



President's Message



Chapter President
Jerry Mitchell, CPA, CGFM

Welcome to Fall 2007 in Missouri. Autumn is typically one of the most beautiful times of the year for those who have the time to stop and look at the leaves. Unfortunately, that is not the case for most of us, as it is a very busy time at our jobs. We also have some important things going on in AGA, **including the Fall Seminar, October 25, 2007 at Cooper Tennis Complex, 1 to 5 pm.**

Speaking of the seminar, please plan on attending if you can fit it into your schedule. Cost is \$50 for members and \$60 for nonmembers. You

should have received an email from Deb Fraley regarding seminar details. **I am pleased to announce that Ozarks AGA will be hosting Executive Director, Relmond Van Daniker at that evening's hospitality suite at University Plaza Hotel from 5:30 to 7:30 pm.** Even if you cannot attend the seminar, please come on over to the Plaza Hotel that evening for some food and beverages. Immediately following the Hospitality suite you are invited to join several of us at Ernie Biggs Downtown "Duelling Piano" Bar on South Ave, north of Maria's restaurant.

We look forward as well to our November meeting when Drury Professor Janis Prewitt will be speaking to the Chapter on "Employment Law" in Missouri. This should be very informative and is a

topic that is new to our agenda.

In December, the "dynamic duo" of Jeff Roberts and Angela Morelock from BKD will be presenting a two-hour session at a monthly meeting. They will give examples of recent fraud cases they have investigated and will report to us how that fraud could have been prevented. This should be a great presentation as always.

Finally, this week I hope to meet with Weller School Principal, Marilyn Monroe, to finalize some ideas on how our chapter can help this school with some of its projects, either by way of donations or "sweat equity." I will report back to the chapter on what is proposed.

Hope to see you at the Fall Seminar!

Jerry

Ozarks Chapter Fall Seminar Set for October 25th

The Ozarks Chapter will be holding its 16th annual Fall Educational Seminar on Thursday, October 25th. The location this year will be the Atrium room at

Cooper Tennis Complex in Springfield. The seminar will be a half-day session beginning at 1:00 PM. There will be four speakers

and four hours CPE. Check-in begins at 12:30. A hospitality suite at University Plaza Hotel will follow the seminar at 5:30 PM.

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Special points of interest:

- *Ozarks Chapter Fall Seminar offers 4 CPE*
- *AGA Executive Director to visit the Ozarks*
- *Encourage government agencies to produce Citizen-Centric Reports*
- *Drury attorney Janis Prewitt Aunter to speak at November monthly meeting*

Meet AGA's Executive Director



AGA Executive Director

Relmond Van Daniker, DBA, CPA.

On October 25th we will have the distinct pleasure of meeting our National Director, Relmond Van Daniker. Mr. Van Daniker has worked in the government financial management field for 30 years, including 26 years with associations. He is currently the executive director of AGA – the Association of Government Accountants - since October 2003. Prior to this, he spent 18 years as

the Executive Director of the National Association of State Auditors, Comptrollers and Treasurers (NASACT).

Van Daniker is a past national president of the International Consortium on Governmental Financial Management (ICGFM) and was a professor of accounting at the University of Kentucky for more than 30 years.

He spent three years as assistant director with the Cost Accounting Standards Board and chaired a task force to develop and implement a new statewide accounting system for the Commonwealth of Kentucky.

Van Daniker was also the principal

investigator for the National Science Foundation grant to develop generally accepted accounting principles (GAAP) for state governments.

He is a frequent contributor to financial management industry professional journals and is the co-author of 10 books and monographs. Van Daniker received AGA's Author Award in 1983, and the AGA National President's Award in 2001.

A native of Baltimore, MD, Van Daniker received his undergraduate degree in accounting from Loyola College, an MBA in finance and a DBA in accounting from the University of Maryland. He is a member of AGA and the AICPA.

From the National President, Richard L. Fair, CGFM



One of AGA's major initiatives is a program to encourage all levels of government to publish a Citizen-Centric report. We

started this initiative to improve transparency in government operations.

We live in an era where citizens are demanding to know more about the government's use of their tax dollars. The Citizen-Centric Reporting Program encourages governments to produce and publish an annual "state of the government" report that is no more than four pages long. Current government reports are too large and complicated for taxpayers to use. The Citizen-Centric reporting model provides understandable information to citizens about the financial condition

and performance of government. AGA believes the net effect will be to make governments more accountable to their citizens.

Last year the National Executive Committee voted to use the Citizen-Centric format when preparing

Current government reports are too large and complicated for taxpayers to use.

AGA's annual report to its members. It is in a format which is easy to read and understand. If you have not seen the report, I would encourage you to [view it here](#).

