

OBSERVATIONS

NOVEMBER 2014

CHAPTER NEWS!

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MEMBER NEWS!

Please update us with current member news and events within your respective offices. We would love to feature our members and share their news with the membership!

Promotions, retirements, births, job openings—if your office has some news to share, we would gladly insert the news into our newsletter!

COMMUNITY SERVICE OPPORTUNITY! WE NEED YOUR HELP!!

Volunteers are needed to join us on Saturday November 8th for our next Community Service event at Hilda's Place Shelter. See page 12 for more details!

SPECIAL POINTS OF INTEREST:

- Chapter Member Testifies Before Congress—see page 4
- Save the Date! November 18th—Continuing Education Seminar
- Member Spotlight!
- Community Service Opportunity—see page 12





President's Message



Greetings everyone,

*Advancing
Government
Accountability*

I hope this November 2014 message finds you all well. This year's autumn colors have provided a beautiful backdrop to reflect on the wonders of nature around us, and I am grateful for this time of changing seasons.

*Association
of Government
Accountants*

Our chapter hosted a successful training event in October and has some additional events coming up that we hope you will attend. We had good attendance and an engaging speaker, David R. Hancox, at the October webinar on "Wow! She Stole That Much?" During the training, we learned how important it is to have strong internal controls in place in organizations. Additionally, Mr. Hancox provided us with updated guidance on internal controls put out by the Committee of Sponsoring Organizations of the Treadway Commission. Coming up on November 18th, Hugh Smith will be presenting training on "Risk Assessment." We hope you can attend that training. Look for more details about the training in this newsletter and on our website. Plans are in the works for our two-day Professional Development Training in May 2015. We will provide more details on that in a future newsletter and on our website.

*Chicago Chapter
P. O. Box 1744
Chicago, IL
60604-9998*

www.agachicago.org

Here are a few other things the Chapter is working on:

- ◆ a program to award student scholarships in 2015;
- ◆ finding more live speakers for upcoming monthly training sessions, on various topics, including leadership and accounting standards updates;
- ◆ a networking and membership recruitment event; and
- ◆ a holiday event for December.



*The Wrigley Building,
Chicago*

Our first charity event of the year is coming up this month on Saturday, November 8th at Hilda's Place Shelter, which is part of *Connections for the Homeless*. We hope you will attend. Please see details in the newsletter regarding this event.

I am pleased to lead a diverse board of very talented and dedicated individuals. I had the pleasure of viewing a hearing online where our board's secretary, Janet Kasper, served as a witness on the topic of Misuse of Government-Supplied Credit Cards. There is an article in this newsletter about her service, which I hope you will read. I will share other news about the board and what we are doing in a future message.

In closing, I hope you will enjoy some of the beautiful weather and the changing seasons. In addition, here are a few quotes on the subject of “time.”

- ◆ “The key is to have a balanced life. Set aside a fraction of your time to carry out your dreams and ambitions.” Michael Lee, CPA, from Use Your Time Wisely!

- ◆ "Time is the most valuable thing a man can spend." Diogenes Laetius

Sincerely,

Deborah Kinsey, President 2014-2015

Chicago Chapter of the Association of Government Accountants

New to AGA? Here are the highlights of our last year!

[2013-2014 Year-End Review](#)



Chicago Chapter Member Testifies Before Congress

On October 14, 2014, Janet Kasper, secretary for the Chicago AGA chapter, had the opportunity to testify before the House Committee on Oversight and Government Reform, Subcommittee on Government Operations, on a recent Office of Inspector General (OIG) report on purchase cards. Janet is a Director, Contracts and Assistance Agreement Audit, at the Environmental Protection Agency (EPA) OIG. Janet testified that the March 2014 audit report found that EPA oversight over purchase cards was not effective because of inattention to EPA policies by cardholder, approving officials, and the EPA purchase card team. The audit found that of \$152,602 in transactions sampled, \$79,254 were for prohibited, improper and erroneous purchases. Janet specifically mentioned in her testimony a couple of the more egregious examples that the audit found.

EPA policies allow for the purchase of light refreshments, but not meals, for an award recognition ceremony. Light refreshments, as defined in EPA policy and GSA regulation, include coffee, tea, soft drinks, donuts, bagels, fruit, pretzels, cookies, chips or muffins, but do not include all elements of a meal. For one transaction we reviewed, food and beverages called “light refreshments” amounted to four different appetizers, chicken tenderloin, fresh fruit, pasta salad, cookies, soft drinks and punch. The total cost was \$2,900, just under the purchase card \$3,000 per-transaction limit.

