



# Observations



*A monthly publication of the Chicago Chapter, Association of Government Accountants*

*AGA – Dedicated to serving the community and promoting government accountability*

*February 2010*

*Issue 6*

## Upcoming Events

### **Luncheon:**

Tuesday,  
February 16, 2010  
11:30 AM

### **Speaker:**

Mr. Patrick M. Blanchard,  
Inspector General

Office of the  
Independent  
Inspector General,  
Cook County, Illinois

### **Location:**

HHS Conference Room  
233 N. Michigan Ave.,  
Suite 1329

### **Price:**

\$5 members  
\$12 non-members

1 CPE

### **Please RSVP to:**

**Diane Terzian**

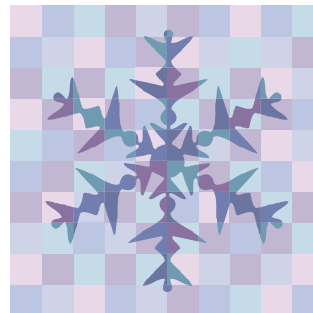
[dterzian@hudoig.gov](mailto:dterzian@hudoig.gov)

cc: **Heath Wolfe**

[WWolfe@hudoig.gov](mailto:WWolfe@hudoig.gov)

## **AGA PDC - SAVE THE DATE!**

*Please notice the date change for this year's AGA Chicago Chapter PDC. The PDC, now structured into a 2-day event, will be held on April 1-2, 2010 at 77 W. Jackson - GSA Conference Room, 3<sup>rd</sup> Floor.*



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*Advancing  
Government  
Accountability*

Association  
of Government  
Accountants

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February 8, 2010

**Dear AGA Chicago Members,**

I wanted to reiterate that we are still encouraging **Member Recruitment Stimulus Offer** to our members. A member can earn \$10 for each new chapter member recruited up to a total of three new members. For more information, please see the Chapter Newsletter.

The PDC, now structured into a 2-day event, will be held on April 1-2, 2010 at 77 W. Jackson - GSA Conference Room, 3<sup>rd</sup> Floor. The change in format allows us to increase the number of speakers and in turn, provide more continuing professional education (CPE) credits. We are in the process of finalizing speakers, schedules and other details for our Chapter PDC. Please see the flyer within the newsletter for more information.

Our next meeting will be held on Tuesday, February 16, 2010 at the **HHS Conference Room**, 233 N. Michigan Ave., Suite 1329, Chicago, IL. Our speaker at this meeting will be Mr. Patrick M. Blanchard, Inspector General, Office of the Independent Inspector General of Cook County, Illinois. Our meeting will start at 11:30 AM with a lunch buffet, followed by our luncheon speaker at 12:00 PM.

If you are interested in the attending this meeting, please email Diane Terzian at: [dterzian@hudoig.gov](mailto:dterzian@hudoig.gov). Please CC myself on the email, [WWolfe@hudoig.gov](mailto:WWolfe@hudoig.gov) before close of business February 11, 2010.

I hope to see you all on February 16<sup>th</sup>! If you have any questions or comments, please contact me at (312) 913-8674 or [wwolfe@hudoig.gov](mailto:wwolfe@hudoig.gov).

Cordially,

*Heath Wolfe*

Heath Wolfe  
President



AGA Chicago Chapter would like to thank Eric L. Schleef for his presentation last month! We had a fantastic membership turnout!  
Thanks to all who participated!



*Eric L. Schleef, DOJ Antitrust Division and Heath Wolfe, President AGA, Chicago Chapter*



# AGA Chicago Chapter PDC

**Dates:**

*April 1-2, 2010*

**Location:**

*77 W. Jackson - GSA Conference Room, 3<sup>rd</sup> Floor*

**Price:**

*\$150 for members (early bird);  
\$200 for nonmembers (early bird);  
\$200 for members (non-early bird); and  
\$250 for nonmembers (non-early bird).*

Early bird payment is defined as payments postmarked by:

***March 19, 2010.***

All payments should be made to the Chapter's post office box  
(P.O. Box 1604, Chicago, IL 60690)

Please RSVP with payment  
(name, number of attendees, member/ non-member) to:  
Tom DiLisio [DiLisio.thomas@dol.gov](mailto:DiLisio.thomas@dol.gov) and  
cc Diane Terzian [DTerzian@hudoig.gov](mailto:DTerzian@hudoig.gov)

