

NEWSLETTER

October 2020

PRESIDENT'S MESSAGE

Dear Members,

I began writing this on September 11, 2020, and was remembering what happened on that day 19 years prior. Like many of you, I know exactly where I was and what I was doing when this intentional tragedy was carried out by terrorists. I lived in Portland, Oregon at the time, so I was three hours behind the events that were unfolding on the East Coast. I was getting ready for work, still slightly groggy before I consumed my first ubiquitous cup of coffee that can be found on any corner in the Pacific Northwest and was terribly confused by what I saw on the news. It was unfathomable. Then the second plane flew into the tower. I watched as the two towers crumbled in front of my eyes.

My sense of helplessness was overwhelming as two of my best friends lived in New York City. The phone lines were jammed and no one could get through to anyone in the City. That did not stop me from trying, of course, throughout the entirety of the day until I was finally able to connect with both of them. That was a relief to me, but not to the families who lost everything that day.

The Pacific Northwest is notorious for the incessant drizzle throughout much of the year, but not that day. It was perfect. Sunny with blue skies and no humidity, much like we have experienced here in the Bluegrass this past week. I will never forget. We owe a lifetime of gratitude to our first responders and those who aided their fellow citizens in need that day. In this time of divisiveness, we need to remember who we are and what we do. We are here to help people, lest we ever forget.

"This week's kindness tip is simple. I want you to connect with a friend or family member and listen to them. Don't engage in a conversation and wait for your turn to speak while they do, but truly listen. Many of us have forgotten the art of listening, but it is one of the most profound ways to connect with another human being. Open your heart, open your ears, and go listen," Leon Legothetis #Gobekind

All best,

Jared Crawford, Chapter President Central Kentucky AGA



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In the Spotlight

Betty A. Pendergrass

Betty A Pendergrass, CPA, CGFM, graduated from Eastern Ky University with a Bachelor's degree in Business Administration. She has also completed the Accredited Fiduciary program with the National Conference of Public Employees Retirement Systems.

Ms. Pendergrass is a local government consultant in Kentucky and she is an author for PPC's *Guides to Governmental Financial Statements Illustrations and Trends* and *Preparing Governmental Financial Statements* publications. In her forty-year career in local government finance in Kentucky, she has served as Local Government Advisor Chief for the Kentucky Department for Local Government, Director of Quality Assurance for the Auditor of Public Accounts, chief financial officer for several Kentucky local governments and audited local government entities from the public accounting sector. In addition to her financial management and auditing responsibilities, she has also provided training and technical assistance to local government officials and CPAs who audit governmental entities.

She served on the AICPA Governmental Accounting and Auditing Committee as well as several other committee and Task Force positions with the AICPA and the Ky Society of CPAs. She has also authored courses and publications for AICPA Continuing Education Division, Association of Government Accountants, Bisk Education, and Sheshunoff Publishing. She has also served as a discussion leader for national conferences and group training seminars.

FUN FACTS TO KNOW AND TELL

I actually didn't take any governmental accounting classes in college. But one of my first audit assignments was the City of Richmond, followed by a long string of CETA audits when I moved to Lexington. In 1982 Lexington Mayor Scotty Baesler was looking for a new Commissioner of Finance and the city's auditor added me to the audit team so that Mayor Baesler could evaluate my work. In 1983, I was appointed Commissioner of Finance as the first female finance commissioner.

Governmental accounting gets a bad review. There are a wide variety of options for types of governmental finance positions from simple accounting to managing large complex public entities. The evolution of performance management, internal auditing, ERT management provides exciting new opportunities. I loved governmental service because the projects gave me an opportunity to make a difference in my community and support efforts to improve quality of life. And it doesn't matter what the geographical boundaries are for your definition of "community."

In Lexington, my Computer Services and Purchasing divisions helped me redesign the internal departmental accounting system to provide real-time reporting for their spending compared to budget. We uploaded purchase orders overnight to update their reports on a daily basis and helped them eliminate their separate accounting systems that never matched the Finance records. In more than one city and a county, I reorganized the budget planning process to organize management discussions with the Executive staff and expanded reporting to governing bodies to include 2 years of historical results, and department requests, along with the Executive branch proposed budget. I added departmental presentations to the legislative review of the budget to enhance the public discussions of the budget planning process.

