.us](mailto:kathy.anderson@state.tn.us).

**Fee:** AGA members \$7/person.  
Nonmembers \$14  
**Time:** 8:00 a.m. to 10:15 a.m.



### Promoting Awareness of CGFM CPE Requirements

Chapter members who hold professional certification must comply with CPE requirements. Your chapter can serve these members by providing quality education. Typically a CPE hour may be granted for each 50 minutes of participation in programs and activities that qualify. At conferences and conventions where individual presentations are less than and/or more than 50 minutes, the sum of the presentations should be considered as one total program.

The chapter's CPE records should include the following information for each CPE program or activity.

1. Sponsoring organization (your AGA chapter)
2. Name(s) of the instructor(s)
3. List of attendees
4. The location at which the program was given
5. The title of the program and a brief description of its contents (i.e., subject/topics covered)
6. The dates and length of the program
7. The number of CPE hours granted
8. Retain all CPE records for a minimum of three years
9. Evaluations of the program from instructor(s) and participants
10. The program's learning objectives and any prerequisites

Typically these requirements can be met with a signed CPE form that delineates the topics and times, and a sign-in list for attendees. Additional information regarding CPE requirements for the CGFM is available on the website at [www.agacgfm.org/cgfm/](http://www.agacgfm.org/cgfm/).

## Mark Your Calendars

### Meeting Dates

#### AGA Nashville Chapter

*(All Chapter meetings will be held the First Thursday of the Month, except as noted below)*

**May 4, 2006**  
**Awards Luncheon**



#### Chapter Executive Committee

*All CEC meetings will be held on the Monday before the chapter meeting, except as noted below)*

**May 1, 2006**

## EDUCATION AND TRAINING

**For a listing of all CGFM related training see page 18.**

## SCHOLARSHIPS

The Nashville Chapter will award three scholarships this year at \$1,500 each. The following scholarships will be awarded at the May 2006 luncheon meeting. Applications may be obtained at the Nashville Chapter website [www.nashvilleaga.org](http://www.nashvilleaga.org). The Scholarship Deadline is **April 15, 2006**.

**William R. Snodgrass Scholarship:** One \$1,500 scholarship awarded to a Middle or West Tennessee, Southern Kentucky, or Northern Alabama college student with a business-related major such as accounting, economics, finance, information systems, management or marketing.

**William R. Snodgrass Scholarship:** One \$1,500 scholarship awarded to a Middle or West Tennessee, Southern Kentucky, or Northern Alabama college student with a business-related major such as accounting, economics, finance, information systems, management or marketing **who attends the Association of Government Accountants Governmental Financial and Systems Career Fair on April 3, 2006.**

**Fawn W. Ellis Scholarship:** One \$1,500 scholarship awarded to an AGA Nashville area chapter member, member's spouse, or member's child or grandchild (any college or university and any major may apply.)

## Training Opportunities Relevant to the CGFM



1. **CGFM Exam 1 Study Course** – online at <http://www.agacgfm.org/cgfm/prepare/onlinecourses.aspx>; anytime
2. **AGA Fourth Annual National Leadership Conference**: February 2-3, 2006; Washington, D.C.; 14.0 CPE hours
3. **Tennessee Department of Audit – GASB Overview**: March 10, 2006; 16<sup>th</sup> Floor Training Room, James K. Polk Building; 8.0 CPE hours
4. **AGA CGFM Committee Exam 2 Training**: March 30, 2006; 16<sup>th</sup> Floor Training Room, James K. Polk Building; 8.0 CPE hours
5. **Tennessee Department of Audit – Internal Control**: April 7, 2006; 16<sup>th</sup> Floor Training Room, James K. Polk Building; 8.0 CPE hours
6. **Tennessee Department of Audit – Fund Accounting**: June 12, 2006; 16<sup>th</sup> Floor Training Room, James K. Polk Building; 8.0 CPE hours
7. **Tennessee Department of Audit – Generally Accepted Government Auditing Standards (GAGAS)**: June 19, 2006; 16<sup>th</sup> Floor Training Room, James K. Polk Building; 8.0 CPE hours
8. **GFOA Annual Conference**: May 7-10, 2006; Montreal, Quebec, Canada; 20.0 CPE hours
9. **AICPA Self Study Courses**: anytime
  - a. **Internal Control Reporting: A Practical Guide to the PCAOB Standard**: 11.0 – 14.0 CPE hours
  - b. **Internal Control Reporting: A Manager's Guide to Surviving the Audit**: 10.0 – 12.- CPE hours
  - c. **Internal Controls: Design and Documentation**: 16.0 CPE hours

