

NASHVILLE NOTES

September 2009
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UPCOMING EVENTS

October Luncheon	10/1/09
Audio Conference	10/7/09

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President's Message

By Karen Hale, MAOM, CGFM

Fall is in the air, at least in the mornings and evenings, and it always makes me think of events like the first days of school, college kids moving into dorms and the start of a new program year for AGA. The Chapter Executive Committee (CEC) and individual committees have already been meeting and planning a fabulous year.

The Program Committee, co-chaired by Sandra Tulloss and Nichole Curtiss, has a great schedule of speakers, and I encourage you to register for standing reservations and attend all of the monthly meetings. I also encourage you to take full advantage of the prime networking opportunities offered at the monthly meetings. How often do you get to network, eat and obtain CPE for such a reasonable rate?

Rusty Lacy, Education Committee Chair, has already scheduled eight audio conferences and has developed an education plan which includes a winter seminar, and possibly, a breakfast seminar. As usual, the Education Committee is providing high-level training with top-notch speakers for very affordable prices.

Ann Collett and Jennifer Lewis, co-chairs of the Membership Committee have teamed up with Jeff Hughes, chair of the Early Careers Committee, to plan some exciting incentives and events for our members this year.

Julie Rogers and Mel Marcella, co-chairs for the Community Service Committee, have a great line up of community service opportunities for reaching out and helping out our area neighborhoods.

This year is proving to be a very exciting one, and I hope each and every one of you plan to get active and participate. I am looking forward to seeing you at the luncheons and other events.

Karen



October Luncheon Speaker



Melvin Jones, Jr., CGFM, our very own President-Elect, will be our feature speaker for the October luncheon. He will discuss "Government Services and the Importance of Integrity and Commitment to Our Principles."

Mr. Jones is the Director of Internal Audit & Consulting Services for the Tennessee Department of Revenue.

He has been a member of AGA since September 1985 (with one break), and is currently a member of the CEC. He currently serves as President-Elect of the Nashville Chapter.

He has been with the State of Tennessee for nearly 25 years, beginning his career as a Legislative Auditor in the Division of State Audit. Later, he served in the Department of Labor and has been with Revenue for over 20 years.

He was a member of the TGMI Class of 2002 and served as Member at Large, Vice Chair and Chairman of the TGMI Alumni Steering Committee. Melvin graduated with a BS degree in Accounting from the University of

Tennessee at Martin in 1984. He has been a part of a number of initiatives in Revenue.

Over the years, Mr. Jones has contributed a number of articles to the AGA Newsletter, one of which will be part of the basis for his discussion of the importance of integrity and commitment as accountability professionals. He has been involved in "Reading to the Students Week," presenting to one of the fourth grade classes at our Pencil Partner Alex Green Elementary.

Job Opportunities

From time to time departments forward job opportunities to the Website Committee which are posted for members' convenience. If you are interested in new job offerings or know someone who is, go to this link and click on [Career Opportunities](#) for detailed information:

<http://www.nashvilleaga.org/whatsnew.htm>

From the Editor

While we greatly enjoy the various articles submitted from our membership, we are always seeking interesting news. If you have a great idea or burning topic, please submit your article to me at Corey.Tester@tn.gov no later than October 9 for the next edition of our newsletter. If you have any questions, please let me know. Thanks and start writing!

Corey

September Chapter Luncheon

The September luncheon was held on September 3, 2009 at the City Club. To read the draft minutes from the Chapter Luncheon please visit the chapter website. Members will have an opportunity to approve the minutes at October Luncheon, October 1, 2009.

Minutes

<http://www.nashvilleaga.org/monthlymeetings.htm>



Committee News

Education News

The Education Committee members this year are Keevia Battle, Brian Brechon, Bertha Deweese, Da Norm, Corey Tester, Patricia Wakefield and Rusty Lacy. We have a good line up of audio conferences scheduled. The list maybe viewed on the chapter website at:

http://www.nashvilleaga.org/training_opportunities.htm.

We are already planning the Winter Seminar for January 2010. We hope to have great speakers who will share their knowledge and experience with all of us.

If you would like to serve on the Education Committee give Rusty Lacy a call at 401-7764. He will be glad to talk with you about what the committee is doing and the time commitment involved.