I had two mentors—my advisor at EKU and a partner in my first job in a CPA firm. Jack Dyer was kind enough to listen to my career deliberations long after I graduated. We had some very interesting conversations about how the Ky Auditor of Public Accounts could be structured. Duffy Ford was the managing partner at Amick & Helm in Richmond where I worked during my junior and senior year at EKU. He had a rule that every audit report had to include at least 3 recommendations to help the client improve their financial management. Not dings—he wanted thoughtful suggestions that would add value to our audit services.

I have to blame Cindy Upton for my involvement in AGA. (She and I graduated high school together and wrote some training projects together.) She invited me to join AGA while we were writing together after we worked at NASACT. In 1998, she invited me to an AGA meeting in DC where they were discussing a new certification program—the CGFM. They needed trainers to write the manuals to help participants study for the exam. Cindy and I wrote the first 3-course edition and taught the first training sessions held in DC.

My dream vacation includes a cozy cottage with a gorgeous view—mountains, oceans, or lush countryside. And there is a quaint village close by with interesting restaurants, bars, coffee shops, festivals, and a golf course.

My primary goal in life has always been to leave my corner of the world a little better than I found it. Corners have come and gone and I hope there are more opportunities to contribute to my "community" as I finally achieve RETIREMENT!!

The home of my deck faces west and I get to see the most awesome sunsets before the stars light up the night sky.





Mark Your Calendar

» UPCOMING EVENTS

UPCOMING MEETING

October 14, 2020

FREE for Members, \$5 for Non-Members

(Pay through GoToWebinar)

Upcoming AGA Programs

Date	Speaker	Topic	CPE Hours
October 14, 2020	Cindy Arlinghaus Martin, Boone County PVA	How property tax affects local and state revenue	1
November 9, 2020	Central Kentucky AGA Fall PDT	Emerging Issues in State & Local Gov., GASB Standards Updates, Fraud	8

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.



October Presenter



Cindy Arlinghaus Martin

Prior to running for the Boone County PVA office, Cindy was a Certified Public Accountant at VonLehman & Company, Inc. in Ft. Mitchell, KY for 5 years. She also worked at attorney firms Arnzen, Parry & Wentz (currently Parry, Deering, Futscher & Sparks) as well as Greenebaum, Doll & McDonald.

Cindy graduated from Thomas More College summa cum laude. She has bachelors' degrees in Accounting, Business Administration & Economics. She also graduated co-valedictorian of Conner High School.

Since taking office in 2006, Cindy has automated the office, updated technology, and made the PVA more accessible to the public. Cindy has many more plans that she is moving forward with for the Boone County PVA such as going paperless, providing full services online, the addition of mobile services and taking the technology in the office further to create an even greater efficiency.

Cindy has achieved many accomplishments in her time as PVA. One of her top priorities was creating a website that was user-friendly and accessible to the public which was rolled out on April 1, 2010. It has also been one of her goals to create taxpayer awareness, which she has been able to accomplish by rolling out birthday cards to those 65 or older who are eligible for the Homestead Exemption, mailing courtesy cards, creating an online appeal website, and publishing weekly in the Boone County Recorder.

In addition to creating taxpayer awareness she has increased the accessibility of information. She and her staff have re-verified and input property characteristics, pictures, and sketches in the database and she has also implemented a CAMA system to fairly and equitably assess property without bias. Plus, she has re-moved fees for ownership and assessment information, and opened up the inspection period from 2 weeks to year-long for Boone County residents.

Fall PDT Presenters

Lisa Parker

Senior Project Manager, GASB



Lisa Parker is a senior project manager with the Governmental Accounting Standards Board (GASB). Prior to joining the GASB in 2008, Lisa worked for Runyon Kersteen Ouellette CPAs for 10 years, the town of Old Orchard Beach, Maine as finance director and interim town manager for 2 years, and the city of Saco, Maine as finance director for 8 years.

