

September 2012

Issue 05



CENTRAL ARKANSAS CHAPTER

Articles:

- A Message From the Past President (p1)
- 'Where' Matters: Shaping Public Services for the Mobile Citizen (p7)

Inside Highlights:

CGFM information

Monthly Meetings

Upcoming Events

Minutes

Financial Statement

A MESSAGE FROM THE PAST PRESIDENT

By Jeff Mascagni

Dear Fellow Chapter Members:

I am thankful to have served as the Chapter President of such a wonderful association. Looking back on my term, I am pleased that we provided such excellent educational programs both monthly and at the fall and spring conferences. We also gave back to the community through several food drives benefiting the Arkansas Food Bank. Thank you to the Chapter Executive Committee for the many hours of hard work throughout the year. A special thanks to

Chandria Jones, our Presidents Award recipient, for helping me so many times with so many tasks throughout the year. The 2012-2013 Executive Committee worked diligently through the summer months to plan and prepare for another successful year.

I again want to thank all of you who continue to volunteer and support our chapter. Let's continue the great work into 2012-2013!!



CGFM News

To earn the Certified Government Financial Manager (CGFM) designation, candidates must apply for the CGFM Program and meet four requirements: Ethics, Education, Examinations and Experience.

Ethics:

Ethics ultimately is a matter of personal responsibility. Consistently making ethically correct decisions is not easy. It requires commitment and practice, which require first an awareness and then a motivation to act ethically. This code, and the Association as a whole, provides guidance and support to members.



The public should reasonably expect that those who serve government are trustworthy. By accepting the opportunity to serve, Association members must also recognize the obligation to be accountable. On this basis, AGA has developed its Code of Ethics and the objectives, principles and interpretations that support the code. Unless a limitation is specifically stated, the guidance in this code applies equally to members and Certified Government Financial Managers (CGFMs), whether they are in federal, state or local government, industry, education, or are retired. Holders of future certifications that may be developed by or with AGA shall abide by the code.

Education:

To take any of the CGFM Examinations, you must have a bachelor's degree from an accredited college or university, and completion of at least 24 semester credit hours (or 36 quarter credit hours) of study composed of courses in one or more of the following areas:

- Accounting
- Auditing
- Budgeting
- Economics
- Electronic Data Processing
- Finance
- Information Resources Management
- Public Administration
- Other Financial Management or Related Topics

CGFM is a Certified Government Financial Manager. Ask your chapter president or one of our chapter's many CGFM's to learn more.

Examination:

The three comprehensive examinations that make up the core requirement of the CGFM program are:

- Examination 1: Governmental Environment (GE)
- Examination 2: Governmental Accounting, Financial Reporting and Budgeting (GAFRB)
- Examination 3: Governmental Financial Management and Control (GFMC)

Experience:

CGFM candidates must have at least two years of professional-level experience in government financial management prior to being awarded their designation as a CGFM.

CGFM Feedback Corner

During the month of September, a goal was established by National to obtain alternatives on how to support members who are seeking the CGFM certification. Below are ideas that were addressed as ways to provide support:



1. Study guides on the web so the student could avoid buying paper products. Chapter could buy the right for X number of students to use a website. Number of user permits range from five to ten. Lower cost, easier to update, no other real information
2. Study guides on CDs some of the same advantages as on the web, but once out to the students no way to update the material. CDs age as fast as the paper products. Also some folks do not like to read/study from the computer.
3. Webinars over each section (1-2 hours)
4. Study guides for instructors and those leading self-study sessions.
5. Other such as computer based training

Each of these alternatives has an investment in terms of time and money. Which ones would you like to see provided as a way to support members who are seeking the CGFM certification? Please do not miss this opportunity to provide feedback to National on the types of support you would like to have available to you while seeking the CGFM certification.

CGFM Study Group

Do you want to become a member of a group that will enhance your studying for the CGFM certification? If so, please contact the Chapter's CGFM chair at brenda.jackson@arkansas.gov.



DeeVee Pearson,
President-Elect, accepting
The Chapter Platinum Award
From Richard Bounce at the
Professional Development
Conference (PDC) in San Diego.

2013 Events

UPCOMING MONTHLY MEETINGS

Meetings are held at the Arkansas Department of Workforce Service's 5th Floor Conference Room (located at 2 Capitol Mall).

