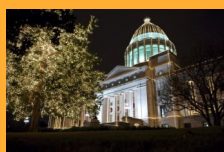


State of Arkansas



### Special points of interest:

- Monthly Meetings  
Page 2
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#### *Vision*

AGA is the premier association for advancing government accountability.

#### *Mission*

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

#### *Core Values*

Service, Accountability, Integrity, Leadership



Issue 13

September 2014

## A MESSAGE FROM THE PRESIDENT



Welcome to a new chapter year for the Central Arkansas Chapter of the Association of Government Accountants (AGA)! The AGA is *the* member organization for financial professionals in government. We are the only association supporting more than 15,000 professionals working in federal, state and local governments as well as the private, nonprofit and academic sectors.

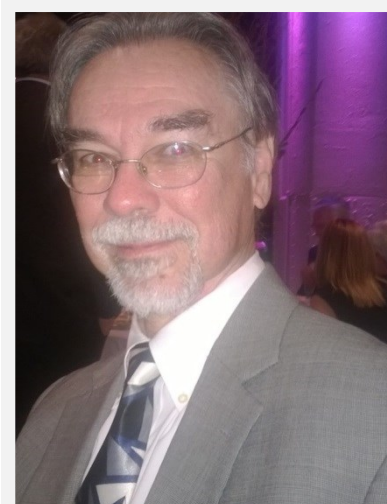
I am looking forward to serving as your President for Central Arkansas Chapter in the 2014-2015 Chapter year. And we have a great Executive Committee that is hard at work to serve our members

and the community. As governmental accounting professionals, we all strive to provide effective and efficient service, accountability, integrity and leadership to our public and private organizations.

Our chapter's role is to ensure that we create opportunities for professional development and growth, to provide service to our community and to advance accountability in governmental operations. We also provide networking opportunities for our membership to exchange knowledge and experiences.

Please use our Chapter website [www.centralaraga.org](http://www.centralaraga.org) to keep abreast of our activities.

If you have any questions or comments, or wish to become more involved in AGA, please send me an email at [William.Cottrell@dhs.Arkanas.gov](mailto:William.Cottrell@dhs.Arkanas.gov)



Will Cottrell, Chapter President 2014-2015

## AGA's National Chief Executive Officer Retires

JOURNAL OF GOVERNMENT FINANCIAL MANAGEMENT FALL 2014

He came from 'outside of the Beltway' in 2003 and has successfully led AGA to acclaim as thought-leader within the government financial management community. His Kentucky-style grin softens his commanding stature and

reminds you that he is part-professor and part-executive. He is Relmond P. "Van" Van Daniker, DBA, CPA — and he has made an indelible mark on AGA.

Van brought a new perspective to AGA and an influx of energy and ideas that has yet to abate 11 years later. During his tenure, AGA's annual operating budget grew to \$7 million, 35 research reports ... *continued on page 19*

# PARKING



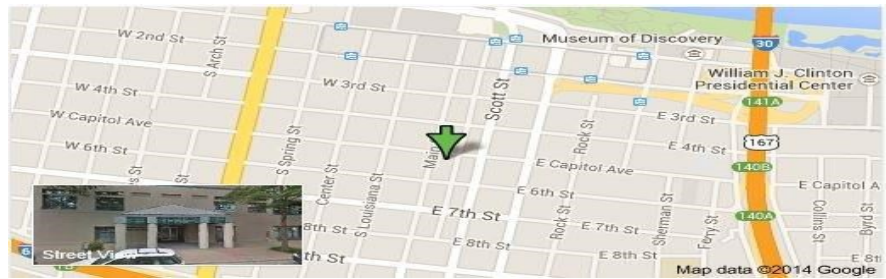
Public parking deck available at 6th and Scott or on Main St.

*Being educational in nature, each meeting provides attending members with an hour of continuing professional educational credit (CPE).*



## Monthly Meetings

Noon meetings are held eight times a year on the third Monday of the month and this year the location is on the third floor in the River Room of the Arkansas Natural Resources Commission Suite 350 at the Main Street Mall! Slick's Restaurant is located on the first floor for anyone to pick up food before the meeting. Main Street Mall is located at 101 E. Capitol in downtown Little Rock. Parking is available on either the street or at 6<sup>th</sup> and Scott parking deck.



