

# NEWSLETTER

## December 2020



### PRESIDENT'S MESSAGE

Dear Members,

We are all beset by the dismal news of Covid-19, but we need to take seriously the ramifications of not following the recommended guidelines set forth by the Centers for Disease Control and Prevention. According to the New York Times, "At least 32 new coronavirus deaths and 2,711 new cases were reported in Kentucky on Nov. 24. Over the past week, there has been an average of 3,037 cases per day, an increase of 52 percent from the average two weeks earlier." Additionally, there has been a total of 166,478 cases and 1,658 deaths reported.

Thanksgiving is, by far, my favorite holiday. There is no pressure to find the perfect gift, but to only enjoy your family, whether by birth or those you have chosen, and break bread. This year will be different, but it does not negate the goodwill that is associated with the holiday. I am thankful for many things, most of all my family and friends who will be at the forefront of my thoughts going into this holiday season. Wear a mask and do not crowd the kitchen as we are naturally wont to do.

On that note, being masked throughout this pandemic has offered some insight that many of us would do well to think about. The etymology of the phrase that the eyes are the window to the soul is not certain, but there are attributions to numerous sources. The French version, "Les yeux sont le miroir de l'ame," is translated as the eyes are the mirror of the soul. Cicero has been credited with the Latin version, "Ut imago est animi voltus sic indices oculi," or the face is the index of the mind. In Matthew 6:22, it is stated that, "the eye is the lamp of the body." Whatever the provenance of this particular phraseology, the sentiment is essentially the same—our eyes are a tell about how we are really feeling at a specific point in time. In Psychology Today, Dr. David Ludden writes:

When people are sad or worried, they furrow their brow, which makes the eyes look smaller. Yet when people are cheerful, we correctly call them "bright-eyed." That's because people raise their eyebrows when they're happy, making the eyes look bigger and brighter.

We can tell a true (or Duchenne) smile from a fake by looking at a person's eyes. The mouth shape of a smile is easy to fake—we do it all the time out of politeness. But the eyes are the giveaway: When we're truly happy, we not only smile but also crinkle the corners of our eyes in a "crow's feet" pattern. But when people fake a smile, they usually forget about their eyes.



This is really just a convoluted way of saying that how we approach one another is important. What wearing a mask has allowed me to do is to look another person in the eyes and to pay attention. I have sensed joy, sorrow, hope, and other emotions that run the gamut. My hope for this holiday season is that you see the crinkles in the corners of others eyes, because you know they are truly smiling. I will leave you with this, if you sense something wrong, do not hesitate to ask, "Are you okay?" It would surprise you how much that means.

Stay safe and Happy Holidays.

All best,

Jared Crawford, CKY AGA President

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# In the Spotlight

## Ann Case

### Assistant Director of Investment Operations, KRS

Hi, I am Ann Case. I was born and raised in Kentucky. I knew from a very young age that I wanted to be an accountant. I loved math and I loved getting to help my dad add stuff up on the calculator. I was blessed with the opportunity to attend the University of Kentucky where I earned a Bachelor Degree in Accounting.

I started my career in the loan department of a small local bank, until I heard of an opening in the accounting department at the Kentucky Retirement Systems (KRS). I have now worked for KRS for 22 years. I began as an entry level accountant and today I am the Assistant Director of Investment Operations. I have had several opportunities to leave KRS, but I am a firm believer that you have to love what you do. I have always loved my job and I am honored to get to work with an amazing group of people at KRS.

I have been lucky enough to work with a number of people who have mentored me and encouraged me throughout my career at KRS. One mentor, is someone that you many of you may recognize, Liz Smith. She was my first manager and she has been an amazing boss, friend and co-worker throughout my career. I must also mention my first boss Glenn Valley. I give him credit for my analytical skills. I started my career keying the General Ledger (yes, I keyed every single entry). However, when something was out of balance I had to search thousands of entries to find my outage. This taught me the fine art of data mining.

I initially began attending AGA monthly meetings and annual PDTs to get CPE. I had no idea how many people/friends that I would meet. It has allowed me to meet many people throughout the commonwealth and blessed me with the opportunities to serve in a number of position on the board. I am proud to be a member and the current Secretary of the Central Kentucky AGA Chapter.





