



## President's Message



Winter is definitely here! I'm writing this message after having a week of snow, ice and cold weather and on a day starting out at negative 4. Although starting out sunnier this week, it is definitely feeling like winter.

It is also definitely feeling like a time to mention the upcoming AGA Chapter elections. If you are interested in becoming more active in the AGA, and have ideas on how to improve increasing membership or providing training opportunities, then maybe you should run for office! From now until the end of March, we are looking for nominations for the elections in April. Open positions include the following: President-Elect, Director of Bylaws and Procedures, Director of Education, Director of Programs and Technical Meetings, and Director of Awards. The director positions serve two-year terms. Think about the difference you could make being in a leadership role.

If not interested in being an officer or director, but still want to be more involved in the chapter, let us know. We are always looking for members to assist the directors in their specific areas. Also, this September marks our 20<sup>th</sup> anniversary as an AGA Chapter! We will soon be asking for help with planning a celebration!

CGFM month is quickly approaching! With that brings us opportunities for assisting members by providing guidance over applications and/or studying for the exams. The CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. Please let us know if you are having questions or thoughts about becoming a CGFM.

Next month on February 27<sup>th</sup>, we are holding a free event at the Cross Office Building in rooms 103 A&B from 11AM – 1 PM. This membership recruitment event is open to all members and non-members with interest in the AGA. Please join us by bringing someone you know who is interested. More information will follow in email.

Lastly, for the next two months we are collecting food items for the Augusta Food Bank so anyone wanting to help or to donate, please let us know. We are also looking to hold a separate one-day event for the homeless shelter. We will be posting details on our website soon.

Thank you for being a part of the Maine AGA Chapter!

Respectfully,

Shirley Browne, CIA, MBA

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### Upcoming Events

***See our latest Community Service Project!***

***Page 5!***

*Are you using social media? The Maine Chapter AGA invites to you 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.
- Are you interested in joining the CEC? We have positions available. We are always looking for new ideas.



## TRIVIA

*When was the Euro introduced as legal currency on the world market?*

## AGA Maine Chapter

We were pleased to have Denise Garland speak to us at our December meeting. Check in with us to see what our upcoming speakers will be.

## 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 is pleased to announce the 2017

National Leadership Training

To be held Feb. 15-16, 2017 in Washington, this is event for developing and training government financial professionals to excel as leaders in today's competitive market. Don't miss this opportunity to share best practices, find solutions to shared challenges, network with your peers, and learn from the top financial management leaders and industry experts. This training offers up to 14 hours of CPE.



**2017 National Leadership Training**  
Feb. 15-16 | Washington or virtual | 14 CPEs

To attend virtually, please see:

<https://www.agacgfm.org/My-AGA/utilities/Sign-in.aspx?RET=/Training-and-Events/Event-Registration.aspx?ID=199>

## Michael J. Allen, Ph.D.

### January Meeting Guest Speaker

Michael Allen is currently the Acting Deputy Commissioner of Finance for the Department of Administrative and Financial Services, and has been the Associate Commissioner for Tax Policy since 2011. The Associate Commissioner has responsibility for assisting the Administration and Commissioner in developing, analyzing, and researching the legal and economic impact of tax policy issues, and estimating the impact of such policies on state revenues.

Before the creation of the Associate Commissioner position, Michael was the Director of Econometric Research in Maine Revenue Services. The director oversaw the bureau's tax models, and their application to forecasting tax receipts and estimating the impact of proposed legislation on state revenue.

Prior to becoming Director, Michael was a staff economist with the U.S. Treasury Department's Office of Tax Analysis (OTA). Michael has taught economics at Bentley College, Boston College and Thomas College. Michael has a B.A. in Economics from the University of Vermont and Ph.D. in Economics from Boston College.

# 2017



### *NEW MEMBERS!*

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

*Derek Higgins*

*From the*

*Department of Administrative  
and Financial Services*

*WELCOME!*



## RECRUIT A MEMBER

### LET'S START RECRUITING TODAY!

As a valued member, you can impact the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. No one knows better how beneficial AGA membership is to advancing government accountability than current AGA members.