EPA policy identifies certain transactions as restricted for purchase only by acquisition professional cardholders. In three instances, cardholders who were not acquisition professionals purchased gym memberships that required pre-payment for services totaling \$2,867. Two of those purchases were for family memberships, and not just the EPA employee.

The *Government Charge Card Abuse Prevention Act of 2012* states the Inspector General is to conduct periodic assessments of the agency’s purchase card program to identify risks of illegal, improper or erroneous purchases. Janet’s observation from the initial purchase card audit at EPA is that while the agency had good internal controls, the controls were not being implemented consistently. Overall, the OIG found that 75 of 80 transactions were not in compliance with EPA policies.

A recording of the testimony and copy of Janet’s written statement can be found at <http://oversight.house.gov/hearing/gym-memberships-gift-cards-hair-salons-examining-misuse-government-supplied-credit-cards/>



November Continuing Education Seminar

“2014 Risk Assessment”

Featured Keynote Speaker
Hugh Smith, CFE, CGFM
Partner, BrookWeiner, LLC

Tuesday, November 18, 2014
12:00pm – 2:00pm CST
(Doors open / lunch 11:30 AM)

U.S. Department of Health & Human Services
Conference Room at 233 N. Michigan Ave.
(Chicago, IL)

SPEAKER INFO:

<http://www.chicagoaga.org/hugh-smith/>

COST:

Members: \$10 Non-Members: \$20
(Includes Complimentary Box Lunch)

2 CPEs Provided

***** RSVP by 10:00 AM on Friday November 14th to:**
Mmatczynski@hudoig.gov***

AGA Chicago Chapter Refund Policy

Requests for cancellation must be made in writing to mmatczynski@hudoig.gov prior to cancellation deadline. Registered participants who give a cancellation notice after the deadline, or who do not attend the event, will be charged the full price of the event. This policy is based on the fact that the Chapter contracts for costs (speakers, catering, etc.) to present its events and is required to pay for these costs whether or not the registered participant attends the event.

OBSERVATIONS ISSUE 4

CONTINUING EDUCATION SEMINARS

Date	Topic	Time	Location
November 18, 2014	2014 Risk Assessment	Doors Open/ Lunch 11:30 PM Presentation 12:00 PM – 2:00 PM	HHS Conference Room 233 N. Michigan Ave. 13th Floor 2 NASBA CPEs Offered
December 10, 2014	Audio Conference	Doors Open/ Lunch 12:30 PM Presentation 1:00 PM – 2:50 PM	U.S. Department of Education/ OIG 500 W. Madison, Suite 1414 500 W. Madison Street, Suite 1414 2 NASBA CPEs Offered

Price:

\$10 Members \$20 Non-Members



CHAPTER EXECUTIVE COMMITTEE MEETINGS

Date	Time	Location
November 6, 2014	11:30am - 12:30pm	Metcalfe Federal Building GSA Room 330 77 W. Jackson Blvd. Chicago, IL

Chicago Chapter Member Spotlight!

Robert Cherny, Intern at Social Security Administration, OIG
Board Member of the Chicago Chapter AGA – Assistant Director for Membership

School

Finance student at DePaul University –
graduating in March 2015

Work

Social Security Administration’s Office of the Inspector General Chicago Audit Office as an Audit Intern. In addition, currently an accounting intern at Belmont Trading Company.

Born in Hoffman Estates, IL and have lived in Buffalo Grove, IL all my life

Food Likes

The “Metallica” cheeseburger from Kuma’s Corner

Goals

To stay on a career path that allows for self-development and has a positive impact on others.

A Favorite Quote

“When someone is impatient and says ‘I haven’t got all day’, I always wonder, how can that be? How can you not have all day?” – George Carlin

Favorite recent accomplishments

Having the opportunity to contribute to various federal audit reports for the OIG

Favorite work accomplishment

Leading a small team to complete a long-term pricing analysis for a Chicago-based hedge fund

Favorite art form

Music

Hobbies

Playing guitar and participating in folk-music festivals, traveling, swimming, and discovering new music from around the world

Family

Live at home with mom, dad and younger sister. I have a big extended Russian family that loves family gatherings. My aunt and uncle are our neighbors and my grandparents visit almost every day.