16 CPEs will be awarded

Breakfast and lunch will be provided

***We encourage you to sign up as soon as possible. We  
have a maximum capacity of 150 people.***

*More information to follow*

## 2009-2010 Training Schedule\*

DATE	TOPIC	SPEAKER	LOCATION
February 16, 2010	TBD	<b>Patrick M. Blanchard</b> Inspector General, Office of the Independent Inspector General, Cook County, Illinois	<b>HHS Conference Room</b> 233 N. Michigan Ave. Suite 1329
March 15, 2010	TBD	<b>Renée Brooker</b> , Assistant Director U.S. Department of Justice Civil Division Commercial Litigation Branch Fraud Section	<b>Department of Education Conference Room</b> 500 W. Madison Street, Suite 1414
April 1-2, 2010	<b>PDC</b>	<b>PDC</b>	<b>GSA Conference Room, 3<sup>rd</sup> Floor</b> 77 W. Jackson
May 17, 2010	TBD	TBD	<b>Department of Education Conference Room</b> 500 W. Madison Street, Suite 1414

\*Dates subject to change

**Please RSVP to Diane by COB February 11<sup>th</sup>**

Diane Terzian

EMail: [dterzian@hudoig.gov](mailto:dterzian@hudoig.gov)

Please cc: Heath Wolfe: [WWolfe@hudoig.gov](mailto:WWolfe@hudoig.gov)

## **Guest Speaker Bio**

### **PATRICK M. BLANCHARD**

Mr. Blanchard is the Independent Inspector General for Cook County, Illinois. He has held this position since October 2008.

Prior to working with the Office of the Independent Inspector General, Mr. Blanchard served as an Assistant State's Attorney working in the Civil Actions Bureau for fifteen years. Mr. Blanchard has had various duties and responsibilities within the Special Litigation Division, Labor and Employment Section, Torts and Civil Rights Section, Complex Litigation Division, and Industrial Claims Section

Patrick Blanchard received his Bachelor of Arts in Political Science degree from Loyola University Chicago and his Juris Doctor degree from The John Marshall Law School. Mr. Blanchard also participated in the Foreign exchange program focusing on International law and International tariff and trade regulations at Georgetown University Law Center.

Mr. Blanchard is a member of the Chicago Bar Association, Prosecutors Bar Association and Association of Inspectors General.

In addition, Mr. Blanchard co-Author: "Winning Without Trial: Understanding and Using Rule 12(c) Motions for Judgment on the Pleadings," (Vol. 15, No. 2, Winter 2007), *ABA Section of Litigation, Pretrial Practice & Discovery Newsletter*.

**Please join us on Tuesday, February 16<sup>th</sup> in the HHS  
Conference Room (233 N. Michigan Ave., Suite 1329)  
at 11:30AM!!!**

## **New AGA Chicago Chapter Stimulus Program**

*(Janet Knauff, Membership Director, AGA Chicago Chapter)*

### CHAPTER MEMBER RECRUITMENT STIMULUS OFFER

Continuing Through April, 2010

Earn \$10 for each new chapter member you recruit up to a total of three new members. Only current chapter members are eligible for this recruitment incentive. In addition, new members recruited in this stimulus event will receive a \$10 rebate on their first year's membership. This membership recruitment stimulus offer will run from today through the Chicago PDC in April 2010.

In these days of stimulus packages to get the economy going again, we thought we would offer a stimulus package to grow our chapter membership.

This package is patterned after the Indianapolis Chapter's member recruitment campaign that was held for only 1 hour and yielded 32 new members. The high result in such a short time was partly the result of the chapter consisting of almost all one-employer civilian military employees located in a military installation and having a large membership to start with.

By contrast, the Chicago Chapter has members from many different employers. We are offering this stimulus program over the next few months.

So, if you are a member, start recruiting and if you are not a member, this is a great time to join. AGA membership applications and information is on the national website [www.agacgm.org](http://www.agacgm.org)

AGA dues depend on the various membership categories. The chapter has no additional dues.

Please remind potential members that their first lunch is free when they join and after that they receive the member rate for lunches (\$5.00) and for other events.

## CGFM Corner



**The Mark of Excellence in Government Financial Management**

### Annual CGFM Renewal Time



It is time to renew your CGFM designation and/or AGA membership. Below you'll find answers to frequently asked questions about CGFM renewal:

**Q:** How often do I have to renew my CGFM designation?

**A:** CGFM certification is renewed on an annual basis. The payment is due by March 31. If you do not receive an invoice by the end of February, please call AGA at 800.AGA.7211. You can also renew your CGFM now in the "[Members only](#)" section of [AGA website](#).

