



# AGA

## INLAND EMPIRE OF CALIFORNIA CHAPTER



# The Bottom Line

Volume LIII, Issue 2, October 2015

Register for the ALL-DAY SEMINAR

“Auditors with a Badge” and

“2015 COSO updates”

on November 18, 2015

seminar flyer on pages 6-7.

Please visit [www.aga-ie.org](http://www.aga-ie.org) for more info & updates.



## UPCOMING EVENTS:

### OCTOBER LUNCHEON

Wednesday, Oct 14, 2015

11:30 am - 1:00 pm

Inland Regional Center

1365 S. Waterman Ave,

San Bernardino

### NOVEMBER LUNCHEON

Wednesday, Nov 18, 2015

11:30 am - 1:00 pm

DoubleTree

285 E Hospitality Lane,

San Bernardino

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**Become a Fan of AGA  
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

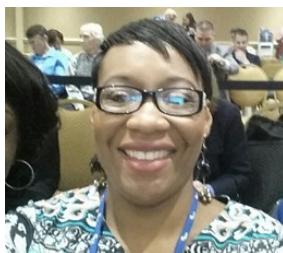
Greetings Fellow Accountability Professionals,

What an awesome kickoff to a great year! Thank you to all who attended the first AGA Professional Development Meeting. Our speaker Lolita Harper, a detective with the Chino Hills Police Department shared a wealth of ways to protect ourselves and the County from becoming a victim of technological attacks. The Association of Government Accountants truly thanks Ms. Harper for spending her time sharing her knowledge with us!

October is Domestic Violence Awareness Month. Your chapter executive committee will be hosting a phone drive to help stop domestic violence! Please help us take action against domestic violence by donating a phone to your local AGA representative before October 31, 2015. All donations will be given to Hopeline hosted by Verizon, the purpose of this drive is to connect domestic violence survivors with vital resources. Please help us give back to our community! Your participation is really appreciated.

Our Upcoming PDM on October 14, will feature Eudora Mitchell Executive Director of the Quinn Community Outreach Corporation. Quinn Community Outreach provides community based outreach and support to uninsured, underinsured and low income men and women residing in the Inland Empire community. Eudora is an expert in her field and will give a presentation on the Affordable Care Act.

Please mark your calendars now November 18th AGA will host our first half day training. The topic "Forensic Auditing- Auditors with a badge" Our speakers will be Guy Zelenski and his team from the County of Los Angeles Office of County Investigations. Our lunch time speaker will be The County's very own Chief Deputy Auditor Denise Mejico.



We look forward to seeing you there. Thank you for your continued support.

*Sakura "Shay" Younger*

President, AGA Inland Empire

## Annual Training Calendar

Date	Location	Subject	Speaker/Agency
Sep. 23	SB Inland Regional Center	Identity Theft	Lolita Harper
Oct. 14	SB Inland Regional Center	Affordable Care Act	Eudora Mitchell
Nov. 18	SB Inland Regional Center	Forensic Auditing & COSO Internal Control	LA County & Darren Scott-Seminar Denise Mejico -Lunch

Please check the website ([www.aga-ie.org](http://www.aga-ie.org)) for location address and directions

**The Bottom Line**



# CHAPTER STILLS

## Chapter Officers:

### President

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### Past President

Reginald Arhin, MBA, CGFM  
rarhin@co.riverside.ca.us

### President-Elect

*Position Open*

### Secretary

Tobi Babalola  
Tobi.Babalola@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