Favorite Vacations

A spontaneous trip to Spain with my cousin after sophomore year of high school
An awesome trip to Israel this past summer



What Robert likes best about Chicago

Sense of community

Interesting facts about Robert

Recently completed my first sky-diving jump and want to pursue this as a new hobby

If you would like to nominate someone to be featured in the Member Spotlight, please email their name and contact information to Deborah Kinsey at deborah.kinsey@ssa.gov. We are looking for members from federal, state and local governments as well as public accounting firms to be featured! Thank you!

AGA Chapter Executive Committee Meeting Notes

August 21, 2014 – 11:30 to 1:00 pm

(See attendee list at end of document)

Quorum of members were present

Meeting minutes from the July 31, 2014 were approved and passed with no changes.

National Membership Scholarship – The national office awards scholarships that can be used to fund recruitment activities. It cannot be used to subsidize member. In the past it has been used to subsidize the holiday party and to purchase an advertisement in university newsletter. Last year the scholarship was between \$300 and \$400. The application for the scholarship is due mid-September. Motion was made and passed to apply for the scholarship. Membership director, Nancy Taylor, agreed to write a proposal to request the Chicago Chapter membership scholarship from National to present to the board.

Tom Dilisio, Treasurer, presented the income statement and balance sheet for the period ending July 30, 2014. The financial statements were accepted and passed.

Components of the 2014/2015 budget were discussed:

The cost of the PDT was discussed. The committee proposed fees of \$295 for members, \$395 for non-members, and \$295 for groups of 5 or more. There was discussion on the how many days the conference would be, 2 or 3 days. Part of the issue is that the GSA facility being used has set times that people can be there which will limit the number of CPE that can be covered in a day to six. There was also discussion that a substantial increase in costs may discourage members whose agencies or companies do not pay. The issue of number of days was tabled until next meeting. A motion was made to set the fees at \$295 for members, \$395 for non-members, and \$295 for groups of 5 or more. Motion was passed.

In conjunction with the PDT and to offset the increased price it was suggested that we have some give-aways and that there be a social after the PDT.

The cost of monthly luncheon training sessions was discussed. The budget contained a proposal of \$10 for members and \$20 for non-members. The cost of the box lunch is \$9.95. Motion was made and passed that the price of monthly luncheon training sessions be \$10 for members and \$20 for non-members. Motion was specific to meetings where audio programs were used for CPE.

New Business – One issue with the CPE that the AGA local chapter can grant is that it is not NASBA certified, which is required by some professional organizations. Bill Kresse suggested that he look into holding some CPE programs in conjunction with Governor State University which would make the CPE NASBA certified.

Early Careers – The early careers committee requested a line item on the budget for early careers of \$1000. Issue was put on hold to next meeting.

Budgets from all committees are due to Tom DiLisio prior to the next meeting so that the budget can be completed and approved.

The Citizen Centric report is due by September 30, 2014. Deborah Kinsey, Matt Matczyzinski, and Eddie Jones volunteered to work on the report.

Suggestion was made to enter into a discussion with an organization to co-sponsor educational programs. Motion was made and passed to proceed with this suggestion.

Cost of individual audio conferences was discussed. The organization can get a discount if the audio conferences are bought as a 4-pack. The chapter can select any 4 audio conferences and reservations do not need to be made ahead of time. Motion was made to purchase 4 web conferences at a cost of \$260. Motion was passed.

A question was asked whether the dates and time of the monthly meetings had been set. Some had been set, but not all. Discussion was held whether some of the speakers for the PDT could be used for monthly meetings. Concern was that attendance was low at the monthly meetings and that it would not likely cover the cost of the speaker. Program director will send out a list of the speakers for the PDT so that this could be discussed further.

Items on the agenda that were not discussed –

Reorganizing directorships

Chapter by laws review and update

Meeting adjourned at 12:50 pm.