If your address has recently changed, please be sure to update your contact information with AGA and pay your dues in the "Members only" section of AGA website.

### CGFM Exams

Interested in the CGFM certification? Sign up for AGA's special [Intensive Review Course](#) and take the CGFM Examinations after the NLC. Don't miss this opportunity to earn your CGFM.

The Intensive Review Course will take place from 8:30 a.m. – 5:30 p.m. on Monday, Feb. 22, and Tuesday, Feb. 23, 2010. The CGFM Examinations will be offered by appointment only on Feb. 24-25.

The cost of the course is only \$249 for qualified participants, and offers 18 CPE hours. Special Bonus: The CGFM Examinations are offered at no cost to course attendees. 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. 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.

*The cost of this course is not included in the NLC registration fee.*



## Registration

To participate in this event, individuals must:

- 1) Apply for the [CGFM Program](#) (submitting CGFM application form, fee and college transcript—see Eligibility section below).
- 2) Pre-register for this event by submitting the [Intensive Review Course Registration Form](#) and appropriate fee. Walk-ins will not be accepted.

The complete application for the CGFM Program must be submitted BEFORE or TOGETHER with the Intensive Review Course Registration Form. Registrations for this event will not be confirmed until after the CGFM application is accepted.

- **Deadline:** Registrations will be accepted on a first-come, first-served basis. Space is limited, so we encourage you to sign up early. Registrations will not be accepted after **Feb. 10, 2010**.
- *Cancellations must be received by Jan. 25, 2010; refunds will not be granted after this date.*

## Eligibility

To attend the Intensive Review Course and/or take the CGFM Examinations participants must first apply and be accepted into the CGFM Program. Candidates need to submit the CGFM Program application form with \$85 application fee and a copy of a transcript from an accredited college or university.

The transcript must show that a degree (bachelor's or higher) was awarded and list at least 24 credit hours of courses in financial management or related topics. Applicant's name and the name of the college or university must appear on all transcripts. Please see [www.agacgfm.org/cgfm/start/](http://www.agacgfm.org/cgfm/start/) for more information.

In addition, those individuals who want to complete their CGFM at this event need to submit a [Work Verification Form](#) listing at least two years of professional-level government financial management experience.

*Prior attendance of CGFM training course(s) or purchase of the CGFM Study Guides is not required, but is strongly encouraged.*

If you have already taken a CGFM Examination and did not pass, you must satisfy the waiting period before taking that CGFM Examination at this event.

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**[AGA Training Opportunities](#)**  
**Click to find events near your area!**

## From the National Office



### **From the National President**

**WOW!** This AGA year is rapidly moving along. It is even time to start thinking about your AGA membership renewal, and the 2010-2011 year renewals are in the mail. I trust you recognize the tremendous value you receive for your membership. Your benefits include and are not limited to member discounts at numerous educational events, the *Journal of Government Financial Management* and weekly updates on significant local, state and federal issues affecting our profession.

AGA works diligently to make sure our chapters receive the individual attention they need to maintain a steady and healthy focus. AGA provides audio conferences and has developed an excellent onsite education course curriculum available to your agencies and chapters. Did you know that AGA responds to every GASB and FASAB exposure draft as well as any FASB or other pronouncement that may impact our members? Furthermore, you can rest assured that your National Office staff and you national officers are championing government financial management issues throughout government and academia to make sure you have the latest information on laws and regulations affecting our profession. So, you get quite a "bang for your buck" through your AGA membership! Even in these tight economic times, it pays to renew!

I continue to introduce you to members of our AGA National Office staff. This month, I want to share information about four more AGA staffers with you who help ensure you receive part of your member benefits. **Joe Jozefczyk, Lynn Hoffman, Ray Harris** and **Anna Miller** are each valuable members of "Team AGA"! [Read more.](#)

### **AGA Research Study on Governance, Risk and Compliance**

AGA is conducting a study on Governance, Risk and Compliance (GRC). GRC is a management improvement initiative that melds the three components, Governance, Risk and Compliance, into one integrated approach. We hope to highlight real world application of this approach, what it means to people on a day to day basis, and to try to define measures or benchmarks of GRC maturity in these real world applications. All responses are anonymous. The survey should take no more than 30 minutes to complete. [Visit our site](#) to participate in this important study. Questions? Contact [Anna Miller](#).

