



AGA Inland Empire Chapter

THE BOTTOM LINE

Monthly Newsletter for the Association of Government Accountants - Inland Empire

January 2020 Edition

Upcoming PDM Luncheon
Jan. 8, 2020 11:30 - 1:00 pm

Income Tax Updates

Presented by: Teg Allen & Lori Gray
Tax Senior Managers
Eide Bailly LLP

Teg Allen:

"I have been in public accounting (specifically tax) for just over thirty years. Being able to help clients both minimize taxes and to have more time available to concentrate on their careers, interests, and lives is a major part of why I like working in this industry as well as the great team I am fortunate and thankful to work with.

My main hobby is attending sports events – I particularly enjoy watching the Rams, Chargers, Inland Empire 66ers (Class A – minor league baseball), and the Ontario Fury (indoor soccer)."

Lori Gray:

"I have been in public accounting (specifically tax) for just over twenty eight years. Being able to help clients both minimize taxes and to have more time available to concentrate on their careers, interests, and lives is a major part of why I like working in this industry as well as the great team I am fortunate and thankful to work with."

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**Register for the
All-Day Seminar
by February 7th**

Cost

- \$25 - Members
- \$30 - Non-Members
- \$10 - Student Member
- \$14 - Student Non-Member

Make checks payable to **AGA**
RSVP by Jan. 3rd @ 11 am
by emailing [Anaim Garibay](mailto:Anaim.Garibay@aga-ie.org)

Location

ATC - 268 W. Hospitality Ln.
1st Floor Conf. Room A & B



President's Message

Greetings, AGA Inland Empire Chapter Family:

Happy New Year! I hope your holidays were great and that you had some time off to recharge. During this time of year, I normally reflect on how wonderful my life is. That does not mean everything is perfect, it simply means that the things that matter are perfect. This New Year will be full of exciting challenges in the professional front. I hope that whatever challenges you face in the New Year that you are able to embrace and grow from them. May you stick to your resolutions and achieve your goals!

We were unable to host the scheduled All-Day November seminar and have decided to reschedule it to February 12, 2020. Mr. Charles Hester will present on Internal Controls and Fraud.

During the January PDM, Teg Allen and Lori Gray, Tax Senior Managers at Eide Bailly LLP, will present on Income Tax Updates. Calendar year 2019 is the second year that the Tax Cuts and Jobs Act is in effect and I am looking forward to hearing from the experts on what is working well and what has caused confusion. The new W4 form will be in effect this year so be sure to come prepared with all the questions you may have for our presenters.

ATC's new Assistant Auditor-Controller/Treasurer/Tax Collector, Tori Roberts, will present at the February PDM. Stay tuned for additional details on the presentation topic and I look forward to introducing her to the AGA membership.

The committee will soon begin selling our annual scholarship tickets. We ask for your support buying tickets as well as helping us sell them. The raffle and scholarship awards presentation will take place on Wednesday, May 13, 2020.

Please remember to nominate an AGA member for the Member of the Quarter Award. Nominations can be submitted to any AGA Board Member via e-mail.

Please continue sharing ideas, feedback, speaker interest, topic interest, and any other input you think is pertinent to the success of the Chapter.

Advancing Government Accountability



Diana Atkeson, AGA-IE President

January Days of Note

10th - National Cut Your Energy Cost Day

This is your opportunity to take a look at your life and your home, and find ways of reducing how much energy you're using. Not just focusing on the winter months, this is your chance to address the year ahead.

16th - National Nothing Day

This day is literally about doing nothing at all. There is absolutely no purpose or intended structure for this pointless celebration. The only limits on how the day is spent are the imagination and bank balance of the participant.

21st - Nat'l Granola Bar Day

To honor all those busy times when a small cereal bar helped you make it through a hectic day at work. It's been an increasingly popular type of breakfast food since the 19th century, but wasn't compressed into a snack bar before the 1970's.

30th - Nat'l Inane Answering Message Day

Answering messages tend to be a little dull, ranging from mobile network defaults, to the classic, "Sorry, John's not here right now... please leave a message after the tone". Liven things up by getting creative, funny or silly with your message!