## This year Monday Meetings are:

September 15, 2014	Angela Thomas, COSO - Internal Controls
October 20, 2014	Phylis Dills, Social Security Retirement
November 17, 2014	Jacob Wells, Fraud and Internal Controls
January 20, 2015—a Tuesday due to holiday	Gloria Johnson, EEOC
February 17, 2015—a Tuesday due to holiday	Tyler Cain, DWS - Finance
March 16, 2015	Phil Harris, Temporary Assistance for Needy Families Program
April 20, 2015	Cheryl Daughenbaugh, Arkansas Diamond Plan—Compensation, Investment & Contributions
May 18, 2015	Pamela Vance, Unemployment Insurance



## Guest Speakers

Administration/ Office of Accounting Internal Audit. She spoke on Key Concepts of Internal Control from the Committee of Sponsoring Organizations (COSO).

The October 20, 2014, guest speaker will be Phylis Dills from the Social Security Department.

*\*The Arkansas State Board of Public Accountancy has recognized the Association as a CPE Provider exempt from registration with the Board. Our meetings and seminars qualify as CPE for CGFM's and Arkansas CPA's and do not require advance approval by the Board.*

***We are collecting can goods each meeting to help in our community service efforts!***

The guest speaker for the September 15, 2014, meeting was our own Angela Thomas, MS-MIS, MBA, Audit Coordinator from the Department of Finance and

Immediately following was a 2 CPE hour audio conference on Fraud/Detection & Prevention.

## Upcoming Events

Saturday, October 4, 2014	Central Arkansas Chapter AGA Team, Susan B Komen Race for the Cure	Downtown Little Rock
Friday, October 17, 2014	AGA Fall Seminar	U of Arkansas, Agriculture Co-op Extension Service Auditorium, 2301 South University, Little Rock
Monday, December 8, 2014	Holiday Dinner	Little Rock Club Regions Bank Building
Friday, May 15, 2015	Spring Seminar	U of Arkansas, Agriculture Co-op Extension Service Auditorium, 2301 South University, Little Rock
Monday, June 15, 2015	Annual Awards Banquet	TBD

# AGA CENTRAL ARKANSAS CHAPTER FALL 2014 SEMINAR SCHEDULE



**Friday, October 17<sup>th</sup>, 2014**

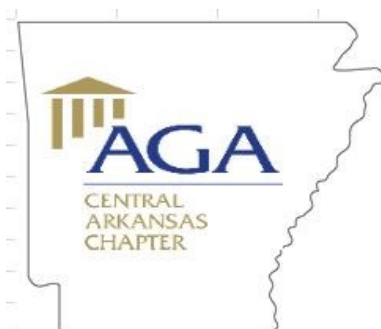
**8:30-10:30** Mike Hyde, Former Auditor of the Arkansas Lottery  
Commission "Fraud" —1 1/2 Hour CPE

**10:30-12:00** Mr. William "Bill" Miller, National President, Association of  
Government Accountants (AGA) "CCR & AGA Initiatives" —2 Hour CPE

**12:00-1:00** *Lunch (provided)*

**1:00-3:00** Angela R. Morelock, Partner at Baird, Kurtz and Dobson  
(BKD) LLP "Fraud & Embezzlement" —2 Hour CPE

**3:00-4:30** Andy Richards, Partner at Baird, Kurtz and Dobson  
(BKD) LLP "GASB Update on Lease Accounting" —1 1/2 Hour  
CPE





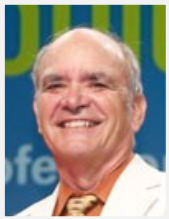
### **FRAUD**

#### **Michael Hyde, Former Auditor for the Arkansas Lottery Commission (Retired)**

Michael Hyde earned his Bachelor's Degree in Accounting from Henderson State University in Arkadelphia, Arkansas in May of 1988. He began his professional career as an Auditor with the Arkansas Division of Legislative Audit performing financial audits of various State agencies. After 14 1/2 years with the Division, he served as the Chief Auditor of the Arkansas State Highway and Transportation Department for over six years where he was responsible for both internal and external audits. Hyde served as the first Internal Auditor for the Arkansas Lottery Commission from September 2009 through June 2012. Hyde served as an Internal Auditor and Auditor Supervisor for the Department of Human Services' Office of Quality Assurance from July 2012 through December 2013.