Reginald Arhin, MBA, CGFM  
rarhin@co.riverside.ca.us

### Webmaster

Larry Lai  
larry.lai@atc.sbcounty.gov

### Hospitality Chair

Linda Tostado  
ltostado@hss.sbcounty.gov

### Historian

Evelyn Bobbitt  
ejbobbitt50@yahoo.com

### Education Chair

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



## Chapter Officers:

### Community Services Chair

Lena Crowley, CPA

Lena.Crowley@atc.sbcounty.gov

### Scholarship and Awards Chair

*Position Open*

### Employment Chair

Rhonda Neill

Rhonda.Neill@hss.sbcounty.gov

### Newsletter Chair

Linda Tostado

ltostado@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

## Internet Resources

Larry Lai

**Local Chapter Website:** <http://www.aga-ie.org>

**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/>

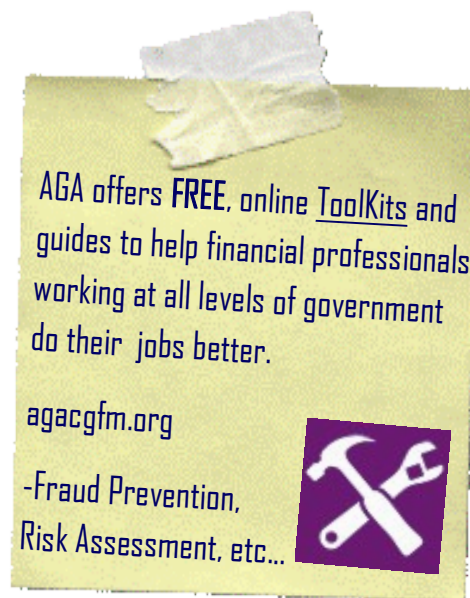
<http://www.specialdistrictcareers.com>

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

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

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

<http://www.governing.com>



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 Tostado

## NOVEMBER LUNCHEON

Wednesday, November 18, 2015

11:30 am - 1:00 pm

The DoubleTree 285 E Hospitality Lane, San Bernardino

(Directions on page 10)

### “Internal Controls”

**Speaker:** Denise Mejico, Chief Deputy Auditor, San Bernardino County

**Menu:** Chefs Choice

**Cost:** \$25.00 Members  
\$30.00 Non-Members  
\$10.00 Student Members  
\$14.00 Student Non-Members

**Reservations:** call (909) 383-9658 or  
email [events@aga-ie.org](mailto:events@aga-ie.org)

**Deadline:** Friday, November 13, 2015, 5:00 pm

#### IMPORTANT:

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 might be able to sell your ticket to someone who requests a reservation after the deadline.)

**SORRY - NO REFUNDS FOR LUNCH CANCELLATIONS**

## OCTOBER LUNCHEON

Wednesday, October 14, 2015

11:30 am - 1:00 pm

Inland Regional Center 1365 S Waterman Avenue, San Bernardino

### “Affordable Health Care Act”

**Speaker:** Eudora Mitchell, Executive Director, Quinn Community Outreach Corporation

**Menu:** Deli

**Cost:** \$25.00 Members  
\$30.00 Non-Members  
\$10.00 Student Members  
\$14.00 Student Non-Members

**Reservations:** call (909) 383-9658 or email [events@aga-ie.org](mailto:events@aga-ie.org)

**Deadline:** Friday, October 9, 2015, 5:00 pm





**AGA – Inland Empire of California Chapter**  
**Auditors with a Badge and 2015 COSO Updates Seminar**

November 18, 2015 from 8 a.m. to 5 p.m. (earn 9 CPE credits)  
DoubleTree –285 E. Hospitality Lane, San Bernardino, CA 92408

**About the Seminar**

**Featured Morning Speakers: Maria Santana and Jim Christensen, Senior Investigators for the Office of County Investigations, Los Angeles County Dept. of Auditor Controller**

**Maria Santana** is a Senior Investigator for the Office of County Investigations (OCI), Los Angeles County Department of Auditor-Controller. She received her bachelor's degree in Business Administration from California State University, Los Angeles. In addition, she has over 25 years of experience with the Auditor-Controller and over 15 years as a fraud investigator. As a fraud investigator she has investigated cases of theft (e.g., employee misconduct, time abuse, mileage claims, forgery, embezzlement, bribery, etc.), and misuse/misappropriation of County funds and resources, and has participated in search warrants at residences, businesses and financial institutions. Currently, Ms. Santana supervises operation of the County's Fraud Hotline, which processes over 1600 reported incidents per year. As the Fraud Hotline Supervisor, she is also responsible for Fraud Awareness training to all County departments, and the Investigation Management Tracking System through which she prepares semi-annual reports to the Board of Supervisors summarizing substantiated allegations of reported fraud.

**Jim Christensen** is a Senior Investigator for the Office of County Investigations, Los Angeles County Department of Auditor-Controller. He received his bachelor's degree in Accounting from California Polytechnic University, Pomona (Cal Poly Pomona), is a Certified Fraud Examiner (CFE) and a member of the Association of Certified Fraud Examiners. Mr. Christensen has over four years' experience conducting fraud, misconduct and administrative investigations for the County. He has participated in search warrants on financial institutions and internet service providers. In addition, Mr. Christensen has over twenty years of experience teaching Accounting.