Did you know that a large percentage of new members join AGA simply because someone invited them? Consider sharing your AGA membership experience and get rewarded for doing so. Recruit a member today!

### Super Recruiters Club

Once you have recruited 10 members, you become part of the Super Recruiters Club! Super Recruiter status affords many exclusive rewards including recognition at a private reception at the annual PDT. Other rewards include: a lapel pin, certificate, VIP status at all national events and logo wear apparel.

End of Year Sponsor Achievement Awards and Recognition Awards are presented at the annual national training event, the PDT, each summer.

*Recruiter of the Year* (one winner)—The member who recruits the most new members from May 1 through April 30 will be presented with the Recruiter of the Year distinction and receive a complimentary AGA national meeting registration.

*Top Sponsor* (two winners)—The next two members who recruit the highest number of new members from May 1 through April 30 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.

*Chapter Overall Growth* (six winning chapters)—Those six chapters achieving the highest overall growth percentage in their chapter size grouping for the membership year will each win a complimentary AGA national meeting registration. Chapters decide who receives the registration. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

[Download a membership application](#). You can also order applications by calling AGA at 800.AGA.7211 and/or emailing [agamembers@agacgfm.org](mailto:agamembers@agacgfm.org).

Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or apply online. Be sure to include your name in the sponsor's name category on the application to receive credit.





## Upcoming Community Service Opportunity

Our community service project for the months of January and February is a food drive for the Augusta Food Bank.

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“The power of giving is beyond measure.”

~ Lailah Gifty Akita

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## Support the Augusta Food Bank



The August Food Bank welcomes eligible residents of Augusta and Manchester and provides them with groceries to help bridge the gap between their current circumstances and adequate nutrition. Any non-perishable food items or cash donations are welcomed.

Items in **HIGH** need:

- Peanut Butter
- Canned Soups
- Canned Fruits
- Tuna Fish
- Rice & Rice Mixes
- Spaghetti
- Canned Tomato Sauce

Items always needed:

- Cereal
- Macaroni & Cheese
- Baked Beans
- Canned Vegetables
- Coffee and Tea
- Baking Mixes (cake, brownie and muffin)
- Canned Meats
- Canned Milk
- Personal Care items (especially toilet paper)

The Maine Chapter of the Association of Government Accountants is sponsoring this Community Service event and we invite anyone reading this to help out. Donations being accepted through January and February!

**Thank you for your support!**

Contact Andrea McKay @ [andrea.mckay@maine.gov](mailto:andrea.mckay@maine.gov)  
or 626-8411 if you have any questions.

## UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Financial Reporting Model Improvement—Government Funds**



GASB issued an Invitation to Comment, “Financial Reporting Model Improvements — Government Funds” in December 2016. Join expert speakers to explore the nature and scope of changes that are proposed.

What we'll cover:

- ⇒ The near-term, short-term and long-term recognition approaches (measurement focus and basis of accounting)
- ⇒ Format of the governmental funds statement of resource flows
- ⇒ Specific terminology
- ⇒ Reconciliation to the government-wide financial statements
- ⇒ For certain recognition approaches, a statement of cash flows.

### Speakers:

- Pam Dolan, Project Manager, GASB
- Roberta Reese, Senior Project Manager, GASB
- Scott Reeser, Supervising Project Manager, GASB
- David Vaudt, Chairman, GASB

Learning Objectives:

Prerequisite: None

**Date:** February 8, 2017

**Time:** 2 – 3:50 p.m. Eastern Time

**CPE:** Two credit hours

**Field of Study:** Governmental Accounting





Maine Department of Health and Human Services  
Direct Hire Vacancy Announcement

## ***Fraud Investigator***

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CODE: 5040 RANGE: 20 (Prof & Tech Services) SALARY: \$32,572.80-\$43,888.00/annually

Value of State-paid Health & Dental Insurance: \$386.73 biweekly (90% State contribution).

Value of State's share of employee's retirement: 15.85% of pay.