Hyde is a Certified Public Accountant, Certified Fraud Examiner, Certified Internal Auditor, Certified Information Systems Auditor, and Certified Government Auditing Professional. He is a member of the Association of Certified Fraud Examiners, American Institute of Certified Public Accountants, Arkansas Society of Certified Public Accountants, Central Arkansas Chapter of the Association of Government Accountants, Information Systems Audit and Control Association, and the Institute of Internal Auditors.

Hyde was the recipient of the Arkansas Society of Certified Public Accountants' 2013 Outstanding CPA in Government Award. In Addition, Hyde was recently recognized by the Central Arkansas Chapter of the Association of Government Accountants for being a 2014 National Excellence in Government Leadership Award Nominee.



### **CCR & AGA INITIATIVES**

**Mr. William "Bill" Miller, CGFM, CIA – National President – Association of Government Accountants (AGA)** William D. Miller, CGFM, CIA—BS in Business Administration Southeast Missouri State University and MS in Government-Southern Illinois University-

Edwardsville

Bill established performance audit organizations in 3 levels of government serving as Regional Director Kansas City Office of Veterans Affairs Inspector General; Performance Audit Director, State of Missouri State Auditor's Office, and County Auditor, Johnson County Kansas. Audits resulted in millions of dollars of savings, returns, and crime prevention. Bill started his career with the U.S. Army Audit Agency, moved to U.S. Department of Energy Office of Enforcement as Regional Director, Kansas City, and finished his federal career with the Office of Inspector General, U.S. Department of Veterans Affairs.

Bill has received numerous awards for his performance and recognition by AGA through several of their high level awards. Bill has uncovered, documented and engineered criminal investigation against perpetrators against the government. He has served 47 years in the field of auditing as well as AGA. Bill's audits have brought better performance by organizations and restitutions when warranted, all in favor of the tax payer.

Bill has a passion for good government and viewed his audits from the eyes of the taxpayer in a "what would you do if you knew" perspective.

Bill has served in the St. Louis Chapter, Northern Virginia Chapter and Kansas City Chapter. He held many chapter chairs and presidency. He also, served as Regional Vice-President of the Midwest Region, Senior Vice President Regional Services Section II, and National President-Elect.

Bill received the following AGA National Awards:

- Frank Greathouse Distinguished Service
- National President's Award
- Excellence in Government Leadership
- National Author's Award
- Regional Vice President Gold
- Lifetime Membership

Bill is a regular columnist for AGA's *Topics* Newsletter.



#### **FRAUD & EMBEZZLEMENT**

**Angela Morelock, CPA, ABV, CFE, CFF, Cr.FA, - Partner at Baird, Kurtz & Dobson (BKD) LLP**

Angela more than 20 years of experience and leads BKD's forensic accounting and investigations team, providing fraud investigation and prevention, complex litigation support and forensic accounting services for a variety of business clients. She regularly provides consulting and expert witness assistance to attorneys in a variety of litigation matters. Angela and her team have investigated some of the largest fraud cases in the United States. Her clients include the FBI, U.S. Department of Justice and the U.S. Attorney's Office.

Angela has been qualified as an expert witness in cases involving criminal and civil fraud, securities fraud, business valuation, acquisition disputes, commercial business damages, funding constitutionality, bankruptcy, breach of fiduciary duty, fidelity and bonding claim disputes and other financial matters in both federal courts and numerous state level courts around the country. She also has served as an arbitrator in a post-acquisition dispute matter. Representative cases include a multimillion dollar securities fraud case involving manipulation of publicly filed financial statements, a nearly \$100 million acquisition dispute, lost profits and damages related to distributorship termination, damages under Federal Sentencing Guidelines related to financial statement manipulations, lost profits and damages related to supplier agreement interruption, business interruption related to property damage, damages related to non-compete violations and damages related to wrongful death.



A certified fraud examiner (CFE), certified in financial forensics (CFF), and Certified Forensic Accountant<sup>®</sup> (Cr.FAO) as well as a CPA, Angela is responsible for resolving a wide range of allegations of fraud and white-collar crime. She participates in more than 60 hours of continuing education each year and has attended numerous valuation, litigation services, damages and fraud courses offered by the American Institute of Certified Public Accountants (AICPA) and Association of Certified Fraud Examiners (ACFE). Angela has an extensive background in business valuation, and in 1998, she earned the AICPA's Accredited in Business Valuation (ABV) designation, which is granted exclusively to CPAs who demonstrate business valuation expertise and experience.