[www.cpa2biz.com](http://www.cpa2biz.com) or call to order study materials at 1-888-777-7077

CGFM candidates, plan to attend one of our free CGFM exam review classes and the related Directed Study Sessions prior to the class.

Exam Review Class		Date	Time	Location
CGFM Exam 1	Governmental Environment	Thursday, May 25, 2005	8am-4:30pm	TBA
CGFM Exam 2	Governmental Accounting, Financial Reporting and Budgeting	Thursday, March 30, 2005	8am-4:30pm	TBA
CGFM Exam 3	Governmental Financial Management and Control	Thursday, April 27, 2005	8am-4:30pm	TBA
Directed Study Sessions		Date	Time	Location
CGFM Exam 1	Governmental Environment	Thursdays in May (5, 12, 19)	12-1pm	TBA
CGFM Exam 2	Governmental Accounting, Financial Reporting and Budgeting	Thursdays in March (10, 17, 24)	12-1pm	TBA
CGFM Exam 3	Governmental Financial Management and Control	Thursdays in April (7, 14, 21)	12-1pm	TBA

These classes are **free**. The texts for the classes are the three AGA CGFM Study Guides (available on line at <http://www.agacgfm.org/cgfm/prepare/studyguide.aspx> for \$85 per copy). The Nashville Chapter has a limited number of Study Guides for short period check out.

Please contact a member of the committee for further assistance or to sign up for any of the review activities.

### CGFM Exam Candidates

Please let us know if you pass any one of the three CGFM exams. If you need any assistance, please contact a member of our committee.

## **2005-2006 Nashville Chapter Leadership**

### **Officers**

**Dianne McKay, CGFM, CPA**  
President  
(615) 741-9743  
[Dianne.McKay@state.tn.us](mailto:Dianne.McKay@state.tn.us)

**Gerry Boaz, CGFM, CPA**  
President-elect  
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**Melinda Parton, CGFM, CPA**  
Immediate Past President  
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**Nathan Abbott**  
Secretary  
(615) 401-7842  
[Nathan.Abbott@state.tn.us](mailto:Nathan.Abbott@state.tn.us)

**Chuck Holland**  
Treasurer  
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[Chuck.C.Holland@state.tn.us](mailto:Chuck.C.Holland@state.tn.us)

**Two-year Directors**  
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**Penny Austin**  
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**Brian Derrick**  
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**Donna Duarte**  
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**Ray Register**  
Community Services Chair  
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**Ron Queen, CGFM, CPA**  
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**Beth Pendergrass**  
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Visit the Nashville Area Chapter's web site at <http://www.nashvilleaga.org>.

Also, visit these other AGA sites:

AGA National Site	<a href="http://www.agacgfm.org">www.agacgfm.org</a>
Southeastern Region Site	<a href="http://agaservp.tripod.com">agaservp.tripod.com</a>
Atlanta Chapter	<a href="http://www.aga-atlanta.org">www.aga-atlanta.org</a>
Central Kentucky Chapter	<a href="http://www.ckyaga.com">www.ckyaga.com</a>
Chattanooga Chapter	<a href="http://www.aga.taxpro.net">www.aga.taxpro.net</a>
Columbia Chapter	<a href="http://www.columbiaaga.com">www.columbiaaga.com</a>
East Tennessee Chapter	<a href="http://www.kornet.org/etaga/">www.kornet.org/etaga/</a>
Tallahassee Chapter	<a href="http://www.tallahasseeaga.org">www.tallahasseeaga.org</a>