Democracy is all about engaging the citizenry in the operations of government. I believe the Citizen-Centric reporting model provides more useful and timely information to our citizens, thereby engaging taxpayer participation. If your government agency is not producing a

Citizen-Centric report, please help convince them to do so. All the tools you need to start the process can be found on the [AGA website](#). Together we can help make government more transparent and ultimately more accountable to its citizens. Thank you. Rick

"One thought that occurred to me is that the gold standard for accountability reporting ought to be citizen-centric. If you are doing anything else that is great, but report to your citizens at a base level and give them the path to more info if that is what you have and they want. The great thing about a citizen-centric report is you can just about publish July 1 because you don't have to do a superhuman effort to put a report together and wait for auditors."

Thomas J. Sadowski, CGFM, CPA

**Director of Accounting
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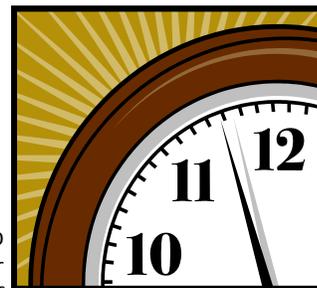
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Ozarks Chapter September Meeting Minutes

September 11, 2007



Jerry Mitchell called the meeting to order at 11:40 pm for the 2-hour lunch meeting. After a moment of silence on the anniversary of 9/11, Dr. Clayton introduced Dr Still for her presentation on ethics and "virtue in business" - effective ethics management in today's business environment.

Lunch was served as the business meeting began at 12:30. Cindy Stein moved the treasurer's report and the August meeting minutes be approved as published in the newsletter. The motion was seconded by Jerry Mitchell and approved by voice vote.

Jerry introduced Marilyn Monroe, Principal of Weller Elementary to discuss what Ozarks AGA could provide for community service to the school. A list of needs was distributed and will be discussed and voted on at the next meeting.

The officers will hold a lunch meeting at Cooper Tennis Complex, Friday, September 14th, to finalize the fall seminar brochure and remaining plans.

November's speaker will be Janis Prewitt Auner from Drury University. She will discuss "employment law in Missouri." December's meeting will feature Jeff Roberts and Angela Morelock from BKD on fraud case studies.

Dr Still resumed her discussion on ethics at 12:50.

The meeting was adjourned at 1:40.

Community Service Opportunities

The "Light the Night" Walk for Leukemia was held last Saturday evening at Bass Pro Shop on S. Campbell. Deb Fraley joined the team from City Utilities to walk the nearly three-mile route which led from Bass Pro's south parking lot north around Parkview school campus and back. The participants walked with lighted balloons. The three different balloon colors represented walkers as: cancer survivors, as walking in memory of a cancer victim, and as a volunteer participant.



Our upcoming project will be Weller Elementary School. A list of needs has been sent to members. More information will be available at the next monthly meeting following Jerry's meeting with Marilyn Monroe from Weller.

**OZARKS CHAPTER OF AGA
CASH REPORT
SEPTEMBER, 2007**

Beginning Balance July 31, 2006 \$ 2,973.92

Income:

Chapter Dues	\$ 200.00
Meetings	3,945.00
Merchandise Sales	0.00
Seminar (fall \$3105 spring \$1675)	<u>4,780.00</u>

Total Income \$ 8,925.00

Expenses:

Board Meetings	79.63
Check Printing	0.00
Gifts	799.76
Meetings	3,468.36
Membership Drive	0.00
Newsletter	0.00
Sponsorships	75.00
Scholarship Awards	3,000.00
Spring Seminar (\$150.00 food, \$16.38 misc supplies)	166.38
Seminar (ROOM 906.88, MOVIE 28.77, CAL LEMON 200, MISC 27.15)	1,162.80
Website	<u>0.00</u>

Total Expenses \$ 8,751.93

Ending Balance August 31, 2007 \$ 3,146.99 **

SUMMARY:

Beginning Balance	\$ 2,973.92
Ending Balance	<u>3,146.99</u>
Net Increase (Decrease)	\$ 173.07

SEMINAR:

Receipts	\$ 4,780.00
Disbursements	<u>1,162.80</u>
Net Income	\$ 3,617.20

MEETINGS:

Receipts	\$ 3,945.00
Disbursements	<u>3,468.36</u>
Net Income (Loss)	\$ 476.64

** This balance does not reflect the \$25.00 in our savings.

GREATER OZARKS CHAPTER OF THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS Chapter Executive Committee (CEC) Minutes



The meeting came to order at 11:55 PM.

Attendees: Jerry Mitchell, Linda Charles, Teresa Allen, Deb Gillenwaters, Deb Fraley, Cindy Stein and Justin Hill.

Cindy Stein has been in contact with Julie Cupp, Coordinator with National AGA; they are providing the entire reception at University Plaza. We will need to keep track of the number of people confirmed for the reception and Cindy Stein will report them to National AGA. Cindy will also work with them on

providing a banner to welcome Mr. Van Daniker to Ozarks AGA. Cindy Stein will contact Ernie Biggs about reserving a section for our group.

