



The AGA Ledger

A publication of the Association of Government
Accountants - Des Moines Chapter
<https://www.agacgfm.org/DesMoines>

August 2018
Volume 39, Issue 1



Upcoming Events

September 12, 2018

11:30-12:50 Lunch 'n Learn
Recent Frauds
Jennifer Campbell
State Auditors Office
1:00-2:50 Webinar
Communicating Effectively
in an Evolving and
Transitioning Workforce
(Lucas Bldg, 321 E 12th St,
Des Moines, State Auditors
Training Room, Floor 2)

October 10, 2018

11:30-12:50 Lunch 'n Learn
Income Offset Program
Brian Bradour, DAS-SAE
1:00-2:50 Webinar
Internal Control
(Grimes Bldg Room B100)

November 28, 2018

11:30-12:50 Lunch 'n Learn
Income Tax Fraud
Prevention
Scott Lockwood
Iowa Dept. of Revenue
1:00-2:50 Webinar
Ethics
(Grimes Bldg Room B50)

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@AGA.Des.Moines



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President's Message – August 2018

Hi everyone!

I hope you all have been enjoying time with your families and friends this summer. I am certainly looking forward to a little bit of fall weather after all of these hot summer days!

A brief introduction of myself, I am a graduate of the University of Northern Iowa, and worked for the State Auditor's Office for 9 years before joining the Department of Administrative Services – State Accounting Enterprise in 2008 where I am a member of the GAAP Team. I am excited to serve as the Des Moines Chapter President for the 2018-2019 year.



We are working on developing an exciting schedule of training opportunities for the 2018-2019 year. A few of the speakers and topics lined up thus far include, Jennifer Campbell from the State Auditor's Office speaking on recent frauds, Brian Bradour from the Department of Administrative Services – State Accounting Enterprise speaking on Income Offsets, and Scott Lockwood from the Department of Revenue speaking on detecting fraud on tax returns. If you have suggestions for speakers and/or topics, please pass that information along to our Education Director, Lisa Dooly, or me.

I hope to see you at our first lunch n' learn and webinar on September 12th. Enjoy the rest of the summer!

Kim Knight, CPA
Chapter President

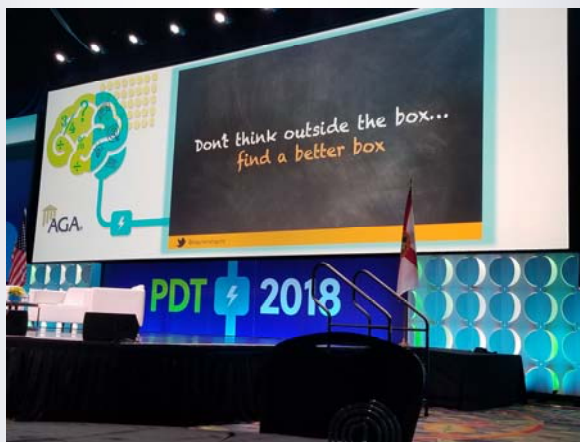
2018 AGA Professional Development Training

This year's event was held in Orlando, Florida from July 22-25.

Chapter President, Kim Knight and President-Elect Kaylynn Short had the opportunity to attend this year's event.



Kim Knight was able to accept the 2017-2018 Platinum Award at the PDT in Orlando on behalf of Brenda Nye.



CGFM Corner, Pam Sullivan**Season of Success! 2018 CGFM Exam Promotion**

CGFM candidates, take any CGFM exam in August or September and receive a promo code for 50% off any CGFM exam taken before the end of the year.

Here's how it works:

1. Take any CGFM examination between August 1 and September 30, 2018.
2. Receive a promo code via email, which will give you 50% off the price of your next CGFM examination.
3. [Schedule and take](#) your next CGFM exam using the promo code by December 31, 2018.

Terms and conditions:

- A promo code will be automatically issued to all current CGFM candidates who take a CGFM exam between 8/1/18-9/30/18, and who still have to pass at least one exam.
- Promo codes will only be emailed to candidates on the following dates:
 - 8/15 – for exams taken 8/1-8/14,
 - 8/31 – for exams taken 8/15-8/30,
 - 9/17 – for exams taken 8/31-9/16,
 - 10/1 – for exams taken 9/17-9/30.
- The promo codes are not exam specific and can be used towards any of the three CGFM exams, as long as they are scheduled to be taken by 12/31/18.
- Each candidate will receive one promo code for each exam taken in the August-September timeframe. Candidates who take more than one exam during the timeframe of 8/1/18-9/30/18 will receive more than one promo code. No promo codes will be issued for exams taken before or after this period.
- To receive the 50%-off discount, promo codes must be used prior to payment when scheduling an exam online or over the phone with Pearson VUE. Adjustments to the exam price will not be made once the exam is scheduled or taken.
- Candidates do not have to pass an exam in the August-September timeframe, in order to receive a promo code.
- Promo codes are nontransferable and have no monetary value.
- To utilize the promo code, candidates must schedule and take their exam by 12/31/18. The expiration date of 12/31/18 will not be extended for any reason. Testing centers may fill up – candidates are encouraged to schedule their appointments with the promo codes as soon as possible.

Questions?

Any questions regarding this promotion should be directed to AGA's Office of Professional Certification at agacgfm@agacgfm.org or 703.684.6931.

Chapter Recognition Points, Marilyn Hanson:

The Chapter Recognition Awards Program recognizes individual chapter performance and provides a standard by which each AGA chapter maintains a well-rounded operation for the professional growth of its members.

The Des Moines AGA Chapter received the Platinum award at the annual PDT Conference in Orlando.



Chapter point goal for 2018-2019 to achieve platinum is 19,501—same as FY2018 per the recommendation from National.

Chapter Recognition Points, Marilyn Hanson:

Our Des Moines Chapter has 28,002 points as of 06/15/18.

Area	Points	Maximum	Percentage
Chapter Leadership, Planning & Participation	4,400	5,000	88%
Education & Professional Development	7,200	4,000	180%
Certification	4,250	4,000	106%
Communications	6,802	3,000	227%
Membership	2,700	4,000	68%
Accountability	800	2,000	40%
Community Service	1,350	2,000	68%
Awards	500	1,000	50%
TOTALS	28,002	25,000	112%

Historian's Corner, Janice Evans:

Do you remember the time before single audits of federal programs or when the state did not prepare GAAP financial statements? The following is what was in the July/August, 1990 AGA Ledger.



President's Message

It's the July/August period and still we have rain! This is becoming an old story and I'm sure you have been stashing little vignettes **away** in the back of your mind to someday tell your grandchildren about 1990, the year of the strange weather. We do that a lot, you know. We may not be able to remember an important anniversary or what we wore to work yesterday or where we put the car keys, but somehow, we do remember the weather. We also remember other things that happen that **we** don't really think are all that memorable at the time.

I remember one of the Des Moines Chapter of AGA's first educational seminars. It **was** about the Single Audit Concept and I remember the feeling that this would have a big impact on our profession. I remember a speaker at one meeting telling the AGA members that the State of Iowa would one day have GAAP Financial Statements. Probably the most important of all the things that flash back from that little place in the back of my mind, are the thoughts of the wonderful people I have met at AGA meetings. Some of the members are retired now. Others, I have watched as they have grown in their organization and in **AGA**.

Judy Vander Linden
Chapter President

See the following link for additional information: [Chapter History Reports](#).

Community Service for FY2018-2019:

July - August:

Alzheimer's Association

September - October:

AHeinz57 Pet Rescue & Transport

November - December:

Youth Emergency Services and Shelter (YESS)

January - February:

Food Bank of Iowa

March - April:

Everybody Wins! Iowa

May - June:

East Side Family, Inc.

We will be posting more information throughout the year on our [website](#) about these charities.

Membership Corner, Tracie Kirkpatrick:

Members can earn points as follows:

- 35 points—attend a webinar
- 20 points—attend a lunch 'n learn (LNL)
- 15 points—community service event (participation or donation per event)
Contact tracie.kirkpatrick2@iowa.gov to report community service participation.
- 10 points—for each guest you bring to a (LNL)

AGA Member of the Year 2017-2018:

Janice Evans
565 points

AGA awards the member of the year with a \$25 gift card of their choice.



Training Calendar:

Please view our training calendar at

<https://www.agacgm.org/Chapters/DesMoines/Training-Events/2017-18-Training-Schedule.aspx>

Chapter Minutes:

Minutes of Chapter Executive Committee meetings and Monthly Lunch 'N Learn meetings are located on the Chapter's website. Minutes have been posted through the most recent meeting.



Please use the following link to review these minutes:

<https://www.agacgm.org/Chapters/DesMoines/Our-Chapter/Chapter-Meeting-Minutes.aspx>

2018-2019 Chapter Executive Committee Members (CEC):**President:**

Kim Knight, CPA
kimberly.knight@iowa.gov

President-Elect:

Kaylynn Short, CPA
Kaylynn.short@iptv.org

Past President:

Brenda Nye, CPA, CGFM, CPM
theloys@prodigy.net

Secretary:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Co-Treasurers:

Bridgett Wood, MBA
Bwood@co.black-hawk.ia.us and
Mihneta Lisinovic
mlisino@dhs.state.ia.us

Accountability Outreach:

Rich Schoeppner, CPA
rich.schoeppner@iowa.gov

By-Laws/Procedures & Historian:

Janice Evans, CPA, CGFM
janice.evans@iowa.gov

Chapter Recognition:

Marilyn Hanson, CPA
marilyn.hanson@iowa.gov

Communications:

Angie James, CPA
angela.james2@iowa.gov

Community Service:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Young Professional Director: Vacant**Education:**

Lisa Dooly CPA
Lisa.dooly@iowa.gov

Membership & Recognition:

Tracie Kirkpatrick
tracie.kirkpatrick2@iowa.gov

Professional Certification:

Pam Sullivan CPM
pam.sullivan@iowa.gov

Website:

Denise Ragias, CGFM
denise.ragias@iowa.gov

Community Service, Kim Ashmore

\$272 was donated by members in July for the Alzheimer's Association. The Chapter match was \$100 for a total of \$372. A match on the total was requested from National.