Awards News

Do you know someone who works hard and deserves to be awarded? Well, now you have the opportunity to nominate that person for one of four AGA awards. It is not everyday that someone works in a governmental entity is awarded for his/her outstanding achievements. If you know of anyone who meets the criteria for any of the following awards, please contact Jeff Hughes (jeff.hughes@tn.gov) or Rhonda Williams (rhonda.d.williams@tn.gov) for more information. The deadline to have the nominations submitted to the Awards Committee is October 10, 2009.

The awards are:

Excellence in Government Leadership Award

Purpose and Overview

- Each year, AGA presents one crystal award to a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards and innovative management procedures.
- The award recognizes the cumulative achievements of a professional who throughout his/her public career has served as a role model for others and has consistently exhibited the highest personal and professional standards.
- The nominee must have been employed by the government at the time the work being recognized was performed.
- Nominees do not have to be members of AGA. AGA chapters, individuals or government units may make nominations.
- This award will be presented at the National Leadership Conference.

William R. Snodgrass Distinguished Leadership Award

Purpose and Overview

- Each year, AGA presents up to two crystal awards to state government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems.
- The award recognizes the outstanding leadership of individuals in state government that led to improved financial management practices, policies, systems or operations and consistently exhibited the highest personal and professional standards.
- The nominee must have served in a state government position at the time of the recognized contribution.
- Nominees do not have to be members of AGA.
- AGA chapters, individuals or government units may make nominations.
- This award will be presented at the National Leadership Conference.

Distinguished Local Government Leadership Award

Purpose and Overview

- Each year, AGA presents up to two crystal awards to local government professionals who exemplify and promote excellence in government financial management and who have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems.

Committee News

Awards News cont....

Distinguished Local Government Leadership Award

Purpose and Overview continued...

- The award recognizes the outstanding leadership of individuals in local government that led to improved financial management practices, policies, systems or operations and consistently exhibited the highest personal and professional standards.
- The nominee must have served in a local government position at the time of the recognized contribution.
- Nominees do not have to be members of AGA.
- AGA chapters, individuals or government units may make nominations.
- This award will be presented at the National Leadership Conference.

Private Sector Financial Excellence Award

Purpose and Overview

- Each year, AGA presents up to two crystal awards to financial executives in the private sector who exemplify and promote excellence in state or local government financial management, outstanding leadership, high ethical standards and innovative management techniques.
- The award recognizes the cumulative achievements of private sector professionals who throughout their careers have served as a role model for others and have consistently exhibited personal and professional standards.
- The nominee must have been employed in the private sector at the time of the recognized contribution.

- Nominees do not have to be members of AGA.
- AGA chapters, individuals or government units may make nominations.
- This award will be presented at the National Leadership Conference.

AGA's Third Government Finance Case Challenge

The best undergraduate accounting, financial management and business students in the country are invited to compete in AGA's Third Government Finance Case Challenge (<http://www.agacgfm.org/challenge09/index.htm>) for undergraduate college students, which run **Oct. 5-20**. Student teams will collaboratively construct and design a citizen centric report for a local city government. The registration deadline is Friday, **Oct. 2, 2009**.

All members of the two highest-scoring teams will receive a scholarship to attend AGA's National Leadership Conference; set for February 2010, in Washington, D.C. Teams will present their solutions before a panel of federal/state/local government leaders, corporate partners and CFOs. The winning team will be announced on the final day of the conference. Cash prizes will be awarded to the winning team, and each student participant will receive a free one-year membership to AGA.

The experience promises to raise the students' awareness of the importance of government accountability and open doors to a future career in government.

If you have any connections with a local college, please consider contacting the institution to introduce it to this competition. The Early Careers Committee will also work on reaching out to the local colleges as well.

Discussion Leader Award

Dennis F. Dycus, CPA, CFE, CGFM, Director of the Division of Municipal Audit, was recently notified by the Tennessee Society of CPAs that he would be presented with the Discussion Leader Award for 2008-2009.