An avid public speaker, Angela is a frequent lecturer at national conferences and other business group meetings. Her educational sessions on white-collar crime receive high audience ratings. In 2008, Angela was chosen by **Midwest CEO Magazine** as one of the area's "Most Influential Women." In 2009, Angela was chosen by the **Springfield Business Journal** as one of the area's "20 Most Influential Women." Angela is a member of the ACFE, ACFEI, AICPA and Missouri Society of Certified Public Accountants. Angela is a 1993 summa cum laude graduate of Missouri State University, Springfield, with a B.S. degree in accounting.



#### **GASB UPDATE ON LEASE ACCOUNTING**

**Andrew Richards, CPA — Partner at Baird, Kurtz, & Dobson (BKD) LLP**

Andy is one of BKD's leaders in providing audit and advisory services to state and local governments. During his 15+ years with BKD, Andy spent 2 years in Norwalk, Connecticut as a GASB Practice Fellow, primarily working in a project manager role on projects that resulted in the issuance of GASB Statements No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB* and Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34*.

Additionally, he served three years as an appointed member of the AICPA State and Local Government Expert Panel as well as the GASB Comprehensive Implementation Guide Advisory Committee. Andy is a 1996 graduate of the University of Arkansas, Fayetteville, with a B.S. degree in business administration and accounting.



## ASSOCIATION OF GOVERNMENT

### ACCOUNTANTS

## FALL SEMINAR

October 17, 2014

### Updates and Emerging Issues for Accountability Professionals

- 1hr ½ Fraud
- 2hr CCR & AGA Initiatives
- 2hr Fraud & Embezzlement
- 1hr ½ GASB Update on Lease Accounting

The seminar will be held at the **University of Arkansas Cooperative Extension Service Auditorium** (2301 South University Avenue, Little Rock, Arkansas 72204). Lunch and refreshments will be provided in the cost of the seminar. Seven (7) hours of Continuing Professional Education will be available to attendees.

The Central Arkansas Chapter of the Association of Government Accountants is a qualifying continuing education organization and an approved sponsor pursuant to Board Rule 13.4(f)(1) of the Arkansas State Board of Accountancy.

For more information, contact Joshua Walker at (501) 371-4550 or Email: [jwalker@littlerock.org](mailto:jwalker@littlerock.org)

-----Registration Form (Please make photocopy of this page and return)-----

-----PLEASE CHECK OFF YOUR PAYMENT STATUS IN THE BOXES BELOW-----

Please check the seminars you are attending:	AGA Member (CGFM)	AGA Member	non-AGA Member	PAYMENT
<input type="checkbox"/> Fraud	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> CCR & AGA Initiatives	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> Fraud & Embezzlement	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> GASB Update on Lease Accounting	\$30	\$ 35	\$ 45	_____
<input type="checkbox"/> ALL DAY	\$90	\$100	\$ 150	_____

**Make checks payable to:**                      **AGA Central Arkansas Chapter**  
    **P O Box 27**  
    **Little Rock, AR 72203-0027**

Registration fees are non-refundable. However, another person can be substituted, or a paid registration can be used toward another Central Arkansas AGA seminar offered during the same program year. Central Arkansas AGA must be notified of such changes no later than the commencement of the seminar. **A 10% group discount is available for retirees or for groups of 10 or more from the same agency/company.**

Name \_\_\_\_\_ Firm \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ St \_\_\_\_\_ Zip \_\_\_\_\_ Telephone \_\_\_\_\_

Email \_\_\_\_\_ Amount Enclosed \$ \_\_\_\_\_



**Association of Government Accountants – Dallas Chapter  
Semi-Annual Professional Development Training  
“TODAY’S CHALLENGES AND TOMORROW’S SOLUTIONS”**



The AGA Dallas Chapter is announcing information about the Dallas Chapter's semi-annual PDT which will be held on **October 16, 2014 (Thursday)** from **8:00 a.m. to 5:00 p.m.** at **City Club, downtown Dallas**. The theme of the PDT is **“Today’s Challenges and Tomorrow’s Solutions.”** Please post this announcement about the Dallas Chapter's semi-annual PDT on your Chapter's website and in your Chapter's newsletter.