The charity for September and October will be AHeinz57 Pet Rescue and Transport. They are committed to saving homeless companion animals, assisting other shelters/rescues through rescue transports, offering in-home training to keep dogs in their current homes, and educating the public on the issues of over-population, responsible pet ownership and puppy mills. In addition to monetary donations, there is a list on the Chapter website of items to donate (paper towels, newspapers, blankets, etc).

The Chapter is participating in the Walk to End Alzheimer's on August 25. Kim K reminded CEC members if they would like a team t-shirt to let her know and she will email the information. Register for the August 25, 2018 Walk to End Alzheimer's [here](#). Under "Join a Team or Make a Donation", enter "Joyful Walkers" under "Find a Team". The walk will be at the State Capitol in Des Moines.

**Welcome to our newest 2018 members:**

Ksenia Gardino (Iowa Finance Authority)
Mark Newhall (Auditor of State)
Kathy Barger (City of Johnston)
Stephen French (Auditor)
Jene Jess (State of Iowa Judicial Branch)
Debra Osborn (Iowa Veterans Home)

**Congrats to Past President Brenda Nye on her Retirement from the Iowa Lottery!**

Treasurer's Report, Bridgett Wood

AGA - Des Moines Chapter Operating Statement for the Period Ended July 31, 2018 For the Year Ending June 30, 2019

	Budget	% of Budget	Year to Date
<u>Revenues/Receipts</u>			
Interest	0.50	6.00%	0.03
Membership Fees	300.00	18.33%	55.00
Webinar Revenues	3,120.00	7.05%	220.00
Spring Conference Revenues	9,500.00	0.00%	-
Donations	300.00	5.67%	17.00
Total Revenues	13,220.50		292.03
<u>Expenses</u>			
Webinar Expenses	3,258.00	1.45%	47.40
Spring Conference Expenses	6,500.00	0.00%	-
Postage & Supplies	80.00	0.00%	-
National PDT	1,700.00	0.00%	-
SLMR	375.00	0.00%	-
CGFM Scholarship	1,000.00	5.00%	50.00
Member Incentives	175.00	0.00%	-
Donations	950.00	17.32%	164.50
Miscellaneous	10.00	0.00%	-
Insurance	325.00	0.00%	-
Total Expenses	14,373.00		261.90
Rev over (under) Exp	(1,152.50)		30.13
Beginning Balance July 1, 2018			9,007.19
Ending Balance July 31, 2018			<u>9,037.32</u>



AGA-Des Moines Chapter Balance Sheet As of July 31, 2018

Assets	
Checking	6,854.27
Less: Outstanding Items	-
Petty Cash	11.00
Savings	1,240.03
PayPal	932.02
Certificate of Deposit	-
Total Assets	9,037.32
Liabilities & Equity	
Equity-Unreserved	9,037.32
Total Liabilities & Equity	9,037.32



How Do I Find My CPE Certificate:

Have you ever been hunting for a CPE certificate from an AGA webinar and you just can't find that email with the instructions for obtaining your certificate? If so, you can log into your AGA account and find all of the certificates for AGA webinars you have attended in three easy steps!

1. Log into "My AGA",
2. Click on "My CPE" on the menu on the left side of the screen,
3. Individual and Group training sessions are listed separately; click on the class title and your CPE certificate will open in a separate window where you can print your certificate.

Individual training events (in person & virtual)

Click the name of the event and you will be taken to your certificate. Don't see the event listed? Contact education@agacgfm.org for assistance.

Training event	Location	Date	CPE
How to Make Your Ideas Actionable	,	April 19–21, 2018	1.0
AGA 2018 Virtual Financial Systems Summit	Webinar	January 17, 2018	6.5
2017 Virtual Financial Systems Summit	Webinar	January 13, 2017	6.5
Forensic Accounting	Webinar	May 24, 2016	1.0
2016 Virtual Federal Financial Systems Summit (FSS)	Webinar	January 19, 2016	6.5

Group webinars (with a site coordinator)

Webinar	Date	CPE
Beyond the Code: Ethics in The Real World	April 11, 2018	2.0
Cybersecurity	March 28, 2018	2.0
Understanding GASB's New Standards on Leases and Fiduciary Activities	February 7, 2018	2.0
Managing 90 Percent of Your Job!	September 13, 2017	2.0
Digital Evolution of the CFO	June 14, 2017	2.0
Pardon me, but are my ethics showing?	April 12, 2017	2.0
CFO/CIO Collaboration	March 29, 2017	2.0
Uniform Guidance: Doing Things Differently	March 8, 2017	2.0
Fraud Indicators and Risk Assessments	February 22, 2017	2.0
Financial Reporting Model Improvement — Government Funds	February 8, 2017	2.0

AGA Membership—Benefits

As an AGA member, you gain access to a host of benefits designed to support your career growth and success. Key benefits include:

- Education, leadership and networking opportunities through more than 100 AGA Chapters
- Four annual national training events with member rates that save you more than \$150 per event
- Complimentary members-only webinars
- Advocacy: AGA provides valuable input to standards-setting bodies and policy-makers on behalf of the government financial management profession
- Subscription to the quarterly *Journal of Government Financial Management*
- Discount on CGFM renewal fees



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October 2018
Volume 39, Issue 2



Upcoming Events

November 7, 2018

1:00-2:40 GASB Webinar
Registration is now open
for an upcoming FREE
webinar that will provide
an overview of the Govern-
mental Accounting Stand-
ards Board's recently is-
sued Preliminary
Views (PV), Financial Re-
porting Model Improve-
ments.

November 28, 2018

11:30-12:50 Lunch 'n Learn
Income Tax Fraud
Prevention
Scott Lockwood
Iowa Dept. of Revenue
1:00-2:50 Webinar
Ethics
(Grimes Bldg Room B50)

January 9, 2019

11:30-12:50 Lunch 'n Learn
1:00-2:50 Webinar
Grants Management
(Grimes Bldg Room B50)

President's Message – August 2018

Happy Fall!!!

This is a busy time of year for many of us – with GAAP packages, budgets, auditors conducting field work, etc. Even with our busy schedules, we had a really great turn-out at our September training: 27 attended the lunch 'n learn on *Recent Frauds* and 17 attend the webinar titled *Communicating Effectively in an Evolving and Transitioning Workforce* that followed. Our October training was also a big success where we listened to Brian Bradour speak about the *Income Offset Program* that his team at the Department of Administrative Services – State Accounting Enterprise manages; followed by the webinar on *Internal Control*.

On November 28, we will have Scott Lockwood from the Department of Revenue speaking on *Income Tax Fraud Prevention, Detection and Results*, followed by a webinar on *Ethics*. This is sure to be an exciting afternoon of continuing education!

Please note we will not be hosting any training events in the month of December. We are working on finalizing plans for an exciting first half of 2019, including lunch n' learns, webinars, and the all-day spring seminar on April 11.

See you in November!

Kim Knight, CPA
Chapter President



AGA Des Moines Chapter Member Spotlight—Janice Evans

- Q) How long have you been a member of the AGA Des Moines Chapter?
A) It will be 34 years in November. That's why I volunteered to be the Chapter Historian.
- Q) How many different positions on the Chapter Executive Committee (CEC) have you held?
A) Seven. Co-Programs (1986-87), Chapter Recognition (1993-94, 1999-00), President Elect (2000-01), President (2001-02), Past President (2002-03), Early Careers & Community Service (2003-04) Historian, By-laws, etc. (2004-2012 and 2016-current)
- Q) What organization do you currently work for and what is your title?
A) Department of Education, Consultant.
- Q) What college did you attend?
A) UNI (NIACC first two years).
- Q) Cats or Dogs?
A) Dogs by a slim margin – Allergic to both so will never have either as a pet.
- Q) Watch sports or play sports?
A) Watch sports.
- Q) Early Riser or Night Owl?
A) Neither.
- Q) Sweet Snacks or Salty Snacks?
A) Sweet snacks.



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CGFM Corner, Pam Sullivan**CGFM Corner**

Have you considered the CGFM (Certified Government Financial Manager) program?

Not only is this a respected credential it's specific to governmental financial managers. This professional certification is awarded by AGA clearly demonstrating competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

Being a CGFM allows you to expand your career opportunities and distinguishes you from others in your field.

To earn the CGFM, you must fill out an online application and meet the following requirements:

- Ethics — read and agree to abide by AGA's Code of Ethics
- Education — have a bachelor's degree in any subject area from an accredited U.S. college or university
- Examinations — pass three comprehensive CGFM examinations
- Experience — have at least two years of professional-level experience in government financial management

If you have any questions about the process, please contact the Office of Professional Certification at agacgfm@agacgfm.org or 800.AGA.7211.

