



Observations



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

AGA – Dedicated to serving the community and promoting government accountability

April 2011

Issue 6

Upcoming Events

Audio Conference

April 20, 2011
1:00PM-2:50PM

Location:

77 W. Jackson Blvd.,
Room 2513

Price:

\$5 members
\$7 non-members

2 CPE

Please RSVP to:

Matthew Matczynski at
MMatczynski@hudoig.gov
and cc

Tom McManigal at
tmcmanigal@hudoig.gov

Walk-ins Welcome!

Update your member information!

Please review and update your personal information at National's website, www.agacgfm.org. You can update your information in the 'Member's Only' page. This allows us to keep you better informed throughout the year!

Renew your membership now! Save Time, Save Effort and Save the Environment by Renewing Your AGA Membership Online—

Going green is easy in 2011 when you renew your membership online. It's not only safe and quick, but it's also the fastest renewal method! To renew your membership and keep receiving member benefits, please login to the website. Remember your membership ID number is your login and the first initial of your first name followed by your entire last name is your password. You can locate your membership number on your membership card, e-mailed renewal reminder and mailed renewal form. The 2011-2012 membership renewal notice will be sent to you via mail within a few weeks. The due date for renewal payments is March 31st, 2011. Don't wait...[Renew Now!](#)

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*Advancing
Government
Accountability*

Association
of Government
Accountants

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March 31, 2011

Dear AGA Chicago Chapter Members,

Mr. Keith A. Byers, Supervisory Special Agent with the Chicago FBI gave an excellent presentation on public corruption during our March luncheon. Thank you Mr. Byers for taking time out of your schedule to speak to our chapter. We received great feedback from our members and we look forward to having you back in the future!

Our chapter will be hosting the “Mortgage Fraud and Beyond – Looking Toward the Future” audio conference on Wednesday April 20, 2011 at 77 W. Jackson Boulevard, Room 2513 from 1:00 pm to 2:50 pm Central time. The cost will be \$5 for members and \$7 for nonmembers. Pizza and drinks will be provided.

We are currently accepting nominations for the Chapter Executive Committee positions. Please contact me at tmcmanigal@hudoig.gov if you are interested in becoming more involved.

Sincerely,

Thomas McManigal

Tom McManigal
President-Elect

AGA Chicago Chapter

We would like to thank Mr. Keith Byers for speaking at our AGA Chapter meeting last month! Thanks to all who participated!



*Keith A. Byers, Supervisory Special Agent,
Chicago FBI*

2010-2011 Training Schedule

DATE	TOPIC	SPEAKER	LOCATION
April 20, 2011	Mortgage Fraud and Beyond-- Looking Toward the Future"	Audio Conference 1:00PM-2:50PM CST	77 W. Jackson Blvd. Room 2513
May 4-5, 2011	2011 Fraud and Accounting Conference	See Flyer (attached)	77 W. Jackson Blvd.GSA Conference Room 331

Please RSVP to **Matthew Matczynski** at MMatczynski@hudoig.gov and cc **Tom McManigal** at tmcmanigal@hudoig.gov

**Please join us on Wednesday, April 20th
77 West Jackson Blvd.,
Room 2513 at 1:00PM!!!**

Price:
\$5 members
\$7 non-members

AGA Presents April 20 Audio Conference, "Mortgage Fraud and Beyond--Looking Toward the Future"

Fraud against federal programs costs taxpayers billions of dollars each year. The U.S. Department of Justice and various Offices of Inspectors General are handling thousands of cases that collectively involve billions of dollars in claims and recoveries in the housing and financial sector. This audio conference, sponsored by AGA, the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), focuses on how this enormous challenge will continue and how another collapse could be prevented.

To share their expert knowledge and practical experience in mortgage fraud are Neil M. Barofsky, special inspector general for the Troubled Asset Relief Program, U.S. Department of the Treasury; Kenneth M. Donohue, former inspector general of the U.S. Department of Housing and Urban Development (HUD) and currently a principal at the Reznick Group; Steve Linick, JD, inspector general, Federal Housing Finance Agency; and Michael P. Stephens, HUD acting inspector general.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, about 20 minutes will be set aside for questions.

