

Message From The President

We had a great meeting in February with an informative discussion from Angela Morelock and Jeff Roberts from BKD. A special thank you goes out to all of the Drury students who attended our meeting. We appreciate Dr. Penny Clayton having students from her classes involved in AGA.

Next Tuesday we will have another special, two hour meeting with Jeff Wiskur from Kirkpatrick, Phillips and Miller and Michelle Mahoney from BKD. Mr. Wiskur will discuss some of the "latest technology trends in data extraction and CAATS". Ms. Mahoney will talk about a major new auditing standard, SAS 112, "Evaluating Control Deficiencies". A reminder, the meeting will start promptly at 11:30 am and should conclude around 1:20 pm. Please make every effort to arrive prior to 11:30 so we can get started on time.

In the business portion of the meeting we need to discuss the possibility of having a Spring seminar and work out the timing and location details. I believe we would have enough good topics, but would have to act quickly. One possibility is to have a half-day session.

Finally, please keep in mind any community service projects that we could perform as a small group.

I look forward to seeing everyone next Tuesday, March 13 at 11:30 (actually 11:25 if possible).

Thanks,
Jerry

Michelle provides technical support to BKD auditors, implements new professional standards, develops technology resources, reviews engagements and assists with professional education, resolves independence issues and helps with the internal office inspection process.

Michelle joined BKD administration in 2003 after working in the Fort Wayne office where she provided assurance and consulting services for not-for-profit organizations and governmental entities, including colleges and universities, religious organizations, membership organizations and social health and welfare organizations. She has performed audit services in accordance with governmental auditing standards and OMB Circular A-133.

Michelle is a 1996 graduate of Indiana University, Fort Wayne, and holds a B.S. degree in accounting.

March Meeting

Two-hour meeting with two speakers

11:30

Michelle Mahoney, CPA
Senior Mgr. & Associate Director of
Accounting & Auditing Services
BKD, LLP

**Subject: SAS 112
Evaluating Control Deficiencies
see bottom of pg 1, column 1 for
information about Michelle**

12:35

Jeff Wiskur, CPA
Manager
Kirkpatrick, Phillips & Miller, CPAs
**Subject: Application of Data
Extraction Software & Computer
Assisted Auditing Techniques**

Jeff spends most of his professional time on accounting and management information system implementations and performing computer assisted auditing techniques (CAATs). He heads up KP&M's accounting software practice area and serves on their Consulting Services Committee.

Jeff manages and performs all types of services engagements, including fraud and white collar crime, insurance investigations, internal controls, process reengineering and audit support. He has over 12 years of experience in the utilization and application of CAATs and has provided a seminar for the litigation group of CPA Associates International, Inc.

Meeting Location: The Tower Club

21st Floor

Tuesday, March 13, 2007

11:30 to @ 1:30

RSVP:

Cindy Stein 868-4120
cstein@greenecountymmo.org
by Monday, March 12, 3:00 PM

SEMINARS AND CONFERENCES

AGA

Location: Nashville
Convention Center
Conference: June 24-
27, 2007
EXPO: June 24-26, 2007
24 CPE Hours



The PDC offers exceptional training opportunities. Learn about the newest research in the field. Find out about tools and techniques that have advanced the profession. Hear dynamic speakers. Meet the top leaders from federal agencies, state and local governments, the private sector and academia. Take part in small-group discussions, explore the issues facing the profession and find some answers.

Sessions will be organized around the following tracks:

- Accountability & Ethics
- Auditing Tips, Tools & Techniques
- Financial Management Strategies
- Innovative Funding Mechanisms
- Management Challenges & Solutions

Register today and secure your place at the government financial management education event of the year.

- [Register on AGA website](#)
- [Register Online and Save!](#)
- [Download Registration Form](#)
- [Visit the Website](#)
- [Become an Exhibitor](#)

Room rates are \$99 (plus tax) for single occupancy and \$119 for double occupancy.

- **Courtyard by Marriott Nashville Downtown:** 888.687.9377 or 615.256.0900
- **Doubletree Hotel Nashville:** 800.222.TREE or 615.244.8200

- **Renaissance Nashville Hotel**
(Headquarters): 800.327.6618 or 615.255.8400
- **Sheraton Nashville Downtown Hotel:** 800.447.9825 or 615.259.2000

IMA

**Institute of Management Accountants
Seventh Annual Professional Education
Seminar**

***Co-hosted by Missouri State
University School of Accountancy***

September 13 & 14, 2007

University Plaza Hotel

Springfield, MO

Registration fees:

Before August 24, 2007: \$275.00

After August 24, 2007: \$325.00

Student Fee: \$40.00

[IMA 7th Annual Conference 2007](#)

[Registration link](#)

**The Greater Ozarks Chapter of the
Institute of Management Accountants
(IMA)** is sponsoring an Excel seminar in

Springfield. Bill Jelen will be bringing his Excel Tips & Tricks seminar to Springfield, Missouri on T **Location:** Oasis Hotel and Convention Center

2550 N. Glenstone

Springfield, Missouri

Registration & Continental Breakfast:
7:30 - 8:00

Introductions and Upcoming Events:
8:00 - 8:10

Session: 8:10 - 12:00 ***Power Tips and
Tricks for Microsoft Excel***

Cost: Full Package - 4 CPE Registration - \$85
Full Package discount for companies with five or more attendees:

-\$65 before April 1, 2007 per attendee

-\$75 on or after April 1st per attendee

Full-Time College Student Sponsorships \$30.