**AGA-Des Moines Chapter
Balance Sheet
As of September 30, 2018**

Assets	
Checking	3,848.78
Less: Outstanding Items	-
Petty Cash	11.00
Savings	1,240.09
PayPal	288.72
Certificate of Deposit	-
Total Assets	5,388.59
Liabilities & Equity	
Equity-Unreserved	5,388.59
Total Liabilities & Equity	5,388.59

**Treasurer's Report,
Bridgett Wood**



**AGA - Des Moines Chapter
Operating Statement for the Period Ended September 30, 2018
For the Year Ending June 30, 2019**

	Budget	% of Budget	Year to Date
Revenues/Receipts			
Interest	0.50	18.00%	0.09
Membership Fees	300.00	18.33%	55.00
Webinar Revenues	3,120.00	21.92%	684.00
Spring Conference Revenues	9,500.00	0.00%	-
Nat. Recruitment Scholar.	-	-	-
Donations	300.00	9.33%	28.00
Member Meals	-	-	-
Total Revenues	13,220.50		767.09
Expenses			
Webinar Expenses	3,258.00	69.51%	2,264.70
Spring Conference Expenses	6,500.00	11.54%	750.00
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National PDT	1,700.00	62.15%	1,056.49
SLM	-	-	-
SLMR	375.00	0.00%	-
CGFM Scholarship	1,000.00	0.00%	-
CGFM Study Guides	-	-	-
Member Incentives	175.00	0.00%	-
Meals	-	-	-
Donations	950.00	17.32%	164.50
Miscellaneous	10.00	0.00%	-
Insurance	325.00	0.00%	-
Total Expenses	14,373.00		4,235.69
Rev over (under) Exp	(1,152.50)		(3,468.60)
Beginning Balance July 1, 2018			8,857.19
Ending Balance September 30, 2018			5,388.59

Historian's Corner, Janice Evans:

Do you remember when AGA was the Federal Government Accountants Association (FGAA), which was prior to Des Moines becoming a chapter.

The National AGA website is a resource for a lot of information. I recently discovered the History section of the AGA National Website.

Following are a few tidbits from the organization's history.

December 1978 - Another state capital chapter forming in Des Moines, with 21 potential charter members.

February 1979 - AGA Welcomed its 85th chapter in Des Moines in January with 21 charter members.



Community Service for FY2018-2019:

July - August:

Alzheimer's Association

September - October:

AHeinz57 Pet Rescue & Transport

November - December:

Youth Emergency Services and Shelter (YESS)

January - February:

Food Bank of Iowa

March - April:

Everybody Wins! Iowa

May - June:

East Side Family, Inc.

We will be posting more information throughout the year on our website about these charities.



Community Service

The Chapter collected monetary donations and other supplies which were delivered to AHeinz57 Pet Rescue & Transport



Membership Corner, Tracie Kirkpatrick:

Members can earn points as follows:

- 35 points—attend a webinar
- 20 points—attend a lunch 'n learn (LNL)
- 15 points—community service event (participation or donation per event)
- Contact tracie.kirkpatrick2@iowa.gov to report community service participation.
- 10 points—for each guest you bring to a (LNL)

AGA Member of the Year 2017-2018:

Janice Evans
565 points

AGA awards the member of the year with a \$25 gift card of their choice.



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Kim Knight, CPA
kimberly.knight@iowa.gov

President-Elect:

Kaylynn Short, CPA
Kaylynn.short@iptv.org

Past President:

Brenda Nye, CPA, CGFM, CPM
theloy@prodigy.net

Secretary:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Co-Treasurers:

Bridgett Wood, MBA
Bwood@co.black-hawk.ia.us and
Mihneta Lisinovic
mlisino@dhs.state.ia.us

Accountability Outreach:

Rich Schoeppner, CPA
rich.schoeppner@iowa.gov

By-Laws/Procedures & Historian:

Janice Evans, CPA, CGFM
janice.evans@iowa.gov

Chapter Recognition:

Marilyn Hanson, CPA
marilyn.hanson@iowa.gov

Communications:

Angie James, CPA
angela.james2@iowa.gov

Community Service:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Young Professional Director: Vacant**Education:**

Lisa Dooly, CPA
Lisa.dooly@iowa.gov

Membership & Recognition:

Tracie Kirkpatrick
tracie.kirkpatrick2@iowa.gov

Professional Certification:

Pam Sullivan, CPM
pam.sullivan@iowa.gov

Website:

Denise Ragias, CGFM
denise.ragias@iowa.gov

Community Service, Kim Ashmore

July – August: Alzheimer's Association. Chapter members and guests donated \$957, the Chapter contributed \$100, and the National Community Service Fund contributed \$714.50 for a total of \$1,771.50 to the Alzheimer's Association. Nine Chapter members participated in the Walk to End Alzheimer's on August 25, as part of the Joyful Walkers team. Thank you for the donations and participation!



September – October: AHeinz57 Pet Rescue and Transport. AHeinz57 is committed to saving homeless companion animals, assisting other shelters/rescues through rescue transports, offering in-home training to keep dogs in their current homes, and educating the public on the issues of overpopulation, responsible pet ownership and puppy mills. The Chapter is collecting monetary donations and other supplies (see [Chapter website](#) for additional information).

November – December: Youth Emergency Services and Shelter (YESS). YESS meets the critical needs of the community by providing a continuum of quality programs designed to keep children safe and families together.

Chapter Recognition Points, Marilyn Hanson:

The Chapter Recognition Awards Program recognizes individual chapter performance and provides a standard by which each AGA chapter maintains a well-rounded operation for the professional growth of its members.

The Des Moines AGA Chapter received the Platinum award at the annual PDT Conference in Orlando.



Chapter point goal for 2018-2019 to achieve platinum.

Citizen Centric & Chapter History Reports:

The [Des Moines Chapter Citizen-Centric Report \(CCR\)](#) and the [Chapter History Report](#) are now available on the chapter's website. Click on the report for a link to the website.

Walk to End Alzheimer's— Joyful Walkers was

awarded 2018 Largest Family Team award with 35 members.



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December 2018
Volume 39, Issue 3



Upcoming Events

January 9, 2019

11:30-12:50 Lunch 'n Learn
Overview of State Treasury
Activities
Karen Austin
Deputy Treasurer
1:00-2:50 Webinar
Ethics
(State Capitol Room G15)

January 10, 2019

AGA Financial Systems
Summit—6 CPE

February 6, 2019

11:30-12:50 Lunch 'n Learn
Local Government
Finances
Marketa Oliver
City of Bondurant
1:00-2:50 Webinar
Ethics
(Grimes Bldg Room B100)

March 6, 2019

11:30-12:50 Lunch 'n Learn
1:00-2:50 Webinar
Grants Management
(Grimes Bldg Room B100)

April 11, 2019

Spring Seminar
John Lynskey,
National AGA President
Janet Phipps
Director Iowa Dept of
Administrative Services
David Vaudt
GASB Chairman
Kim Hanson
Human Resources/PDS

President's Message – December 2018

Looking back on the year, 2018 has been a great year for the Des Moines Chapter! In the first 11 months of the year, **nine** new members have joined the Des Moines Chapter (7 state, 1 city and 1 federal)! The Chapter currently has 66 active members. We have had some really great lunch 'n learn speakers this fall, including speakers from the Office of Auditor of State in September (27 attended), Department of Administrative Services in October (35 attended) and Department of Revenue in November (38 attended). This is an average of 33 per lunch 'n learn. WOW!!!

Our attendance numbers had us looking for conference rooms that could accommodate the larger numbers. November's lunch 'n learn took us to the State Capitol for the first time. Scott Lockwood shared some very interesting information about the fraud prevention and detection techniques the Department of Revenue uses when reviewing e-filed individual tax returns.

Next up, in January, we will again be in the State Capitol, Room G15 for the lunch 'n learn and webinar on January 9. Karen Austin, Deputy Treasurer will be speaking on an Overview of State Treasury Activities. A webinar on Grants Management will follow. Please also note we will be hosting a NASACT webinar, titled GASB's Preliminary Views on Financial Reporting Model Improvements and Soon-to-be-released Implementation Guides, on January 24 in the Grimes Building.

Members – be sure to check out the January 10, 2019 Financial Systems Summit. This is an annual event hosted by AGA in Washington, D.C. and members have the opportunity to attend for free and earn 6 hours of CPE!



I wish you and your families a happy holidays and I look forward to seeing you at our events in January!

Kim Knight, CPA
Chapter President

AGA Des Moines Chapter Member Spotlight—Abdisamat Aden

- Q) How long have you been a member of the AGA Des Moines Chapter?
A) Since 2015
- Q) How did you first learn about AGA?
A) Angela James invited me to on of the chapter's meeting. I loved the organizations professionalism and registered to be a full member.
- Q) What organization do you currently work for and what is your title?
A) Iowa Department of Education, Accounting Tech III
- Q) Least Favorite Food? A) Junk Food
- Q) Worst Fear? A) Scorpion sting. It may not be deadly, but it's painful.
- Q) Read a book or watch a movie? A) Read a book—mostly non-fiction.
- Q) iPhone or Android? A) Android because I cannot share phone chargers with my teenagers.
- Q) Spring or Fall? A) Spring: I am a tropical guy and I have literally lived on the equator, therefore, I am not a big fan of cold weather.



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CGFM Corner, Pam Sullivan**CGFM Corner**

With the New Year fast approaching, have you determined your New Year's resolutions?

CGFM (Certified Government Financial Manager) is an excellent opportunity for setting a professional goal. CGFM will expand your professional knowledge and training by obtaining CPE's with the monthly Lunch n' Learns and the AGA Webinars. If you can't believe how fast the year has gone by why not commit to a new goal - CGFM? Who's a Des Moines AGA member that's earned the CGFM? AGA DES MOINES CGFM.

To earn the CGFM, you must fill out the online application and requirements.