Date: Wednesday, April 20, 2011

Time: 1-2:50 p.m. CST

Learning Objectives: To understand the enormous challenge of mortgage fraud on the housing crisis and the proactive and balanced oversight approaches that might prevent this collapse from happening again.

Prerequisite: None required

Advance Prep: None required

CPE: Two credit hours

Field of Study: Auditing

Cost: \$5 members, \$7 non-members

To Register: Please RSVP to Matthew Matczynski at MMatczynski@hudoig.gov and cc Tom McManigal at tmcmanigal@hudoig.gov

Association of Government Accountants
Chicago Chapter

Board Meeting Minutes

March 21, 2011

Present

Tom McManigal, Acting President
Thomas DiLisio, Treasurer
Mathew Matczynski, Program Director
Janet Knauff, Membership Director
Frank Moy, Education Director
Raul Nieto, CFM
Rick Urbanowski, Chapter Recognition
Olga Gessell, Publicity Director
Anibal Marrero, Historian
Jolanta Biskup, Early Careers Coordinator

Absent

Heath Wolfe, President/Past President
Alexandria Hayden, Newsletter Editor
Sandy Lawera, Secretary
Zakia Haneef, Awards Director
Mark Knudson, Webmaster

Summary of Meeting

- ❖ Chapter Bylaws: A chapter bylaws committee will be established in the second or third quarter of 2011. The committee will review the current bylaws, last revised in 1998.
- ❖ 2011 Fraud and Accounting Conference – May 4th and 5th
 - The caterer has been selected for breakfast and lunch for both days.
 - Volunteers for the event have been identified.
 - The Public Relations Director is implementing the marketing strategy.
- ❖ Procedures: A new process for administering educational events is being developed and implemented.
- ❖ Educational Event: The chapter will sponsor the “Mortgage Fraud and Beyond – Looking Toward the Future” audit conference. The conference will be April 20, 2011; 1:00 – 2:55. Pizza and drinks will be provided.

2011 Fraud & Accounting Conference

Presented by: **The Association of Government Accountant's Chicago Chapter**

Sponsored by: **Becker Professional Education** at www.becker.com

8 Accounting CPEs
4 Government Auditing CPEs
3 Government Environment CPEs

We're an Illinois Department of Financial & Professional Regulation (IDFPR) Registered Sponsor

May 4th & 5th
8 am – 5 pm

Metcalfe Federal Building
GSA Room 331
77 W. Jackson Boulevard
Chicago, Illinois 60604

Register by April 20, 2011

Members: \$165

Nonmembers: \$265

Students: \$65

Groups (5+): \$165 per person

RSVP to:

mmatczynski@hudoig.gov &

cc: tmcmnigal@hudoig.gov

Wednesday, May 4th

David L. Cotton, CPA, CFE, CGFM
Chairman, Cotton & Company LLP

*War on fraud, fraud audit case studies, and forensic auditing
– 250 min*

Dr. Richard Hurley, Ph.D., Esq., CPA, CFE, CFF, FCPA
Professor, University of Connecticut

*Recognizing red flags in order to avoid, detect, and prevent
financial fraud – 150 min*

Thursday, May 5th

Marvin Becker

Director of State Accounting, Illinois Office of the Comptroller
Financial and operational issues – 50 min

Mike Barton

Audit Manager, Health and Human Services Office of Inspector General
Sponsored research agreement audits – 50 min

Stephanie D. Neely

City of Chicago Treasurer
Chicago pension fund – 50 min

Steve Linick

Federal Housing Finance Agency Inspector General
Establishment of the agency, agency reports, and the future of Fannie Mae and Freddie Mac – 50 min

Stephen Ruszczky, Michael Hartnett, and Erin Roosa Cohen

Government Accountability Office
Continuing care retirement communities: benefits, risks and regulation – 50 min

Various speakers

United States Secret Service
White-collar crimes & counterfeiting – 100 min

Breakfast and lunch provided!

CGFM Corner



The Mark of Excellence in Government Financial Management

Take the CGFM Examinations Before the PDC

Don't miss the opportunity to take the CGFM Examinations and earn your CGFM before the annual Professional Development Conference & Exposition (PDC). AGA is offering a two-day Intensive Review Course on Thursday, **July 7, 2011** and Friday, **July 8, 2011** and an opportunity to take CGFM Examinations on **July 9-10, 2011**. 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.