AGA Chicago Chapter Executive Committee Meeting

Attendance List

Meeting Date: 8/21/14

Name	Title	Present	Absent
Deborah Kinsey	President	✗	
Elaine Iggelmann	Immediate Past President		✗
Janet Kasper	Secretary	✗	
Thomas Willis	Treasurer	✗	
William Knesse	Bylaws and procedures, Education Chair, Board Counsel	✗	
Hugh Smith	Bylaws and procedures Co-Director		✗
Frank Woy	Education Chair		✗
Cynthia Carter	Program Director	✗	
Walt Waczynski	Meetings Director	✗	
Nancy Taylor	Membership Director	✗	
Alexandria Hayden	Newsletter Editor		✗
Olga Gessell	Historian, Website Director		✗
Raul Nieto	CGFW		✗
Rick Whitnawski	Recognition Director	✗	
Chanel Castaneda	Awards Director	✗	
Eddie Jones	Community Service Director and Early Careers	✗	
Andy Wasiewicz	Early Careers Assistant Director		✗
Lorraine Jamison	PR/Marketing Director	✗	
Robert Cherny	Membership Assistant Director		✗

Prepared by: Janet Kasper

Minutes of AGA Chicago Chapter CEC Meeting

Tuesday, September, 9, 2014

11:30 a.m. – 12:30 p.m.

At Metcalfe Federal Building Rm 330 Chicago.

Participants calling in were: Deborah Kinsey, Olga Gesell, and Dr. William Kresse

At Metcalfe were: Elaine Igelman, Matt Matczynski, Hugh Smith, Robert Cherny, Lorraine Jamison, Chanel Castaneda and Frank Moy.

President Deborah Kinsey called the meeting to order at approximately 11:33 a.m.

There were a total of 10 CEC members in attendance, which is enough for a quorum. The meeting followed the agenda that Deborah had sent out.

The secretary was not present and Frank Moy volunteered to record the minutes.

Deborah asked Hugh Smith to serve as parliamentarian, and he agreed

Minutes from last board meeting held on Thursday, August 21, 2014.

The discussion was on clarifying the previous vote on the cost for monthly “lunches” that the secretary described in her past meeting minutes (\$10 for members and \$20 for nonmembers) on whether it applies to all this year’s luncheon-training meetings or just for the next two scheduled luncheon Webinars meetings (September 2014 and October 2014). It was decided that the \$10/\$20 only applies to the next two meetings which are AGA national Webinars, and that prices for the currently unplanned training meetings (such as for breakfast meetings) could vary and will be decided on later. We will be in contact with the Secretary to clarify the minutes and will vote on them at the next meeting.

Finance –

Treasurer's report

Tom DiLisio was not in attendance, so there was nothing to report.

Annual Budget 2014-2015 – Voting

No voting today, postponed.

Membership Scholarship Application – Due September 15, 2014

We will email AGA National by September 15, 2014 to request a chapter recruitment scholarship.

Citizen Centric Report for Chicago Chapter – Status

Matt, Deborah and Eddie Jones are working on this, issue date before the end of September 2014.

Chapter Activities Calendar (Upcoming Events)– Meetings/Education/CGFM/Membership/Community Service/Other

Only two meetings besides the PDT are scheduled so far, Frank, Deborah and CJ will fill in the rest of calendar. Areas of interest include risk assessment, GAO auditing standards, cyber security, leadership and fraud. Risk assessment was of particular interest.

Vacant roles on CEC. (President-Elect/Nominating Committee/Accountability)

Still nobody in the President Elect position, Matt stressed how important it was to have somebody in the elect position during the year leading up to his/her presidency.

Administration - Reorganizing directorships for purposes of streamlining the CEC board meetings – Discussion

We discussed having nine committees and designating who will chair the committees as directors, Hugh will research the by-laws (he will check with AGA National) and help organize the Chicago chapter's committees.

By-Laws and Procedures – Status

Hugh will check on the chapter's by-laws for the current number and type of committees designated.

Old business

None discussed.

New business

Hugh suggested we seek corporate sponsorships (e.g. Becker) as a way of gaining additional funds to enhance the Chapter and attract new members.

Hugh will help achieve the “audit” of the Chapter's 2013-2014 books (will be similar to an internal review, looking at documentation and support); however, no formal audit is required by National AGA.

Other

Olga has no updates on website.

Adjourn – Meeting adjourned at approximately 12:15 p.m.

Minutes Prepared by : Frank Moy, Education Director

September 11, 2014

CGFM

The Certified Government Financial Manager (CGFM®)

CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.



Want more information? Contact the Chapter's CGFM Director, Raul Nieto, at 312/ 730-1634

COMMUNITY SERVICE EVENT—NOVEMBER

Volunteers are needed to join us on **Saturday November 8th** for our next Community Service event at Hilda's Place Shelter. From 10am-12:30pm we will help sort and organize food and clothing donations, and possibly light cleaning work around the shelter. We will meet at Hilda's Place Shelter, an affiliate of Connections for the Homeless located in the basement of the Lake Street Church at 1458 Chicago Ave in Evanston, IL. The basement entrance is off of the alley that runs behind the church building. Please contact the AGA Community Service Director Eddie Jones at eddie.jones@oig.dhs.gov or 312-886-0156 with any questions. Hope to see you there!