If you have any questions about the process, please contact the Office of Professional Certification at agacgfm@agacgfm.org or 800.AGA.7211.



SEASON'S GREETINGS



**AGA-Des Moines Chapter
Balance Sheet
As of November 30, 2018**

Assets	
Checking	3,695.78
Less: Outstanding Items	(165.00)
Petty Cash	11.00
Savings	1,240.15
PayPal	982.43
Certificate of Deposit	-
Total Assets	5,764.36
Liabilities & Equity	
Equity-Unreserved	5,764.36
Total Liabilities & Equity	5,764.36



**Treasurer's
Report,
Bridgett Wood**

**AGA - Des Moines Chapter
Operating Statement for the Period Ended November 30, 2018
For the Year Ending June 30, 2019**

	Budget	% of Budget	Year to Date
Revenues/Receipts			
Interest	0.50	30.00%	0.15
Membership Fees	300.00	18.33%	55.00
Webinar Revenues	3,120.00	53.33%	1,664.00
Spring Conference Revenues	9,500.00	0.00%	-
Nat. Recruitment Scholar.	-	-	-
Donations	300.00	46.33%	139.00
Member Meals	-	-	-
Total Revenues	13,220.50		1,858.15
Expenses			
Webinar Expenses	2,744.00	96.87%	2,657.99
Spring Conference Expenses	6,715.00	11.17%	750.00
Postage & Supplies	80.00	0.00%	-
National PDT	1,700.00	62.15%	1,056.49
SLM	-	-	-
SLMR	375.00	0.00%	-
CGFM Scholarship	1,000.00	0.00%	-
CGFM Study Guides	-	-	-
Member Incentives	175.00	0.00%	-
Meals	-	-	-
Donations	950.00	51.21%	486.50
Miscellaneous	10.00	0.00%	-
Insurance	325.00	0.00%	-
Total Expenses	14,074.00		4,950.98
Rev over (under) Exp	(853.50)		(3,092.83)
Beginning Balance July 1, 2018			8,857.19
Ending Balance November 30, 2018			5,764.36

Historian's Corner, Janice Evans:

Do you remember when there were less than a dozen Governmental Accounting Standards Board (GASB) statements and state legislation regarding deficit balances was passed? The following President's message written by Calvin McKelvogue was in the December 1992 AGA Ledger.



The Governmental Accounting Standards Board (GASB) is currently deciding the fate of the implementation of Statement No. 11, Measurement Focus and Basis of Accounting for Governmental Funds. As originally scheduled, this Statement would have been effective for the State's 1995 fiscal year, but the GASB recently voted to delay the implementation date for an indefinite period. This Statement has major ramifications upon governmental accounting, basically moving from a modified accrual basis of accounting to an accrual basis.

In the past year the Iowa Legislature passed legislation that requires the State to eliminate the GAAP deficit by the end of FY 95 by actually eliminating some GAAP accounting problems and using the material positive impact the State will get from the implementation of Statement No. 11. So as you can imagine, we are currently monitoring the GASB's activity related to this project and are attempting to work with the GASB to develop some alternatives so that we can still meet our FY 95 goal of eliminating the GAAP deficit.

See the following link for additional information: [Chapter History Reports](#).

Community Service for FY2018-2019:

July - August:

Alzheimer's Association

September - October:

AHeinz57 Pet Rescue & Transport

November - December:

Youth Emergency Services and Shelter (YESS)

January - February:

Food Bank of Iowa

March - April:

Everybody Wins! Iowa

May - June:

East Side Family, Inc.

We will be posting more information throughout the year on our [website](#) about these charities.

Community Service

Chapter members and guests donated \$225, the Chapter contributed \$100, and the National Community Service Fund contributed \$325 for a total of \$650 to Youth Emergency Services and Shelter. All contributions are much appreciated.



Membership Corner, Tracie Kirkpatrick:

Members can earn points as follows:

- 35 points—attend a webinar
- 20 points—attend a lunch 'n learn (LNL)
- 15 points—community service event (participation or donation per event)
- Contact tracie.kirkpatrick2@iowa.gov to report community service participation.
- 10 points—for each guest you bring to a (LNL)

New Members 2018-2019:

Prasanna Bujimalla (Iowa Utilities Board)
 Stephen French (Auditor)
 Terri Walker (DAS)
 Debra Osborn (Iowa Vet's Home)
 Jene' Jess (State of Iowa Judicial Branch)

70 Total
 Active
 Members



Training Calendar:

Please view our training calendar at

<https://www.agacgfm.org/Chapters/DesMoines/Training-Events/2018-19-Training-Schedule.aspx>

Chapter Minutes:

Minutes of Chapter Executive Committee meetings and Monthly Lunch 'N Learn meetings are located on the Chapter's website. Minutes have been posted through the most recent meeting.



Please use the following link to review these minutes:

<https://www.agacgfm.org/Chapters/DesMoines/Our-Chapter/Chapter-Meeting-Minutes.aspx>

2018-2019 Chapter Executive Committee Members (CEC):**President:**

Kim Knight, CPA
kimberly.knight@iowa.gov

President-Elect:

Kaylynn Short, CPA
Kaylynn.short@iptv.org

Past President:

Brenda Nye, CPA, CGFM, CPM
theloy@prodigy.net

Secretary:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Co-Treasurers:

Bridgett Wood, MBA
Bwood@co.black-hawk.ia.us and
Mihneta Lisinovic
mlisino@dhs.state.ia.us

Accountability Outreach:

Rich Schoeppner, CPA
rich.schoeppner@iowa.gov

By-Laws/Procedures & Historian:

Janice Evans, CPA, CGFM
janice.evans@iowa.gov

Chapter Recognition:

Marilyn Hanson, CPA
marilyn.hanson@iowa.gov

Communications:

Angie James, CPA
angela.james2@iowa.gov

Community Service:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Young Professional Director: Vacant**Education:**

Lisa Dooly, CPA
Lisa.dooly@iowa.gov

Membership & Recognition:

Tracie Kirkpatrick
tracie.kirkpatrick2@iowa.gov

Professional Certification:

Pam Sullivan, CPM
pam.sullivan@iowa.gov

Website:

Denise Ragias, CGFM
denise.ragias@iowa.gov

Community Service, Kim Ashmore

September – October: AHeinz57 Pet Rescue and Transport. Chapter members and guests donated \$242, the Chapter contributed \$100, and the National Community Service Fund contributed \$342 for a total of \$684 to AHeinz57 Pet Rescue and Transport. In addition, Chapter members and guests donated numerous other items including paper towels, newspapers, blankets, dog and cat food and treats, pet collars and leashes, peanut butter, bleach, garbage bags, and sterile gloves. All contributions were dropped off at the AHeinz57 location in October and were much appreciated.



November – December: Youth Emergency Services and Shelter (YESS). Chapter members and guests donated \$225, the Chapter contributed \$100, and the National Community Service Fund contributed \$325 for a total of \$650 to Youth Emergency Services and Shelter. All contributions are much appreciated.

January – February: Food Bank of Iowa. The Food Bank of Iowa strives to alleviate hunger through food distribution, partnership and education. In addition to monetary donations we will be collecting the following items: dry pasta, cereal, canned soup, toothpaste and soap.

Chapter Recognition Points, Marilyn Hanson:

The Chapter Recognition Awards Program recognizes individual chapter performance and provides a standard by which each AGA chapter maintains a well-rounded operation for the professional growth of its members.

The Des Moines AGA Chapter received the Platinum award at the annual PDT Conference in Orlando.



Chapter point goal for 2018-2019 to achieve platinum is 19,501—same as FY2018 per the recommendation from National.

Citizen Centric & Chapter History Reports:

The Des Moines Chapter Citizen-Centric Report (CCR) and the Chapter History Report are now available on the chapter's website. Click on the report for a link to the website.

Open Positions for 2019-2020 CEC

Have you ever thought of serving on the Chapter Executive Committee (CEC) for the Des Moines AGA Chapter? There are several positions open on the 2019-2020 CEC board and we would love to have you! The following positions are currently open: Chapter President Elect, Secretary, Co-Treasurer, Education Director, Membership Director, Chapter Recognition Director, Accountability Outreach Chair, Young Professionals Director and Director of Community Service. If any of these positions sound like something you would be interested in or if you would like more information on any of the positions, please feel free to reach out to

Kaylynn Short at Kaylynn.Short@iptv.org or

Kim Knight at Kimberly.Knight@iowa.gov.



The AGA Ledger

A publication of the Association of Government
Accountants - Des Moines Chapter
<https://www.agacgfm.org/DesMoines>

February 2019
Volume 39, Issue 4



Upcoming Events

March 6, 2019

11:30-12:50
Lunch 'n Learn
Overview of State Treasury
Karen Austin
Deputy State Treasurer
1:00-2:50 Webinar
Finance
(Grimes Bldg Room B100)



March 27, 2019

1:00-2:50 Webinar
Cybersecurity
(Grimes Bldg Room B50)

April 10, 2019

1:00-2:50 Webinar
Ethics
(Grimes Bldg Room B100)

April 11, 2019

Spring Seminar—Early
Bird Registration Open
John Lynskey,
National AGA President
Janet Phipps
Director Iowa Dept of
Administrative Services
David Vaudt
GASB Chairman
Kim Hanson
Human Resources/PDS
(Noah's Event Venue)

May 15, 2019

11:30-12:50 Lunch 'n Learn
Cyber Security
Jeff Franklin, OCIO
1:00-2:50 Webinar
Fraud/Data Analytics
(Grimes Bldg Room B100)

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President's Message – February 2019

In January and February we experienced quite the weather rollercoaster – from -50 windchills to +50 actual temperatures. I hope the Groundhog is right and spring arrives soon!

