



# Observations



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

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

*May 2010*

*Issue 8*

## *Upcoming Events*

**Luncheon:**

Monday,  
May 17, 2010  
11:30 AM

**Speaker:**

Patrick Smith,  
FBI

**Location:**

HUD Conference Room  
77 West Jackson Blvd.,  
Room 2205

**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)

## **MEMBERS!!!**

Please join us for our last AGA training/ luncheon session for the 2009/2010 AGA year! This month's meeting is our Chapter Appreciation Meeting!

This is the final newsletter for the 2009/2010 AGA Year! Have a fun and safe summer! The newsletter will return in September, 2010.

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*Advancing  
Government  
Accountability*

Association  
of Government  
Accountants

Chicago Chapter  
P. O. Box 81015  
Chicago, IL 60681-0015

[www.agachicago.org](http://www.agachicago.org)

May 7, 2010

**Dear AGA Chicago Members,**

I wanted to thank the Chapter for their dedicated support throughout this past year. Our Chapter PDC had an exceptional turnout. I want to thank the Executive Committee members who put in many hours to make sure the PDC was a success.

It is hard to imagine that May has rolled around so quickly! Another AGA year has come and gone. May's luncheon will be the last training session for the 2009/2010 AGA year. This month's luncheon will coincide with the Chapter Appreciation Meeting. As you are aware, there was a call for nominations regarding our Chapter members. A listing of these individuals is included in the newsletter (page 7). Award recipients will be announced at our May luncheon.

**FOOD DRIVE:** During the May luncheon, the Chapter will be collecting non-perishables. We will be donating the food to local shelters. Please keep those less fortunate in our minds as we enjoy the summer months.

Our next meeting will be held on Monday, May 17, 2010 at the **HUD Conference Room**, 77 W. Jackson, Suite 2205. Our speaker at this meeting will be Mr. Patrick Smith, FBI. He will discuss public corruption cases with a focus on red flags that we may encounter within our audits. 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 May 13, 2010.

I hope to see you all on May 17<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



Thank you for your participation in this year's Chapter PDC!  
Many thanks to presenters and Chapter Directors who assisted in  
making it a success!



*The Reid Interviewing and Interrogation Presentation*



*Carolyn McNiven, US Attorney's Office for  
the Northern District of Illinois*



*Ron Hickman, Crowe Horwath LLP*



*William Morehead, AGA President and Heath Wolfe, AGA Chicago Chapter President*



*Joseph P. Buckley, John E Reid and Associates, President.*





*Dorri McWhorter and Bert Nuehring, Crowe Horwath*



## 2009-2010 Training Schedule\*

DATE	TOPIC	SPEAKER	LOCATION
May 17, 2010	Public corruption cases with a focus on red flags that we may encounter in our audits	Patrick Smith, FBI	<b>HUD Conference Room</b> 77 West Jackson Blvd., Room 2205

\*Dates subject to change

**Please RSVP to Diane by COB May 13<sup>th</sup>**

Diane Terzian

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

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

### **AGA's Food Drive**

The Chicago AGA Chapter will be collecting non-perishables during the chapter appreciation meeting on May 17, 2010 and donating the food to local food shelters. Please keep those less fortunate in our minds as we enjoy the summer months. Thanks everyone for a great year.

**Please join us on Monday, May 17<sup>th</sup>**  
**HUD Conference Room**  
(77 West Jackson Blvd., Room 2205)  
**at 11:30AM!!!**

## **2010 AGA Chicago Chapter Member Awards**

*(Zakia Haneef, AGA Chicago Chapter Awards Director, AGA Chicago Chapter)*

All nominations for the 2010 AGA Chicago Chapter Member Awards have been submitted. The nominated AGA Chicago Chapter members are listed below.

Award recipients will be announced at our Chapter luncheon meeting on May 17, 2010.

