



## President's Message

Greetings,

How quickly things change in Maine! Prior to October 29th, beautiful foliage lined the roads of Vassalboro. This week, I am driving over wires, under wires, around fallen trees, and through orange cones of caution! Wind destruction and power outages are taking its toll on Mainers. Many people are challenged with clean-up and outages. Every time I turn around, I hear about or I see someone helping someone else. I truly believe that Mainers are strong and giving people.

Speaking of giving, our Community Service project this month is benefiting the Augusta Food Bank. Please bring non-perishable food items to the November 14th monthly Chapter meeting. Every day, thousands of people across Maine are in need of basic food and personal hygiene items. If you bring food items to the meeting, we will place your name in a drawing for a chance to win one of two small gift cards. Gift cards are being donated by CEC members.

On behalf of the CEC, we are pleased to let you know that we are celebrating the Chapter's 20th anniversary at the November 14th meeting. I bet this milestone makes long-time members things, WOW! Please sign up for the November 14th meeting early. This meeting is sure to fill up fast.

Additionally, National AGA President Jim Arnette is planning to present CPE training over Internal Controls.

In closing, and behalf of the CEC, we'd like to say, ***Thank you Veterans for your service!*** We appreciate all that you do for us, and we appreciate your families as well!

Best to you all,

**Shirley**

Shirley Browne

President, AGA Maine Chapter



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### Upcoming Events

**Chapter 20th Anniversary**  
**November 14th @ the**  
**Senator Inn**

*Are you using social media?*  
*The Maine Chapter AGA invites*  
*you to like us on Facebook*





## NOTICES...

- Do you have an idea for an upcoming speaker? Please contact a CEC member. Your insight to help the Chapter is welcome.
- Do you have any idea for a community service event? Please contact a CEC member today. Your input is welcome.

## AGA Maine Chapter

2017 marks the Chapter's 20th Anniversary. Help us celebrate at the November 14th Chapter luncheon with AGA National President Jim Arnette speaking.

Please Note: Chapter Website URL has changed to:

<https://www.agacgfm.org/Chapters/Maine/Home.aspx>

## New England Region AGA

The Aroostook Chapter holds CEC meetings are held the 2nd Thursday of each month. General meetings are held as necessary.

The Hartford Chapter meetings are generally held at 6:00pm on the third Wednesday of each month from September to may.

The Boston Chapter holds monthly meetings and trainings September through June.



## AGA National

AGA's Journal of Government Financial Management is the premier resource in governmental financial management, featuring articles and columns from practitioners and academics who provide insights based on research and experience. The quarterly publication produced by AGA since 1950, is distributed to members and international libraries, comprising a circulation of nearly 14,000.

To read the latest issue, see the below:

<https://www.agacgfm.org/Resources/Journal-of-Government-Financial-Management/Read-the-Latest-Issue.aspx>

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## TRIVIA

*Who was the 20th  
President of the United  
States?*



## *Speaker Bio*

Jim Arnette, CGFM, CISA

Jim Arnette is the director of Local Government Audit for the Tennessee Comptroller of the Treasury. Jim is responsible for the annual financial and compliance audits of all 95 Tennessee counties, and monitors, the annual audits of more than 1,600 municipalities, nonprofits, and related local government entities. The Division is also responsible for reviewing the funds administered by District Attorneys General and Judicial District Drug Task Forces. Jim assists local governments in implementing new auditing and accounting standards, and works with the Tennessee General Assembly on legislation impacting local governments. Jim has worked with the Comptroller's Office for more than 30 years. He established County Audit's Information Technology Audit function, which is responsible for general and application control reviews in county governments across the state. He was named Division Director in 2007, and was named Director of the new Division of Local Government Audit in 2012.

Jim is a graduate of Middle Tennessee State University in Murfreesboro. He is a Certified Financial Manager and Certified Information Systems Auditor. Jim is an active member of the Association of Government Accountants. He has held leadership position in the organization at both the local and regional levels serving as the Nashville Chapter President and as the Southeastern Region Regional Vice President.