In March the Des Moines Chapter will be hosting 2 training events. On March 6 we will be celebrating Certified Government Financial Manager (CGFM) Month by providing free pizza, pop and cupcakes prior to the lunch 'n learn. Our lunch n' learn speaker is Deputy Treasurer Karen Austin, speaking on *An Overview of State Treasury Activities*. A webinar on *Updates to the New Tax Reform* will follow. On March 27, we will be hosting a cybersecurity webinar on *Protecting and Utilizing Government Data*.

In April the Des Moines Chapter will host an ethics webinar on April 10 followed by our all day spring training seminar on April 11. Registration will be available soon. Speakers include GASB Chairman David Vaudt, AGA National President John Lynskey, DAS Director Janet Phipps, and DAS Training & Development Specialist Kim Hanson.

National AGA's Financial Systems Summit (FSS) was rescheduled to March 28, due to the federal government shutdown. This is a great opportunity for members to receive 6 hours of free CPE from



their desks. Registration information is available on the Des Moines Chapter website.

I look forward to seeing you at our upcoming events!

Kim Knight, CPA
Chapter President



AGA Des Moines Chapter Member Spotlight—Kaylynn Short

Q) How long have you been a member of the AGA Des Moines Chapter?

A) I have been a member of AGA since August 1, 2016.

Q) How did you first learn about AGA?

A) I learned about AGA when I was at the State Auditor's Office and then when I left the Office and went to the Department of Agriculture I had to start finding and paying for my own CPE credits and decided to join AGA. However, it wasn't until I got to IPTV that I started attending Lunch n' Learns and Webinars on a regular basis.

Q) What organization do you currently work for and what is your title?

A) I currently work for Iowa Public Television (IPTV) as an Accountant 3.

Q) Favorite Cereal? A) Coco Pebbles

Q) Early Bird or Night Owl? A) Definitely a Night Owl

Q) Win a Vacation or Win a Car? A) Win a Vacation, but only if it is a really good vacation (same value as a car).

Q) Snickers or Sweet Tarts? A) Snickers

Q) Snow Boots or Sandals? A) Sandals—I could do without the snow & cold!



CGFM Corner, Pam Sullivan



March is CGFM Month!!

Join the Lunch n' Learn on Wednesday, March 6th for **free pizza** and **cupcakes** at the Grimes Bldg. in Room B100 at 11:30 am. The speaker will be Karen Austin, Deputy State Treasurer, with the topic "Overview of the State Treasury Activities."

This is an excellent opportunity for signing up for the Certified Government Financial Manager program (CGFM). While attending the monthly Lunch n' Learn or AGA Webinars, you'll be earning CPE's for your CGFM. You must be enrolled in CGFM before the CPE's will be awarded. Why not enroll today in CGFM allowing you to expand your knowledge and experience needed to be an effective financial manager? Complete the online application and requirements at agagfm@agacgfm.org or call 800-AGA-7211.



Community Service

Chapter members and guests donated \$198, the Chapter contributed \$100, and the National Community Service Fund contributed



\$298 for a total of \$596 to the Iowa Food Bank. In addition, several canned items, peanut butter, boxed cereal, and pasta were collected and dropped off at the Food Bank.

AGA - Des Moines Chapter

Operating Statement for the Period Ended January 31, 2019 For the Year Ending June 30, 2019

	Budget	% of Budget	Year to Date
Revenues/Receipts			
Interest	0.50	42.00%	0.21
Membership Fees	300.00	23.33%	70.00
Webinar Revenues	3,120.00	68.21%	2,128.00
Spring Conference Revenues	9,500.00	0.00%	-
Nat. Recruitment Scholar.	-	-	-
Donations	300.00	59.67%	179.00
Member Meals	-	-	-
Total Revenues	13,220.50		2,377.21

AGA-Des Moines Chapter Balance Sheet As of January 31, 2019

Assets

Checking	3,972.78
Less: Outstanding Items	-
Petty Cash	11.00
Savings	1,240.21
PayPal	1,179.88
Certificate of Deposit	-
Total Assets	6,403.87

Liabilities & Equity

Equity-Unreserved	6,403.87
Total Liabilities & Equity	6,403.87

Expenses

Webinar Expenses	2,934.00	86.49%	2,537.54
Spring Conference Expenses	6,525.00	11.49%	750.00
Postage & Supplies	80.00	0.00%	-
National PDT	1,700.00	62.15%	1,056.49
SLM	-	-	-
SLMR	375.00	0.00%	-
CGFM Scholarship	1,000.00	0.00%	-
CGFM Study Guides	-	-	-
Member Incentives	175.00	0.00%	-
Meals	-	-	-
Donations	950.00	51.21%	486.50
Miscellaneous	10.00	0.00%	-
Insurance	325.00	0.00%	-
Total Expenses	14,074.00		4,830.53

Rev over (under) Exp	(853.50)	(2,453.32)
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Beginning Balance July 1, 2018	8,857.19
Ending Balance January 31, 2019	6,403.87



**Treasurer's
Report,
Bridgett Wood**

Historian's Corner, Janice Evans:

Do you remember when AGA National Promoted Research Projects with a possible grant. The following was in the February 1987 AGA Ledger.



AGA NATIONAL PROMOTING RESEARCH PROJECTS

AGA's National Research Board announced 17 of its chapters in 7 regions submitted plans to undertake Chapter research studies during FY87. As an incentive to encourage AGA members to participate in research projects, the National Research Board has made \$10,000 available for research funding for this fiscal year, as a means to encourage research in government financial management by providing financial support for selected projects. Currently, AGA members from Des Moines Area Community College are reviewing this grant proposal and welcome any AGA member to participate in documenting a proposal to secure this grant award, which if approved and completed will give recognition to our chapter, as well as to individuals who participate in the project. Project proposals must be submitted by April 15, 1987 and must be concerned with "research in government financial management." Anyone interested in assisting or who might have recommendations on a specific plan or approach, please contact Irv Steinberg at DMACC (phone 964-6319).

National AGA's website now encourages research sponsorship and also includes Research Series Reports on a variety of topics.

See the following link for additional information: Chapter History Reports.



Congratulations to Norm Hulscher for becoming an AGA lifetime member after 40 years of continuous AGA membership. Norm, a retired Federal employee, joined FGAA in Detroit before it became AGA and transferred to the Des Moines chapter in 1987.



Community Service for FY2018-2019:

July - August:

Alzheimer's Association

September - October:

AHeinz57 Pet Rescue & Transport

November - December:

Youth Emergency Services and Shelter (YESS)

January - February: Food Bank of Iowa

March - April:

Everybody Wins! Iowa: Mission is to increase children's success in school & life through one-to-one reading & mentoring experiences with caring volunteers.

May - June:

East Side Family, Inc.

We will be posting more information throughout the year on our website about these charities.

Membership Corner, Tracie Kirkpatrick:

Members can earn points as follows:

- 35 points—attend a webinar
- 20 points—attend a lunch 'n learn (LNL)
- 15 points—community service event (participation or donation per event)
Contact tracie.kirkpatrick2@iowa.gov to report community service participation.
- 10 points—for each guest you bring to a (LNL)

New Members 2018-2019:

Samita Basnet (Iowa Secretary of State)
Jenny Podrebarac (Iowa Lottery)

AGA's Renewal Year is April 1—March 31. The renewal deadline for both AGA membership and CGFM is March 31. Remember to update your contact and demographic information as well.



Training Calendar:

Please view our training calendar at

<https://www.agacgfm.org/Chapters/DesMoines/Training-Events/2018-19-Training-Schedule.aspx>

Chapter Minutes:

Minutes of Chapter Executive Committee meetings and Monthly Lunch 'N Learn meetings are located on the Chapter's website. Minutes have been posted through the most recent meeting.



Please use the following link to review these minutes:

<https://www.agacgfm.org/Chapters/DesMoines/Our-Chapter/Chapter-Meeting-Minutes.aspx>

2018-2019 Chapter Executive Committee Members (CEC):**President:**

Kim Knight, CPA
kimberly.knight@iowa.gov

President-Elect:

Kaylynn Short, CPA
Kaylynn.short@iptv.org

Past President:

Brenda Nye, CPA, CGFM, CPM
theloy@prodigy.net

Secretary:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Co-Treasurers:

Bridgett Wood, MBA
Bwood@co.black-hawk.ia.us and
Mihneta Lisinovic
mlisino@dhs.state.ia.us

Accountability Outreach:

Rich Schoeppner, CPA
rich.schoeppner@iowa.gov

By-Laws/Procedures & Historian:

Janice Evans, CPA, CGFM
janice.evans@iowa.gov

Chapter Recognition:

Marilyn Hanson, CPA
marilyn.hanson@iowa.gov

Communications:

Angie James, CPA
angela.james2@iowa.gov

Community Service:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Young Professional Director: Vacant**Education:**

Lisa Dooly, CPA
Lisa.dooly@iowa.gov

Membership & Recognition:

Tracie Kirkpatrick
tracie.kirkpatrick2@iowa.gov

Professional Certification:

Pam Sullivan, CPM
pam.sullivan@iowa.gov

Website:

Denise Ragias, CGFM
denise.ragias@iowa.gov

Community Service, Kim Ashmore

January – February: Food Bank of Iowa. The Food Bank of Iowa strives to alleviate hunger through food distribution, partnership and education. In addition to monetary donations we will be collecting the following items: dry pasta, cereal, canned soup, toothpaste and soap. Chapter members and guests donated \$198, the Chapter contributed \$100, and the National Community Service Fund contributed \$298 for a total of \$596 to the Iowa Food Bank. In addition, several canned items, peanut butter, boxed cereal, and pasta were collected and dropped off at the Food Bank.