Lisa is a certified public accountant and a chartered global management accountant. She also is a member of the Association of Governmental Accountants, the American Institute of Certified Public Accountants, and the Maine Society of Certified Public Accountants, where she served as president. Previously, Lisa was president of the Maine Governmental Finance Officers Association, an executive board member of the New England Governmental Finance Officers Association, and a member of a national GFOA standing committee.

R. Kinney Poynter, CPA

Executive Director, NASACT

Kinney Poynter is the Executive Director for the National Association of State Auditors, Comptrollers, and Treasurers (NASACT). In this capacity, he is responsible for the overall operations of NASACT as well as the programs of the National Association of State Comptrollers and National State Auditors Association. NASACT is a professional organization whose mission is to assist state leaders to enhance and promote effective and efficient management of governmental resources. Kinney has been with NASACT since 1989, previously serving as the association's Deputy Director and various other positions.

In addition to his experience with NASACT, he has been a partner of a local public accounting firm in Lexington, Kentucky, and a principal auditor with the Kentucky Auditor of Public Accounts, where he conducted financial, performance, and investigative audits on state agencies and local governments. While in public practice, he performed single audits on various nonprofit organizations.

Kinney has BS and MS degrees in accounting from the University of Kentucky and is a Certified Public Accountant (CPA). He is a member of the American Institute of Certified Public Accountants (AICPA) and the Association of Government Accountants (AGA). He previously served on the AICPA Governing Council. He is also a member of the Kentucky Society of Certified Public Accountants, where he has served as chairman of the Governmental Accounting Committee. Kinney has served as an instructor domestically and internationally on a variety of governmental accounting and auditing issues.



Daniel Porter, CFE

Daniel Porter, CFE, has conducted civil and criminal investigations for over 25 years as a licensed private investigator, a loss prevention manager, and as an investigator with the State of Tennessee. Currently, he is a Senior Investigator in the Division of Investigations where he investigates fraud for the Tennessee Comptroller of the Treasury.

He is a Cum Laude graduate from Middle Tennessee State University's Criminal Justice Program and a Certified Fraud Examiner. He has provided training at AGA, AASHTO, CFE, GFOA, IIA, and NASACT conferences as well as for governmental agencies and professional organizations internationally and in various states including the Tennessee Bureau of Investigation, the Kentucky League of Cities, the Indiana CPA Society, the Oregon CPA Society, and the Florida Institute of CPAs. He is a guest lecturer at Middle Tennessee State University and the Vanderbilt University School of Law.



Central Kentucky Chapter AGA

Professional Development Training

Monday, November 9, 2020

7:45 AM-4:45 PM

8 CPEs

*Emerging Issues in State and Local Government,
GASB Standards Updates, and Fraud*

Registration: \$50 for AGA Members/\$100 for non-AGA Members

Please register for CKY AGA Fall PDT by November 8, 2020 at:

<https://attendee.gotowebinar.com/register/102490286719770640>

After registering, you will receive a confirmation email containing information about joining the webinar.


Space is limited to 250 attendees, so register early!

Interested in joining the CKY AGA Chapter? Please visit
<http://ckyaga.com/> for more information.

Internal Control/Improper Payments

October 7 | 2:00–3:50 PM ET | 2 CPEs | FOS: AUDG

As payment integrity programs mature, it is important for agencies to continue improving these programs to find the most effective and efficient methods to identify programs susceptible to significant improper payments and perform improper payment testing. This requires innovative risk assessments and leveraging the latest approaches and technologies to support the selection and testing of programs and adapt to rapid response payment integrity efforts such as emergency management and COVID-19 funding.



Shenandoah Valley Chapter AGA

Professional Development Training

Tuesday, October 20th

7:45am-4:15pm

8 CPEs

Financial Accountability in a Virtual Environment

Registration: \$50 for AGA Members/\$75 for non-AGA Members

To register, please contact:

Mike Townsend at mltagashenandoah@gmail.com or



Gina Smith-Moss at svaagagina@myactv.net

www.agacgfm.org/Chapters/ShenandoahValley/Home.aspx

Please share with your colleagues and fellow AGA members.

Interested in joining the AGA Shenandoah Valley Chapter?