- Monday, October 15, 2012—Donna Cates, "Consumer Credit Counseling"
- Monday, November 19, 2012—Jacobia Twiggs, "APERS"
- Tuesday, January 21, 2013—Susan Smith, "Transparency Act"

UPCOMING CHAPTER EVENTS

Fall Seminar

The Fall Seminar will be held Friday, October 19, 2012, from 8:00 a.m. until 5:00 p.m. at the University of Arkansas Cooperative Extension Service Auditorium. Lunch and refreshments will be provided. Eight (8) hours of CPE will be available.

Tom Atchley and Roberta Overman will present a two-hour "Sales and Use Tax Update." Susan Smith will present a two-hour course on the "State of Arkansas Transparency Act." Charlie Owen will present a one-hour course entitled, "Ethics—But St. Peter, I was just being an Accountant." Arkansas Diamond Plan Representatives will present a one-hour "Arkansas Diamond Plan Overview." Billy Morehead will present a two-hour course on "Citizen Centric Reports/e-Reporting."

Please contact Will Cottrell, william.cottrell@arkansas.gov, for registration information.

Holiday Party

Our annual Holiday Party will be held December 10, 2012, at Loca Luna. Please watch your e-mail for more information. It will be an event to remember!!!

EXECUTIVE COMMITTEE MEETING MINUTES

Meeting Date: September 5, 2012
 Meeting Time: 12:00 noon
 Meeting Location: 1515 West 7th Street, 1st floor conference room

Members Present:

Shannon Todd	Will Cottrell
Gerald Plafcan	Kaki Roberts
Brenda Jackson	May Neal
Tyler Cain	DeeVee Pearson
Chandria Jones	Don Bellcock

Shannon Todd called the meeting to order immediately following lunch.

Minutes

Chandria Jones e-mailed the minutes from the August 2012 meeting to all board members prior to the meeting. Kaki Roberts made a motion that the minutes be accepted as presented. Brenda Jackson seconded the motion. All were in favor, and the motion passed.

Treasurer's Report

Martha Bennett e-mailed Shannon the financial statements for July and August 2012. Shannon distributed copies of the reports to all members present. The total cash and CDs as of 8/31/12 is \$25,311.50. DeeVee questioned the two withdrawal fees that were listed on the report, because we should not be making any withdrawals. Shannon will inquire about these fees and will notify the board of the answer at the next meeting.

Shannon received an e-mail from Martha stating that she is resigning from the Treasurer position due to work-related time constraints. The resignation is effective immediately. Shannon will meet with her to get the mailbox key, the checkbook, the password for the online banking website, the budget, and May and June 2012 financial statements.

DeeVee suggested that a column be added to the financial statements to indicate the budget category that the expenditure falls under.

Kaki Roberts suggested finding a new Treasurer from one of the private CPA firms who is a member of the chapter. Brenda suggested e-mailing the membership as a whole to solicit nominations.

Kaki asked that we table the financial report until we receive clarification on the

withdrawal fees. All were in agreement.

Kaki agreed to adjust the financial reports for the 2012 fiscal year and to prepare our preliminary budget.

Audit

Shannon spoke with L. Cotton Thomas regarding our FY 2012 audit. They won't be able to begin the audit until the beginning of October.

Meetings & Awards

Tyler Cain distributed copies of the updated meeting schedule. The September meeting's speaker will be Gerald Plafcan. The topic will be GASB Update.

Tyler stated that it has been approved for us to begin using the DWS 5th floor conference room for our monthly meetings. There is enough parking for 50 people.

Kaki agreed to speak at the April 2013 meeting.

Membership

May Neal stated that she has received four new membership applications.

May asked what she needs to do in order to be reimbursed for her travel expenses when she visits colleges. Don Bellcock suggested that she determine what she things she will spend and submit the figures to the board to be included in the budget. May will keep her receipts and log all of her activities and submit them for reimbursement after our budget has been approved.

Brenda suggested that May develop a recruitment plan, so that other members can assist her with the recruiting effort.

May has spoken with an individual at UAPB regarding speaking to the students. Will Cottrell will send her the contact people for UALR, UCA, Hendrix, and Arkansas Baptist College.