**March – April: Everybody Wins!**

Iowa. Everybody Wins! Iowa's mission is to increase children's success in school and life through one-to-one reading and mentoring experiences with caring volunteers.

May – June: East Side Family, Inc. (ESF). ESF is a community organization focused on uplifting, educating and feeding the youth in Des Moines, IA. In April 2016, ESF became a non-profit organization with a mission to help someone in need. ESF believes that hunger is a root to many problems and if ESF can feed, educate and uplift people to help change lives ESF is willing to do that.

Chapter Recognition Points, Marilyn Hanson:

Des Moines Chapter AGA points as of December 31, 2018

Area	Points
Chapter Leadership, Planning & Participation	4,500
Education & Professional Development	2,650
Certification	1,050
Communications	3,801
Membership	2,300
Accountability	800
Community Service	1,125
Awards	-
TOTALS	16,226

Citizen Centric & Chapter History Reports:

The Des Moines Chapter Citizen-Centric Report (CCR) and the Chapter History Report are now available on the chapter's website. Click on the report for a link to the website.

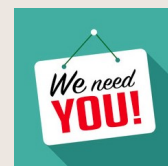
Open Positions for 2019-2020 CEC

Have you ever thought of serving on the Chapter Executive Committee (CEC) for the Des Moines AGA Chapter? There are several positions open on the 2019-2020 CEC board and we would love to have you!

The following positions are currently open: Education Director, Early Careers Director and Director of Community Service.

If any of these positions sound like something you would be interested in or if you would like more information on any of the positions, please feel free to reach out to

Kaylynn Short at Kaylynn.Short@iptv.org or
Kim Knight at Kimberly.Knight@iowa.gov.





The AGA Ledger

A publication of the Association of Government
Accountants - Des Moines Chapter
<https://www.agacgfm.org/DesMoines>

April 2019
Volume 39, Issue 5



Upcoming Events

May 15, 2019

11:30-12:50 Lunch 'n Learn
Cyber Security
Jeff Franklin, OCIO
1:00-2:50 Webinar
Fighting Fraud with
Analytics
(Grimes Bldg Room B100)

June 12, 2019

11:30-12:50 Lunch 'n Learn
Revenue Estimating
Conference
Joel Lunde, DOM
1:00-2:50 Webinar
Journey to the Frontline
(Grimes Bldg Room B100)

President's Message – April 2019

Hi everyone!

We had a great spring conference on April 11 – which included 4 very interesting speakers! We kicked off the day with AGA National President, John Lynskey speaking on Professional Resiliency. Iowa Department of Administrative Services (DAS) Director, Janet Phipps spoke on The Art of Leadership – What Is It? GASB Chairman, David Vaudt spoke about several upcoming new projects and standards, including Fiduciary Activities and Leases. And, DAS Training & Development Specialist, Kim Hanson provided 4 lively hours of ethics training. Thank you to all of the Chapter Executive Committee (CEC) members for your hard work in organizing such a great day! Surveys will be distributed soon – please take a few moments to respond and let us know how we did.



Several CEC members will be traveling to Kansas City for a few days in late April to attend the LEAD! 2019 conference put on by AGA National. This conference will include the first meeting of the National Council of Chapters (NCC). I will serve as the 2019-2020 NCC Representative for the Des Moines Chapter. I look forward to reporting back to the CEC as well as our members about the information learned at this meeting.

I am excited to report that we have a full slate of officers for the 2019-2020 Des Moines Chapter. This coming year will be the first in many years that we have been able to fill the Young Professionals Director position. In addition, the CEC will have 6 new members who have not previously served on the CEC. This is so exciting!!

Thank you for your continued support of the Des Moines Chapter!
Happy Spring!!!

Kim Knight, CPA
Chapter President



Chapter President Kim Knight gave AGA National President John Lynskey a tour of the Iowa State Capitol.



AGA Des Moines Chapter Member Spotlight—Kent Farver

- Q) How long have you been a member of the AGA Des Moines Chapter?
A) Great question. It would have been around 2005-2006, as I moved from the City of Des Moines to the State Auditor's office and found out about AGA.
- Q) How did you first learn about AGA?
A) When I joined the State Auditor's office, I found out about the organization through the training opportunities that staff participated in.
- Q) What organization do you currently work for and what is your title?
A) I currently work as the Director of Finance for the Iowa Judicial Branch. I began here in September 2018. Prior to that, I was the Director of Finance with Metro Waste Authority.
- Q) What college did you attend? A) I graduated with a Bachelor of Arts Degree in Human Behavior from Grand View College in 1996 and in Accounting in 2003. In between, I completed the Master of Public Administration program at the University of Nebraska at Omaha in 1999.
- Q) Favorite Ice Cream Flavor? A) I try not to eat it often, but I like mint chocolate chip.
- Q) Favorite Sport? A) I love to watch all sports, but baseball is still my favorite. College football would be a close second. I have a son who plays baseball and a daughter who plays softball, so plenty of opportunities to watch!
- Q) Ideal Vacation? A) A spring training trip, baseball and warm weather are a good combination.
- Q) Early Riser or Night Owl? A) I am definitely better at staying up late than getting up early.



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CGFM Corner, Pam Sullivan

CGFM 25th Anniversary

March was CGFM celebration month with over 40 people attending the Lunch n' Learn for free pizza and cupcakes. Ten CGFM attendees had their picture taken at the Lunch n' learn. Currently our chapter has seven members enrolled to complete their CGFM. John Lynskey, AGA National President a presenter at the DM Chapter Spring Conference, discussed the 25th anniversary of the prestigious CGFM Certification in his presentation.



CGFM allows you to expand your career opportunities and distinguishes you from others in your field. Isn't it time for you to consider earning the CGFM certification? Here's the link to apply <https://www.agacgfm.org/CGFM-Certification.aspx>.



Membership Awards

5 Years: Tracie Kirkpatrick, Ronald Swanson
 10 Years: Marilyn Hanson, Keven Heinzeroth, Patricia Kind, Patrice Syre, Penney Sells
 20 Years: Matthew Coulter, Suzanne Dahlstrom, Lisa Dooly
 25 Years: Deborah Moser
 30 Years: Cheryl Mather
 35 Years: Janice Evans
 40 Years: James Anderson



AGA-Des Moines Chapter Balance Sheet As of March 31, 2019

Assets

Checking	7,806.11
Less: Outstanding Items	-
Petty Cash	11.00
Savings	1,240.27
PayPal	7,612.12
Certificate of Deposit	-
Total Assets	16,669.50

Liabilities & Equity

Equity-Unreserved	16,669.50
Total Liabilities & Equity	16,669.50



**Treasurer's
Report,
Bridgett Wood**

AGA - Des Moines Chapter

Operating Statement for the Period Ended March 31, 2019 For the Year Ending June 30, 2019

	Budget	% of Budget	Year to Date
Revenues/Receipts			
Interest	0.50	54.00%	0.27
Membership Fees	300.00	23.33%	70.00
Webinar Revenues	3,120.00	103.59%	3,232.00
Spring Conference Revenues	9,500.00	132.84%	12,620.00
Donations	300.00	82.67%	248.00
Total Revenues	13,220.50		16,170.27

Expenses

Webinar Expenses	2,934.00	90.86%	2,665.85
Spring Conference Expenses	6,525.00	32.56%	2,124.45
Postage & Supplies	80.00	125.00%	100.00
National PDT	1,700.00	139.73%	2,375.49
SLMR	375.00	0.00%	-
CGFM Scholarship	1,000.00	0.00%	-
Member Incentives	175.00	70.10%	122.67
Donations	950.00	67.84%	644.50
Miscellaneous	10.00	0.00%	-
Insurance	325.00	100.00%	325.00

Total Expenses	14,074.00		8,357.96
Rev over (under) Exp	(853.50)		7,812.31

Beginning Balance July 1, 2018	8,857.19
Ending Balance March 31, 2019	16,669.50

Historian's Corner, Janice Evans:

Do you remember when the minimum wage was \$3.80 or the subminimum wage was \$3.35? The following article was in the April 1991 AGA Ledger.



MINIMUM WAGE GOES UP APRIL 1

For employees subject to the federal wage-hour law, a new minimum of \$4.25 takes effect as of April 1. Since last April 1, the minimum hourly rate has been \$3.80. The subminimum wage, which employers are permitted for a limited period to pay newcomers to the labor market, age 16-19, goes up to \$3.61 from \$3.35.

The minimum wage was enacted in the United States in 1938 as part of the Fair Labor Standards Act. The first minimum wage was 25 cents an hour. The federal minimum wage of \$7.25 per hour has not increased since July 2009. The [Department of Labor's web-site](#) indicates the state minimum wage for 29 states exceeds the federal minimum wage, 16 states are the same as the federal minimum wage, and five states have no minimum wage.

See the following link for additional information: [Chapter History Reports](#).

Community Service for FY2018-2019:

July - August:

Alzheimer's Association

September - October:

AHeinz57 Pet Rescue & Transport

November - December:

Youth Emergency Services and Shelter (YESS)

January - February: Food Bank of Iowa

March - April:

Everybody Wins! Iowa

May - June:

East Side Family, Inc.: A legacy of a continuous effort to maintain, build, and foster relationships within the community.

We will be posting more information throughout the year on our [website](#) about these charities.