- **Government Financial Manager of the Year:**  
David Stone, Regional Inspector General for Audit, GSA
  
- **Chapter Ambassador Award:**  
Heath Wolfe, President, AGA Chicago Chapter  
  
Alexandria Hayden, Newsletter Director, AGA Chicago Chapter
  
- **Professional Development Award:**  
Frank Moy, Education Director, AGA Chicago Chapter  
  
Kate Bercaw, Meeting/Program Director, AGA Chicago Chapter
  
- **Community Service Award:**  
Thomas McManigal, Community Service Director, AGA Chicago Chapter
  
- **Member of the Year:**  
Kate Bercaw, Meeting/Program Director, AGA Chicago Chapter
  
- **Special Recognition:**  
Raul Nieto, Past President, AGA Chicago Chapter  
  
Richard Urbanowski, Chapter Recognition, AGA Chicago Chapter  
  
Tom DiLisio, Treasurer, AGA Chicago Chapter  
  
Alexandria Hayden, Newsletter Director
  
- **Outstanding Committee Chairperson of the Year:**  
Tom DiLisio, Treasurer, AGA Chicago Chapter

# AGA's Charity Donation Matching Program

*(Tom McManigal, Community Service Director, AGA Chicago Chapter)*

As the Chicago AGA Chapter wraps up another successful year, we have one final opportunity to make a contribution to our community. Our Chicago AGA Chapter is **matching donations** made to the United Way, American Red Cross, and Chicago Marines Toys for Tots Foundation. This Chapter fundraising drive will begin on Monday, April 19, 2010 and run through Monday, May 17, 2010. The chapter will match donations made between April 19 and May 17 dollar for dollar, with a maximum potential match by the Chicago Chapter of \$100 total to each of these three organizations.

To donate, please email Matthew Matczynski at [Mmatczynski@hudoig.gov](mailto:Mmatczynski@hudoig.gov) and for control purposes carbon copy Thomas McManigal at [Tmcmanigal@hudoig.gov](mailto:Tmcmanigal@hudoig.gov) with the amount of your donation, and/or come to the AGA meeting on May 17th. All funds will be collected at the AGA meeting on May 17th. For those who are not attending the May AGA meeting but still wish to donate, please contact Matthew Matczynski, as special arrangements can be made. If you have any questions, please contact Matthew Matczynski at [Mmatczynski@hudoig.gov](mailto:Mmatczynski@hudoig.gov) or (312) 913-8644.

Details for each of the three organizations are as follows:

## **Chicago Marines Toys for Tots Foundation**

In December, our Chapter held a successful toy drive that resulted in over 50 new toys being donated by our chapter members and non-members to the Chicago Marines Toys for Tots Foundation. Let's continue our Chapter generosity by continuing to support this organization. Although it is not the holiday season, the Chicago Marines Toys for Tots Foundation needs our help in raising money to fund its operations throughout the year so that it can continue providing a new toy to every needy child in the Chicagoland area.

All donations raised by our Chapter for the Chicago Marines Toys for Tots Foundation will be delivered to the United States Government Marine Corps at 3034 West Foster Avenue, Chicago, IL.

Marine Toys for Tots Foundation is an IRS recognized 501(c)(3) not-for-profit public charity. For more information please go to <http://chicago-il.toysfortots.org/local-coordinator-sites/lco-sites/default.asp>



## AGA's Charity Donation Matching Program (cont.)

### American Red Cross

Since its founding in 1881, the American Red Cross has been the nation's premier emergency response organization. As part of a worldwide movement that offers neutral humanitarian care to the victims of war, the American Red Cross distinguishes itself by also aiding victims of devastating natural disasters. Over the years, the organization has expanded its services, always with the aim of preventing and relieving suffering. Today, in addition to domestic disaster relief, the American Red Cross offers compassionate services in five other areas: community services that help the needy; support and comfort for military members and their families; the collection, processing and distribution of lifesaving blood and blood products; educational programs that promote health and safety; and international relief and development programs.

With the recent earthquakes in Haiti and Chile, our troops deployed overseas, and our needs here at home in terms of disaster relief, blood drives, and health and safety training, let's help the American Red Cross carry out its mission via a generous chapter donation.

All donations raised by our Chapter for the American Red Cross will be donated to the American Red Cross of Greater Chicago at 2200 W. Harrison St. Chicago, IL.

The American Red Cross is an IRS recognized 501(c)(3) not-for-profit public charity.

For more information please go to <http://www.redcross.org/>

### United Way

The United Way identifies and builds on community strengths and assets, helps individuals and groups with specific community interests find ways to contribute their time and talents, supports direct-service programs and community-change efforts, and advocates public policy changes. The United Way identifies and resolves pressing community issues, as well as makes measurable changes in the communities through partnerships with schools, government agencies, businesses, organized labor, financial institutions, community development corporations, voluntary and neighborhood associations, the faith community, and others. The issues United Way offices focus on are determined locally because of the diversity of the communities served.