"If your actions inspire others to dream more, learn more, do more and become more, you are a leader."

-- John Quincy Adams

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Post Office Box 1744
Chicago, IL 60604-9998

NATIONAL AGA NEWS

National 'Wreaths Across America' Day

The San Antonio Chapter plans to recognize fallen heroes on Saturday, Dec. 13, through the 'Wreaths Across America' effort. This year celebrates the 150th anniversary of the Arlington National Cemetery. The efforts needs more help to reach their goal of placing 500,000 wreaths on veterans graves. Make a difference this year and sponsor a wreath for those who gave up their lives for our freedom. [View more information about the effort](#)

CGFM October Promotion

To celebrate 20 years of the CGFM®, AGA is lowering the CGFM online application fee to \$20 for the month of October. The \$65 discount starts Oct. 1. [Read more](#)

CGFM Intensive Review Course (IRC)

The CGFM IRC is a two-day concentrated review of the topics covered on the three CGFM Examinations. The next IRC will take place in Washington on Feb. 23-24. [Learn more](#)

FASAB Seeks Input on an Exposure Draft

The Federal Accounting Standards Advisory Board (FASAB) seeks comments on an exposure draft titled, 'Public-Private Partnerships: Disclosure Requirements.' **Due:** Jan. 21. [Read more](#)

National Leadership Awards Nominations

These awards, presented annually at the National Leadership Training, are open for nominations. **Due: Nov. 30.** Questions? Contact awards@agacgfm.org.

Are You Prepared for DATA Act Challenges?

November 5 | 2-3:50 p.m. ET | 2 CPEs

The bar for accountability and transparency over federal spending continues to rise with the Digital Accountability and Transparency Act of 2014 (DATA Act). Federal agencies and stakeholders, such as state and local governments and grantees, are preparing for a variety of potentially complex reporting and data assurance challenges. This [web conference](#) will address these challenges and share practical approaches for the way forward.

Speakers:

Christina Ho, Assistant Commissioner, Bureau of the Fiscal Service, U.S. Department of the Treasury
Wendy Payne, CGFM, CPA, MPA, Executive Director, Federal Accounting Standards Advisory Board
Mark Reger, Deputy Controller, Office of Management and Budget
Jeffrey C. Steinhoff, CGFM, CPA, CFE, CGMA, Executive Director, KPMG Government Institute

Registration Fees

1. **Individual:** AGA Member: \$49 Nonmember: \$69

Please note that only the registered attendee may receive CPE credit with this option.

2. **Group:** On or Before Oct. 31: \$289 After Oct. 31: \$339

Group registration fee is per site, not per person. Each paid fee includes unlimited attendance at a single location.

3. **Special offers** are also available for groups purchasing multiple training events or locations: [Special Group and 5+ Site Offers](#)

Chapter Recognition Program

The Chicago Chapter earned the following Chapter Recognition Program credits during October:

Chapter Leadership, Planning & Participation – 50 credits

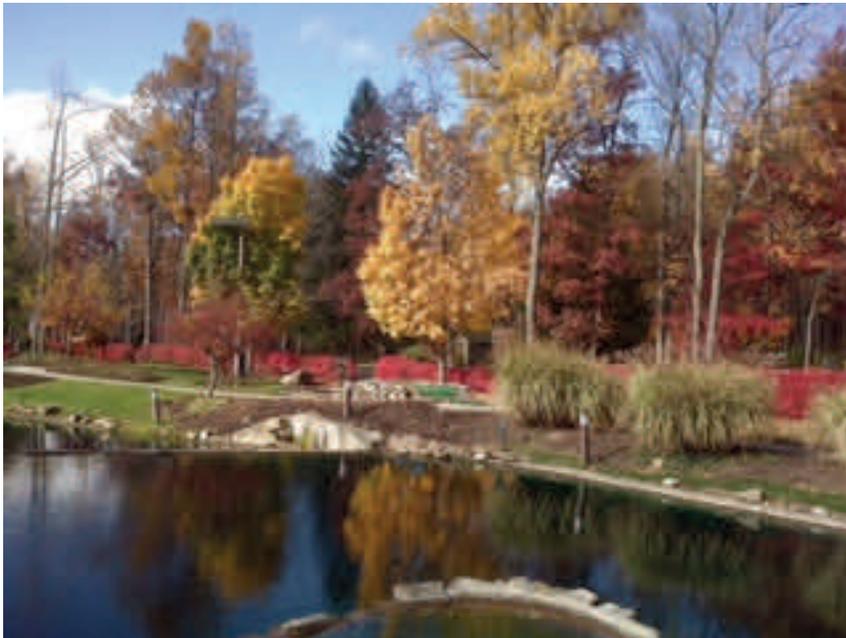
Education and Professional Development – 350 credits