This course is designed as a supplement to previous preparation for the CGFM Examinations, so this is a perfect opportunity for those individuals who have already attended GFM training courses or have been preparing by using the CGFM Study Guides. Enrollment is limited and participants must first apply and be accepted into the CGFM Program, so don't delay.

More information and a registration form for this event are available on [AGA's website](#).



[Current list of active CGFMs!](#)

[Apply for the CGFM designation today!](#)

Taking Nominations!

The AGA Chicago Chapter is recruiting members to serve on the Chapter Executive Committee. If you've always been interested in becoming a part of that team... now is the time!

To be considered by the AGA Chicago Chapter Executive Committee, please email your nominations (including self-nominations) directly to Tom McManigal, Chapter President-Elect at tmcmanigal@hudoig.gov no later than Wednesday, May 25, 2011.

For more information in regard to volunteering for the Chapter Executive Committee please contact Tom at (312) 913-8035.

Chapter Recognition Program

(March 2011)

<i>Category</i>	<i>Points Earned</i>
Chapter Leadership, Planning & Participation	125 points
Education & Professional Development	225 points
Certification	575 points
Communications	596 points
Awards	600 points
	Total – 2,121 points

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

From the National Office



Reserve Your Room for AGA PDC 2011 Today

AGA's PDC 2011 room block is already 75 percent sold! We encourage you to reserve your room as quickly as possible to secure your spot at the headquarters hotel.

To make a hotel reservation:

Call 866.469.5475 and mention you are attending the "AGA PDC" to ensure you receive the discounted rate. A credit card is required to guarantee the reservation.

. [Reserve a room online.](#)

The rate is \$132 per night (plus tax) until June 20, 2011, 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.

Register Today for PDC11

. [Register Online Now](#)

. [Print Registration Form](#)

. [Visit the website](#)



Volunteer Opportunities at AGA's PDC

AGA is seeking PDC 2011 Atlanta Host Committee volunteers to share their time and talents by providing assistance at the conference. The Host Committee plays an essential role by helping with bag stuffing, registration, session monitoring and other tasks.

In appreciation for your time, AGA will provide volunteers with a complimentary conference registration. AGA does not reimburse for airfare, hotel accommodations, parking, bus fare, taxi or any other travel expenses incurred by getting to and from the PDC.

The Host Committee is limited to 35 individuals. Preference is given to AGA members who are able to work multiple shifts during the week. Great care will be taken to ensure the committee is diverse, includes both new/past participants, various agencies/organizations, and represents all AGA chapters and regions.

If you're interested in volunteering, please complete and e-mail the Host Committee Application to meetings@agacgfm.org by **April 18**. Selection and notification will be

made on **May 12**. Even if you are not selected, you will be notified and added to our waiting list.

This is a very popular program. Submitting an application does not guarantee you will be selected; however, we appreciate your interest and willingness to help.



Win a **FREE PDC 2011 Conference Registration and Hotel Room**

Grab your digital video camera and produce a creative and entertaining two-minute video to share your views on the value of attendance at AGA's 60th Professional Development Conference & Exposition in Atlanta, GA. One grand prize winner will receive complimentary registration to PDC 2011 or PDC 2012 in San Diego, CA PLUS five nights hotel accommodations. Two runner-ups will receive complimentary registration to the PDC11 or PDC12. What are you waiting for? Show us what you've got! Make sure to e-mail the link to your video to [Jerome Bruce](#) by May 20.

[Complete an entry form](#)

[Read video contest information and rules](#)



Register Today for **AGA's Federal Performance Conference**

With the new demands for openness on government financial managers comes a renewed responsibility to run government programs as efficiently and effectively as possible. A growing chorus--seeking guidance, insight and leadership on these important issues--prompted AGA to gather a stellar lineup of speakers for AGA's Second Federal Performance Conference (FPC).

Join us on **May 3-4, 2011** at the Crystal Gateway Marriott in Crystal City, VA, and hear from top authorities on government performance and efficiency. Participate in discussions about how to analyze results and communicate government performance to many stakeholders. Engage in information-sharing, gain top-quality education and earn 15 valuable CPE hours.