Congratulations to Pam Sullivan for being awarded the 2018-19 Volunteer of the Year for the Des Moines Chapter!! Read all about this [National AGA Award](#), [Pam's contributions](#) and the other chapter recipients from around the country.



Membership Corner, Tracie Kirkpatrick:

Members can earn points as follows:

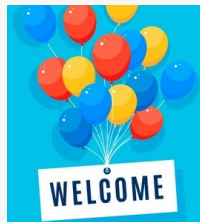
- 35 points—attend a webinar
- 20 points—attend a lunch 'n learn (LNL)
- 15 points—community service event (participation or donation per event)
- Contact tracie.kirkpatrick2@iowa.gov to report community service participation.
- 10 points—for each guest you bring to a (LNL)

Top Point Leaders 2018-2019:

Kimberly Ashmore—440 points
Angie James—325 points
Lisa Dooly—315 points

New Members 2018-2019:

Stephanie Bernard (IPTV)
Melissa Mark (IDPH)
Ermin Begovic (DAS)
Michael Team (Student)
Bekki Kirkland (DSM Public Library)



Training Calendar:

Please view our training calendar at

<https://www.agacgfm.org/Chapters/DesMoines/Training-Events/2018-19-Training-Schedule.aspx>



Chapter Minutes:

Minutes of Chapter Executive Committee meetings and Monthly Lunch 'N Learn meetings are located on the Chapter's website. Minutes have been posted through the most recent meeting.



Please use the following link to review these minutes:

<https://www.agacgfm.org/Chapters/DesMoines/Our-Chapter/Chapter-Meeting-Minutes.aspx>

2018-2019 Chapter Executive Committee Members (CEC):**President:**

Kim Knight, CPA
kimberly.knight@iowa.gov

President-Elect:

Kaylynn Short, CPA
Kaylynn.short@iptv.org

Past President:

Brenda Nye, CPA, CGFM, CPM
theloy@prodigy.net

Secretary:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Co-Treasurers:

Bridgett Wood, MBA
Bwood@co.black-hawk.ia.us and
Mihneta Lisinovic
mlisino@dhs.state.ia.us

Accountability Outreach:

Rich Schoeppner, CPA
rich.schoeppner@iowa.gov

By-Laws/Procedures & Historian:

Janice Evans, CPA, CGFM
janice.evans@iowa.gov

Chapter Recognition:

Marilyn Hanson, CPA
marilyn.hanson@iowa.gov

Communications:

Angie James, CPA
angela.james2@iowa.gov

Community Service:

Kim Ashmore, CGFM
kim.ashmore@iowa.gov

Young Professional Director: Vacant**Education:**

Lisa Dooly CPA
Lisa.dooly@iowa.gov

Membership & Recognition:

Tracie Kirkpatrick
tracie.kirkpatrick2@iowa.gov

Professional Certification:

Pam Sullivan CPM
pam.sullivan@iowa.gov

Website:

Denise Ragias, CGFM
denise.ragias@iowa.gov

Community Service, Kim Ashmore

March – April: Everybody Wins! Iowa. Everybody Wins! Iowa's mission is to increase children's success in school and life through one-to-one reading and mentoring experiences with caring volunteers. Chapter members & guests donated \$268, the Chapter contributed \$100, and a match was submitted to the National Community Service Fund for \$368 for a total \$736 contribution to Everybody Wins! Iowa. Thank you for your generosity.



May – June: East Side Family, Inc. (ESF). ESF is a community organization focused on uplifting, educating and feeding the youth in Des Moines, IA. In April 2016, ESF became a non-profit organization with a mission to help someone in need. ESF believes that hunger is a root to many problems and if ESF can feed, educate and uplift people to help change lives ESF is willing to do that.

Chapter Recognition Points, Marilyn Hanson:

Des Moines Chapter AGA points as of March 31, 2019

Area	Points
Chapter Leadership, Planning, & Participation	4,900
Education & Professional Development	4,000
Certification	2,275
Communications	3,000
Membership	4,000
Accountability	800
Community Service	1,425
Awards	450
Total	20,850

Citizen Centric & Chapter History Reports:

The Des Moines Chapter Citizen-Centric Report (CCR) and the Chapter History Report are now available on the chapter's website. Click on the report for a link to the website.

Upcoming 2019-2020 CEC:

Chapter President: Kaylynn Short, CPA
Chapter President-Elect/Nominations: Randy Lagerblade, CPM
Immediate Past President/NCC: Kimberly M Knight, CPA
Treasurer: Mihneta Lisinovic
Secretary: Terri Walker
Membership Director: Tracie L Kirkpatrick
Communications Director: Angela D James, CPA
Education/Programs & Technical Meetings Director: Ermin Begovic
Community Service Director: Melissa Mark
CGFM/Professional Certification Director: Pam Sullivan, CPM
Early Careers Director: Prasanna Bujimalla
Bylaws & Procedures Director (Historian): Janice E Evans, CGFM, CPA
Chapter Recognition Chair: Janice Jensen, CGFM, CPA, CPM
Chapter Website Chair: Denise Ragias, CGFM
Accountability Outreach Chair: Kent Farver, CGFM, CPA





The AGA Ledger

A publication of the Association of Government
Accountants - Des Moines Chapter
<https://www.agacgfm.org/DesMoines>

June 2019
Volume 39, Issue 6



Upcoming Events

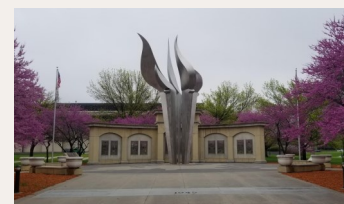
July 10, 2019

1:00-3:00 NASACT
Webinar
GASB Review 2019
(Grimes Bldg Room B100)



LEAD! Conference
April 2019

Kansas City, MO
President Elect Randy Lagerblade
President Kaylynn Short
19-20 National President
Ernie Almonte
Past President Kim Knight



President's Message – June 2019

I want to extend a huge **thank you** to all who served on the 2018-2019 Chapter Executive Committee (CEC). We had a great year with many awesome training opportunities, including an 8-hour spring conference that included GASB Chairman, and former Iowa State Auditor, David Vaudt, and AGA National President John Lynskey.

If you haven't served on the CEC in the past, I strongly encourage you to consider opportunities as they become available. Each year in late winter we begin recruiting individuals to fill vacant positions on the CEC. I have held several positions, including Secretary, Communications Director, Community Service Director and Chapter President. I never thought I would want to hold the Chapter President position; however, it was one of the most rewarding positions and it provided me several opportunities to travel to leadership and professional development training (PDT) throughout the country. I have been to Kansas City twice, Denver, Orlando, and soon will be traveling to New Orleans for my last PDT. Serving on the CEC provides a wonderful opportunity for networking and developing your leadership skills!

Wow, it is hard to believe my year as Chapter President is about to conclude. I have truly enjoyed the opportunity to serve the Chapter. This coming year I will be the Chapter's representative on the National Council of Chapters (NCC). This is a 73-person council with a representative from each chapter. It will be an exciting year as we begin the new governance structure of AGA on July 1, 2019. You can learn more about the NCC [here](#).

The Chapter will be participating in the 2019 Walk to End Alzheimer's again this year. The walk is held annually at the State Capitol. We would love to have you all join us for the walk! We will be adding information to the Chapter's [website](#) soon on how to join team "Joyful Walkers." The walk is Saturday, August 24th.

Enjoy your summer!

Kim Knight, CPA
Chapter President



AGA Des Moines Chapter Member Spotlight—Randy Lagerblade

Q) How long have you been a member of the AGA Des Moines Chapter?

A) 6 Years

Q) How did you first learn about AGA?

A) I think it was Kim Knight.

Q) What organization do you currently work for and what is your title?

A) Iowa Department of Revenue, Finance and Procurement Supervisor

Q) What college did you attend? A) Grand Canyon College - I went back a few years later to get my accounting degree and they had grown up to become Grand Canyon University.

Q) Favorite Dessert? A) Bread Pudding, Pecan Pie, Crème Brûlée...I can't decide.

Q) Favorite Sport? A) Baseball—there's nothing better than running the bases or sitting in the stands with a beer and a hot dog.

Q) Read a book or Watch a movie? A) Movie

Q) iPhone or Android? A) iPhone

Q) Other Information? A) My wife (Ruth) & I will be celebrating our 30th Wedding Anniversary this year. We have 5 kids, and we've been fortunate enough to have traveled the world thanks to Ruth's 20+ years with American Airlines. Where will we go next?



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CGFM Corner, Pam Sullivan

Summer is upon us and the fiscal year is about to close have you considered CGFM certification? Here's why you should consider enrolling and completing CGFM Certification:

Certified Government Financial Manager (CGFM) is a professional certification awarded by AGA, which demonstrates competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels. CGFM is a respected credential that recognizes the knowledge and experience needed to be an effective government financial manager. Having a CGFM allows you to expand your career opportunities and distinguishes you from others in your field. CGFM distinguishes individuals who have a significant commitment to their professional development with an increased knowledge of government financial management, better understanding of the big picture of government and greater confidence of the job.



Isn't it time for you to consider earning the CGFM certification? Here's the link to apply <https://www.agacgfm.org/CGFM-Certification.aspx>.



Upcoming Community Service

July – August: Alzheimer's Association
(Mission: To eliminate Alzheimer's disease through the advancement of research; to provide and enhance care and support for all affected; and to reduce the risk of dementia through the promotion of brain health.)