### **Health Care Reform's Costs Rankle States**

As Democrats in Congress work feverishly to meld separate House and Senate health care bills into a single blueprint for a historic overhaul of America's health care system, state leaders are bracing against the potential costs to states that they say could devastate already battered budgets. Some states also are protesting that the legislation's efforts to set minimum standards for health insurance coverage across the country will "reward" low-performing states, while penalizing others that have already expanded their eligibility for Medicaid, the state-federal program for the poor that is the nation's largest health insurance program, covering 60 million low-income or disabled Americans.

—Pamela M. Prah, *Stateline.org*. [Read more.](#)

## California Leaders in D.C. to Seek Funds Get Mixed - And Distracted - Reception

In a long-shot bid to ease California's fiscal troubles, Gov. Arnold Schwarzenegger came to Washington on Wednesday hoping to shake loose \$7 billion from Congress to help plug more than a third of the state's deficit. Schwarzenegger, accompanied by Assembly Speaker Karen Bass and Senate President Pro Tem Darrell Steinberg, met privately with Democratic Sens. Barbara Boxer and Dianne Feinstein, pressing the case that the federal government is shortchanging Californians. It was anything but a show of unity. At a news conference on Capitol Hill, Bass said the Republican governor had erred earlier this month by taking a combative tone in his dealings with members of Congress. —Rob Hotakainenm, *The Sacramento Bee*. [Read more.](#)



### Dream. Learn. Achieve... And Get Ready for AGA PDC 2010

Mark your calendar and make plans now to join us in sunny Orlando, Florida for AGA's 59th Annual Professional Development Conference & Exposition-- *the* premier education and networking event for government financial managers and accountability professionals.

Worth 24 CPE hours, the conference covers the latest research and information about the American Recovery Act, the constantly changing rules and standards, new management techniques, technological advances and practical tips for bringing greater efficiency to government operations. The PDC offers a comprehensive program, captivating speakers, lively discussions, top-quality education sessions, and equips you with knowledge and skills you need to be more effective leader.

While the PDC has long been respected for offering the best training in the profession, it also offers a number of networking events to help you make new contacts, exchange ideas and collaboratively work on solutions to common problems. Exhibitors are also available to demonstrate the newest products, tools and cutting-edge technology available to help your agency achieve its mission.

**Registration fees are \$800 for AGA members and \$1,000 for nonmembers until June 11, 2010.** Early registration saves you money and increases your chances of obtaining accommodations at the conference hotel.

- [Register Online Now](#)
- [Print Registration Form](#)

**Hotel Accommodations:** We reserved a block of rooms at the Orlando World Center Marriott to accommodate PDC attendees. The rate is \$108 per night (plus tax) until **June 18, 2010**, or until the room block is sold out. Reservations *received after June 18, or after the room block has been filled, will only be made on a space-available basis, and may be subject to significantly higher rates.*

- To make a reservation, please call the Marriott at 800.621.0638 and mention the "AGA PDC" to receive the discounted rate. You can also [reserve a room online](#).

Information about the agenda, speakers, travel discounts and tours is coming soon. [Stay tuned to the website](#) for more information...See you in Orlando!

### **Fourth Annual National Community Service Project April 27-30**

**From AGA Past National President Jeffrey S. Hart, CGFM:** Community service and helping those that are less fortunate than ourselves has been an important part of what AGA is about. It may be hard to believe that New Orleans still needs our help almost five years after Katrina, but they do, and we're going back. The dates for our **Fourth Annual National Community Service** project are April 27-30, 2010 and is again sandwiched between the two weekends of the New Orleans Jazz and Heritage Festival ([View details](#).) We will again seek lodging in the beautiful new University of New Orleans dormitory (actually two bedroom furnished apartments) with a rate of only about \$30/night/person. Like last year, we will also create a second opportunity to experience what it's like to work with Habitat for Humanity in conjunction with the PDC in Orlando, which also faces an affordable housing shortage. We will have a one-day community service event with Habitat in Orlando on Thursday, July 15, the day after the PDC ends. For this event, we will seek to extend AGA's special hotel rate to include this extra night. I hope you will pencil in one or both of these dates on your calendar and join us for some of the fun! Please send me an e-mail at [hart.jeff@epa.gov](mailto:hart.jeff@epa.gov), or give me a call at 303.312.6169 if you need any additional information right now. I'll be sharing more details in a couple of weeks.