- www.DaysOfTheYear.com

Community Food Drive

Please join us & participate in this month's community service event.

Feeding America began in 1979 as a clearinghouse for national food donations and is now the nation's largest domestic hunger-relief organization - a powerful and efficient network of 200 food banks across the country.

Donations can be given to any CEC member listed below or donated at the January 8th PDM. Thank you for your support!



Visit us on the web at <https://www.agacgfm.org/InlandEmpire> for additional information and resources

Chapter Leadership

President

Diana Atkeson

diana.atkeson@atc.sbcounty.gov

Treasurer

Paul S. Chapman, CGFM, CPA

paul.chapman@dph.sbcounty.gov

CGFM/Professional Certification

Paul S. Chapman, CGFM, CPA

paul.chapman@dph.sbcounty.gov

Education

Taewon Yang

taewon@csusb.edu

Employment/Career Resources

Norma Marchan

marchannorma@hotmail.com

Hospitality

Linda K. Tanner

linda.tanner@hss.sbcounty.gov

Webmaster

Claudia I. Cisneros

ccisneros@vvhhsd.org

Awards

Marlyn Ilon Catalon

marlyn.catalon@atc.sbcounty.gov

2019-2020 Program Year

Secretary

Sakura S. Younger

sakura.younger@dpw.sbcounty.gov

National Council of Chapters Rep.

Ali Chemkhi

ali.chemkhi@atc.sbcounty.gov

Community Service

Anaim G. Garibay

anaim.garibay@dpw.sbcounty.gov

Membership

Anaim G. Garibay

anaim.garibay@dpw.sbcounty.gov

Auditor

David V. Bobbitt, CGFM, CPA, CIA

dbobbitt@csusb.edu

Hospitality

Jenny Yang

jenny.yang@atc.sbcounty.gov

Newsletter Editor/Accountability Chair

Eric J. Patrick

eric.patrick@dph.sbcounty.gov

Chapter Historian & Awards

Evelyn J. Bobbitt

ejbobbitt50@yahoo.com

December PDM

EMPOWER STAFF

DURING A CRISIS, COMMUNICATE VIA TEXT, VOICE, AND VIDEO.

- Instant Emergency Alerts
- Continuous Notifications
- Crisis Checklists
- Evacuation Maps
- Rosters
- Communication Messages
- Live-Streaming Video

•CrisisGo
•NetXperts

Download these apps and be prepared!

Calls predesignated LE & 1st Responders
Apps provide instant communication between all responsible parties



RUN > HIDE > FIGHT
SURVIVING AN ACTIVE SHOOTER EVENT

is a Department of Homeland Security Grant Funded Project of the Regional Catastrophic Planning Initiative.
Produced by the City of Houston Mayor's Office of Public Safety and Homeland Security.

READYKK HOUSTON

Get As Trained As You Can

- CPR
- Emergency First Aid/ "Stop the Bleed"
- Self-Defense ("Lady BeWare!") Contact the Public Affairs office of the Sheriff's Dept: 909-387-3700
- "Damsel in Defense" toohotprotection.com
- Other Active Shooter Trainings

Not-So-Current Events

January 1, 1908

The ball was first dropped at Times Square in New York City.

January 7, 1610

Astronomer Galileo Galilei discovers four of Jupiter's moons.

January 10, 1863

The world's first underground passenger railway system opens in London, England.

January 11, 1973

American League baseball adopts the "Designated Hitter" rule.

January 14, 1990

The Simpsons debut on television.

January 16, 1991

Operation Desert Storm begins to oust Iraqi forces from Kuwait.

January 20, 1981

At 69 years, 349 days old, Ronald Reagan becomes the oldest person to become U.S. president.

January 22, 1973

A historic Supreme Court decision in Roe vs. Wade legalizes abortion.

January 24, 1935

Beer was first sold in cans.

January 25, 1924

The first Winter Olympic games begin in Chamonix, France.

January 28, 1986

U.S. space shuttle Challenger explodes 72 seconds after liftoff, killing the seven crew members.