The award is presented in recognition of the dedication to excellence and willingness to share knowledge, experience and wisdom to those in the accounting profession. It recognizes those TSCPA members who serve as discussion leaders in the foundation's continuing professional education program and received a 4.75 or higher overall rating. There were four recipients who achieved a high rating from their peers during the past 2008-2009 CPE season. With over 300 courses offered, this award speaks highly of each speaker's performance and level of knowledge as an instructor. This is the fourth time that Dennis has received this award from a state CPA Society.



Committee News

Membership News

The membership committee is pleased to announce a great line up of retention and recruitment incentives for existing members, new members and guests for the 2009-2010 AGA year!

Local prizes!!!!

Existing members:

- Earn a point for every guest you bring to the chapter meeting (3 point maximum)
- Recruit two new members and receive a lunch voucher for a **free lunch** (\$11 value)
- Earn 3 **points** for every new member that you sponsor (unlimited points)
- Earn 30 points throughout the 2009-2010 AGA year from such things as meeting attendance, educational events, community service participation, and sponsorship of new members AND pay your dues by March 31, 2010, the Nashville Chapter will pay **\$45** towards a full (not a student or early career) membership for the next year. That means you **get half of your dues back**, so start earning points early!

Recruitment Incentives:

There will be two local campaigns for the 2009-2010 AGA year.

The first campaign will run from May 2009-October 2009. During this time, the member who recruits the most new members will receive **\$100 cash!!!!** There will also be a drawing of all members that recruited at least one new member for a **\$50 cash prize**. The more new members you recruit, the better chance you have to win!

We will also be running a second campaign for November 2009-May 2010

New Members

- Receive a lunch voucher for a **free lunch** (\$11 value) with paid membership.
- Start earning incentives and points by bringing guests to the luncheons and recruiting new members.

Guests

- Receive a **free** lunch for being a first time guest at a chapter meeting.
- Join and start receiving all other AGA membership benefits.

National prizes!!!!

Share the Magic of Membership National Campaign Everyone wins!!!

Get an official sponsor pin for recruiting just ONE member

Sponsoring two or more

Recruit two members and start earning AGA dollars. You'll earn five **AGA dollars** for each new member that joins. Recruit two members, earn 10 AGA dollars, recruit four members, earn 20 AGA dollars and so on. AGA dollars are good for one year and are like cash and can be redeemed toward publications, membership dues renewals, and national conference registrations.

Sponsoring 6 or more

Recruit SIX members by Dec 31, 2009 and receive **next year's membership dues renewal FREE!**

Sponsoring 10 or more

Recruit 10 or more members by March 31, 2010, and be placed into a fishbowl drawing for \$100 American Express Gift Card. After 10, each new member gets another chance at the drawing. Recruit 10 members, get one chance at the drawing, recruit 16 members, get seven chances and so on.

Spotlight on Early Career/Tomorrow's Professionals New Members

A High-Def Camcorder will be awarded to the AGA member who recruits the most new Early Career members during the Share the Magic Campaign.

Everyone needs to be thinking of potential guests they could invite to a meeting. Go beyond the accounting field and include fields such as computer information systems, finance, budget, audit, etc. when thinking of potential guests.

Remember, AGA is about all fields of government

Welcome New Members!!!

- Christa Martin sponsored by Chuck Holland
- Valerie Oliver sponsored by Ray Register
- Tuan Le sponsored by Da Norm
- Bhupinder Sood sponsored by Rusty Lacy
- Yuan Qian sponsored by Mel Marcella
- Roxanne Caruso by Mel Marcella
- Rebekah Stephens

Please feel free to contact the membership committee with any questions:

Jennifer Lewis (jennifer.lewis@tn.gov)
Ann Collett (ann.collett@tn.gov)
Terry Mason (terry.mason@tn.gov)

Please contact us if you'd like to join the membership committee!

Committee News

Community News

Project Pencil Supply Drive

The Community Service Committee is eager and excited to begin AGA's 2009-2010 year. We are partnering again this year with Project Pencil to provide school supplies for children in need who are attending Alex Green Elementary. We are sending out a list of suggested items that children are in need of. Along with each item you will notice a designated number; these are Project Pencil's suggested amounts to give each teacher. These supplies will be collected until the October 2009 AGA luncheon.