Show your commitment to a more accountable future and improved government performance. [Learn more.](#)

Speakers include:

- **Dustin S. Brown**, Deputy Assistant Director for Management, Executive Office of the President, Office of Management and Budget
- **Patricia Bush**, Division Director, Agency Performance Management, U.S. Department of Housing and Urban Development
- **Amy Culbertson**, Assistant Director, Performance Management, U.S. Department of Homeland Security

- **Paul Doremus**, Assistant Administrator, Program Planning and Evaluation, National Oceanic and Atmospheric Administration
- **William Englehaupt**, Senior Executive, Accenture
- **Jennifer Fiedelholz**, Chief, Budget and Performance Coordination Branch, U.S. Department of Health and Human Services
- **Claude Freaner**, Life Cycle Cost Engineer, Science Mission Directorate, National Aeronautics and Space Administration
- **Pamella Haze**, Deputy Assistant Secretary, Budget, Finance, Performance and Acquisition, U.S. Department of the Interior
- **Jay Hoffman**, Director, Program Analysis and Evaluation, U.S. Department of Energy
- **Timothy Kiang**, Director, Office of Planning, U.S. Food and Drug Administration
- **Jitinder Kohli**, Senior Fellow, Center for American Progress
- **Christopher Mihm**, Managing Director, Strategic Issues, Government Accountability Office
- **Shelley Metzenbaum, Ph.D.**, Associate Director of Performance and Personnel Management, Executive Office of the President, Office of Management and Budget
- **U.S. Sen. Mark Warner, R-VA** (invited)

Special Bonus: Group Discount to FPC Available for AGA Members

Are you an AGA member? Are there other AGA members in your office? Submit two registration forms at the full price and get the third registration free. For more information about this special deal for AGA members, contact [Evie Barry](#).

[Register online](#)

[Print the registration form](#)

Help Us to Help You! Respond to AGA's 2011 Survey Today!

AGA's 17th annual survey of government financial professionals is now under way and we invite you to take part. This year's survey covers the topics of risk management, tight budgets and financial reporting. The results of the survey will be presented in July at the Atlanta PDC and the results published in a printed report.

We offer individual chapters the opportunity of winning up to \$500 for participating in the 2011 survey, to be awarded at the PDC. The chapter with the highest number of members responding to the survey will win \$200. Chapters with the highest percentage response from their members will win \$300 for first place, \$200 for second and \$100 for third. So, if yours in a large chapter with a high percentage of members taking the survey, you can win up to \$500. To enter the survey, go to home page of [AGA's website](#).

April 15 Deadline to Submit National Award Nominations

AGA's National Awards Committee is accepting nominations for National Awards that recognize the leaders advancing our profession and setting the standards of excellence. These awards will be presented during AGA's 60th Annual Professional Development Conference & Exposition in Atlanta, July 10-13. In many cases, individuals do not have to

be members of AGA to be eligible. All nominations are due by **Friday, April 15**. [Nomination forms are available online](#). For more information, contact [Louise Kapelewski](#).

Register for AGA's First Graduate-Level Government Finance Case Challenge



The best graduate students in accounting, business, financial management or public administration are invited to compete in the first graduate-level Government Finance Case Challenge, sponsored by AGA. Student teams will collaboratively analyze and offer a written response to a case centered on the creation of a citizen-centric report for a U.S. city government.

The registration deadline is **April 29**. The competition begins on **May 2**. All members of the three highest-scoring teams will receive a free registration to AGA's [Professional Development Conference](#), set for July 10-13, in Atlanta. [Learn more](#).

NASACT Sets Yellow Book Webinar for May 4

The National Association of State Auditors, Comptrollers and Treasurers (NASACT), in conjunction with AGA and the Association of Local Government Auditors, has scheduled a webinar for 2—3:50 p.m. EDT May 4 titled, "2011 Government Auditing Standards: Changes You Need to Know." The Government Accountability Office (GAO) is currently revising Government Auditing Standards, the first major revision to the standards since 2007. Final release of the 2011 edition is expected in early summer. This webinar will highlight the key revisions from the 2007 Yellow Book and the changes and comments received on the 2010 exposure draft. Speaker is Marcia Buchanan, CGFM, CPA, assistant director, GAO's Financial Management and Assurance Team. [Learn more and register](#).