Visit us on the Internet at <http://www.LACountyFraud.org>

**Featured Afternoon Speaker: Mr. Darren Scott – Topic: 2015 COSO Updates**

**Luncheon Speaker, Denise Mejico - Topic: Internal Controls**

**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, check the AGA Website: <http://www.aga-ie.org> or contact any board member



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

**www.aga-ie.org**

*2015-2016 Chapter Officers*

*President*  
*Sakura Younger*  
*PH 909-386-8772*  
*Sakura.Younger@atc.sbcounty.gov*

*President-Elect*  
*Position open*

*Past President*  
*Reggie Arhin*  
*PH 951-955-8134*  
*rarhin@co.riverside.ca.us*

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

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

*Membership*  
*David Bobbitt*  
*David.Bobbitt@csusb.edu*

*Education*  
*Ali Chemkhi*  
*Ali.Chemkhi@atc.sbcounty.gov*

*Hospitality*  
*Linda Tostado*  
*events@aga-ie.org*

*Employment*  
*Rhonda Neill*  
*Rhonda.Neill@hss.sbcounty.gov*

*Webmaster*  
*Larry Lai*  
*Larry.Lai@atc.sbcounty.org*

## ***Auditors with a Badge and 2015 COSO Updates Seminar***

***Wednesday, November 18, 2015***

DoubleTree  
285 E. Hospitality Lane  
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, November 13, 2015**

**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 13, 2015.**  
For additional information, please contact Sakura Younger at (909) 386-8772  
or by email at Sakura.Younger@atc.sbcounty.gov or you may contact any  
AGA Board Member. You may also visit our website at: <http://www.aga-ie.org>.

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

Thank you for your participation!

***Advancing Government Accountability***

# National and Regional AGA News

## Volunteer for one of the 18 national or regional positions

"Why would you want to seek these positions? Simply said, it betters you in everything you do," writes Bill Miller, AGA's immediate past national president. "So if you are not making a difference, you are wasting time! How about making a difference through AGA?" [Read more](#)

## Celebrate your workforce

Help us celebrate the good work of the government financial management community! Tell us about a positive change or improvement in your workplace — it could be related to human resources, information technology or efficiency measures, with actions as simple as restructuring a work space. [Email](#) us for more information.

## Earn a complimentary PDT 2016 registration

Two-thirds of new members joined AGA because someone asked them to join — so join AGA in spreading the word in October! There are great rewards for top recruiters, including a registration for the Professional Development Training 2016 in Anaheim, Calif. [Learn more](#)

## AGA & Industry News

[IGs hampered by lack of data access, shortage of personnel report \(September 21, 2015\)](#)— Grayson Ullman, *FedScoop*

[OMB official sees Data Act as management tool \(September 16, 2015\)](#)— FCW Staff/Adam Mazmanian, *Federal Computer Week*

[HUD's shared service migration is underfunded, on shaky ground \(September 16, 2015\)](#)— Scott Maucione, *Federal News Radio*

[Reformed Con Man Wows Agency Accountants with AntiFraud Tips \(September 15, 2015\)](#)— Charles Clark, *GovExec*

## AGA Calendar:

### Federal Financial Systems Summit

**Jan. 19, 2016**

Washington, D.C.

### National Leadership Training

**Feb. 23-24, 2016**

Washington, D.C.

### Professional Development Conference

**July 17 - 20, 2016**

Anaheim, CA

### Internal Control & Fraud Prevention Training

**Sep. 15-16, 2016**

Washington, D.C.

**National AGA site: [www.agacggm.org](http://www.agacggm.org)**



## 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 2015-2016

- |        |   |
|--------|---|
| Oct 7  | Government Innovation: an imperative, not an oxymoron |
| Oct 21 | Fraud Risk Management in Government Programs          |
| Nov 4  | OMB Uniform Guidance: impact on the grant community   |
| Nov 18 | One Thing a Leader Must Do (Free to members)          |
| Dec 2  | Ethics in the Workplace                               |

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



# Employment Opportunities

From Rhonda Neill

Agency: Riverside County  
Job Title: Accounting Assistant II  
Closing Date: Oct 30, 2015  
Salary: \$2,621.77 to \$4,341.95 annually  
Website: [www.rc-hr.com](http://www.rc-hr.com)

Agency: City of San Bernardino  
Job Title: Accountant III  
Closing Date: Until filled  
Salary: \$58,368 to \$70,944 annually  
Website: [www.sbcity.org/jobs](http://www.sbcity.org/jobs)

Agency: Cal State San Bernardino  
Job Title: Accounting Technician II / Accounts Payable  
Closing Date: Until filled  
Salary: \$36,120 to \$56,952 annually  
Website: [www.csusb.edu](http://www.csusb.edu)

Agency: Cal State San Bernardino  
Job Title: Senior Budget Analyst  
Closing Date: Until filled  
Salary: \$55,332 to \$93,012 annually  
Website: [www.csusb.edu](http://www.csusb.edu)

Agency: Cal State San Bernardino  
Job Title: General Accounting Manager  
Closing Date: Until filled  
Salary: Depends on Qualifications  
Website: [www.csusb.edu](http://www.csusb.edu)