Items can be dropped off at any time before the October 2009 AGA luncheon at the designated drop off sites listed below. Items will also be collected at the luncheons. Drop off sites for Project Pencil:

16th floor Conf Room James K Polk Bldg.

Contact: Tammy Fruscione at (615) 747-5221 or Tammy.Fruscione@tn.gov

10th Floor Andrew Jackson Bldg.

Contact: Keevia Battle at (615) 253-6783 or Keevia.Battle@tn.gov or Beth Chapman at (615) 253-4113 or Beth.Chapman@tn.gov

The committee is still in need of volunteers to maintain a drop site. Please contact Tammy Fruscione at (615) 747-5221 or Tammy.Fruscione@tn.gov if you are willing to help out.



Alex Green Elementary School's (grades pre-K through 4) Wish List

- 5 bottles of glue
- 5 boxes of tissue
- 5 crayons (24 count)
- 5 dry erase markers
- 10 erasers
- 5 glue sticks
- 5 hand sanitizer or liquid soap
- 40 pencils (#2)
- 10 pocket folders with brads
- 5 plastic rulers (inches & centimeters)
- 5 scissors (blunt edge)
- 5 washable markers (8 count)
- 10 notebook paper (wide rule or primary tablet)
- 5 pencil box or pencil pouch

The students will also need the appropriate workbooks that can be purchased through the school. Therefore, any monetary donations made will be used for these items unless otherwise noted by the donor. You can donate by making a check payable to AGA and designating it for Alex Green Elementary.

Any other item that is age appropriate will be accepted. All items don't need to be new, only in good condition.

Thank you for continuing to support Alex Green Elementary.

News from National



AGA @ 30,000 Feet

What a privilege it is to be serving as your National President, especially on AGA's 59th birthday! Congratulations to everyone who has had a hand in guiding our Association since its inception on Sept. 14, 1950. So far this year, it has been a real treat getting around to many chapters and visiting with you and participating in your educational and chapter events. Earlier this month, the Capitol Region RVP team, Section IV Senior VP, several others and I attended and spoke at the joint PDC held by the three West Virginia chapters. The highlight of the event was presenting the Beckley, WV Chapter with its official charter. What a GREAT day!

On the flight home, I turned my thoughts to writing this article. Looking out across the clouds, it hit me—AGA @ 30,000 Feet. The NEC and I serve you and lead AGA by setting policy, providing fiduciary oversight and ensuring that the executive director is managing the operational activities of the National Office. The NEC should function at the strategic and policy level and allow the executive director and National Office staff to carry out the association's day-to-day operations. We each have important roles and responsibilities, and we each reap rewarding benefits.

The AGA of today is not the same AGA I joined in 1986. Twenty years ago, AGA was essentially bankrupt—this was a huge wake-up call for our organization. We have come a long way since those days. Under the leadership of determined Past National Presidents, Past National Treasurers, many NEC members, three executive directors and an awesome National Office staff, we now are a part of a \$6.5 million nonprofit organization! AGA has evolved substantially over the past 20 years, and we are poised to make a significant impact on our nation's future through our focus on advancing government accountability.

As our organization has grown, so has the size of our National Office—and rightfully so. Throughout the year, I plan on using my *TOPICS* columns to highlight many things our staff do each day and the impact they make on AGA. Future articles will focus on various individuals and groups of staff and their respective roles as they provide service to our entire organization. Our National Office staff enhances AGA's ability to lead the way in advancing government accountability. I am grateful to and thankful for each staff member, and I am anxious to share with you the good things they are doing!

The underlying thread of this discussion is that your NEC is focusing on governance. A task force launched by Immediate Past National President Sam Mok, CGFM, studied the need for a governance committee. The task force recommended and the NEC approved and established a standing Governance Committee at its June 2009 meeting in New Orleans. Taking these efforts one step further, we have invited a governance expert, Dr. Richard Jung, to our September 2009 NEC meeting to provide NEC members

and AGA staff directors with training regarding best practices in association governance.

If AGA is to honor its vision of being "the premier organization for advancing government accountability," then we must lead our organization with accountability and transparency both in fact and in appearance. We must keep our focus on governance and operations. Throughout this year the NEC will also work on updating our strategic plan and develop a self-evaluation tool to help us and future generations gauge our progress.

