



AGA

INLAND EMPIRE OF CALIFORNIA CHAPTER

2013 AGA Chapter Newsletter

# The Bottom Line

Volume LIV, Issue 2, October 2016

Register for the ALL-DAY SEMINAR  
“Fraud and GASB Updates” and  
our lunch topic “Three Lines of Defense Model”  
on November 9, 2016

seminar flyer on pages 6-7.

*Please bring items for our ANNUAL*



## UPCOMING EVENTS:

### OCTOBER LUNCHEON

Wednesday, Oct 12, 2016  
11:30 am - 1:00 pm  
Hall of Records (3rd floor)  
222 W. Hospitality Lane,  
San Bernardino

### NOVEMBER LUNCHEON

Wednesday, Nov 9, 2016  
11:30 am - 1:00 pm  
Hall of Records (3rd floor)  
222 W. Hospitality Lane,  
San Bernardino

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Inland Empire Chapter  
on Facebook**



## About The Bottom Line:

AGA Inland Empire Chapter's monthly newsletter, *The Bottom Line*, covers member and AGA activities at both the Chapter and National levels. *The Bottom Line* features Chapter news, developments within the profession and articles of interest to members. Opinions and beliefs expressed in *The Bottom Line* are those of the contributors and do not necessarily reflect those of the AGA.

We welcome and encourage members to send us original or reproduced articles that may be of interest to our members for publication in our newsletter. Articles are due by the end of the second week of each month.

Editorial contributions, ideas, or suggestions should be sent to the Newsletter Chair at [events@aga-ie.org](mailto:events@aga-ie.org).

# President's Message

Greetings AGA Inland Empire Chapter family,

Following the September and October AGA monthly professional development meetings, I would like to give a special thanks to Laurie Rozko, County of San Bernardino's Director of Purchasing and Douglass Glenn, AGA National President, for speaking.

Laurie's topic titled "County Procurement: The Art of the Process", gave an in depth look at the techniques, milestones, challenges, and values of the procurement process.

Douglass Glenn, who came all the way from Washington DC, spoke about "Data Transparency". He presented some creative data presentation techniques and emphasized the importance of transparency and the value the financial management industry has added to the Federal Government business. He mentioned that while the 2010 US budget was \$4.1 T, the costs of the Federal financial management, including audit activities, was only 1% of the total budget.

We are looking forward to November's all-day seminar with Chuck Hester about "Fraud and GASB Updates". Chuck is a common speaker and friend of our AGA chapter. He is a well-recognized speaker with expertise and knowledge about government accounting topics and issues. The luncheon speaker will be Mark Cousineau, MGO Director and his topic will be "COSO: Three Lines of Defense Model"

We encourage all of you to take advantage of this great learning opportunity and attend the seminar and luncheon on November 9.

On a side note, we received great news on a follow-up item from the September newsletter regarding the ongoing discussion concerning raising the CGFM scholarship. A decision has been made and the new scholarship amount is now \$500, which can be applied toward the cost of preparation, the exam and certification costs of the CGFM license.

There is no better time than now to pursue the CGFM certification. Make sure to consider this offer as it may change next year with new chapter leadership.

As the chapter president for the 2016/2017 year, I look forward to working with the CEC team and AGA Inland Empire members to make the most of this year, to reach our education, networking and professional development goals. Please share with us all of your ideas, feedback, speaker interests, topic interests or any other input you think is pertinent to the success of the chapter.



See you all at the upcoming all-day seminar and luncheon on Wednesday, November 9.

Thank you,

**Ali Chemkhi, MBA, CPA**  
President, AGA Inland Empire



## Chapter Officers:

### President

Ali Chemkhi, MBA, CPA  
Ali.Chemkhi@atc.sbcounty.gov

### Past President

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### President-Elect

*Position Open*

### Secretary

May Guan  
may.guan@atc.sbcounty.gov

### Auditor

*Position Open*

### Treasurer

Sydney Harris  
Sydney.Harris@hss.sbcounty.gov

### Membership Chair

David Bobbitt, CPA, CGFM  
dbobbitt@csusb.edu

### CGFM Chair

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### Webmaster

*Position Open*

### Hospitality Chair

Linda Tanner  
Linda.Tanner@hss.sbcounty.gov

### Historian

Evelyn J. Bobbitt  
bobbithouse@yahoo.com

### Education Chair

Tobi Babalola  
Tobi.Babalola@atc.sbcounty.gov

# PDM REPLAY

*on Sep 14, 2016 ...*



Lunch speaker Laurie Rozko (top left)