Contact Mike Townsend at mltagashenandoah@gmail.com



AGA CENTRAL KENTUCKY CHAPTER

August Secretary's Report

AGA Central Kentucky Chapter

Chapter Executive Committee

Meeting Minutes for meeting held: August 6, 2020

Members present on Zoom: Krista Jackson, Phil Nally, Alice Wilson, Catherine Hunt, Domonique Harris, Terra Coffey, Jared Crawford, Kristen Coffey, Kristen Hundley, Elizabeth Smith, Ann Case, Michelle, Sutton, and Melissa Klink.

1. Call to Order by Jared. Welcome new CEC members – Melissa Klink
2. Welcome New CEC member – Melissa Kink
3. Regular Reports:
 - a. June Meeting minutes – Motion to approve – Krista, seconded by Alice. Motion passed.
 - b. June Treasurer's report – Motion to approve - Phil, seconded by Catherine. Motion passed.
 - c. Membership information – We currently have 2 new members, Mary Hudson and Kristen Hundley. Total chapter membership is 159.
4. Old Business
 - a. Programs update:
 - a. August—John Cheves, Lexington Herald Leader webinar 12:00 (1 CPE)
 - i. Non-members will be charged and can pay through pay pal
 - b. Please provide at least 1 suggestion of a speaker/topic to the education committee by August 10th.
 - b. Reminder: Submit newsletter items by 15th of the month (Terra)
 - c. Jared has updated bylaws and Strategic Plan which is due to National by 9/1. Please review and provide any corrections to him by 8/28.
 - d. Jared, Alice and Kristen shared the experience they each had with virtual PDT.
 - e. Received 119% of our goal points this year, were unable to meet certain areas such as awards and scholarships due to COVID-19.
 - f. The website will be updated throughout the year to the National platform
 - g. Other
5. New Business
 - a. The GoToWebinar software has yet to be purchased but will be completed before the next meeting.
 - b. Community Service Fund Donation – a \$200 donation will be made to National as soon as possible
 - c. CEC members needs to reach out to those who have not renewed their membership
6. Next meeting – September 2, 2020 (11:30 – 12:30) Further details to be shared
7. Adjourn

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

August TREASURER'S REPORT

Find us on



Central Kentucky AGA

Treasurer's Report

Month Ended August 31, 2020

Reconciled Cash Balance as of 7/31/2020

\$ 28,519.93

General Receipts:

Monthly Program Fees - Cash
Monthly Program Fees - Square
Monthly Program Fees - Check
Monthly Program Fees - Direct Deposit
Central KY Membership Dues
Interest Earned

2.34 2.34

Education Receipts:

-

Total Receipts

2.34

Total Funds Available

28,522.27

Less: Expenses

(1,786.15)

Checkbook Balance 8/31/2020

\$ 26,736.12

Less: Education Fund Balance

-

General Fund Balance 8/31/2020

\$ 26,736.12

General Expenses:

David Taylor - Monthly Website 85.00
GotoMeeting 203.52
GotoMeeting - Refund (196.85)
GotoMeeting 1,259.28
West Bend Insurance 435.20

1,786.15

Education Expenses:

-

Total Expenses

\$ 1,786.15

Wesbanco

-
CCU 26,731.12
CCU 5.00
26,736.12

Central Kentucky AGA

Change in General Fund Balance

Month Ended August 31, 2020

General Fund Balance 7/31/2020

\$ 28,519.93

Transfer of Education Fund Balance

Monthly Receipts

2.34

General Expenses

1,786.15

Net Increase (Decrease) in General Fund Balance

(1,783.81)

General Fund Balance 8/31/2020

\$ 26,736.12

Central Kentucky AGA

Change in Education Fund Balance

Month Ended August 31, 2020

Education Fund Balance 7/31/2020

\$ -

Monthly Receipts

\$ -

Monthly Expenses

\$ -

Transfer to General Fund

Net Increase (Decrease) in Education Fund Balance

-

Education Fund Balance 8/31/2020

\$ -

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[Central Kentucky AGA](http://CentralKentuckyAGA.org)

2019–2020 Chapter Executive Committee Members

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

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!