Cracking Down on Improper Payments Requires a Fine Balance

The government faces a challenging task in preventing and recovering improper payments while simultaneously ensuring that money is disbursed in a timely manner to those entitled to it, a panel of federal officials said on Wednesday. The Department of Housing and Urban Development (HUD), for example, reduced its improper payments from 17 percent to 3 percent during the past decade, said David Sidari, HUD's deputy chief financial officer, but efforts to improve internal controls and institute reform slowed the rate of payments to people who were eligible for assistance, he added. Sidari noted agencies must individually measure their own risk as it relates to preventing and recovering improper payments while ensuring that proper payments are processed expeditiously. "Do you let the money flow to achieve your mission, or slow it down while you retool?" he asked. Other panelists agreed that the pressure to improve financial management while efficiently serving customers can be a fine line to walk. George Mills, director of the provider compliance group in the office of financial management at the Centers for Medicare and Medicaid Services, described a typical day in his job. "You've got the Office of Management and Budget and Capitol Hill saying, 'Stop these improper payments,' " he said. But rooting out improper payments takes time, and agencies can be accused of hassling folks in an effort to recover money, he added. —Kellie Lunney, *Government Executive*. [Read more](#).

Cyber Attacks on Federal Networks Up 40 Percent

Cyber attacks against the federal government increased almost 40 percent last year, according to government data. Federal agencies suffered 41,776 cyber attacks in 2010, up from 30,000 the previous year, according to the Department of Homeland Security's U.S. Computer Emergency Readiness Team (US-CERT), which is tasked with defending the dot-gov domain and sharing information with industry and local governments. The data is included in an annual report on federal cybersecurity efforts by the Office of Management Budget. Of the attacks reported last year, 12,864 — or 31 percent — were classified as malicious code. Another 11,336 (27 percent) are under investigation or labeled as "other." Unauthorized access, denial of service, improper usage and scans probes and attempted access made up the remaining incidents. Those numbers will continue to increase as new technologies and access to mobile devices and social networking sites expands. —Nicole Blake Johnson, *Federal Times*. [Read more.](#)

Minimize Personality Conflicts in Your Workplace

The motherly instruction to "play well with others" doesn't always travel from the playground to the workplace, a new Accountemps survey suggests. Managers interviewed said they spend, on average, 18 percent of their time—more than seven hours a week or nine weeks per year—intervening in employee disputes. Resolving staff conflicts is an ongoing issue faced by supervisors. Past Accountemps studies from as far back as 1991 show similar results. Managers were asked, "What percentage of management time is wasted resolving staff personality conflicts?" The mean response was 18 percent. "Although staff management is part of the job for supervisors, too much time spent handling disputes gets in the way of business priorities and often signals a larger issue needs to be addressed," said Max Messmer, chairman of Accountemps. "For example, being chronically short-staffed can cause friction among employees, as can an overly competitive work environment." —*AccountingWEB*. [Read more.](#)

GASB Issues 2011 Request for Research, Research Brief on Timeliness



The Governmental Accounting Standards Board (GASB) has issued a [request for research](#) for its 2011 Gil Crain Memorial Research Grant. Also, GASB has released a [research brief](#) examining how long it takes state and local governments to issue financial reports, and how the passage of time affects the usefulness of the reports for users.

FASAB Seeks Comments on its Annual Report



During 2010, the Federal Accounting Standards Advisory Board (FASAB) worked with the American Institute of CPAs to develop practices that would provide the public more information about the board's operations. The board committed to publishing an [annual report](#) summarizing key information about its governance, resources, and results. We are very interested in your feedback on the report. Please send any suggestions to fasab@fasab.gov or by calling 202.512.7350.