Laurie and Ali Chemkhi (above)



**CONGRATS TO OUR ATTENDEES!**

Door Prize winner: Claudia Cisneros (above)



Quiz Prize winner: Mary Barber (left)

## Chapter Officers:

### Community Services Chair

Lena Crowley, CPA

Lena.Crowley@atc.sbcounty.gov

### Scholarship and Awards Chair

Diana Atkeson

Diana.Atkeson@atc.sbcounty.gov

### Employment Chair

Rhonda Neill

Rhonda.Neill@hss.sbcounty.gov

### Newsletter Chair

Linda Tanner

Linda.Tanner@hss.sbcounty.gov



[Renew Now!](#)

Don't miss a moment of the  
benefits of AGA membership:  
trainings, publications, and more...

## AGA Regional Representatives:

### West Coast Vice President

Al Quint

al5quint@surewest.net

### West Coast Vice President Elect

Alexander R. Guiang

agasiliconval@sbcglobal.net

## Annual Training Calendar

Date	Location	Subject	Speaker/Agency
Sep. 14	Hall of Records San Bernardino	County Procurement: "The Art of the Process"	Laurie Rozko, San Bernardino County
Oct. 12	Hall of Records San Bernardino	Data Transparency	Doug Glenn, AGA National President
Nov. 9	Hall of Records San Bernardino	Fraud and GASB updates COSO-Lunch	Charles Hester -Seminar Mark Cousineau -Lunch
Dec. 14	Hall of Records San Bernardino	The CFO of the Govern- ment	Gary McBride, San Bernardino County

## Internet Resources

**Local Chapter Website:** <http://www.agacgfm.org/InlandEmpire>

**National Website:** <http://www.agacgfm.org>

Also, look under "Government Financial Management Resources" on the Internet. This section has links to most of the accounting organizations, standards setting bodies and federal agencies.

**Also check out these websites:**

<http://www.gfoa.org/>

<http://www.specialdistrictcareers.com>

<http://www.govexec.com/>

<http://www.accountingweb.com/>

<http://www.csac.counties.org/>

<http://www.governing.com>

AGA offers FREE, online ToolKits and guides to help financial professionals working at all levels of government do their jobs better.

-Fraud Prevention, Risk Assessment, etc...



### Nominate the next Member of the Month

If you would like to nominate someone for Member of the Month, please complete the form on page 12.

Share the good news! If you or someone in your office has reached a career milestone, completed training or received certification, earned a promotion, or accomplished a personal goal, please forward the information to [events@aga-ie.org](mailto:events@aga-ie.org) to be posted in *The Bottom Line*.

## The Bottom Line

# Professional Development Meeting

From Linda Tanner

## NOVEMBER LUNCHEON

Wednesday, November 9, 2016

11:30 am - 1:00 pm

Hall of Records (3rd floor) 222 W Hospitality Lane, San Bernardino

(Directions on page 11)

### COSO - Three Lines of Defense Model

<b>Speaker:</b>	Mark Cousineau, CPA, CIA, CFE, CGAP, CGFM, Director, Macias Gini & O'Connell LLP	<b>IMPORTANT:</b> Please remember if a reservation is made but unattended, then the attendee is responsible for payment. (But if you let me know before the meeting that you will be unable to attend, I <u>might</u> be able to sell your ticket to someone who requests a reservation after the deadline.)  <b>SORRY - NO REFUNDS FOR LUNCH CANCELLATIONS</b>
<b>Cost:</b>	\$25.00 Members \$30.00 Non-Members \$10.00 Student Members \$14.00 Student Non-Members	
<b>Reservations:</b>	call (909) 383-9658 or email Linda.Tanner@hss.sbcounty.gov	
<b>Deadline:</b>	Friday, November 4, 2016, 5:00 pm	
<b>Menu:</b>	Chef's Choice	

### About Our Speaker

Mark Cousineau graduated with a BS (with an accounting concentration in Business Administration) from California State University, San Bernardino. Mark is a Certified Public Accountant, Certified Internal Auditor, Certified Government Audit Professional, Certified Information Technology Professional, Certified Fraud Examiner, Certified in Risk Management Assurance, and a Certified Government Financial Manager. He has worked in or for local government since 1989 with a wide range of experiences, including the finance manager of a regional wastewater treatment facility and as an auditor for McGladrey & Pullen CPAs.