### **Renew Your Membership Today**

Renewal time is here. Annual membership and CGFM renewal packets should be arriving in mailboxes the last week of January. Members don't have to wait that long though—renew online today! Please encourage members to use this quick and easy renewal method.

How to renew online: Access the [AGA website](#) and click on 'Members Login' on the right top corner of the screen. Login using your membership ID number and password (your first initial followed by your last name—no spaces), click on the gray 'billing' button above your name. All you have to do is input your credit card information and hit 'submit.' The transaction will be processed through our secure server and the renewal information will be automatically updated in AGA's in-house membership system. While you are logged into the Members Only section, be sure to take a look at your contact information and make any updates as necessary (especially your e-mail address).

### **Call for National Award Nominations**

AGA's National Awards Committee is now accepting nominations for the 13 National Awards that recognize the leaders advancing our profession and setting the standards of excellence. These awards will be presented during [AGA's Professional Development Conference & Exposition \(PDC\)](#) in Orlando, July 11–14. In many cases, individuals do not have to be members of AGA to be eligible. **All nominations are due by Friday,**

**April 16.** Nomination forms and additional information is [available online](#) or contact [Louise Kapelewski](#).

### **Call for 2010 National Academic Scholarships**

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship today! Each year, AGA National awards up to four \$3,000 full-time merit scholarships to AGA members and their family members; one \$1,000 part-time merit scholarships to AGA members and their family members; and one \$3,000 community service scholarship. The **deadline for receipt of applications is Wednesday, March 31, 2010.** [Download a copy of the application](#) or contact [Louise Kapelewski](#).

### **Wanted: Citizen-Centric Report (CCR) Reviewers**

AGA offers a **Certificate of Excellence in Citizen-Centric Reporting** for entities that prepare and distribute high-quality Citizen-Centric Reports. To be eligible for the certificate, governments must incorporate into their report the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting.

The number of reports that we are receiving is steadily increasing and therefore we are looking for additional members to serve as volunteer reviewers of Citizen reports that are submitted for the [Certificate of Excellence in Citizen-Centric Reporting](#).

#### *What Do Reviewers Do?*

Volunteer reviewers read four-page Citizen-Centric reports, evaluate them using [AGA's judging guidelines](#) and respond with recommendations for report improvements. Each report gets reviewed by three volunteer reviewers. Reviewers decide whether the report they have judged merits the Certificate of Excellence.

#### *What is the Time Commitment?*

On average, reviewing/judging a report takes approximately one to two hours and it is all done electronically. More than likely, each reviewer will review one report a month.

Your help is needed! Please volunteer today! *Interested in Being a Reviewer?* Please contact [Susan Fritzen](#).

### **Grants Management Training Available**

Are you receiving ARRA grant funds and struggling with the accounting and financial requirements? [AGA's onsite Grants Management training course](#) may help! This course provides a general overview of grants management, including preparation, review and submittal of proposals; negotiation and acceptance of grants; post-award financial and administrative management; closeout and audit; and relevant compliance issues.

For more details about Grants Management and all other AGA-sponsored training courses, including pricing and availability, please contact [Joe Jozefczyk](#) at 800.AGA.7211, ext. 307, or [Lynn Hoffman](#) at ext. 342.

## Unavailable Funds

One of the main differences between governmental accounting and private-sector accounting is that an agency needs permission to use its funds, whereas the management of a company has broad discretionary powers. In the Standard General Ledger (SGL), there are a number of specialized budgetary accounts to handle different scenarios where funding is unavailable. If the standard appropriation process is a river, then there are many side pools to capture and (temporarily) hold funds. The first step is the appropriation recorded by entry A104 and its status account is 4450 Unapportioned Authority, which is unavailable until the Office of Management and Budget (OMB) apportions it. —Simcha Kuritzky, CGFM, CPA. [Read the entire column.](#)



## GASB Issues Final Statements on OPEB Measurements and Chapter 9 Bankruptcies

The GASB has issued Statements No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, and No. 58, *Accounting and Financial Reporting for Chapter 9 Bankruptcies*. The Statements are intended to improve consistency in the measurement and financial reporting of other postemployment benefits such as retiree health insurance, and of the effects of municipal bankruptcy. [Find information on obtaining Statements 57 and 58.](#)