Guam Chapter Gives to Japan After Devastating Quake, Tsunami

Representatives from AGA's Guam Chapter on March 18 presented a \$1,000 check to the Japan Club of Guam for earthquake and tsunami victims in Japan. Pictured, from left are: **Doris Flores Brooks**, CGFM, CPA, Scholarship Chair; **Jose "Jojo" Guevara**, CGFM, Immediate Past President; **Vincent Duenas**, President-Elect; **Yukari Hechanova**, CGFM, CPA, CIA, Treasurer; **Lourdes Perez**, Community Service Chair; **Jason Katigbak**, CPA, CIA, CFE, Education Chair; **Barbara "Bobbie" Howard**, CPA, Membership Chair; **Minako Tenorio**, Japan Club of Guam; **Yoko Oguma**, Japan Club of Guam; and **Etsuko Haga**, Japan Club of Guam.

Member News

AGA Past National Treasurer **Thad Juszczak**, a director at Grant Thornton's Public Sector Practice and a member of AGA's Washington, D.C. Chapter, has received the 2011 Elmer B. Staats Lifetime Achievement for Distinguished Public Service Award. The award, presented by the American Society for Public Administration (ASPA), was established to honor a public administrator's career accomplishments and contributions to the public service and ASPA over a lifetime. The award was presented March 14 in conjunction with the ASPA's Annual Conference in Baltimore, MD. *Congratulations!*

FASAB Assistant Director **Domenic Savini**, CPA, a member of AGA's Washington, D.C. Chapter, recently earned the designation of Certified Management Accountant (CMA). Savini elected to pursue this additional certification in light of the importance of managerial cost accounting and his prior experience supporting decision-makers. *Congratulations!*

AGA-Chicago Chapter
Balance Sheet
As of February 28, 2011

	<u>Feb 28, 11</u>
ASSETS	
Current Assets	
Checking/Savings	
LaSalle National Bank	
Petty Cash	100.00
LaSalle National Bank - Other	<u>20,771.50</u>
Total LaSalle National Bank	<u>20,871.50</u>
Total Checking/Savings	<u>20,871.50</u>
Total Current Assets	<u>20,871.50</u>
TOTAL ASSETS	<u>20,871.50</u>
LIABILITIES & EQUITY	
Equity	
Opening Balance Equity	20,656.85
Unrestricted Net Assets	3,183.71
Net Income	<u>-2,969.06</u>
Total Equity	<u>20,871.50</u>
TOTAL LIABILITIES & EQUITY	<u>20,871.50</u>

AGA-Chicago Chapter
Profit & Loss
July 2010 through February 2011

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
Other Types of Income	
Miscellaneous Revenue	400.00
Total Other Types of Income	<u>400.00</u>
Program Income	
Luncheon Receipts	920.49
Member Assessments	100.00
Membership Dues	85.44
PDC Registration Fees	225.00
Total Program Income	<u>1,330.93</u>
Total Income	1,730.93
Expense	
Contract Services	
License Fee	353.40
Total Contract Services	<u>353.40</u>
Operations	
AGA Dues Reimbursement	567.24
Food	2,064.02
Gift Cards	25.00
IL Secretary of State	10.00
Miscellaneous	200.00
Postmaster Box	155.00
Refreshments	19.55
Speaker Expense	499.00
Supplies	255.00
Total Operations	<u>3,794.81</u>
Travel and Meetings	
Travel	551.78
Total Travel and Meetings	<u>551.78</u>
Total Expense	<u>4,699.99</u>
Net Ordinary Income	<u>-2,969.06</u>
Net Income	<u><u>-2,969.06</u></u>

AGA Chicago Chapter Awards Ceremony

(Ceremony conducted March 14, 2011)

Congratulations to all award recipients!





For additional information regarding Chapter/ National news and events, please click on the links below:

<u>Helpful Links</u>
<u>Our Website</u>
<u>Our Events Calendar</u>
<u>Our Newsletters</u>
<u>AGA National Website</u>

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Newsletter Information

Observations is the monthly newsletter of the Chicago Chapter of the Association of Government Accountants (AGA). Subscriptions to Observations may only be obtained by joining AGA. This is the sixth edition of Observations for the **2010-2011** chapter year. To submit material for upcoming issues, contact Alexandria Hayden at 312/353-3033 (phone) or 312/353-3814 (FAX). **To update delivery information, contact Alexandria Hayden at 312/353-3033.** If you are not receiving the Chicago Chapter Newsletter electronically, please send your current e-mail address to:

Alexandria.Hayden@oig.hhs.gov