## Nominate the next Member of the Year

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



Visit AGA's Career Center at  
<http://aga.careerbank.com>

# 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.

## **2015 - 2016 Chair Members Nominations**

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

The following are open Chapter Officer positions:

### **Board Positions**

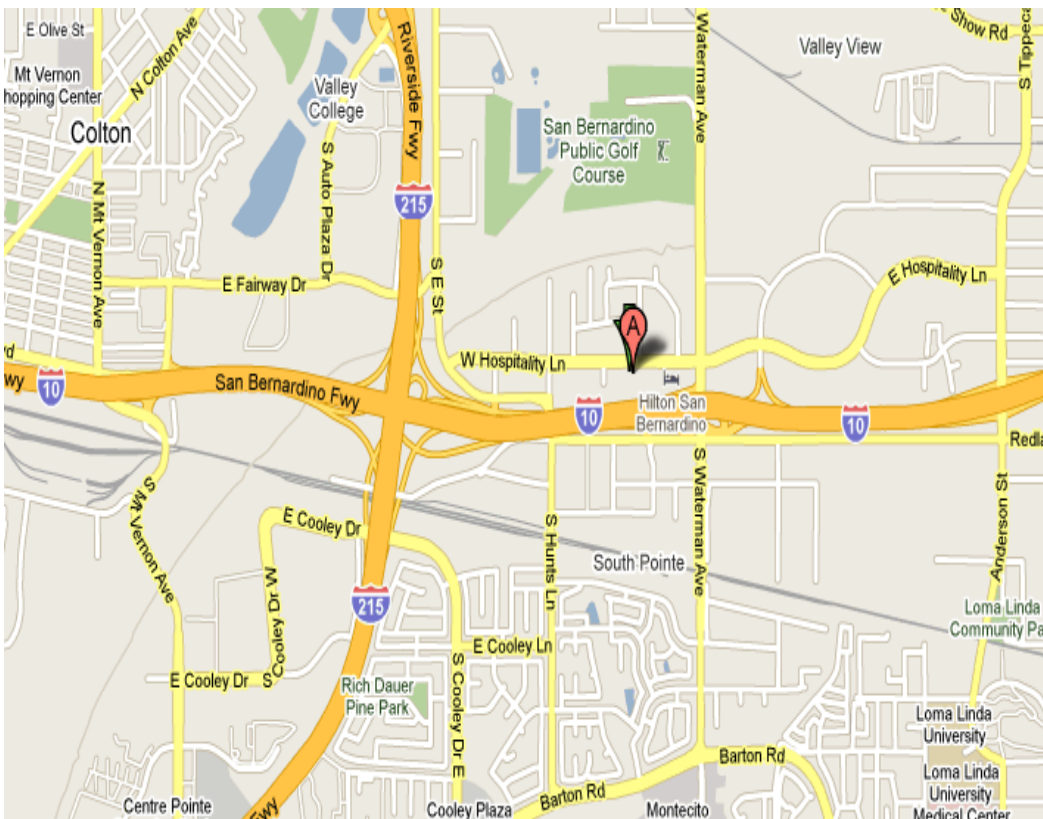
**-President-Elect**

### **Chapter Chair Positions**

**-Awards/Scholarship**

**-Accountability –Early Careers**

**–Research**



## **Professional Development Meeting**

The DoubleTree  
285 E. Hospitality Ln  
San Bernardino, CA

From the I-215 FWY,  
East on I-10, North on  
S. Waterman Ave

On south side of  
street

# Volunteer and Community Services



## YOUR LOCAL AGA CHAPTER IS HOSTING A PHONE DRIVE TO STOP DOMESTIC VIOLENCE!

**Hopeline**  
from Verizon Wireless



Let's help to inspire people across the nation to take action against domestic violence by **donating a phone** to your local AGA representative before **October 31, 2015** to support victims and survivors.

**Hopeline®** from Verizon connect survivors of domestic violence to vital resources, fund organizations nationwide and protect the environment.

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

[Lena.Crowley@atc.sbcounty.gov](mailto:Lena.Crowley@atc.sbcounty.gov) or (909) 386-8659



# NOMINATION FORM: MEMBER OF THE YEAR

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:


# 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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## *Tea Time!*

Join us for Afternoon Tea  
to honor and celebrate

**Carla Towns**

Retirement

October 28, 2015 @ 2:30 pm in Conf Rm B/C  
825 E Hospitality Lane, San Bernardino, CA 92408

Please RSVP with Hilda Duran by 10/26/15  
[Hilda.Duran@hss.sbcounty.gov](mailto:Hilda.Duran@hss.sbcounty.gov) or 909-383-9664