*City Club  
Bank of America Plaza  
69th Floor  
901 Main Street  
Dallas, TX 75202*

# CGFM News



## CGFM Promotion

To continue celebrating the 20th anniversary of the **CGFM®**, AGA is lowering the CGFM online application fee to only \$20 in the month of October-that's a \$65 discount! Start the process of becoming CGFMs by taking advantage of this great offer!

## CGFM Candidates:

The Central Arkansas AGA Chapter is pleased to announce a new CGFM scholarship opportunity for this program year (July 2014 – June 2015).

We are offering **TWO \$200** scholarships to go towards covering the cost of examination fees and preparation materials.

Go to the Central Arkansas AGA Chapter website [www.centralaraga.org](http://www.centralaraga.org) to find the scholarship details as well as a fillable PDF application.

Qualifications include the following:

- Active Central AR AGA member in good standing

- Must be employed as a governmental accountant

- Must pass all three parts of the exam prior to application submission

- The third and final exam must be passed within this fiscal year

- The exam and application test fees must be incurred and paid by the applicant

After passing the third and final portion of the exam this program year, return the completed application via email or to the address provided.

The deadline for application submission is May 31, 2015; however scholarships will be awarded to first two completed applications received.

Feel free to contact me at the information below with any questions. Good luck!

*Jami Fisher, CGFM*

(501) 682-7833

(501) 682-7840 Fax

# EXECUTIVE COMMITTEE MEETING

Meeting Date: August 5, 2014  
 Meeting Time: 11:30 a.m.  
 Meeting Location: Franke's Cafeteria, Regions Bank Building

## Members Present:

Will Cottrell	Chandria Willis	DeeVee Pearson
Linda Bouillon	Steven Petersen	Jessica Primm
Jami Fisher	Brenda Jackson	Angela Thomas
Sandy Becker	Richard Drilling	

The meeting was called to order by Will Cottrell at 11:47 a.m., immediately following lunch. He welcomed everyone to a new year and asked each person to introduce themselves and where they worked.

## Old Business

The Meeting Date of the June Central Arkansas AGA Executive Committee Meeting Minutes stated "June 14, 2014," however, the meeting was really on June 9, 2014. DeeVee Pearson made the motion to approve the minutes as amended to show the June 9, 2014, meeting date. Brenda Jackson seconded and the motion carried.

The June 30, 2014, Statement of Activities stated "FY 13," however, the document was for FY 14. DeeVee Pearson made the motion to approve the annual financial report as amended to reflect the FY 14 in the heading. Brenda Jackson seconded and the motion carried.

The July 31, 2014, Statement of Activities stated "FY 13," however, the document was for FY 15. DeeVee Pearson made the motion to approve the monthly financial report as amended to reflect the FY 15 in the heading. Brenda Jackson seconded and the motion carried.

The proposed budget for 2014-2015 was discussed and then tabled to pend until all the Committees could give their reports/recommendations. All Committees were requested to give reports in this meeting and then prepare budget proposals to send by e-mails for the Committee to vote.

The vote from last meeting's Audit Engagement to retain L. Cotton Thomas for the 2015 audit was affirmed.

It was confirmed that the April financials were approved by e-mail.

## Committee Reports

### **Chapter Recognition**

The Chapter was awarded the Platinum Chapter Award at the annual PDT in Orlando in July. As President, DeeVee Pearson accepted the award and had it at the meeting for all to see.

Besides the Platinum Chapter Award, our Chapter received awards for:

- Professional Development
- Outstanding CGFM
- Community Service
- President Award

### **Education Chair—Fall Conference Update**

No report.

### **Membership & Early Career**

Angela Thomas reported that the Universities were now charging to have booths at their Career Fairs. UAPB and UCA are planning Career Fairs right now for October 1, 2014, and November 5, 2014, respectively. They will be charging \$250 each. Brenda Jackson brought up a good point of needing to determine the benefit of attending such events in light of recruiting and retaining members. An idea to contact Larry Strickland and/or his other agency peers to piggyback on their booths was given. With an emphasis to recruit where we can retain, the idea of giving presentations to accountants at the Air Base was stated. Or to at least invite them to our meetings and events. Another idea was to identify CGFMs not members to let them know about our Chapter. The discussion of whether or not to participate was tabled for Angela Thomas to come back to the Executive Committee with a budget proposal for her Committee for 2015.