As a member of the California State Association of County Auditors, Policy, and Interpretations subcommittee, he helps evaluate and prepare responses for the Association to the Government Accounting Standards Board exposure drafts and preliminary views documents. In addition, the subcommittee updated the California State Controller's County Accounting Procedures Manual for GASB 54.

### Let us know what you think!!

Share your thoughts with us at our Facebook page:

Association of Government Accountants - Inland Empire Chapter

<http://www.facebook.com/pages/Association-of-Government-Accountants-Inland-Empire-Chapter/242852859088346>.





## AGA – Inland Empire of California Chapter Fraud and GASB Updates

November 9, 2016 from 8 a.m. to 5:00 p.m. (earn 9 CPE credits)  
Hall of Records (3<sup>rd</sup> Floor) –222 W. Hospitality Lane, San Bernardino, CA 92408

### About the Seminar

### Featured Morning and Afternoon Speaker: Mr. Charles Hester, CPA, CFF, FCPA, CFE, CFIP, CGFM



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, including Graduate School's Government Audit Training Institute in Washington, DC, and the Pacific Islands Training Institute in Honolulu, HI. Chuck has also taught for the Association of Government Accountants' Education and Research Foundation, the California Association of State Auditors, and various other accounting and auditing professional organizations. In addition, Chuck has served as a Special Consultant for the Asian Development Bank, the Supreme Court of the Republic of Palau and for various CPA firms. In addition, Chuck has served as the Team Leader or Team Member for External Peer (Quality Control) Reviews for numerous national, state, and local audit agencies.

Chuck is a member of various professional auditing and accounting organizations and has written several articles that have been published in professional journals. Chuck is certified in Financial Forensics by the AICPA. In California, Chuck currently serves as member of the Qualifications Committee for the California Board of Accountancy. Chuck was also appointed to the California State Bar's Commission on Judicial Nominees Evaluation. In the past Chuck has served on the Disciplinary Board of the Oregon State Bar and on the Oregon Boards of Geologists, Engineers, and Land Surveyors. Chuck is the recipient of the Faculty Excellence Award from the Graduate School. Chuck has also received numerous other awards including the Jack Birkholz Leadership Award presented by the Western Intergovernmental Audit Forum and the Education and Training Award presented by the National Association of Government Accountants.



### Luncheon Speaker: Mark Cousineau - Topic: COSO - Three lines of Defense Model

***Who Should Attend: All Accounting, Auditing, Budget, Finance and Fiscal Analysts***

Continental Breakfast, lunch and refreshments are included in the cost of the seminar

**COST: \$129 for Members, \$179 for Non-Members**

To REGISTER, PLEASE SEND COMPLETED REGISTRATION FORM AND FULL PAYMENT TO:

Association of Government Accountants-Inland Empire Chapter, P.O. Box 692, San Bernardino, CA 92402-0692

For more information, please contact Ali Chemkhi at (909) 382-7035  
or by email at [Ali.Chemkhi@atc.sbcounty.gov](mailto:Ali.Chemkhi@atc.sbcounty.gov), or you may contact any AGA Board Member.



**PO BOX 692**  
**San Bernardino, CA 92402-0692**

*2016-2017 Chapter Officers*

*President*  
*Ali Chemkhi, MBA, CPA*  
*PH 909-382-7035*  
*Ali.Chemkhi@atc.sbcounty.gov*

*Past President*  
*Sakura "Shay" Younger*  
*Sakura.Younger@atc.sbcounty.gov*

*Treasurer*  
*Sydney Harris*  
*Sydney.Harris@hss.sbcounty.gov*

*Secretary*  
*May Guan*  
*May.Guan@atc.sbcounty.gov*

*Membership*  
*David Bobbitt, CPA, CGFM*  
*dbobbitt@csusb.edu*

*Education*  
*Tobi Babalola*  
*Tobi.Babalola@atc.sbcounty.gov*

*Hospitality*  
*Linda Tanner*  
*Linda.Tanner@hss.sbcounty.gov*

*Employment*  
*Rhonda Neill*  
*rneill@dpw.sbcounty.gov*

*Historian*  
*Evelyn Bobbitt*  
*ejbobbitt50@yahoo.com*

*Community Services Chair*  
*Lena Crowley, CPA*  
*Lena.Crowley@atc.sbcounty.gov*

# ***Fraud and GASB Updates***

***Wednesday, November 9, 2016***

Hall of Records  
222 E. Hospitality Lane  
3rd Floor Conference Room  
San Bernardino, CA 92408

8:00 a.m. – 5:00 p.m.