Let's help our local community and make it a better place by supporting the United Way.

All donations raised by our Chapter for the United Way will be donated to the United Way of Metropolitan Chicago at 560 W. Lake St. Chicago, IL.

The United Way is an IRS recognized 501(c)(3) not-for-profit public charity. For more information please go to <http://www.uw-mc.org/>

## **AGA's Food Drive**

The Chicago AGA Chapter will be collecting non-perishables during the chapter appreciation meeting on May 17, 2010 and donating the food to local food shelters. Please keep those less fortunate in our minds as we enjoy the summer months. Thanks everyone for a great year.

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

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## CGFM Corner



### The Mark of Excellence in Government Financial Management

#### CGFM Exams

Interested in the CGFM certification? Sign up for AGA's special Intensive Review Course and take the CGFM Examinations before the PDC. Don't miss this opportunity to earn your CGFM!

The Intensive Review Course will take place from 8:00 a.m. – 5:00 p.m. on Thursday, July 8, and Friday, July 9, 2010. The CGFM Examinations will be offered by appointment only on July 10-11, 2010.

The cost of the course is only \$279 for qualified participants, and it offers 18 CPE hours. Special Bonus: the CGFM Examinations are offered at no cost to course attendees. The cost of this course is not included in the PDC registration fee.

#### BEFORE YOU REGISTER, PLEASE READ:

- ***What is the Intensive Review Course?*** It is a special limited enrollment opportunity for those individuals who have already been studying for the CGFM Examinations and want extra reinforcement of the material. It is a way to save money on the examination fees (and get the course with it!). It is a review of the main topics covered in the examinations. It is an opportunity to add the value of the instructor who can explain concepts, provide examples and answer questions for those who chose the self-study option. It is a refresher course for those who took the AGA instructor-led courses a long time ago. It is a great way to set a deadline for completing your certification examinations and get it done!
- ***What it is NOT:*** It is **not** a shortcut. The Intensive Review Course is **not** a substitute for the three AGA [instructor-led training courses](#). It is usually **not** enough by itself to prepare for the CGFM Examinations – advance preparation is strongly recommended (see [How do I prepare?](#) for more information). It is **not** an exam prep course with strategies on how to pass the exams.

#### 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.

Cancellations must be received by June 17, 2010; refunds will not be granted after this date.

**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 **June 24, 2010**.

### **Location**

The Intensive Review Course and the CGFM Examinations will be held at the same hotel as the Professional Development Conference:

Orlando World Center Marriott  
8701 World Center Drive  
Orlando, FL 32821.

### **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 Examinations at this event.

### **Materials**

No materials will be provided at the Intensive Review Course. However, participants are encouraged to order CGFM Study Guides at least six weeks before the course date. For more information on study guides visit [www.agacgfm.org/cgfm/prepare/studyguide.aspx](http://www.agacgfm.org/cgfm/prepare/studyguide.aspx).

*The cost of the study guides is not included in the price of the Intensive Review Course.*

### **Examination Information**

Three time slots are available for CGFM Examinations to be held on July 10-11, 2010:

- 8:30 – 11:30 a.m.
- 12:00 p.m. – 3:00 p.m.
- 3:30 p.m. – 6:30 p.m.

The actual exam time is limited to 2 hours and 15 minutes.

Space is limited, so participants are encouraged to send in the registration form indicating their preference for an examination date and time as soon as possible ([Intensive Review Course Registration Form](#)). Some of the time slots may fill up and no longer be available. We will confirm your registration and indicate whether we are able to accommodate your request for the particular examination time slot(s).

Individuals who want to take the CGFM Examinations at this event without attending the review course can do so by following the same registration procedures. The fee for taking the three CGFM Examinations is the same as the Intensive Review Course fee – see the [Intensive Review Course Registration Form](#) for more details.

The CGFM Examinations are:

- Examination 1—Governmental Environment
- Examination 2— Governmental Accounting, Financial Reporting and Budgeting
- Examination 3—Governmental Financial Management and Control

More detailed information on CGFM Examinations content can be found on [www.agacgfm.org/cgfm/exams/](http://www.agacgfm.org/cgfm/exams/).

The examination results will be available immediately.

### **Testing Procedures**

You must be at the CGFM Examination registration desk at least 15 minutes prior to the testing time to check in. If you are not at the registration desk at the start of your examination time slot, we cannot guarantee your requested time slot.