The order of the seminar was finalized with the final presenter being Dan Wichmer, City Attorney for the City of Springfield; he will be discussing contract law. The speech titles were finalized and Deb Fraley brought a couple of sample brochures to consider. She had all the bios but needed one photo to finish the brochure.

The "targeted" groups that will be

offered to pay per CPE hour will be Human Resources divisions and Information or Planning divisions, for SPS, CU, City and the County.

Tony Lynn would not be able to speak at the November meeting, instead Janis Prewitt Auner with Drury will present labor and employment law in Missouri.

Jerry will work on door prizes. Deb F and Deb G will procure the snacks and drinks.

Jerry adjourned the meeting at 1:00 PM.

Anatomy of Fraud: Case Examples of Greed, Collusion and Override of Controls **An AGA TRAINING AUDIO CONFERENCE** **Dec. 12, 2007 2 CPE Hours Available**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA), is pleased to announce a new and increasingly important topic to our audio conference schedule – cases of public and private fraud that will baffle your imagination.

Are you interested in exploring the cause of various frauds and hearing approaches to increase the auditors' ability to detect fraud? The Government Auditing Standards and SAS 99 each make it clear that auditors have an affirmative obligation to search for fraud within the scope of audit engagements. Are you doing enough to meet these

auditing standards? Included in this audio conference will be some remarkable work that uncovered major fraud in government, the private sector and not-for-profit organizations. The presenters will also analyze the reason auditors failed to uncover the frauds in other instances. In some of these cases, auditors actually went to jail because they failed to meet the standards of the auditing profession. Find out about the fraudsters who would steal from the dead and those who would steal from kids. Find out about the dentist who billed for 900 procedures a day! Thieves

...cases of public and private fraud that will baffle your imagination.

think differently than honest auditors. Increase your understanding of how fraud occurs and how you can better detect it from experienced practitioners.

Date: Wednesday, December 12, 2007

Time: 2:00 - 3:50 p.m. Eastern Std Time

CPE: Two credits

Field of Study: Auditing

Cost: \$249 per phone site

(UNLIMITED ATTENDANCE) if you register on or before

Friday, Dec. 7, 2007 and \$299 thereafter.

Life of Greene County deputy honored at funeral

Excerpt from The News-Leader

Hundreds of mourners - many of them law enforcement officials - attended the funeral on Tuesday of Greene County Deputy Gary McCormack. The funeral was held at Second Baptist Church.

McCormack, 32, of Republic was killed in a traffic accident about 4:15 a.m. Saturday while responding to a report

of another accident. Deputy McCormack's squad car was hit broadside by a pickup driven by Joshua Douglas, a volunteer firefighter with the Ebenezer Fire Department, who was responding to the same call.

McCormack leaves behind his wife, Stephanie, and two children, 5-year-old

Grant and 1-year-old Natalie.

A memorial account has been established at Commerce Bank for donations for the family.

An assistance account has been established for Joshua Douglas at Great Southern Bank.



Ozarks Chapter of AGA

ASSOCIATION OF GOVERNMENT ACCOUNTANTS, OZARKS CHAPTER

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Advancing Government
Accountability

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Ozarks Chapter of The Association of Government Accountants
Deb Fraley, CPA, Editor
Deadline for articles: Friday-eleven days prior to meeting date
Send articles to: dfraley@ci.springfield.mo.us

Future Monthly Meeting Speakers

Notes & Reminders



November 13, 2007

Janis Prewitt Auner is a business attorney and Assistant Professor of Management at Drury University. She is from Springfield and is a 1989 law graduate of the

University of Missouri. Since that time she has practiced employment and business law in this area. Beginning at the law firm of Woolsey, Fisher, Whiteaker and McDonald and currently advising business clients with her husband, Tom Auner. Employment law is such a difficult area because it is hard to determine the "perfect decision" that will keep the clients out of trouble so we just keep trying. The discussion on November 13 will center on current trends in employment law in Missouri—what the plaintiff's lawyers are looking for in the litigation arena and how managers can best avoid the courtroom. A review of the Family and Medical Leave Act is also a likely discussion. Materials will be provided; however, there will not be a pop quiz!

December 11, 2007

Angela Morelock and Jeff Roberts from Baird, Kurtz & Dobson will join us for a **two-hour** presentation on the topic of fraud prevention.



No business is immune from the risks associated with fraud, and education is the key to prevention. Angela and Jeff will share their insights into the world of internal embezzlement based on their experience investigating white-collar crime. No one strategy is foolproof, but the more fraud prevention elements you introduce into your company, the better your chances are of stopping fraud before it starts.

Don't forget to register for the Fall Seminar. Remember, even if you can't make it to the seminar, you are still invited to the hospitality suite. Please let Cindy know if you are attending only the social. There will be snacks (some healthy ones too) and beverages at the seminar and at the hospitality suite.

If anyone needs directions to Cooper Tennis Complex, please email Deb at the address in the top half of this page.



Birthday Greetings to all who are celebrating in October