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**Opening Date:** January 5, 2017

**Contact:** Kate Wentworth

**Closing Date:** January 19, 2017

**Telephone:** (207) 287-1871

**Location:** Augusta

### **Agency Information**

The Department of Health and Human Services (DHHS) provides supportive, preventive, protective, public health and intervention services that protects public health and assists our customers in meeting their needs; and that assist families in providing for the developmental, health and safety needs of their children.

The Division of Audit is responsible for providing audit oversight services of public assistance funds received by sub-recipient organizations.

The Fraud, Investigation & Recovery Unit is within the Division of Audit. We are currently recruiting for a vacancy in our Augusta office.

### **Job Duties**

As a Fraud Investigator you will:

- \* Investigate and prepare cases of alleged public assistance fraud and/or related crimes for prosecution and recovery of overpayments.
- \* Review complaints of alleged public assistance fraud.
- \* Direct the investigation process
- \* Conduct fraud investigations
- \* Develop evidence
- \* Write investigation reports
- \* Refer cases for prosecution

This work requires extensive personal contact and the use of other appropriate investigative and collection techniques. State-wide travel is required.

## Requirements

In order to qualify, you must have a Bachelors Degree\* in Criminal Justice, Law, Business or Public Administration, or a related field -AND- one year experience in criminal investigation, law enforcement, bill collection work, accounting, or related field. Directly related work experience may be substituted for education on a year-for-year basis. The successful candidate must pass Criminal Justice Information Services ("CJIS") clearance, as well as a fingerprint background check.

TYPICAL DUTIES in this job classification include:

- i, ¼ Investigating known or alleged crimes involving fraud against the State's assistance programs.
- i, ¼ Interviewing witnesses, complainants, and others with knowledge of the facts.
- i, ¼ Maintaining liaison between federal, state, county, and local law enforcement investigative agencies.
- i, ¼ Preparing reports of investigation on assigned cases.
- i, ¼ Recommending criminal prosecution and prepares and provides case documentation
- i, ¼ Testifying as a State witness to facts developed during the conduct of an investigation
- i, ¼ Evaluating facts and circumstances of various reported situations.
- i, ¼ Collecting public assistance overpayment debts.

## Application and Information

For additional information about this position please contact Tom Roth, Director of Fraud Operations, @ 287-2807 or via e-mail at: Thomas.J.Roth@Maine.gov.

To apply, please forward a completed State of Maine direct hire application form, current resume and cover letter addressing the competencies listed above to: Kate.E.Wentworth@Maine.gov or to:

Kate Wentworth, EEO Coordinator/HR Manager  
DHHS Human Resources Division  
#11 State House Station  
Augusta, ME 0433-0011

Direct hire applications are available at: <http://www.maine.gov/bhr/statejobs/howto/direct.htm>

Applications received after the closing date will not be considered.

The Department of Health and Human Services is an Equal Opportunity/Affirmative Action employer.  
We provide reasonable accommodations to qualified individuals with disabilities upon request.





## Celebrating 20 Years of Excellence



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.



### How Do I Obtain My CGFM?

#### Initial Certification Requirements

To earn the CGFM, candidates must apply for the CGFM Program and meet the following requirements:

- ◆ **Ethics**—read and agree to abide by AGA's Code of Ethics.
- ◆ **Education**—have a bachelor's degree from an accredited college or university and have completed at least 24 credit hours in financial management or related topics.
- ◆ **Examinations**—pass three comprehensive CGFM Examinations.
- ◆ **Experience**—have at least two years of professional-level experience in government financial management.

[Learn more about the process of earning the CGFM designation.](#)

**CGFM Application**—If you are ready to start the process of earning your CGFM, [click here](#) to apply for the CGFM Program.

**Interested in study group? Contact a CEC member today!**

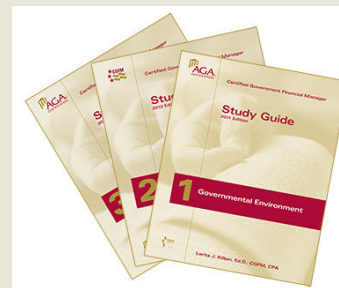


#### AGA CGFM Study Guides—

##### ONLINE!

New from AGA! You can access the CGFM Study Guides on the go!