# Mark Your Calendar

» UPCOMING EVENTS

## UPCOMING MEETING

December 9, 2020

\*FREE For Members, \$5 for non-members\*

(Pay through GoToWebinar)

### Upcoming AGA Programs

Date	Speaker	Topic	CPE Hours
December 9, 2020	Sheila Weinberg, Founder and CEO of Truth in Accounting	Financial State of the States	1
January 13, 2021	Rebecca Adkins, Executive Director of Operations, KRS	KRS Operations	1

**Note:** If there's a topic or speaker you'd like, please reach out to the 2019—2020 Education Co-Chairs. Their contact information can be found on the last page of the newsletter.

## Fall PDT Praise

Kinney Poynter always good and provided some really interesting facts on the pandemic and its impacts. Anytime he is available I think he is an excellent choice.

Lisa Parker and GASB Update.....To me that's just hard to make interesting. She did a great job though. She came across as very enthusiastic with some rather difficult material to have to train on."  
John Stout

"...I really enjoyed Daniel Porter. I thought he did a great job and really liked his example for the mechanic and the lady in charge of the convention center. I thought both of these examples could be applicable to my work in internal audit. If he provides other trainings, I'd be in favor of him presenting again.

"I wanted to let you know I enjoyed the AGA webinar. The speakers were really good. Lisa Parker was very enthusiastic in her presentation of GASB standards. She was very conversational and presented the information in a really easy to follow, easy to understand format. Kinney Poynter gave some great data on how the pandemic has affected the state's economy, revenues and assistance programs, as well as what forecasters are saying for the next year. Daniel Porter was very good in presenting how to breakdown a fraud investigation into steps and then showing us how he used those steps in a few cases he has worked. Please bring these speakers back for future AGA trainings." Mary Hudson.



# December Presenter

## Sheila A. Weinberg, Founder & CEO, Truth in Accounting

Sheila A. Weinberg, CPA, is the founder and CEO of Truth in Accounting, whose mission is to compel governments to produce financial reports that are understandable, reliable, transparent and correct. Since 2002 Ms. Weinberg has led Truth in Accounting's research initiatives, which include "The Truth about Balanced Budgets: a Fifty State Study," the "Financial State of the States," and the "Financial State of the Union." Because of her expertise in governmental budgeting and accounting, Ms. Weinberg has testified before the Federal Accounting Standards Advisory Board (FASAB), the Government Accounting Standards Board, and numerous state legislative hearings on matters of proper government accounting.

Ms. Weinberg earned her Bachelor of Accounting degree from the University of Denver, which she attended on an academic scholarship. She received her certified public accountant (CPA) credential in 1981. Ms. Weinberg was active in the Concord Coalition from its inception in 1992, and was honored in 1998 with their Outstanding Volunteer Award.

Ms. Weinberg is a member of the Association of Government Accountants' Financial Management Standards Board, the University of Denver's School of Accountancy Advisory Board, and is a member of the Union League Club of Chicago's Public Affairs Committee. Ms. Weinberg also sits on the Consultative Advisory Group for the International Public Sector Accounting Standards Board. She has served as an independent legislative adviser to members of Congress on federal budgeting and accounting issues. She was also a member of the Comeback America Initiative Advisory Council, the Academy of Government Accountability Advisory Council and two FASAB Task Forces. Her commentary on the federal budget, Social Security, Medicare and other national issues has appeared repeatedly in numerous publications, including *USA Today*, *Chicago Tribune* and *Chicago Sun-Times*. She has been a guest on local and national television and radio shows, and is often engaged to speak on federal and state budget and accounting issues.



# January Presenter

## Rebecca Adkins, Executive Director, Office of Operations, Kentucky Retirement Systems



As Executive Director Rebecca manages the day to day operations of the Systems including the \$47 million administrative budget. She is responsible for the Divisions of Enterprise & Technology Services, Procurement & Office Services, Accounting, and Employer Reporting Compliance & Education (ERCE) divisions within the agency.

Ms. Adkins graduated from Georgetown College where she majored in Computer Science. She held various software development positions after college and was first affiliated with KRS from 1987 until 1995. After a stint as a software developer in the private sector, she returned to KRS in 2001 to provide technical and consulting expertise to the KRS technology team in support of the legacy system and other technology initiatives. In 2006 Rebecca served as the data conversion lead for the START Project. Beginning in 2012, she held multiple managerial positions including PMO and Data Services. She served as Division Director of Enterprise & Technology Services from 2017 until May of 2019. In January 2019, she was appointed Interim Executive Director, Office of Operations, and subsequently named Executive Director. She has worked extensively with the executive management team throughout her career at KRS and knows the ins and outs of the agency on multiple levels.