The historical events noted above were obtained from www.holidayinsights.com.

This column is only intended to provide approximate historical perspective as the validity of the dates and events have not been verified.



**SUBMIT AN
ARTICLE**

Upcoming All-Day Seminar

Internal Controls & Fraud

Featured Morning and Afternoon Speaker:

Mr. Charles Hester, CGFM, CPA, CFF, FCPA, CFE, CFIP

February 12, 2020

8:00 a.m. - 5:00 p.m.

Earn 9 hours of CPE credits

Members - \$129 Non-Members - \$179



Charles (Chuck) Hester, Sr. served as the Western District Inspector General and Audit Manager for the Federal Emergency Management Agency (FEMA) until his retirement in 1995. Chuck is currently an instructor for various organizations and has served as a Special Consultant in numerous capacities.

Chuck is a member of various professional auditing and accounting organizations and has written several articles that have been published in professional journals.

Price of the Seminar includes all materials, continental breakfast, lunch, and refreshments throughout the day.

Registration and payment due Friday, February 7th

[View the flier and registration form...](#)

No show, No refunds, No exceptions.

Advancing Government Accountability

Congratulations

MLA Grads



Asdghik (Star) Keyvanian graduated from the MLA Management development track. When asked, she said she loved this program and the trainers were wonderful. She intends to apply the information and knowledge she learned to her career in pursuit of her goal to not only become a good manager but to be the BEST.



Karina Morales (right) with Supervisor Janice Rutherford on stage during her graduation from the MLA Supervisory development track. "Graduating from MLA 2019 would not be possible without the support and words of encouragement from my mentor, Heather Cockerill. Throughout the course, she took time out of her day to guide and advise me on supervisory matters, for that I am very thankful."



Sakura (Shay) Younger (center) pictured with Denise Mejico (left) and mentor Vanessa Doyle (right) graduated from the MLA Management development track. Shay would like to thank Vanessa Doyle for being her mentor throughout the MLA program. She is grateful for her guidance and advice. Shay learned so many things from her that she can carry throughout her career. She would also like to thank Denise Mejico for encouraging her to participate in this program so many years ago. "The County has many wonderful role models like these women for me to follow. I plan to use all that I learned, and I am thankful for the opportunities I see coming my way in the future due to my participation in the MLA program".



Meret Agib (left), pictured with her mentor, graduated from the MLA Supervisory development track. Meret would like to thank the Performance Education & Resource Center staff who did an awesome job in representing the materials, my bosses who allowed me to take the time off to attend the program and of course my Mentor who spent hours with me from her busy day to go over my questions in the meetings.

CEC Meeting Minutes for October 24, 2019

Location:	Gul Naz 1624 E. Washington St. Colton, CA 92324	Page 1 of 2
Present:	Diana Atkeson, Ali Chemkhi, Shay Younger, Anaim Garibay, Eric Patrick, Dr. Taewon Yang, Paul Chapman, Jenny Yang, Evelyn Bobbitt	
Absent:	Marlyn Catalon, Claudia Cisneros, Norma Marchan, Linda Tanner, David Bobbitt	



Diana Atkeson welcomed everyone and opened the meeting at 11:50am.

READING/APPROVAL OF SEPTEMBER 26, 2019 MINUTES:

A motion was taken to approve minutes from September 26, 2019. Eric moved first to approve the minutes; Paul seconded the approval motion.

NEW BUSINESS:

Update on FTB Notices - Tax Return Requests

AGA was receiving notices from the IRS to complete a form 3500. Paul completed the form but used AGA Nationals address, but according to National the address should be AGA Inland Empire address but can not be a PO BOX. Paul to use Diana office address.

Financials and Bank Statements

Paul now has access to the online bank statements and was able to print statement for the meeting and verify funds.

Diana states bank statements required physical address, that is why statements were going to Sydnie's house.

Paul will change the bank statement address when he is added to the account.

Budget Review

Paul states the new budget gets into our fund balance \$4,500.00.