**Cost is \$129 Members and \$179 Non-members**  
**Sponsored by the Inland Empire Chapter**  
**of the Association of Government Accountants**

**EARN 9 HOURS OF CPE**

**Payment must be received by Friday, Nov 4, 2016**

**Name:**

**Address:**

**Phone:**

**Email:**

**Member (\$129) ☐**

**Non-Member (\$179) ☐**

**PLEASE MAKE CHECK PAYABLE TO:**

**Association of Government Accountants**

**MAIL TO:**

AGA - Inland Empire  
PO Box 692  
San Bernardino, CA 92402-0692

Price includes all materials, continental breakfast, lunch and refreshments.  
**Registration and payment must be received by Friday, November 4, 2016.**  
For additional information, please contact Ali Chemkhi at (909) 382-7035 or  
by email at Ali.Chemkhi@atc.sbcounty.gov or you may contact any AGA  
Board Member.

**No show, No refunds, No exceptions! Thank you for understanding.**

**Thank you for your participation!**

***Advancing Government Accountability***

# Employment Opportunities

From Rhonda Neill



Agency: Riverside County  
Job Title: Senior Internal Auditor  
Closing Date: Oct 31, 2016  
Salary: \$55,413 to \$87,378 annually  
Website: [www.rc-hr.com/careers/howtoapply.aspx](http://www.rc-hr.com/careers/howtoapply.aspx)

Agency: California State University San Bernardino  
Job Title: Accountant III  
Closing Date: Oct 31, 2016  
Salary: \$58,788 to \$101,784 annually  
Website: [www.csusb.edu](http://www.csusb.edu)

Agency: San Bernardino Superior Court  
Job Title: Accounting Supervisor  
Closing Date: Nov 2, 2016  
Salary: \$68,299 to \$87,332 annually  
Website: [www.csusb.edu](http://www.csusb.edu)

Agency: SBCERA  
Job Title: Accountant  
Closing Date: Nov 7, 2016 4pm  
Salary: \$54,496 to \$80,979 annually  
Website: [www.sbcera.org](http://www.sbcera.org)



Agency: City of San Bernardino  
Job Title: Accountant II  
Closing Date: Nov 7, 2016  
Salary: \$4,581 to \$5,569 monthly  
Website: [www.sbcity.org/jobs](http://www.sbcity.org/jobs)

Agency: City of Riverside  
Job Title: Management Analyst/Senior Management Analyst  
Closing Date: Until Filled  
Salary: \$54,192 to \$88,284 annually  
Website: [www.riversideca.gov](http://www.riversideca.gov)

Agency: County of San Bernardino  
Job Title/ Salary: Staff Analyst II / \$4,430.40 to \$6,090.93 monthly  
Accountant III (ATC) Contract / \$54,246.40 - \$74,547.20 annually  
Systems Accountant II (ATC) - Contract / \$59,758.40 - \$82,305.60 annually  
Human Capital Management Functional Analyst I and II / \$64,313.60 - \$97,635.20 annually  
Internal Review Accountant II, III, and IV / \$46,820.80 - \$84,260.80 annually  
Budget Officer / \$62,608 - \$88,504 annually  
Closing Date: Until Filled  
Website: [www.sbcounty.gov/hr](http://www.sbcounty.gov/hr)



# National and Regional AGA News

## How is AGA governed?

A national network of dedicated and passionate volunteers is responsible, and they gain personal and professional benefits along the way. [Learn more in AGA Governance 101](#)

## AGA & Industry News

### **Perspective: Accounting for Foreign Currency Disbursements**

The U.S. Standard General Ledger board or staff should revisit foreign currency transactions, writes member Simcha Kuritzky. [Read more](#)

### **Hire the best grants management professionals**

Check out AGA's complimentary [Candidate Assessment Toolkit for Grants Management Professionals](#).