## NEW YORK CAPITAL CHAPTER

### TOPIC:

**CHAPTER WEBINAR – *Better Outcomes from Challenging Audit Discussions***

### DATE:

**Thursday, December 17, 2020**

### TIMES:

**1:00 – 2:50 PM**

### SPEAKER:

**Drummond Kahn, CGFM, CIA, CGAP, Professional Trainer**

### CPEs: 2

### COST:

**FREE For AGA MEMBERS  
\$20 For ALL OTHERS**

**\*\*Note to CPAs - our CPE license permits us to offer CPEs to CPAs that are licensed to practice in NYS. CPAs practicing in other states should check with their licensing agency in their state whether the CPEs offered comply with their state's regulations.**

The New York Capital Chapter of the Association of Government Accountants is pleased to announce a new Chapter webinar on audit discussions.

In this two-hour session, the presenter will cover typically challenged audit discussions -- sensitive entrance and exit meetings, dealing with difficult colleagues, and how to best and handle the discussions we would rather avoid. Through communication and organizational lenses, you will look at these discussions in new ways, and leave the session with tools you can use to best defuse but tackle your next challenging discussions.

Our webinar leader is **Drummond Kahn**, known to many of you for his excellent presentations at TCTC and the Annual Fraud Seminar. He is both informative and entertaining.

### Learning Objectives:

In this program, you will benefit when you:

- Learn the pitfalls of potentially testy opening and closing conferences
- Deal confidently with challenging colleagues
- Identify new ways of communicating and handling typically difficult discussions

**Program Level: Overview**

**Advance Preparation: None required**

**Prerequisite: None required**

**CPE: Two CPE hours**

**Field of Study: Auditing**

**NYS License Number: 000329**

Register online at [www.aganycap.org](http://www.aganycap.org) or contact Robert Lynch, Registrar for more information at [robert.a.lynch@opwdd.ny.gov](mailto:robert.a.lynch@opwdd.ny.gov) or (518) 402-4368.

## Will You Answer National President, Wendy Morton-Huddleston's Challenge to Commit to the Power of 7?

Want to help strengthen your association and have the chance to win fun prizes? Participate in AGA's Power of 7 recruitment campaign, running Oct. 1, 2020 to April 30, 2021!

This 7-month campaign is designed to strengthen AGA by challenging every member to recruit 7 new members. When you recruit a new member, you'll receive a recruiter lapel pin as well as a reusable AGA face mask and be entered into both our monthly prize drawings and the grand prize drawing for a complimentary trip to PDT in Nashville.

As members, you are the best recruiters for AGA since you know what membership means to you and your career. Ask your friends and colleagues to join AGA today — don't forget to give them your ID number!

## NLT is 100% Virtual!

National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today's competitive market. NLT will be held virtually, Feb. 24–25, 2021. This training offers up to 14 CPE hours.

## National Collegiate Leadership Program

Do you know a junior or senior college student who could benefit from listening and learning from government leaders? Currently enrolled junior and senior college students are invited to participate in [AGA's 2021 National Collegiate Leadership Program](#)! Recipients of this scholarship will attend AGA's virtual 2021 [National Leadership Training](#) on Feb. 24–25, 2021. These students will gain valuable one-on-one experience engaging with senior government leaders while learning more about government financial management careers. Register by 12:00 p.m. ET on Friday, Dec. 11.





# AGA CENTRAL KENTUCKY CHAPTER

## October Secretary's Report

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Chapter Executive Committee Meeting - GoToMeeting

October 7, 2020

11:30 AM

1. Call to order
2. Regular reports
  - a. Secretary's August minutes sent in email\*
  - b. Treasurer's report for August sent in email\*
  - c. Membership Information – Catherine
3. Old Business
  - a. Programs update
    - i. October – How Property Tax Affects Local and State Revenue presented by Cindy Martin, Boone County PVA. Webinar 12:00 (1 CPE)
    - ii. November 9 – GASB Standards Updates, Emerging Issues in State and Local Government, and Fraud presented by Lisa Parker, Kinney Poynter, and Daniel Poynter, respectively. Webinar 7:45 AM-4:45 PM (8 CPEs)
    - iii. Please provide at least 1 suggestion of a speaker/topic to the Education Committee by 10/15
  - b. Reminder: Submit newsletter items by 15<sup>th</sup> of the month (Terra Coffey)
  - c. Work on updating web address over the next year to the National platform
  - d. Purchased GoToWebinar (GTW) software. Set up Stripe, the GTW payment app
  - e. Community Service Fund Donation; \$25 to WUKY in John Cheves' name
  - f. AGA Internal Control and Fraud Training 2020, Kristen Coffey
  - g. Young Professionals Coordinator should go ahead and start application preparation for the Fall so we can vote. Extend date of application?\*
  - h. Other
4. New Business
  - a. CCR due on October 31, 2020
  - b. Create internal controls document?
  - c. Membership Matters
  - d. December speaker, Tyler Enslin, \$750 for 2 hour CPE?\*
  - e. Donation of \$25 to Feeding Kentucky on behalf of John Hicks?\*
  - f. Other (Quarterly donation to <https://leeinitiative.org/regrow/> ?)
5. Next meeting – November 4, 2020 (11:30 – 12:30) Further details to be shared
6. Adjourn