CGFM – 75 credits

Communications – 553 credits

Membership and Early Careers – 100 credits

Total – 1,128 credits



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CHICAGO CHAPTER

CHAPTER CEC CONTACT INFORMATION

President

Deborah Kinsey
SSA/OIG
877/ 800-7581 ext. 19683
Deborah.kinsey@ssa.gov

President-Elect

Hugh Smith
BrookWeiner, LLC
312/ 205-3265
hsmith@brookweiner.com

Past President

Elaine Ingelman
Formerly DCAA
847/ 922-7181
Elaine@ingelman.com

Secretary

Janet Kasper
EPA
312/ 886-3059
Kasper.janet@epa.gov

Treasurer

Thomas DiLisio
DOL
312/ 596-5454
Dilisio.thomas@dol.gov

Program Director

Cynthia “CJ” Carter
RRB
(312) 751-4636
cjcarter@agachicago.org

Membership Director

Nancy Taylor
DOL/ETA
312/ 596-5460
Taylor.nancy@dol.gov

Meetings Director

Matthew Matczynski
HUD/ OIG
312/ 913-8644
mmatczynski@hudoig.gov

Newsletter Editor

Alexandria Hayden
HHS/OIG
312/ 353-3033
Alexandria.Hayden@oig.hhs.gov

Education Director

Frank Moy
GSA/OIG
312/ 353-7781 ext. 112
franklin.moy@gsaig.gov

Website Director/ Historian

Olga Gesell
HHS/OIG
312/ 353-7907
olgagesell@agachicago.org

Recognition Director

Rick Urbanowski
HUD/ OIG
312/ 913-8492
Rurbanowski@hudoig.gov

CGFM Director

Raul Nieto
ED/OIG
312/ 730-1634
raul.nieto@ed.gov

Education Chair & Board Counsel

William Kresse
Assistant Professor
Governors State University
708/ 534-4968
wkresse@govst.edu

By-laws & Procedures

Co-Director
Hugh Smith
BrookWeiner, LLC
312/ 205-3265
hsmith@brookweiner.com

Awards Director

Chanel Castaneda
DOL-ETA
312/596-5453
Castaneda.chanel@dol.gov

Job Referral Director

Vacant

Coordinator/ Accountability Director

Vacant

Community Service/ Early Careers Director

Eddie Jones
DHS/OIG
312/ 886-0156
Eddie.Jones@oig.dhs.gov

Early Careers Assistant Director

Andy Masiewicz
Becker
773/ 807-8661
amasiewicz@becker.com

Marketing Director

Lorraine Jamison
DOL-ETA
312/ 596-5457
Jamison.lorraine@dol.gov

AGA CHICAGO CHAPTER

Interested in becoming a sponsor? Please contact us!

Post Office Box 1744

Chicago, IL 60604-9998



Check us out on the web!

agachicago.org

AGA supports the careers and professional development of government finance professionals working in federal, state and local governments as well as the private sector and academia. Founded in 1950, AGA enjoys a long history as the thought leader for the government accountability profession. Through education, research, publications, certification and conferences, AGA reaches thousands of professionals and offers more than 100,000 continuing professional education (CPE) hours annually.

Pictures used throughout the newsletter are courtesy of:
www.city-data.com/album/album-Chicago-Illinois.html

CHICAGO CHAPTER MISSION STATEMENT

The mission of the AGA Chicago Chapter is to carry out an educational responsibility of enhancing public financial management and accountability.

AGA through its chapters is a leading advocate for improving the quality and effectiveness of financial managers and auditors from local, state and federal governments from the Chicago area.

The chapter provides an opportunity for accountants and auditors to meet on a regular basis for training and networking.