[A shared services détente?](#) Jason Miller, *Federal News Radio* | October 17, 2016

[How IT legislation can supercharge shared services](#) Mark Rockwell, *Federal Computer Week* | October 04, 2016

### [Inspectors General Want Expanded Powers, Survey Finds](#)

Charles Clark, *GovExec* | September 21, 2016

[2016 a year of 'opportunities and challenges' for agency IGs](#) Meredith Somers, *Federal News Radio* | September 20, 2016

[AGA Past National President wins Outstanding CPA in Government Career Contributor Award](#) Sam McCall, 2005–06 National President, was honored for his contributions to the efficiency, effectiveness and delivery of services in government finance. [Learn more](#)

## AGA Calendar:

### CFO/CIO Summit

**May 4, 2017**

Washington, D.C.

### Federal Financial Systems Summit

**Jan. 13, 2017**

Washington, D.C.

### National Leadership Training **Feb. 15-16, 2017**

Washington, D.C.

### Professional Development Training

**July 9 - 12, 2017**

Boston, MA

**July 22 - 25, 2018**

Orlando, FL



## Are you prepared for AGA's CGFM Exams? The CGFM Training Series

Consists of three courses, offered throughout the U.S.

- ★ Develop a broad base of knowledge in government auditing, accounting, financial management and budgeting
- ★ Get up-to-date information on the latest policies and procedures
- ★ Discover how to work more effectively in government environments and on related projects



## Upcoming Audio/ Web Conferences 2016-2017

- Oct 12** Cyber/Big Data
- Nov 1** Networking Up (members-only)
- Nov 16** Fraud Toolkit Case Studies
- Dec 7** Ethics

The audio/web conferences are held on  
Wed 2–3:50 p.m. ET



## Volunteer and Community Services

### YOUR LOCAL AGA CHAPTER IS HOSTING A CHARITY DRIVE FOR DISABLED VETERANS



If you would like to participate in the Veteran's Day fundraiser, please donate slightly used or new clothing, shoes or blankets to your local AGA representative before November 30, 2016!

All items collected will be donated to Disabled Veterans Charities in San Bernardino. The charity operates thrift stores and the proceeds provide physical and mental rehabilitation for disabled and needy veterans.



If you have any questions, please contact Lena Crowley at:

[Lena.Crowley@atc.sbcounty.gov](mailto:Lena.Crowley@atc.sbcounty.gov) or  
(909) 382-3108



INLAND EMPIRE OF CALIFORNIA CHAPTER

# Volunteer and Community Services

Members interested in helping the community are encouraged to participate in a community event of their choice and provide information to the chapter for inclusion in the newsletter.

## **Please donate whole blood, plasma, or platelets. It's the gift of life!**

Our chapter has an ongoing blood drive with the Blood Bank of San Bernardino and Riverside Counties for the community blood plan. Please write "GCAG" in the donor group. If you have questions, donor centers are located in San Bernardino (909-885-6503), Riverside (951-687-2530), Ontario (909-987-3158), and High Desert (760-949-6344), Upland (909)920-0625.

## **Nominate the next Outstanding Contribution to Government Accounting Award**

If you would like to nominate someone for this award, please complete the form on page 13.

## **2016 - 2017 Chair Members Nominations**

If you would like additional information or would like to nominate someone for the following positions please contact [ali.chemkhi@atc.sbcounty.gov](mailto:ali.chemkhi@atc.sbcounty.gov)