Also in Angela Thomas' Committee Report, she stated that our 4 new members were sent welcome e-mails and our suspended members were sent e-mails encouraging their support and membership renewal. She received a response from one of the suspended members that indicated distance as being an issue for him. Angela Thomas asked if we could consider some type of virtual participation. As this was done for the first time at the Orlando PDT, the Executive Committee was challenged to come up with a suggestion to make this happen. We also need to find out why members are not attending and address that.

Kaki Roberts and Angela Thomas served as guest speakers for Dr. Cynthia Taylor's graduate level governmental accounting class on July 22, 2014, from 6:00 p.m. to 7:00 p.m. In addition to the presentation, Dr. Taylor and the students received a swag bag filled with AGA material and other goodies including membership information. Angela Thomas has more materials that are available to us as we need.

Steve Petersen did not have a current membership count to convert to the Dues to be received so he calculated \$1,600 for the 2014-2015 proposed budget. However, with the increase of Dues and the estimated count of members, it was determined that the revenue would be closer to \$2,500.

### **Programs**

No report, however, Will Cottrell passed out a list of suggested items to order as an appreciation of thanks to our meeting speakers. Lateisha Moore will need to determine the need and item, maybe umbrellas, to put in her budget proposal for her Committee for 2015.

### ***Meetings & Awards – Holiday Party***

Sandy Becker made a recommendation to occasionally open our monthly meetings to the Arkansas Certified Fraud Examiners. We have had joint meetings with other organizations in the past so we can offer an invite.

### ***Accountability***

Jessica Primm is still compiling information and recently received an e-mail on credit scores. It was noted that our Chapter just received a Certificate of Achievement for our 2012-2013 Citizen Centric Report. Our thanks to Gerald Plafcan for this accomplishment!

### ***CGFM***

Jami Fisher discussed the application format for a scholarship that would award 50% of the cost of the CGFM exam once all 3 parts are passed. She will include this in her budget proposal for her Committee for 2015. It was noted that 2 members of the Executive Committee were thinking about taking the exam.

Study groups are being planned and will be announced. Jami also reported that she is working on possible reach-outs for the CGFM month (March).

### ***Community Service—upcoming activities for participation***

Brenda Jackson reported that she and Will Cottrell attended the Arkansas Hunger Relief Alliance rice distribution on July 27, 2014.

She wants our chapter to have a team in the Race for the Cure that will be held in October. For this, she is proposing to purchase AGA volunteer t-shirts that can be worn in all volunteer service events.

So Brenda Jackson made a motion for the Chapter to offer one free t-shirt to each member upon attending a volunteer service event on behalf of AGA. Chandria Willis seconded and the motion carried. Brenda Jackson will include the costs of the t-shirts in her budget proposal for her Committee for 2015.

### ***Newsletter***

Chandria Willis generated her last quarterly newsletter for the Chapter as Chair of the Newsletter Committee. It will be loaded to the Chapter website located at <http://centralaraga.org/>.

### ***Website—updates and capability for archival of records***

Sandy Becker reported that the Chapter web-site has no capacity issues at this time. He noted that there are several things to update such as the 2014 Governor Proclamation (and Mayor of Little Rock Proclamation), Scholarship recipients, 2015 Meeting Schedule, etc. He is working on getting Historical, Future, Community Service, and Educational Event links updated as well as defining all roles. He encouraged the members to send him items to post at [sandy.becker@lrsd.org](mailto:sandy.becker@lrsd.org).

The annual bill for the upkeep of the web-site is due and it is the same as last year.

### ***Historian***

Richard Drilling says his Committee Report is almost ready and echoes Sandy Becker's request to send him items to record at [richard.drilling@dfa.arkansas.gov](mailto:richard.drilling@dfa.arkansas.gov).

### ***Nominations***

As President-Elect and Past-President Chandria Willis and DeeVee Pearson, respectively, are automatically on the Nominations Committee. Three chapter members-at-large are needed as well as an active past (preferably Immediate-Past) Chapter President and Chapter Treasurer.