Jim and his wife Carla live in Franklin, Tennessee. They are the parents of two daughters, Allie and Jayce. In his spare time, Jim enjoys spending time with his family, playing golf, watching sports, and doing yard work.



## ***NEW MEMBERS!***

*We would like to welcome  
some new members to our  
Chapter:*

***Francis Wiltuck***

***Audit Analyst***

***DAFS***

***Office of the State Controller***

*Welcome*

## Upcoming Community Service Opportunity

### *Collection of non-perishable items for Augusta Food Bank*

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*“Act as if what you do makes a difference. It does.”*

*~ William James*

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*Backpack collections were a success, we collected 19 backpacks and 2 boxes of extra supplies. Great Job everyone!*

*Our upcoming community service project is the collection of non-perishable food items for the Augusta Food Bank.*

### *WANT TO HELP OUT WITH FOOD DONATIONS?*

*While ALL donations are helpful and appreciated, it is SUPER helpful when larger quantities of a single item come through the doors rather than small quantities of lots of different items.*

*In HIGH need of the following items:*

- ⇒ *Macaroni and cheese*
- ⇒ *Canned fruit (low syrup, if possible)*
- ⇒ *Peanut butter*
- ⇒ *Boxed cereal*
- ⇒ *Canned pasta*
- ⇒ *Baked beans*
- ⇒ *One pound white rice packages*
- ⇒ *Canned soup*





## UPCOMING TRAINING

### WEBINAR—*Spotting Fraud in Your Organization*

**When—November 15, 2017, 2:00 to 3:50 ET**

**Where— Burton M. Cross Building, 111 Sewall St, Augusta ME 4th Floor, Rm 400**

**CPEs (2)**

As an expert in white-collar crime and fraud prevention, Chuck Whitlock knows the signs of an employee gone rogue. An employee who manipulates their organization for personal gain can leave a larger negative impact than you may realize. Using stories from his career as an undercover investigative reporter, Chuck will provide insight into the mind of a sociopath. Attendees will leave knowing how to spot fraudsters in their organization, and what to do about it.

#### Speaker:

**Chuck Whitlock**, Expert, White-collar & Cyber Crime, Business Security & Fraud Prevention

#### Moderator:

**Kia Lor, PMP, CMP**, Meetings and CEAR Program Manager, AGA

#### Learning objectives:

Participants will learn how to spot an embezzler within their organization, and what to do about it. Attendees will walk away knowing how to prevent employee schemes including conspiracies, phony payroll systems and false sub-contractors.

Additionally, participants will learn about the psychology of a sociopath and how to know when one is working in your midst. Of equal importance, attendees will learn how to minimize a sociopath's negative impact on the organization.



## TREASURER'S REPORTS

### Maine Chapter AGA Balance Sheet as of 10/31/2017

<b>ASSETS</b>		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$67.63
	AGA Savings-Share Account	\$6,071.17
Total Cash and Bank Accounts		\$6,178.80
Other Assets	Customer Invoices	\$183.00
Total Other Assets		\$183.00
Total Assets		\$6,361.80
<b>LIABILITIES</b>		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		\$0.00
Overall Total		<b><u>\$6,506.54</u></b>



### Maine Chapter AGA Income Statement as of 10/31/2017

<b>INCOME</b>	
Dividend Income	\$0.91
Education—Webinars	\$0.00
Charity	\$0.00
Membership Income from National	\$22.92
Monthly Meetings	\$1,336.00
Other Income—50/50	\$19.00
TOTAL INCOME	\$1,378.83
<b>EXPENSES</b>	
Charity	\$0.00
Education—Webinars	\$0.00
Gifts Given	\$9.44
Monthly Meetings	\$804.60
Legal Prof Fees—Annual Rept Filing	\$0.00
Membership recruitment	\$0.00
Service Fee	\$0.00
TOTAL EXPENSES	\$814.04
NET INCOME/LOSS	<b>\$564.79</b>

## October 16, 2017

Meeting was held at the Cross Office Building, Room 400

**Attendees:** Shirley Browne, Phillip Platt, Laurie Andre, Kim Hall, Elise Houle, Andrea McKay, Faith Talbot, Darrolyn Worcester, Douglas Cotnoir, Angela Dickinson, Bethany Perry, Darryl Stewart