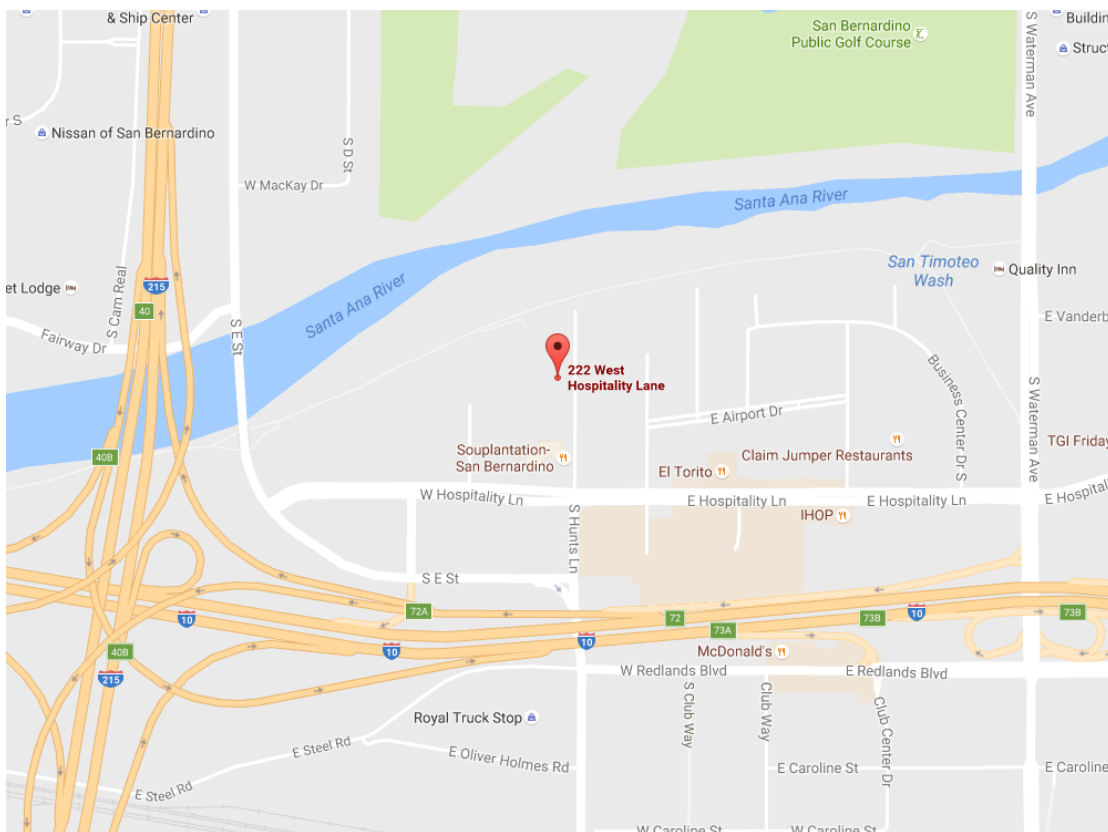
The following are open Chapter Officer positions:

### **Board Positions**

—President Elect —Webmaster

### **Chapter Chair Positions**

—Accountability —Early Careers —Research



## **Professional Development Meeting**

Hall of Records

222 W. Hospitality Lane  
San Bernardino, CA

From the I-215 FWY,  
East on I-10, North on  
S. Waterman Ave,  
West on Hospitality  
Lane, and on west  
side of street





## MEMBER OF THE MONTH NOMINATION FORM

DATE: \_\_\_\_\_

TO: AGA CEC

NOMINATOR: \_\_\_\_\_

Nomination Month: \_\_\_\_\_

Nominee's Name: \_\_\_\_\_

Nominee's Employer: \_\_\_\_\_

Department: \_\_\_\_\_ Job Title: \_\_\_\_\_

Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

### **Reason (s) for Nomination:**

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**Nomination Criteria:** In order for Chapter members to be considered for the Member of the Month award, they should meet criteria #1 in addition to either criteria #2 or #3:

1. Attendance of Chapter meetings: Attended more than half of the AGA Chapter meetings for previous year.
2. Contribution(s): Made recent contribution(s) to the Accounting field and/or AGA Chapter, including:
  - a. Participated in mentoring others
  - b. Participated in AGA presentations
  - c. Published on Accounting articles/newsletters or websites
  - d. Provided significant assistance to the Chapter with the Scholarship Fundraiser etc.
  - e. Contributed to Society (volunteer work, mentoring in general, and serving on board of directors and/or committees of not-for-profit organizations).
3. Accomplishment(s): Had recent accomplishment(s), including :
  - a. Passed CPA or CGFM or any other related professional exam
  - b. Completed graduate school
  - c. Promoted

# NOMINATION FORM: OUTSTANDING CONTRIBUTION TO GOVERNMENT ACCOUNTING

Date: \_\_\_\_\_

To: AGA CEC, PO Box 692, San Bernardino, CA 92402-0692 or e-mail [events@aga-ie.org](mailto:events@aga-ie.org).

Nominator: \_\_\_\_\_

Contact Info: \_\_\_\_\_ (email address)

\_\_\_\_\_ (phone - optional)

Nominee's Name: \_\_\_\_\_

Nominee's Employer: \_\_\_\_\_

Department: \_\_\_\_\_

Job Title: \_\_\_\_\_

Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Reason(s) for Nomination:

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