## AGA's FMSB Seeks Help on Reviewing FASB Pronouncements

The Governmental Accounting Standards Board (GASB) is planning to issue an exposure draft of a proposed Codification of Pre-Nov. 30, 1989 FASB Pronouncements very soon. The objective of the project is to specifically identify provisions in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, Accounting Research Bulletins of the AICPA Committee on Accounting Procedure, and AICPA Accounting Interpretations, issued on or before Nov. 30, 1989 (collectively termed the FASB Pronouncements) that do not conflict with or contradict GASB pronouncements and to incorporate those provisions into the GASB's literature. These were referenced in paragraph 17 of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. The comment period is probably going to be six months but it is still going to be a monumental task to review the entire exposure draft. AGA's Financial Management Standards Board (FMSB) reviews and comments on all GASB proposed statements of standards but may need additional volunteer help with this project. If you work in state and local government, have an interest in accounting standards and have some experience in responding to GASB on its proposed standards or to other accounting standard setters, please contact [Anna Miller](#), FMSB staff liaison. You could learn how the FMSB works and help make a difference!



## *Audio Conference*

### **Understanding IT Audits for Program Managers and Auditors, Feb. 10 Audio Conference, 2–3:50 p.m. EST**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers and the Association of Local Government Auditors, is pleased to announce a new and increasingly important topic to our audio conference schedule—understanding information technology audits.

Audits have been conducted for many years. Many years ago, audits were performed using paper as evidence. Financial statement preparation has undergone a massive change since the introduction of computers. As such, one can no longer perform an audit without thinking about Information Technology (IT). Whether one is performing a financial statement audit for a large federal agency, state or local government, or even for a large publicly traded company – IT must be incorporated into the audit. Program managers can benefit greatly from knowing what the auditors are expected to do.

This audio conference will not cover the technical aspects of IT; rather it will cover what elements of IT should be considered when performing an audit or being audited. The following questions shall be addressed:

1. When should IT be incorporated into the audit?
2. As a Program Manager, what should I look for in the external auditors' materials?
3. As a Program Manager, what should be in place and included in the audit to ensure that our department or organization is doing what is necessary?
4. What laws and other regulations arise when concerning IT in an audit?
5. Are there any resources for Program Managers to ensure that we are covered within the regulations?
6. What IT methodologies are there and how do I get a copy?
7. How many hours and how much of the budget should be allocated to IT?
8. Am I always required to consider IT?
9. Are Program Managers required to have IT resources on staff and how should they be trained?

Some of the following regulatory areas that will also be addressed:

- SAS 55
- SAS 99
- SAS 103 – SAS 112
- CFO Act of 1990

- Accountability of Tax Dollars Act of 2002
- OMB A-50, 123, 127, 130, and 133
- GAGAS (Yellow Book)
- FISCAM, CoBIT

To share his expertise in IT auditing is **Jack Heyman, CGFM, CISA, CPA**, who has nearly 15 years of technical and leadership experience providing internal controls, systems auditing, consulting, financial auditing and accounting services to Fortune 500 companies, accounting and consulting firms, and government agencies. He offers hands-on experience leading and managing multiple engagements of varying scope and team composition. Jack is a solution provider with extensive experience assessing, planning, staffing and managing engagements for a diverse range of clients.

Jack's background includes operating his own consulting practice, serving as a senior manager within the internal audit department for a Fortune 500 company and manager for a Big 4 accounting firm.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speaker's commentary, there will be approximately 20 minutes for Q & A so participants can ask the speaker questions and share their own experiences.

**Date:** Wednesday, Feb. 10, 2010

**Time:** 2 – 3:50 p.m. EST

**Learning Objectives:** To understand what elements of IT are important in an audit

**Prerequisite:** Familiarity with auditing

**Advance Prep:** None required

**CPE:** Two credits

**Field of Study:** Auditing

**Cost:** \$249 per site (UNLIMITED ATTENDANCE) if you register on or before Friday, Feb. 5 and \$299 thereafter. SPECIAL PROMOTION: Government agencies and AGA Corporate Partner members who register five or more offices will receive a 20% discount (i.e., \$200 per site)

**To Register:** 1) [Register online](#) 2) [Print the registration form](#) or the [Special Promotion Registration](#) and fax it to 703.684.6933.

This audio conference offers important information to almost everyone in the accountability profession. Please share this program announcement with others in your government, chapters, educational institutions and private firms. Remember, there is no limit to attendance per phone site. If you have any questions regarding registration, please contact [Maria Lucas](#) at 800.AGA.7211, ext. 308. Questions regarding the program should be directed to [Raymond Harris, CGFM](#), ext. 339.



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