**Please bring a valid photo ID to the CGFM Examination registration desk**—your ID must match the name you provide in the Intensive Review Course Registration Form and on the CGFM Program application form and must contain a photograph and a signature.

Personal belongings, including food, drink, papers, books, writing utensils, electronic and other organizers, cameras, cell phones, beepers, briefcases, bags, purses, pocketbooks and hats, may not be brought near the testing computer station and must be left in the designated area within the testing room. Scratch paper, a pen and a calculator will be provided.

For more information, please contact Crystal Vanison, Certification Program Coordinator via e-mail at [cvanison@agacgfm.org](mailto:cvanison@agacgfm.org) or by phone at 800.AGA.7211, ext. 316.



## From the National Office



### **Fun in the Sun at AGA's PDC: Golf Discounts & Spouse/Guest Tours**

Welcome to the Sunshine State! We are looking forward to seeing you at AGA's 59th Annual Professional Development Conference & Exposition (PDC) in Orlando. While you're here, we want to make sure that you AND your guests have a magical time.

We have created a new program to keep everyone entertained. While you're busy in the technical education sessions, we'll be hosting a variety of activities for your spouse, partner or guest. Tours are scheduled to give your guest plenty of time to return to the hotel to join you for evening receptions and/or have free time to enjoy the city! This program serves as an opportunity for your guest to catch up with old acquaintances and make new friends, while discovering Orlando's attractions, culture and history.

Click on the links below for more information about tour descriptions, pricing and registration.

- [Tour Descriptions](#)
- [Tour Registration Form](#)
- [Orlando Attractions](#)
- [Orlando CVB Attraction Ticket Sales](#)

*If you have any questions regarding the tours, please contact Svenja Ackermann at PRA (AGA's Tour Company) via e-mail, [sackermann@pra.com](mailto:sackermann@pra.com), or by phone at 321.319.0818.*

**The registration deadline is June 18, 2010.** We reserve the right to cancel any tour if there are an insufficient number of participants. If a tour is canceled, registrants will be contacted immediately and money will be refunded in full.

If tours aren't your thing, the Orlando World Center Marriott offers endless activities to enjoy at your leisure. Relax and rejuvenate with a full-service spa treating mind and body with loving care, and a well-equipped fitness center treating the same with somewhat tougher love. The hotel features an amazing lagoon-like setting with six pools, waterfalls, waterslide and whirlpools—filled with a million gallons of soothing water, give or take a drop or two. Ten restaurants and lounges offer a wide variety of dynamic, award-winning culinary experiences.

Step up to the tee, take your best shot and enjoy championship golf right outside the front door! Hawk's Landing Golf Club spans over 220 acres of lush grounds surrounding the Orlando World Center Marriott and offers a thoroughly enjoyable and energizing golf

experience. This 18-Hole Championship Golf Course was designed by noted golf architect Robert Cupp III, to create the perfect setting for challenging golf and a scenic blend of native Florida wildlife and tropical vegetation. The course (Par 71 layout) is just over 6,600 yards, and carries a slope rating of 131.

Golf is a great way to relax and spend time with colleagues, family and friends. And to sweeten the deal, Hawk's Landing is offering a special discount for PDC attendees and their guests. Prices include greens fees, cart rental, range balls and taxes.

### **Discounted Golf Pricing**

Before 11 a.m., \$68

11 a.m. — 1:50 p.m., \$59

2 — 3:50 p.m. , \$53

After 4p.m., \$35

Nine holes, \$40

To book an advance tee time before arriving in Orlando, call 800.567.2623. Please mention the "AGA PDC" to ensure you receive the discounted rate. See you in Orlando!

### **AGA's Federal Performance Conference A Success**

AGA's first Federal Performance Management Conference, held Tuesday and Wednesday in Washington, D.C., attracted a high-powered group of experts who spoke about using performance measurement to improve federal services to the American people.