Audio Conferences

Don stated that there is a free IRS webinar about 1099-G on 9/11/12. There will be no CPE issued by the IRS.

Don volunteered to go online and compile a list of the audio conferences that are

available, so that we can decide which ones to order.

Don stated that he has resigned from the RVP-Elect position. He recommended Brenda to take the position instead.

Webmaster

Brenda asked if the bylaws can be added to the website. Don will add them if they aren't already on there. He will also add a section for past financials and updated meeting information. He will post our most recent audit report and pictures from the PDC as well. Kaki volunteered to send him pictures from the PDC.

Fall Seminar

Per Will Cottrell, October 19th is the only day available during that week at the Co-op. Billy Morehead has agreed to speak on a Friday. Susan Smith has agreed to speak about the Transparency Act for either a 2 hour or 4 hour session. Will is trying to find an individual to speak on GASB—Unfunded Pensions and Ethics. Don stated that people were requesting to pay online last year, and stated that he will check with National to determine the best method for allowing online payments.

Holiday Party

Kaki Roberts distributed a cost estimate for our Christmas Party. She suggested seeking a sponsor to help fund the party so that we can get the premium dinner with dessert.

DeeVee suggested that we not only seek a sponsor for our Christmas Party, but that we seek sponsors for the entire year. Kaki stated that she will develop a sponsorship plan. It was suggested that we give our sponsors space on our website to advertise, a booth at the conferences, etc. Brenda suggested hosting an event to invite organizations to come and learn what we are about.

Will Cottrell made a motion that Kaki Roberts seek sponsorship for the Christmas Party and develop a sponsorship plan. DeeVee Pearson seconded the motion. All were in favor, and the motion passed.

The meeting was adjourned at 1:10 p.m.

**Central Arkansas Chapter
Association of Government Accountants
For the Period July 1, 2012 through September 30, 2012**

Cash					
Bank Accounts Balance		Beginning Balance	July	August	September
Checking Account					
Deposits			200.00		
Expenses			300.00	414.69	
Interest			0.09	0.08	
Ending Balance		10,143.39	10,043.48	9,628.87	9,628.87
CD					
Deposits					
Expenses					
Interest			3.17		
Ending Balance		15,680.46	15,683.63	15,683.63	15,683.63
Total Cash		0.00	25,727.11	25,312.50	25,312.50

Actual To Budget							
Revenue		Budget	July	August	September	Y-T-D	%
Fall Seminar		5,000.00				0.00	
Spring Seminar		5,000.00				0.00	
Awards Banquet		250.00				0.00	
Christmas Party		250.00				0.00	
Dues		1,000.00	200.00			200.00	
Early Career - Nat'l						0.00	
Chapter Recognition Award - Nat'l						0.00	
Emerging Leader Incentive Scholarship						0.00	
Recruitment/Retention Scholarship						0.00	
Sponsorships						0.00	
Interest Income		110.00	3.26	0.08		3.34	
Miscellaneous Income		1,500.00				0.00	
Total Revenue		13,110.00	203.26	0.08	0.00	203.34	

Expenses							
		Budget	July	August	September	Y-T-D	%
Program Expenses							
Fall Seminar		2,500.00				0.00	
Spring Seminar		2,500.00				0.00	
Audioconference Expenses		500.00				0.00	
PDC Expense		1,000.00	100.00			100.00	
Holiday Party		500.00	200.00			200.00	
Awards Banquet		500.00				0.00	
Awards						0.00	
Speaker Expense		400.00				0.00	
Scholarships/Memorials		500.00				0.00	
Community Support		200.00				0.00	
Promotional Supplies						0.00	
Recruitment						0.00	
Website		190.00		187.95		187.95	
Total Program Expenses		8,790.00	300.00	187.95	0.00	487.95	
Management and Administrative Expenses							
Professional Fees		1,100.00				0.00	
Post Office Box Rental		90.00		86.00		86.00	
Executive Committee Expenses		1,000.00		140.14		140.14	
Banking Fees			1.00	0.60		1.60	
Miscellaneous						0.00	
Total M&A Expenses		2,190.00	1.00	226.74	0.00	227.74	
Total Expenses		10,980.00	301.00	414.69	0.00	715.69	
Net Revenue (Loss)		2,130.00	(97.74)	(414.61)	0.00	(512.35)	

'Where' Matters: Shaping Public Services for the Mobile Citizen

What's one of the most reported-on--yet least understood--transformational technologies for public services to citizens? Hint: It's at the center of a new "location arms race" involving Apple, Google and other technology companies. Answer: location-based services, made possible by a combination of geospatial technologies and mobile devices. And while the media is focused on the map, the real story is the value of location-based data. For service providers and advertisers, where someone is located is as important, if not more important, than who they are.