As Committee Chair, Chandria Willis will need to recommend members for the Nominations Committee to Will Cottrell, President, to approve.

### ***New Business***

Angela Thomas will chair the Scholarship Committee and recruit 2 others to join her.

The Resolution for Bank Accounts Signers was read. DeeVee Pearson made a motion to accept it and Brenda Jackson seconded it. The motion carried and Linda Bouillon, as Secretary, executed the document.

Neither a credit nor debit card for the Chapter will incur extra cost. Sandy Becker, with rules and direction for safety and use, made a motion for a Chapter debit card to be ordered. Chandria Willis seconded and the motion carried.

Brenda Jackson gave a quick overview of the Regional Goals and Objectives for the South Central Region for the 2014-2015 Program Year. She asked for feedback on what we are doing as a Chapter and to be open to regional positions.

### ***Next Meetings***

The next Membership meeting is Monday, September 15, 2014.

The next Executive Committee meeting will be Tuesday, October 7, 2014.

The meeting was adjourned at 1:05 p.m.

# FINANCIAL STATEMENT

## Association of Government Accountants Central Arkansas Chapter FY 2015 Statement of Activities September 30, 2014

Revenue	Unrestricted
Education Seminars	45
Donations	2
Banquets	-
Chapter Sponsorships	-
Dues	480
AGA National	241
Interest Income	6
Miscellaneous Income	-
Total Revenues	<u>774</u>
Expenses	
Program Expenses	
Fall Seminar	-
Spring Seminar	-
Audioconference Expenses	-
PDC Expense	36
Holiday Party	850
Awards Banquet	-
Awards	-
Speaker Expense	-
Scholarships/Memorials	-
Community Service	485
Promotional Supplies	-
Recruitment	-
Website	188
Total Program Expenses	<u>1,559</u>
Management and Administrative Expenses	
Professional Fees	-
Post Office Box Rent	-
Executive Committee meeting expense	112
Banking Fees	-
Miscellaneous	-
Total Management and Administrative Expenses	<u>112</u>
Total Expenses	<u>1,671</u>
Change in Net Assets	(897)
Net Assets - Beginning of the Year	<u>27,577</u>
Net Assets - End of Year	<u>26,680</u>



## QUARTER ACTIVITIES-2014 PDT in Orlando

Eleven members of our Chapter were on hand to see our President, DeeVee Pearson receive the highest achievement award possible for the year 2014: The Platinum Chapter



**Back Row:** Kris Jones, Sandy Becker, Tyler Cain, Will Cottrell, **Front Row:** Chandria Willis, Shirley Manning, Kaki Roberts, DeeVee Pearson, Linda Bouillon, Pat Becker, Brenda Jackson



DeeVee Pearson accepting the Platinum Chapter Award from AGA National President Mary E. Peterman on July 16, 2014.



## QUARTER ACTIVITIES-Community Service

The Chapter strives to contribute to the community as well as to its members. This quarter caught Brenda Jackson, Will Cottrell and Linda Bouillon helping to feed the hungry. One occasion was with rice and the other with watermelon. Our Central Chapter is involving more of its members in community service with new volunteer red T-Shirts. Many were given away for joining the Central Arkansas AGA Team for the Susan B. Komen Race for the Cure. These shirts will be worn at future volunteer events.



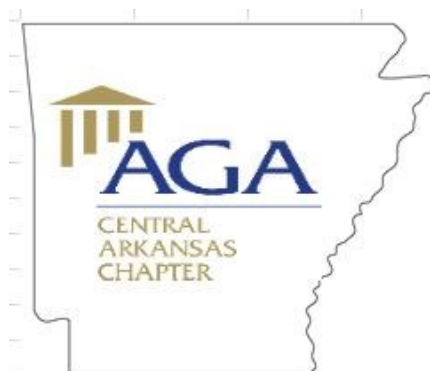
*We are collecting can goods each meeting to help in our community service efforts!*





Will Cottrell and Brenda Jackson at the Statehouse Convention Center on July 27, 2014, participating in the Southern Legislative Conference's annual Mark Norris Campaign Against Hunger event in association with the Arkansas Hunger Relief Alliance.

***“No Arkansan should ever go to bed hungry.”***





Will Cottrell and Linda Bouillon at the fourth annual Watermelon Crawl on August 16, 2014 in association with the Arkansas Hunger Relief Alliance.