Have you liked us on [Facebook](#)?

# October TREASURER'S REPORT

Find us on



Central Kentucky AGA  
Treasurer's Report  
Month Ended October 31, 2020  
Reconciled Cash Balance as of 09/30/2020 \$ 26,499.60

## General Receipts:

Monthly Program Fees - Cash	
Monthly Program Fees - PayPal	
Monthly Program Fees - Check	
Monthly Program Fees - STRIPE	3,199.45
Central KY Membership Dues	42.08
Interest Earned	2.42
	3,243.95

## Education Receipts:

PDT Training Fees	-
PDT Training Fees - Paypal	-
	-

Total Receipts	3,243.95
Total Funds Available	29,743.55
Less: Expenses	(110.00)
Checkbook Balance 10/31/2020	\$ 29,633.55
Less: Education Fund Balance	-

General Fund Balance 10/31/2020 \$ 29,633.55

## General Expenses:

David Taylor - Monthly Website	85.00
Cincinnati Children's Hosp-Cindy	25.00
	110.00

## Education Expenses:

	-
Total Expenses	\$ 110.00

## Wesbanco

CCU-Checking	29,628.55
CCU-Savings	5.00
	29,633.55



Central Kentucky AGA  
Change in General Fund Balance  
Month Ended October 31, 2020

General Fund Balance 09/30/2020	\$ 26,499.60
Transfer of Education Fund Balance	
Monthly Receipts	3,243.95
General Expenses	110.00
Net Increase (Decrease) in General Fund Balance	3,133.95
General Fund Balance 10/31/2020	\$ 29,633.55

Central Kentucky AGA  
Change in Education Fund Balance  
Month Ended October 31, 2020

Education Fund Balance 09/30/2020	\$ -
Monthly Receipts	\$ -
Monthly Expenses	\$ -
Transfer to General Fund	
Net Increase (Decrease) in Education Fund Balance	-
Education Fund Balance 10/31/2020	\$ -

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Newsletter material



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# 2020-2021 Chapter Executive Committee Members

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President:	<a href="#"><u>Jared Crawford</u></a>
President-elect:	<a href="#"><u>Alice Wilson</u></a>
Immediate Past President:	<a href="#"><u>Krista Jackson</u></a>
Treasurer:	Elizabeth Smith
Secretary:	<a href="#"><u>Ann Case</u></a>
Education Co-Chair:	<a href="#"><u>Eveanna Barry</u></a>
Education Co-Chair:	<a href="#"><u>Kristen Coffey</u></a>
Education Co-Chair:	<a href="#"><u>Michelle Sutton</u></a>
Membership/Attendance:	<a href="#"><u>Catherine Hunt, CGFM</u></a>
Historian:	<a href="#"><u>Rachel Prestenbach</u></a>
Newsletter Editor:	<a href="#"><u>Terra Coffey</u></a>
Co-Webmaster:	<a href="#"><u>Amy Small, CGFM</u></a>
Co-Webmaster:	<a href="#"><u>Joe McDaniel</u></a>
Accountability (CCR):	<a href="#"><u>Kristen Hundley</u></a>
CGFM:	<a href="#"><u>Melissa Klink</u></a>
Young Professionals:	<a href="#"><u>Jetta Collett</u></a>
Community Service Co-Chair:	<a href="#"><u>Jodi Correll</u></a>
Community Service Co-Chair:	<a href="#"><u>Phil Nally, CGFM</u></a>
Chapter Travel Coordinator:	<a href="#"><u>Terra Coffey</u></a>
National Council of Chapters	
Representative:	<a href="#"><u>Phil Nally</u></a>

**Are you looking to build your professional networking skills? Do you have a passion for AGA and want to share it with others? If so, contact a current Committee Member!**