- ◇ Discussed recruiting CEC nominations for the 2018-2019 program year- Positions for Membership, Community Service, Early Careers, and Community Service
- ◇ Secretary will send the meeting minutes to CEC via email
- ◇ Treasurer started billing in October for Webinars since final group purchases from 3 groups (DOT, OSC & Service Center) has been received
- ◇ Draft budget included an increased amount for Education Lunch & Learns by \$50 and added a line item for expenses of \$90: budget was approved
- ◇ Back to school collection for Community Service was a success: Chapter donated 19 backpacks and 2 boxes of supplies to the Family Violence Project
- ◇ President will send email from Gmail account in regards to next CS project
- ◇ Pledge cards will be added to tables at November meeting for donations to the next CS project; potential raffle for those who participate in donations
- ◇ Obtain AGA President's bio for newsletter: discuss options for 20th Anniversary meeting in November; topic-Internal Controls
- ◇ Plan to send out newsletter earlier, so that it is available before month meetings
- ◇ Reach out to UMA and Thomas and send them a schedule of luncheons
- ◇ Lunch and Learns- Jody Breton to provide training over Citizen-Centric Reporting: \$5 charge to fund the Education program and Community Service
- ◇ Darryl Stewart is willing to speak at a Lunch and Learn on Confidentiality and Sensitive Information

Respectfully submitted by:

Kim Hall

AGA Maine Chapter - Secretary



## OUR CEC

For more information, visit our website:  
[www.agacgfm.org/Chapters/Maine/](http://www.agacgfm.org/Chapters/Maine/)

### CHAPTER OFFICERS

#### President

Shirley Browne, CIA  
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#### President-Elect

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#### Secretary

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### CHAPTER DIRECTORS

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## *Past Meeting Recap*

On October 10th, 2017, the Maine Chapter of the AGA met at the Senator Inn located in Augusta. Chapter President, Shirley Browne, welcomed the Chapter.

Darrolyn Worcester introduced our speaker, Matthew Keene, Senior Technical Support Specialist with the State of Maine Office of Information Technology.

Matthew discussed the ever evolving world of Cyber-Security and how it relates to State Government.



Doug Cotnoir was our 50/50 raffle winner and he donated his winnings to the Community Service project.



## NOVEMBER MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting and 20th Anniversary Celebration will be held on Tuesday, **November 14th**, at the Senator Inn.

### On the menu will be:

#### ORIENTAL BUFFET

Stir Fry w/ choice of Pork,  
Shrimp or Veg

Sweet & Sour Chicken,

Basmati Rice

Sesame Broccoli

Dessert: Choice of Pie or  
Cake



#### TRIVIA ANSWER:

The 20th President of the United  
States was James A. Garfield.

#### Websites of Interest

American Society for Public Admin(ASPA)	www.aspanet.org
Association of Certified Fraud Examiners (CFE)	www.acfenet.com
Greater Boston Chapter of CFE	www.acfe-boston.org
Association of Government Accountants	www.agacgfm.org
AGA Boston Chapter	www.agaboston.org
AGA Hartford Chapter	www.agahartford.org
COSO	www.coso.org
Governmental Accounting Standards Board	www.gasb.org
Government Accountability Office	www.gao.gov
Government Executive	www.govexec.com
Government Finance Officers Association	www.gfoa.org
Institute of Internal Auditors (IIA)	www.theiia.org
Intergovernmental Audit Forum	www.auditforum.org
International Accounts Payable Professionals (IAPP)	www.financialops.org
National Assoc of State Auditors, Comptrollers & Treasurers	www.nasact.org
National Association of State Comptrollers	nasact.org/nasc
National Association of State Treasurers	www.nast.org
National State Auditors Association	www.nasact.org/nsaa
National Association of State Budget Officers	www.nasbo.org
USA Gov (Frmly FirstGov)	www.usa.gov

**November**

**Brings**

**Thanksgiving!**

**Remember to be thankful  
for all of your blessings.**