## ***NEW MEMBERS!***



Ms. Marjorie E. Leong

Ms. Tracie Thomas

Ms. Whitnie Hall

Mr. Nicklaus P. Freyaldenhoven

Ms. Shaunda D. Galbert



If you have any questions or comments, or wish to become more involved in AGA, please send an email to our Chapter President at

[William.Cottrell@dhs.Arkansas.gov](mailto:William.Cottrell@dhs.Arkansas.gov)



## AGA's National Chief Executive Officer Retires

*JOURNAL OF GOVERNMENT FINANCIAL MANAGEMENT FALL 2014, continued from page 1*

were constructed, he devised a way to gain intergovernmental cooperation between state, local and federal leaders and started a movement to encourage governmental entities to create a four-page citizen-centric report (CCR) to offer information to tax-payers that will help them make good decisions within their communities.

Partly due to his background in higher education instruction, he encourages students, members, colleagues and staff to ask themselves, 'why do we do what we do?' This question enabled AGA to push forward with the ideas that arose. "It has made the organization stand out within our community because we have done, and are continuing to do important things."

Van implored, "I hope my successor will continue the tradition of taking chances as a leader." He reminds us, "AGA members can and should play a thought-leadership role in fixing what is wrong with government financial management and reporting." He then referenced the eight-year old CCR program he believes confirms the government has a responsibility to communicate to the American public. Van admitted, "Critics of the program say that I'm overstepping the bounds because the systemic CAFR and government performance reports are already in place; however, we know taxpayers don't read them." Following the recommended, four-page report template provides the taxpayer with a snapshot of where things stand, financially, and what challenges lie ahead — just the right amount of information needed to be informed and make good decisions. He will proudly show you list of more than 150 completed reports that AGA has collected from federal, state and local government agencies, as well as, school districts, hospitals, police departments, and AGA Chapters.

Van always sought to find new roles for AGA to play in the government accountability community. His energy and encouragement enabled AGA to make an impact at all levels of government and the private sector, and has garnered the respect and friendship of many in the community. By commenting on exposure drafts, holding top-rate training events, publishing research, generating innovative ideas, endorsing a certification focused on government financial management, and making intergovernmental cooperation a top priority, AGA has earned a 'seat at the table' at the highest levels of federal, state and local government.

Van 'broke the executive mold' during his tenure at AGA. No idea was too big or too small. "If we try, and find the problems are too big, then we stop," he said. But, he makes it clear we shouldn't be afraid to try and can't let small obstacles hinder progress. He added, "I am straight and direct. I want good ideas to succeed; and AGA is integral to that success." In fact, his mantra can be recited by staff, national leaders, corporate partners, friends and family: "If not us, who? If not now, when?"

And, he's cognizant that we have to plan now for the future. An educator at heart, Van understands the importance of ongoing professional development. He expounded, "We need to think about the future — education is the only way forward for our nation." Because of this belief, he started the Higher-Education Government Task Force focused on encouraging government financial management curriculum in colleges and universities. He is also a proponent of professional certification, specifically AGA's Certified Government Financial Manager (CGFM), now celebrating its 20th year. CGFM is the only certification equipped to demonstrate a superior-level of government financial management knowledge to an employer. "If you work in the public sector, earning the CGFM should be on your priority list," he affirmed.

His advice to the new chief executive officer is to recognize that AGA has a responsibility to be a leader within the government finance community. He admits, "there may be opposition; but, have confidence in yourself, and in the AGA staff and membership. Don't backslide — the American taxpayer needs new and creative ideas."

When asked to reflect on his experiences at AGA, he smiled and said, "I'm happy that people believed in me — and, I believe in what we are doing as an organization. There are a whole lot of people who agreed with me. We have created a bigger group of leaders, our numbers of members and corporate partners have grown, because everyone likes to be with a winner and AGA is a winning organization." He added, "I'm proud of what we have accomplished and the foundation I leave behind."

Van — who has been on 'loan' to us from his home in Kentucky where his lovely 'bride,' Dolly, and their five children and 10 grandchildren reside — never expected to be at AGA for 11 years and acknowledges, "it is time to move on to the next part of my life." But, we're sure glad he graced us with his presence for as long as he did.

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