Diana is okay with using the \$4,500.00 from the fund balance and wants to develop a policy regarding the fund.

Diana states PDM's were high last year due to the hotel we used for May PDM. AGA does not plan to use a hotel this year and all PDM's and Seminars should be at ATC office.

Ali and Diana would like to increase CGFM budget for material and want to move \$500.00 to CGFM Materials from the PDM budget.

Paul will change budget to reflect \$600 CGFM Materials and \$5000.00 PDM.

Develop a policy

Payment waivers:

Diana believes we need a standardized policy for missed PDM's, CEC board discussed, if a member signs up for a PDM and is unable to attend. The member shall be responsible to find a replacement attendee. If not, the member is responsible for PDM fee. Diana to draft policy for CEC board for review.

Set-aside for reserves:

Diana states we should develop a policy, CEC board discussed and is okay with going into the fund balance \$4,500.00. Paul and Ali believe fund balance should never go below \$10,000.00 and a percentage of the overage should be set aside for more scholarships. Diana to draft policy of the CEC review.

CEC Meeting Minutes for October 24, 2019

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Absent:	Marlyn Catalon, Claudia Cisneros, Norma Marchan, Linda Tanner, David Bobbitt	



Intern/Student/Mentor Policy:

Diana believes we need a policy, CEC board discussed that by invitation only from a board member an intern/student or mentee can attend the 1st time a PDM and have the fee waived. After the 1st time the student fee applies. Diana to draft policy for CEC board for review.

FY 19/20 PROGRAM YEAR:

Supervisor Rowe will not be able to speak this AGA year.

February PDM ideas included Marc Cusano, Tanya Harris from Riverside, Disaster recovery, active shooter training.

March PDM, AGA National will come. April PDM a speaker is still needed.

CEC UPDATES:

NCC: Ali Chemkhi

National holding NCC training by webinar next month.

Treasurer/CGFM: Paul Chapman

Paul reviewed budget will make final changes for next meeting.

CGFM pizza party set for March, he may ask Tobi to present.

Paul also will create CGFM scholarship requirements

Secretary: Shay Younger

Shay presented United Way for charitable match. Shay will check with AGA national can we contribute to more than one foundation and how much to possible split with The Den and United Way.

Education Chair: Dr. Taewon Yang

County of SB/CSUSB will have an open house at ATC. Date to be announced.

VITA is looking for a place to have workshops from 9-3 or 8-4 on Saturdays from January to April, just need Wi-Fi access. Diana and Ali believe Enson will be open to sponsoring this event. Diana to check with Enson.

Newsletter Editor/Accountability Chair: Eric Patrick

Eric needs more material for the newsletter. Shay to send Eric something from AGA national to add. Diana also states to use material from the journals from National and more pictures. Paul thinks we should add the financials. Norma to provide employment information.

Historian: Evelyn Bobbitt

Diana to send Evelyn and Marlyn the scholarship stuff to start working. Evelyn to have the historian in by the next week. Marylyn to print scholarship tickets to give to the CEC board and members to sell. Shay to inquire with Denise ATC Internal Audits if they can help Marlyn print tickets again.

ADJOURNMENT:

The meeting was adjourned at 1:05 pm.

Mandatory Motivation

Struggling will make you stronger

Once, there was a farmer who regularly sold butter to a baker. One day, the baker decided to weigh the butter to see if he was getting the exact amount that he asked for. He found out that he wasn't, so he took the farmer to court.

The judge asked the farmer if he uses any measure to weigh the butter. The farmer replied, 'Your Honor, I'm primitive. I don't have a proper measure, but I do have a scale.'

The judge replied, "Then how do you weigh the butter?"



The farmer replied; "Your Honor, long before the baker started buying butter from me, I have been buying a pound loaf of bread from him. Every day, when the baker brings the bread, I put it on the scale and give him the same weight in butter. If anyone is to be blamed, it's the baker."

Moral of the story: In life, you get what you give. Don't try to cheat others."