About 180 professionals attended the event, held to answer the need for guidance in collecting reliable data to measure performance, improving service and providing clear, understandable information about costs to the public. Here is some of what attendees heard:

#### **Lena Trudeau, MBA, Vice President, National Academy of Public Administration (NAPA)**

Trudeau explained that NAPA is a congressionally chartered nonprofit organization charged with tackling the most complex challenges in government through the objective advice of 680 fellows. "By engaging more people around problem solving, it provides a good culture change within the organization in need," Trudeau said. —Jennifer I. Curtin. [Read more.](#)

### **Agency Owes Millions to New York City, an Audit Finds**

The agency responsible for economic development under New York Mayor Michael R. Bloomberg has failed to turn over to the city more than \$125 million in payments, taxes and fees, according to an audit conducted by City Comptroller John C. Liu. Liu said the agency, the Economic Development Corporation, had hoarded money it earned through leases on buildings in Times Square and the sale of city properties and had improperly held money in a dormant account. Under a contract with the city, the agency was

supposed to turn over the money to the city's general fund. "The EDC should fork it over," Liu said. In examining one of New York's most powerful agencies, which is involved in projects in places like Coney Island in Brooklyn and Willets Point in Queens, Liu said he found a lack of transparency and loose internal controls. "It has become a powerhouse agency, but we have very little understanding of what comes in and out of it," he said. "You cannot see anything that is going on."—David W. Chen and Michael Barbaro, *The New York Times*. [Read more.](#)

### **New Computer System Blamed for Late Taxes in Minnesota**

A number of Minnesota counties that bought a \$6.5 million computer system to handle annual property tax billings are revolting over using the new software amid concerns about its accuracy and delays it has caused in mailing out this year's statements. At least 11 of the 28 Minnesota counties that bought the system, produced by a Michigan firm called Manatron, have abandoned it and are considering suing the company. Leading the charge is Wright County, which abandoned the system and has refused to make more payments to Manatron. The company handles about 750,000 property tax records in Minnesota. —Heron Marquez Estrada, *The Minneapolis Star-Tribune*. [Read more.](#)

### **Spring Accounting Grads Fare Better in Hiring Than Their Peers**

For the first time since October 2008, employers plan to increase hiring of new college graduates, showing the job market has turned a corner, a new report states. Employers this year plan to hire 5.3 percent more new college graduates than they did in 2009. "This report comes as good news for the Class of 2010, and bodes well for next year's class," according to "Job Outlook 2010 Spring Update" by the National Association of Colleges and Employers (NACE), which surveyed 177 employer members. More good news for accounting majors: Not only is hiring up, but accounting firms made more offers to new bachelor's degree graduates than any other employer, NACE said in a separate salary survey, which is issued quarterly. Engineering firms were No. 2 on the list with retailers/wholesalers at No. 3. —AccountingWEB. [Read more.](#)

### **New AGA Chapter Formed in Mississippi**

AGA National President **William A. Morehead, Ph.D., CGFM, CPA**, presents **James St. Clair, CISM, PMP**, with the charter for AGA's Gulf Coast Chapter. St. Clair is president of AGA's newest chapter, which is based in Biloxi, MS, and has about 20 members.

### **Management Concepts Wins Prestigious "Business of the Year" Award**

AGA Corporate Partner Management Concepts has received ISA's "Business of the Year" award. Management Concepts is the only learning organization devoted to serving the federal government that has received this award. ISA, The Association of Learning Providers, is the professional association for training organizations. Management Concepts focuses on high-impact training courses, professional services, custom learning and development, and publications. It serves federal and commercial customers with courses in acquisition and contracting, business analysis, analytics, federal financial management, grants, leadership and professional skills, and project and program management.

### **Facebook-Style Site Coming Soon to the U.S. Department of State**

The "need to know"-style government of the Cold War era is looking more and more prehistoric in this post-9/11 age. If you want proof, look no further than the U.S. Department of State, which recently announced plans to launch an internal Facebook-like site called Statebook. Spearheaded by the department's Office of eDiplomacy, the site will use social media tools on a secure network to help employees and diplomatic officials scattered around the globe to communicate, collaborate and more easily identify experts in specific fields, according to Richard Boly, director of eDiplomacy. "Social media is not just a passing fad for kids," Boly said. "It's a serious and useful tool for knowledge management and collaboration, and that's beneficial to any organization. It's a way to collaborate with experts and develop a community bigger than their immediate reach." —Russell Nichols, *Government Technology*. [Read more.](#)

### **Seven States Lead in Budget Transparency**

A report released April 13 finds that seven states—Illinois, Kentucky, Ohio, Minnesota, Missouri, Pennsylvania and Texas—lead the nation in budget transparency, providing the public with comprehensive and easily searchable information about government spending. Eighteen states flunked [the scorecard created by U.S. PIRG](#), a Boston-based research and advocacy group that supports government-transparency websites. The remaining 25 states were deemed "emerging." —*Stateline.org*. [Read more.](#)