Much is going on! We are *Thinking Big! Acting Courageously! and Making a Difference!* A busy year is ahead of us! Join me as we continuously improve our AGA!

Billy

By: William A. (Billy) Morehead, Ph.D., CGFM, CPA, CPM

News from National

AGA BLOG: Maintaining Effective Relationships with Your Auditor

By: Andrew Lewis, CGFM, CPA

*Andrew Lewis, CGFM, CPA, is a senior manager with KPMG LLP's government audit practice and a Fellow of the KPMG Government Institute. In addition, Andrew is an adjunct professor in the Masters of Accountancy program at The George Washington University. **NOTE: Andrew is a new AGA member from Metro.***

As we enter into the busiest months for federal financial managers and auditors, the deadline of Nov. 15 looms large before us. I know of several people in different agencies who proudly maintain a "countdown clock," and freely remind us all of the number of days left until the end of this year's audit and the submission of the departmental financial statements to the Office of Management and Budget (OMB).

Ahead of us are likely some long days that may include some tense discussions between auditors and management as the financial statement audits are concluded. Hopefully throughout the course of this year's audit, your agency has developed a relationship of professionalism and rapport with your auditor. As you enter into the "busy season" for federal financial managers and auditors, I encourage you to take stock in the relationship with your auditor. Is it a healthy relationship? Is there a sense of mutual trust and respect?

The following are just a few ideas for maintaining or improving your relationship with your auditor:

Do you approach the audit as a beneficial process to identifying areas for improvement? It is important to see the audit process as a step to enhancing internal controls and verifying the hard work and dedication of your agency's personnel in maintaining accurate and

timely financial information. If some in your agency approach the audit with negative perceptions, then this could impact the audit process in a variety of ways and might lead to an "overly defensive" attitude by your agency's personnel.

Do you notify your auditor of problems and issues before the auditor detects them on their own? Providing advance notice to your auditor as your agency works through key issues or encounters delays is a key attribute of an effective relationship with your auditor. In addition, be sure to invite them to briefings to explain or update them on situations that you're actively working to resolve.

Do you have a knowledgeable and capable liaison with your auditors? Your auditor does not likely have a strong grasp of the multitude of personnel who contribute to the accounting of your agency's financial information. A key characteristic of an effective relationship with your auditor is having a knowledgeable and capable liaison who can point the auditor to the correct point of contact in your agency, and who can help "translate" the auditor's request for information into terms or report titles that will help your agency's personnel locate and provide the information to the auditor in a timely fashion.

Do you have a system or process to track requests from your auditors for documentation, meetings and information? Auditors ask *a lot* of questions and request *a lot* of information. It's extremely helpful to have a process of maintaining control of this process through, as an example, a sequential numbering scheme of initial requests by the auditor, along with follow-on requests by the auditor.

Do you have effective and worthwhile status meetings with your auditors? I've heard of and witnessed audit status meetings that have gone from one extreme (over two hours long, and even discussed the debits and credits of individual accounting entries) to the other extreme (less than five minutes long, and seemed to develop into a "race" for how short the meeting could last each week). Obviously, the most effective and worthwhile status meeting is somewhere in the middle of the two extremes. In the end, do you and your agency's senior executives walk away from each meeting with a clear and concise sense of the most urgent items that your agency needs to accomplish or provide, and the key issues that concerns the auditors to date in the audit?

Are key stakeholders in your agency's audit results kept aware of issues and how they're being resolved? Whether your agency's stakeholders include personnel from your agency's department-level leaders, OMB, the Government Accountability Office (GAO), congressional staffers or other partner agencies, are they kept abreast of key issues and concerns from the perspectives of both your agency's senior leadership and your auditors? By this point in the fiscal year 2009 audits, those stakeholders should be keenly aware of the key issues that might impact their reporting processes or potential delays in your agency's ability to complete the audit in a timely fashion.

By the way, there are 56 days (or eight weeks) until Nov. 16 (this year's deadline to OMB since Nov. 15 falls on a Sunday).

See: <http://aga.typepad.com/aga/>



Nashville Chapter

2009-2010 Leadership

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