Read, search and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months.

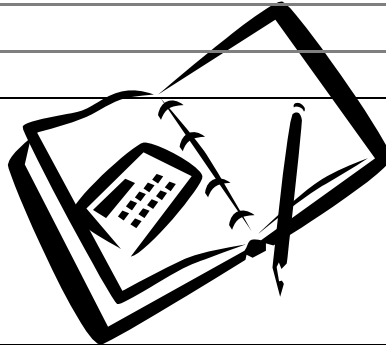


In addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement quizzes with explanations and end-of-course review questions. Those ordering the study guides can purchase the option of earning Continuing Professional Education (CPE) hours upon passing an online CPE examination.

## TREASURER'S REPORTS

### Maine Chapter AGA Balance Sheet as of 12/31/2016

<b>ASSETS</b>		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$96.14
	AGA Savings-Share Account	\$7,631.55
Total Cash and Bank Accounts		\$7,767.69
Other Assets	Customer Invoices	\$360.00
Total Other Assets		\$360.00
Total Assets		\$8,127.69
<b>LIABILITIES</b>		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		<u>\$0.00</u>
Overall Total		<u><b>\$8,127.69</b></u>



### Maine Chapter AGA Income Statement as of 12/31/2016

<b>INCOME</b>	
Dividend Income	\$7.43
Education—Webinars	\$1,780.00
Charity	\$114.00
Membership Income from National	\$165.00
Monthly Meetings	\$2,549.00
Other Income—50/50	\$61.00
TOTAL INCOME	\$4,676.43
<b>EXPENSES</b>	
Charity	\$109.00
Education—Webinars	\$1,720.00
Membership Recruitment	\$145.80
Monthly Meetings	\$3,338.40
Legal Prof Fees—Annual Reporting Filing	\$0.00
Utilities—Internet	\$9.40
TOTAL EXPENSES	\$5,322.60
NET INCOME/LOSS	<b>(\$646.17)</b>

### CHAPTER RECOGNITION PROGRAM - 2nd Quarter Points—Great job!

The Chapter Recognition Program is designed to support, encourage, and promote the accomplishment of AGA's mission and to provide flexible non-competitive guidelines for a well-rounded chapter. The Chapter Recognition Program year begins on June 1st and concludes May 31st.

SECTION	MAX POINTS	TOTAL POINTS	% OF POINTS
Chapter Leadership, Planning & Participation	5000	2250	45%
Education & Professional Development	4000	2250	56%
Certification	4000	900	23%
Communications	3000	4265	142%
Membership	4000	1800	45%
Accountability	2000	400	20%
Community Service	2000	1200	60%
Awards	1000	1000	100%
<b>TOTAL</b>	<b>25000</b>	<b>14065</b>	<b>56%</b>
<b>GOAL TOTAL</b>	<b>19501</b>	<b>14065</b>	<b>72%</b>
<b>ALLOWED POINTS TOTAL</b>	<b>25000</b>	<b>12800</b>	<b>51%</b>

thankful appreciate  
willing morale performance  
recognition value  
morale grateful good  
positive behavior  
stand out above and beyond  
special pleased team  
connected

## OUR CEC

For more information, visit our website:  
<http://www.agamainechapter.org>

### CHAPTER OFFICERS

#### President

Shirley Browne  
shirley.browne@maine.gov

#### Immediate-Past President

Derek Gorneau  
derek.gorneau@maine.gov

#### President-Elect

Angela Dickinson  
angela.l.dickinson@maine.gov

#### Secretary

Alesia Francis  
alesia.francis@maine.gov

#### Treasurer

Kimberly Hall  
kimberly.hall@maine.gov

### CHAPTER DIRECTORS

#### Awards

##### **Vacant**

#### Bylaws & Procedures

Tony Gorneau  
james.a.gorneau@maine.gov

#### Communications—Co-Directors

Angela Dickinson  
angela.l.dickinson@maine.gov  
Mitchell Boynton  
mitchell.boynton@maine.gov