The above story was obtained from: thoughtcatalog.com

Employment Opportunities



City of Corona

Assistant City Manager

Salary: \$183,960 - \$224,580 Annually Closes: 1/31/20

Business Supervisor

Salary: \$6,766 - \$8,260 Monthly Closes: Continuous

S.B. County Transportation Authority (SBCTA)

Chief of Fiscal Resources

Salary: \$109,186 - \$163,779 Annually Open Until Filled

City of Upland (Finance & Admin Services)

Deputy City Manager

Salary: \$12,289 - \$16,527 Monthly Closes: Continuous

City of West Covina

Finance Director

Salary: \$129,240 - \$174,480 Annually Open Until Filled

Accounting Manager

Salary: \$74,280 - \$100,296 Annually Open Until Filled

City of Irvine

Senior Accountant

Salary: \$67,766 - \$106,579 Annually Closes: 1/27/20

City of Glendora

Payroll Accountant

Salary: \$57,701 - \$70,136 Annually Closes: 1/24/20

County of Riverside

Internal Auditor I/II

Salary: \$3,581 - \$5,644 Monthly Closes: 1/8/20

Salary: \$3,775 - \$5,954 Monthly Closes: 1/8/20

Accounting Technician I/II

Salary: \$38,064 - \$59,978 Annually Closes: 1/9/20

Salary: \$41,844 - \$67,737 Annually Closes: 1/9/20

WHAT YOU NEED TO KNOW ABOUT AGA RESOURCES



In collaboration with its Intergovernmental Partnership and Corporate Partners, AGA has published 100+ reports that you can use for information, guidance, and reference – share them in your office! Resources include:

- **Executive reports:** White papers and reference materials on emerging issues and technology.
 - Where? <https://www.agacgfm.org/Research-Publications/Online-Library/Executive-Reports.aspx>
 - AGA's Annual CFO Survey was cited in the U.S. Department of Treasury's "The Future of Federal Financial Management"
 - Where? <https://www.agacgfm.org/Research-Publications/Online-Library/Survey-Series.aspx>
- **Intergov:** Abundant set of resources that include tools, guides, checklists, and reference materials; all developed by professionals just like you to address problems and challenges shared by all levels of government.
 - Where? <https://www.agacgfm.org/Tools-Resources/Intergov/Home.aspx>
- **Podcasts:** There are now 19 podcast episodes that you can listen to as you drive, run, walk, or while sitting at your desk when you have time. Topics are current and varied.
 - Where? <https://www.agacgfm.org/Tools-Resources/Accountability-Talks-Podcast.aspx>
- **Journal:** *Journal* editions, dating back to 2001, are available for review.
 - You can take quizzes for CPE on your own time!
 - Where? <https://www.agacgfm.org/Training-and-Events/Learn-Online/Journal-CPE-Quizzes.aspx>
- **Standards and Guidance:** FMSB, CCR, CEAR
 - Great examples of CCRs from all levels of government entities and AGA chapters.
 - FMSB comments on exposure drafts from FASAB, GASB, and FASB – and you have access to these letters!
 - Where? <https://www.agacgfm.org/Standards-Guidance.aspx>

LEAD! 19

2019-20 Webinars

Sept. 4, 2019 — Free Members-Only*
Sept. 11, 2019 — Communications
Oct. 23, 2019 — Internal Control
Nov. 20, 2019 — Ethics
Dec. 11, 2019 — Internal Control
Dec. 18, 2019 — Free Members-Only*
Jan. 8, 2020 — Uniform Guidance
Feb. 5, 2020 — GASB Update
March 4, 2020 — Improper Payments

March 18, 2020 — Free Members-Only*
March 25, 2020 — Cybersecurity
April 8, 2020 — Ethics
April 22, 2020 — DATA Act
May 13, 2020 — Fraud/Data Analytics
June 10, 2020 — Leadership
June 26, 2020 — Free Members-Only*

AGA webinars make earning CPEs easy. These live events are held from 2–3:50 p.m. ET and offer 2 CPEs.

*Free members-only webinars offer 1 CPE.

AGA members pay just \$49. Group registration options are available. Learn more and register at www.agacgfm.org/webinars