Three-quarters of U.S. smartphone owners use location-based services, according to a recent study, and every interaction teaches the entity providing the service about its user community. By building a large dataset of users' locations, search habits and preferences, mobile search providers like Google and Apple or social networks like Foursquare and Facebook can customize an experience that users enjoy almost as much as advertisers do.

The secret to customization is "context"--combining a history of someone's preferences with the preferences of thousands of other individuals who are searching for the same route or restaurant from the same place you're standing.

The public sector has a similar opportunity to customize services for citizens and employees by engaging with the growing wealth of location-based data. Many governments possess a robust GIS capability, but it's typically far removed from day-to-day interactions with citizens. As these geospatial technologies transition to Web applications, cloud-based sharing will allow agency managers to incorporate location data into decision-making. The result is government interacting with citizens, and its own employees, in entirely new ways:

Open infrastructure mapping: Maps organize massive amounts of data around a common attribute or location, and they provide a starting point for discussing tough decisions with citizens and other government stakeholders. In New York City, a partnership between the mayor's office and Columbia University led to the development

of a digital model that shows the manner in which nearly every building in the city consumes energy, distinguishing among heating, lighting and other purposes.

Seeing the relationship between energy use and community design can help policymakers and the public alike understand how energy usage relates to social and environmental factors.

Passive data collection: To map data, governments must gather it. Take the city of Boston's Street Bump. Rather than asking you to photograph potholes, it only asks you to leave your smartphone on while driving. By collecting information from the phone's sensors, the software passively collects geotagged vibrations and uploads the data into a system that aggregates the bumps users felt. The result is a continuously updating map of the city's roadways. As the *Wall Street Journal* pointed out, the city's previous approach was dragging heavy chains from the backs of trucks at a cost of \$200,000 per year; with Street Bump, the investment was \$80,000 for a few app developers.

Geofenced push notifications: Government is the authority on political boundaries, but what about information boundaries? The latest generation of mobile applications can respond to "geofences," which are invisible lines around a particular location that prompt an action from a device. The applications for government are numerous--authorities can automatically push traffic alerts or safety notices to the phones of nearby citizens or passively mine open-source social data within a particular area to gather situational awareness about an incident.

Context-based asset management: Making the best use of government resources is critical in a budget-constrained environment. San Francisco's public transit system is transitioning away from paper bus transfers to an RFID card. The city's Municipal Transportation Agency can now assess average commute times, passenger density and popular travel hours by neighborhood and adjust bus routes accordingly.

By learning from use patterns of public assets ranging from vehicle fleets to hospital equipment, agencies can be more thoughtful about where and when to deploy resources. The U.S. Department of Veterans Affairs is pursuing a real-time location system at several hospitals in Indiana, Illinois and Michigan. By placing RFID tags and barcodes on several hundred thousand items, from small surgical instruments to medical devices, the V.A. can monitor inventory levels, ensure that sensitive instruments have been properly stored, and allow physicians and employees to operate more efficiently.

The possibilities for government to incorporate location intelligence into decision making are limitless - but don't necessarily have to be government solutions. Take the mobile app iTriage. Built by private citizens and recently acquired by Aetna, iTriage uses information from federal open datasets about the locations of health services to help citizens find care nearby. It has since been downloaded more than 6 million times. Cost to taxpayers: zero.

Governments at every level stand to benefit from the convergence of geospatial technologies and location-based services. For agency executives, capturing data from social media and location-based applications offers a more detailed and nuanced dataset than traditional GIS and demographic data, leading to better policymaking and program delivery. At the same time, the more data agencies collect, the better and more contextually aware location-based services become for citizens and employees. The result? Better communication, more efficient allocation of public resources and the ability to rethink the way public services are delivered.

This column is adapted from a [Deloitte GovLab](#) study, "The Power of Zoom: Transforming Government Through Location Intelligence."

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