#### Community Service

Andrea McKay  
andrea.mckay@maine.gov

#### Early Careers

Bethany Perry  
bethany.m.perry@maine.gov

#### Education

##### **Vacant—Please contact CEC, if interested**

#### Membership

Tammy Chase  
tammy.chase@maine.gov

#### Professional Certification

Will Korth  
will.korth@maine.gov

#### Programs & Technical Meetings

Philip Platt  
phillip.platt@maine.gov

## January 6, 2017

Meeting was held at the Cross Office Building Room 402

**Attendees:** Shirley Browne, Angela Dickinson, Tammy Chase, Kim Hall, Alesia Francis, Mitch Boynton, Derek Gorneau, James Gorneau, William Korth, Andrea McKay, Phillip Platt and Bethany Perry

### Discussion points:

- ◇ Discussed intention to vote for new officers in April; nominate in March
- ◇ Discussed process for obtaining CGFM proclamation from Governor
- ◇ President mentioned that spots are still available for PDF and Sectional Leadership Trainings
- ◇ Discussed Chapter's 20th anniversary coming in September
- ◇ Looking for donations for annual award ceremony in September: currently have free brunch certificate from Senator
- ◇ Community Service project for January and February: Collecting donations for Augusta Food Bank
- ◇ President suggested a one day only collection event for homeless shelter; collection of coats and blankets
- ◇ One last bed in bag to purchase for last community service event
- ◇ Reach out to new members for newsletter bios
- ◇ Early Careers Director put together narrative in order to pair an established AGA member with a new member: mentoring
- ◇ Discussed membership recruitment for February
- ◇ March is CGFM month: research costs for CGFM application, study guides and exams: potential partial reimbursement

Respectfully submitted by:

Alesia Francis

AGA Maine Chapter - Secretary

## *Past Meeting Recap*

On December 13, 2016, the Maine Chapter of the AGA met, for the monthly luncheon, at the Senator Inn located in Augusta. Chapter President Browne welcomed the Chapter and recapped our community service events, which are the “Bed in a Bag” campaign for the Bread of Life Homeless Shelter and donations for “Wreaths Across America”.

Our Chapter had the pleasure of having Denise Garland speak to our Chapter. Denise Garland serves as the Deputy Commissioner in the Department of Economic and Community Development. Denise has 26 years of experience in Maine State Government and has extensive knowledge of Government agencies and services. The primary focus of DECD is to help businesses prosper and grow by working to remove restrictive regulatory barriers. Prior to joining DECD, Denise served as the Associate Commissioner in the Department of Administrative and Financial Services. Denise spent the first sixteen years of her career in the Secretary of State’s Office. As the Director of the Elections Division, Denise was responsible for ballot creation, budgeting and administering the Election Laws for over 500 municipalities. In 2000, Denise transferred to the central administration office and as the Deputy Secretary of State provided guidance to the Secretary of State on Department initiatives and programs as well as the financial and legislative activities of the department. Providing direction, guidance and assistance has been the trademark of her career in State Government. Denise and her husband live in Farmingdale and have two children; a daughter who works for the Maine State Board of Nursing and a son who is an accounting major and lives in Texas.



Doug Cotnoir was our 50/50 raffle winner and he donated his winnings to the open community service project. Thank you, Doug!



## JANUARY MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on Tuesday, **January 10th** at the Senator Inn.

Our speaker will be Michael J. Allen, Ph.D., the Acting Deputy Commissioner for DAFS. He will be discussing Revenue Forecasting.

On the menu will be:



*Soup of the Day*  
*Grilled Chicken Caesar*  
*Salad &*  
*Coconut Pecan Italian*  
*Cream Cake*



TRIVIA ANSWER:

January 1, 1999

### Websites of Interest

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

**HAPPY  
NEW  
YEAR!**

**Let's make some  
resolutions and get  
that certification!**