### **FASAB Issues Standard on Accounting for Oil and Gas Resources**

FASAB issued Statement of Federal Financial Accounting Standards (SFFAS) 38, *Accounting for Federal Oil and Gas Resources*. Federal proved reserves are the estimated quantities of oil and gas under federal lands that are believed with reasonable certainty to be recoverable in future years from known reservoirs under existing economic and operating conditions. While these reserves represent assets and ideally would be valued and included in the balance sheet, SFFAS 38 instead provides for a three-year period of experimental reporting. By requiring the federal government to report its royalty share of estimated oil and gas production from federal proved reserves and the portion of that share to be distributed to others as required supplementary information (RSI)<sup>1</sup>, FASAB hopes to gain insight into the challenges associated with valuing these assets and liabilities. In addition to the values, a discussion of all significant federal oil and gas resources under management by the federal government—including those not yet "proved" —is required to provide context for the reader. The information is required to be reported as RSI for periods beginning after September 30, 2011. However, it is the Board's intent that the information required by this Statement transition to basic information (which is subject to full audit) after being reported as RSI for a period of three years. —*FASAB*. [Read more.](#)

## AGA Education News

### **Those Faint Signals: Learning to Catch Ethical Slippage Before It's Too Late, May 19 Audio Conference, 2 – 3:50 p.m. EDT**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – cases of ethical lapses.

During this audio conference, the presenter will recount some recent ethical lapses in government and examine the causes and effects. By examining a series of ethical lapses, we find that a pattern emerges. That pattern allows us to think about this question: What is it in the culture of an agency that allows obvious ethical breaches to occur and continue? Once we understand the culture, we can think about putting the detection methods, as well as antidotes, in place.

The compliance training, the codes, and all those easily measurable components of ethical culture may not tell the full story. Without the full story, we can never be sure that we are catching all those gradual slips. The full story requires consideration of factors that are not easily placed into dashboard measures. The presenter takes a look at some of the faint signals which appear long before the ethical troubles emerge.

To share her expertise in ethical behavior and its ramifications is **Marianne M. Jennings, JD**, Professor in the Department of Management in the W.P. Carey School of Business at Arizona State University (ASU). At ASU, Marianne teaches graduate courses in the MBA program in business ethics and the legal environment of business. Professor Jennings has authored hundreds of articles and has six textbooks and monographs in circulation. Marianne's latest book, *The Seven Signs of Ethical Collapse*, was published by St. Martin's Press in July 2006. She has conducted more than 300 workshops and seminars in the areas of business, personal, government, legal, academic and professional ethics. Among her many awards and honors, Marianne was inducted into the AGA Speakers' Hall of Fame and also received a writers' award for best article in AGA's *Journal of Government Financial Management*.

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 that the participants can ask the speaker questions and share their own experiences.

**Date:** Wed., May 19, 2010

**Time:** 2 – 3:50 p.m. EDT

**Learning Objectives:** To understand how ethical breaches are influenced by agency culture, what are the key signs of ethical slips and what can be done to prevent such occurrences in the first place.



**Prerequisite:** Familiarity with ethical behavior in the workplace.

**Advance Prep:** None required

**CPE:** Two credits


**Field of Study:** Behavioral Ethics\*

\* Please note that this course qualifies for continuing professional education credits under NASBA; however, the material provided in this audio conference is general in nature and not specific to any laws or rules of any specific state. Therefore, please check with your State Board of Accountancy if you have any questions regarding the CPE eligibility of this course.

**Cost:** \$249 per site (UNLIMITED ATTENDANCE) if you register on or before Friday, May 14, 2010 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.



*AGA Chicago  
Chapter wishes you a  
fun summer filled  
with lots of love,  
laughter and sun!!!*

*ENJOY!*

## **Executive Committee**

### **President**

Heath Wolfe  
HUD/OIG  
312/ 913-8674  
[wwolfe@hudoig.gov](mailto:wwolfe@hudoig.gov)

### **President – Elect**

Vacant

### **Past President**

Raul Nieto  
ED/OIG  
312/ 730-1634  
[raul.nieto@ed.gov](mailto:raul.nieto@ed.gov)

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## **Newsletter Information**

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