See website for more details:

<http://www.mrexcel.com/springfield.html>

Contact Terry Jones (IMA):

<mailto:terryj@custom-metalcraft.com>

CHAPTER OFFICERS

Meeting Minutes

February 13, 2007

Jerry welcomed everyone and called the meeting to order at 12:05 PM. Cindy Stein moved that the minutes and treasurer's report be approved; Dr Nichols seconded and the motions passed by voice vote.

Jerry reviewed up-coming meetings and indicated the March meeting would be a two-hour meeting. There was a brief discussion about having a spring seminar. Donations in the form of checks for the Ozark's Food Harvest are requested for the March meeting.

Efforts will be made to reach out to the Missouri State University Accounting department and students in order to effect participation similar to that of Drury University.

Jerry mentioned the scholarships for the Professional Development Conference in June are still available.

Jerry introduced the speakers Angela Morelock and Jeff Roberts. Ms Morelock spoke first regarding what forensic accountants do and various types of fraud she has investigated. She reviewed the annual cost to business that fraud causes. Mr. Roberts then spoke about methods that can be utilized to prevent or detect fraud. He recommended having a hotline to report suspected fraud, setting a tone at the highest level of ethical behavior, fraud awareness training, separation of duties whenever possible and establishing a perception of detection. The speakers talked about what a career, as a Certified Forensic Accountant requires both professionally and personally. Then they took time to answer questions.

Jerry thanked both speakers and adjourned the meeting at 1:30 PM.

Storm Debris Removal and Recovery

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See the following links for information regarding tree limb removal within the City of Springfield and post-storm tree care.

[Final Debris Cleanup Date is March 28](#)

[Yardwaste Recycling Center Reopens March 1](#)

[Public Tree Damage Survey Continues](#)

[Tree Care After Storms](#)

[Tree Planting Workshops](#)

Home Computer E-File Usage Grows in 2007

The IRS announced that taxpayers are continuing to file their tax returns electronically from home computers at a record pace, up almost 7 percent from the same period last year.

<http://www.irs.gov/newsroom/article/0..id=168372.00.html>

The National Property Management Association is having a seminar that will include four (4) workshops on property accounting that includes, capital leases, property auditing, grant asset management and fixed asset accounting. The seminar is April 2 and 3 in Memphis, Tennessee. The cost is \$225 for members, \$300 for non-members.

Location:

Memphis Marriott
250 North Main Street
Memphis, TN 38103
Phone: 1-800-228-9290
Hotel Rate: \$80.00
Monday 04/02/07 08:00 AM – 4:30 PM. Tuesday 04/03/07 11:15 AM

[NPMA -2007 Central Region Seminar](#)

AGA Accepting Scholarship Applications

Are you or a family member pursuing

undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship today. Each year, AGA National awards up to four \$3,000 full-time merit scholarships to AGA members and their family members; one \$1,000 part-time merit scholarships to AGA members and their family members; and one \$3,000 community service scholarship. The deadline for receipt of applications is **March 30, 2007**. [Apply now](#) and take full advantage of your AGA membership. Contact [Michiyo Wheeler](#) with questions.

Free Online Tax Filing Available to Many Military Members

Issue Number: IR-2007-046

WASHINGTON — The Internal Revenue Service reminds members of the military to take advantage of Free File, which allows taxpayers to prepare and e-file their federal income tax return online for free. Taxpayers who have an adjusted gross income of \$52,000 or less in 2006 are eligible.

[IRS 2007 Free File](#)

AGA Membership Renewal



Don't forget that AGA membership dues are due by March 31. Renew online:

[Member Login](#)

If you asked a member which of the benefits they value the most, they probably would say education and networking, which often occur at the same time and place. Here are some of our members' favorites:

- Continuing Professional Education and Networking Opportunities
- Keep Up-to-Date on Current Issues
- Keep Abreast of the Latest Technologies and Financial Systems
- Professional Guidance and Certification
- Committee Involvement and Awards/Scholarships

Technology Tip of the Month

Compliments of one of our previous speakers,
Terry Moore
City of Springfield Finance Department



If you have a large amount of data that you would like to sort or filter but your spreadsheet contains numerous blank cells, here's how to quickly fill the blank cells so you can effectively sort the data.

How to 'Fill Blank Cells' -

Start by selecting the empty cells:

1. Select the cells in the column, starting in the row below the column heading.
2. Choose Edit | Go To
3. Click the Special button
Select Blanks, click OK

Enter the formula to copy the value:

1. Type an equal sign
2. Press the up arrow on the keyboard -- this will enter a reference to the cell above -- cell A2 in this example

Hold the Ctrl key and press Enter -- this enters the formula in all selected cells

Change the formulas to values:

In order to sort or filter the data, the formulas must be changed to values.

1. Select the entire column
2. Choose Edit | Copy
3. With the column still selected, choose Edit | Paste Special
4. Select Values, click OK

Note: Do this carefully if there are other cells in the range which contain formulas.



Donations for Ozarks Food Harvest will be accepted at the March meeting. Also be thinking about ideas for our next community service project.



Advancing Government Accountability

Ozarks Chapter of The Association of Government Accountants

Deb Fraley, CPA, Editor

Deadline for articles: Friday-eleven days prior to meeting date

Send articles to: dfraley@ci.springfield.mo.us