THE END OF ALZHEIMER'S
STARTS WITH *you.*



Team: Joyful Walkers
Saturday, August 24th
State Capitol

1. Scroll down the page to "Join a Team or Make a Donation"
2. Type "Joyful Walkers" under "Find a Team" and click SEARCH
3. Team Joyful Walkers will be displayed, click on "Joyful Walkers"
4. The team's page will now display, click "JOIN OUR TEAM" and follow the directions to join the walk. Or, click "DONATE TO THE TEAM" if you do not want to walk but would like to donate to the team.

Online donations made by AGA members will be included with cash and check donations at the Des Moines Chapter's monthly training events for matching purposes.

AGA-Des Moines Chapter Balance Sheet As of May 31, 2019

Assets

Checking	12,034.53
Less: Outstanding Items	-
Petty Cash	11.00
Savings	1,240.34
PayPal	1,298.40
Certificate of Deposit	-
Total Assets	14,584.27

Liabilities & Equity

Equity-Unreserved	14,584.27
Total Liabilities & Equity	14,584.27



Treasurer's Report, Bridgett Wood

AGA - Des Moines Chapter Operating Statement for the Period Ended May 31, 2019 For the Year Ending June 30, 2019

	Budget	% of Budget	Year to Date
Revenues/Receipts			
Interest	0.50	68.00%	0.34
Membership Fees	300.00	113.75%	341.24
Webinar Revenues	3,120.00	117.95%	3,680.00
Spring Conference Revenues	9,500.00	139.58%	13,260.00
Donations	300.00	108.67%	326.00
Total Revenues	13,220.50		17,607.58
Expenses			
Webinar Expenses	2,934.00	92.99%	2,728.30
Spring Conference Expenses	6,525.00	82.17%	5,361.56
Postage & Supplies	80.00	125.00%	100.00
National PDT	1,700.00	139.73%	2,375.49
SLMR	375.00	6.67%	25.00
CGFM Scholarship	1,000.00	0.00%	-
Member Incentives	175.00	78.66%	137.65
Donations	950.00	87.11%	827.50
Miscellaneous	10.00	0.00%	-
Insurance	325.00	100.00%	325.00
Total Expenses	14,074.00		11,880.50
Rev over (under) Exp	(853.50)		5,727.08
Beginning Balance July 1, 2018			8,857.19
Ending Balance May 31, 2019			14,584.27

Historian's Corner, Janice Evans:

Do you remember AGA's Office of Minority Business Enterprise Courses (OMBE) Program? The May and June 1979 Des Moines AGA News listed topics for the 1979 National Symposium (now PDT) held in St. Louis in June 1979, which included various issues in accounting, auditing, internal controls, time management and the OMBE Program. The following information about the OMBE program is from National AGA's website.



September 1974 – OMBE program enters its third year of providing training to minority businessmen in 10 cities across the country. **June 1976** – The OMBE program continues with 30 chapters participating and 42 courses offered. AGA signs fiscal year 1977 contract with the Department of Commerce. **April 1977** - June 30, 1977 marked the fifth anniversary of the AGA/OMBE program. **January 1978** - Despite a sizable cut in the funding of this year's contract, AGA will maintain approximately the same number of OMBE courses as last year. **May 1978**, AGA was seeking a director of socio-economic activities in the National Office to oversee the OMBE program and other similar programs that may develop. **August 1978** – A new record was set with 50 OMBE courses offered. **April 1980** – The OMBE is replaced in the Department of Commerce by the Minority Business Development Agency (MBDA) and while Commerce indicates it does not intend to abandon the minority small business community, it seems clear that its level of support will be less than it has been in the past. How this will affect AGA's grant to provide local training to minority business people is unknown. **September 1980** – MBDA training is put on hold as AGA seeks other sources of funding after a shift in the Department of Commerce's priorities result in the agency's failure to renew AGA's grant. **October 1980** – The National Executive Committee (NEC) approved a plan to continue the MBDA program in conjunction with the New School of Social Research in New York. **March 1981** - The NEC made sharp cuts in AGA's operating budget to offset impending deficit at the end of the year, due partially to the loss of the MBDA grant. It appears that ended the OMBE/MBDA program.

See the following link for additional information: [Chapter History Reports](#).

Community Service for FY2018-2019:

July - August:

Alzheimer's Association

September - October:

AHeinz57 Pet Rescue & Transport

November - December:

Youth Emergency Services and Shelter (YESS)

January - February:

Food Bank of Iowa

March - April:

Everybody Wins! Iowa

May - June:

East Side Family, Inc.: A legacy of a continuous effort to maintain, build, and foster relationships within the community.

We will be posting more information throughout the year on our [website](#) about these charities.

Membership Corner, Tracie Kirkpatrick:

Members can earn points as follows:

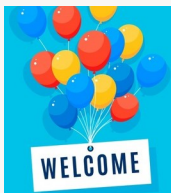
- 35 points—attend a webinar
- 20 points—attend a lunch 'n learn (LNL)
- 15 points—community service event (participation or donation per event)
- Contact tracie.kirkpatrick2@iowa.gov to report community service participation.
- 10 points—for each guest you bring to a (LNL)

Top Point Leaders 2018-2019:

Kimberly Ashmore—580 points—CONGRATS!!
Lisa Dooly—420 points
Marilyn Hanson—455 points

New Members 2018-2019:

Stephanie Bernard (IPTV)
Melissa Mark (IDPH)
Ermin Begovic (DAS)
Michael Team (Student)
Bekki Kirkland (DSM Public Library)



Training Calendar:

Please view our training calendar at

<https://www.agacgfm.org/Chapters/DesMoines/Training-Events/2018-19-Training-Schedule.aspx>

Chapter Minutes:

Minutes of Chapter Executive Committee meetings and Monthly Lunch 'N Learn meetings are located on the Chapter's website. Minutes have been posted through the most recent meeting.



Please use the following link to review these minutes:

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2019-2020 Chapter Executive Committee Members (CEC):**President:**

Kaylynn Short, CPA
kaylynn.short@iptv.org

President-Elect:

Randy Lagerblade, CPM
randy.lagerblade@iowa.gov

Past President/NCC Representative:

Kim Knight, CPA
kimberly.knight@iowa.gov

Secretary:

Terri Walker
terri.walker@iowa.gov

Treasurer:

Mihneta Lisinovic
mlisino@dhs.state.ia.us

Accountability Outreach:

Kent Farver, CPA, CGFM
kent.farver@iowacourts.gov

By-Laws/Procedures & Historian:

Janice Evans, CPA, CGFM
janice.evans@iowa.gov

Chapter Recognition:

Janice Jensen, CPA, CGFM, CPM
roo4sun@aol.com

Communications:

Angie James, CPA
angela.james2@iowa.gov

Community Service:

Melissa Mark
melissa.mark@idph.iowa.gov

Young Professional Director:

Prasanna Bujimalla
prasanna.bujimalla@iowa.gov

Education:

Ermin Begovic
ermin.begovic@iowa.gov

Membership & Recognition:

Tracie Kirkpatrick
tracie.kirkpatrick2@iowa.gov

Professional Certification:

Pam Sullivan CPM
pam.sullivan@iowa.gov

Website:

Denise Ragias, CGFM
denise.ragias@iowa.gov

Community Service, Kim Ashmore

May – June: East Side Family, Inc. (ESF). ESF is a community organization focused on uplifting, educating and feeding the youth in Des Moines, IA. Chapter members and guests donated \$236, the Chapter contributed \$100, and a request was made for the National Community Service Fund match of \$336 for a total of \$672 contributed to the East Side Family, Inc.

The total impact to six charities for 2018-2019: \$2,126 Chapter members and guest donations, \$600 Des Moines Chapter match, and \$2,383.50 requested National Community Service Fund match for a total financial contribution of \$5,109.50! In addition: over thirty pounds of food was collected and donated to the Food Bank of Iowa; over forty items were donated to AHeinz57 Pet Rescue & Transport: dog and cat food, treats, blankets, leashes, toys, peanut butter, paper towels, garbage bags, sterile gloves, bleach, newspapers, etc. Thank you so much for the support to this year's selected charities!

Chapter Recognition Points, Marilyn Hanson:

Des Moines Chapter AGA points as of May 31, 2019

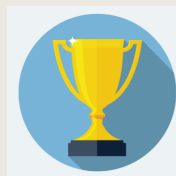
Area	Points
Chapter Leadership, Planning, & Participation	5,000
Education & Professional Development	4,000
Certification	3,875
Communications	3,000
Membership	4,000
Accountability	950
Community Service	1,525
Awards	650
Total	23,000

**Platinum-Level Chapter Recognition Award****Citizen Centric & Chapter History Reports:**

The Des Moines Chapter Citizen-Centric Report (CCR) and the Chapter History Report are now available on the chapter's website. Click on the report for a link to the website.

Certificate of Excellence-2017-18 CCR**Chapter Website Contest:****Des Moines Chapter Website WINS!!**

Congratulations to the Des Moines Chapter! The website (www.agacgfm.org/desmoines) was selected as the winner of the Chapter Website Contest for Group D. The chapter will be recognized at the Chapter Awards Breakfast on Wednesday, July 24th at PDT 2019 in New Orleans, LA.

**Thank you to the 2018-19 CEC Members:**

Kim Knight, President
Kaylynn Short, President-Elect
Brenda Nye, Past President
Kim Ashmore, Secretary & Community Service
Bridgett Wood & Mihneta Lisinovic, Co-Treasurers
Rich Schoepfner, Accountability Outreach
Janice Evans, By-Laws/Procedures & Historian
Marilyn Hanson, Chapter Recognition
Angie James, Communications
Lisa Dooly, Education
Tracie Kirkpatrick, Membership & Recognition
Pam Sullivan, Professional Certification
Denise Ragias, Website

