



# THE AGA LEDGER

A Publication of the Association of Government Accountants  
Ozarks Chapter, Springfield, Missouri  
www.ozarksaga.org

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## Message From The President

January and the end of the year flew by quickly. I hope everyone survived the process. Last month, I began participating in monthly conference calls with other AGA leaders from the Mid-Western Region. We discussed upcoming AGA training events, membership recruitment and March being proclaimed CGFM month. We are also working on a "best practices" type manual that could be used by all.

Please mark your calendars early for the upcoming meeting date of April 11<sup>th</sup>. In addition to our program of "Participative Budgeting" with Evelyn Honea, we are expecting the AGA Regional Vice-President Frank Faughn. Let's all turn out and show Frank what great members the Ozarks Chapter has.

Join us on February 14<sup>th</sup> to learn how to "Survive a Financial Software Conversion" with Pam Abdon.

### Ozarks Chapter February Meeting Event

**Tuesday, February 14, 2006**

**12:00 Noon**

**At the**

**Tower Club**

**Cost of Luncheon and CPE \$18.00**

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**Speaker: Pam Abdon**

**Software Specialist for Springfield Public Schools**

**Topic: "How to Survive a Financial Software Conversion"**

**Pam has a Masters in Business Administration with an emphasis in Computer Resources and Information Management from Webster University. She has prior experience working with selection, consultation and data extraction of new business software applications. She is currently overseeing the purchasing and implementation of a new financial software package for Springfield Public Schools**

### RSVP:

Cindy Stein 829-6201

[cstein@greencountymo.org](mailto:cstein@greencountymo.org)

by Monday, February 13 at 3:00 PM

Recommended CPE: 1 hour

## Annual CGFM Renewal Time!

AGA National is getting ready to send you an annual renewal invoice for your CGFM certification and/or AGA membership. If your address has recently changed, please be sure to update your contact information with AGA and pay your dues in the "Members only" section of AGA website ([www.agacgfm.org](http://www.agacgfm.org)).

Below you'll find answers to frequently asked questions about CGFM renewal:

Q: How often do I have to renew my CGFM designation?

A: CGFM certification is renewed on an annual basis. A renewal invoice is sent out in February and the payment is due by March 31st. If you do not receive an invoice by mid-March, please call AGA at 1.800.AGA.7211.

Q: What are the requirements for maintaining the CGFM certification?

**January**

A: To maintain the designation, a CGFM holder must:

1. Pay the CGFM renewal fee at the beginning of every year.
2. Adhere to the AGA Code of Ethics.
3. Every two years complete at least 80 hours of continuing professional education (CPE) in government financial management topics or related technical subjects (with at least 20 in each year).
4. Maintain and, if requested by AGA, provide detailed information on CPE hours completed.

If you did not renew your CGFM certification last year or have not earned 80 CPE hours in your last two-year CPE cycle, please contact the Office of Professional Certification at 1.800.AGA.7211 (703.684.6931), ext. 305.

Q: I just retired. Do I need to do anything to adjust my CGFM status?

A: Yes. If you have recently retired from AND are no longer substantially working in the government financial management

community, please notify AGA of your change of status to "retired" by fax (703-562-0361) or email ([agacgfm@agacgfm.org](mailto:agacgfm@agacgfm.org)).

A: Yes. If you have recently retired from AND are no longer substantially working in the government financial management community, please notify AGA of your change of status to "retired" by fax (703-562-0361) or email ([agacgfm@agacgfm.org](mailto:agacgfm@agacgfm.org)).

Should you return to work (substantial employment or contracting) in the government financial management community, please contact AGA to change your CGFM status back to "Active."

Katya Silver

Director of Professional Certification Administration AGA - Advancing Government Accountability

Phone: 703.684.6931, ext. 305

Toll Free: 800.AGA.7211, ext. 305

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[ksilver@agacgfm.org](mailto:ksilver@agacgfm.org)

[www.agacgfm.org](http://www.agacgfm.org)

## Future Events

### AGA

Join us in sunny San Diego, California, June 18-21, 2006, for AGA's 55<sup>th</sup> Annual Professional Development Conference & Exposition— *the* government financial management education event of the year! Two hotel scholarships available to each chapter.

[Register Online](#)

[Reserve Room Online](#)

### AICPA

**AICPA 2006 Spring Controllers Workshop – 2nd Presentation due to Popular Demand!**

Mar 22 - Mar 24, 2006

Lake Buena Vista, FL

Disney's Contemporary Resort

**Recommended CPE Credit: 18 Credits**

[Download Agenda](#)

***The Nashville Chapter of the Association of Government Accountants is pleased to be hosting the Southeastern Region Professional Development Conference on March 16-17, 2006.***

This conference will be held at the Gaylord Opryland Resort and Convention Center. If you've never been to Nashville, this is a perfect opportunity to pay us a visit!!!!

The theme of the conference is **"Open Government - Public Trust and Accountability."**

This conference will provide for up to 16 hours of CPE.

Day one starts out with an hour each of Sam McCall, AGA national president, and Bob Attmore, GASB Chair. Then we will have an hour with Jerry Lohfink, Director of the National Finance Center in New Orleans discussing disaster recovery and their experiences moving operations to Texas after Hurricane Katrina. In the afternoon, registrants will have the choice of a session on e-government, debt financing, or leadership, and then there will be a general session devoted to ethics.



Day one concludes with a cruise on the General Jackson Showboat that includes dinner and a show.

On day two, Mark Burnette will host a session on **Information System Security**.

Following, registrants may choose from a **"Yellow Book Town Hall Meeting"** by Jeannette Franzel with the GAO, strategic planning with Dr. Janet Kelly Carr, or a **GASB update**

with Karl Johnson from the GASB staff. The State of Tennessee's Comptroller will speak during lunch.

In the afternoon, we will have a panel of media experts and then a choice of a SAS update by Mike Glynn from the AICPA staff, a session on relationship management, and an investigative topic by Tim Reece of the FBI.

The brochure and registration information, including on-line registration, are available on the Nashville Chapter website at: [www.nashvilleaga.org/2006/PDCBrochure.pdf](http://www.nashvilleaga.org/2006/PDCBrochure.pdf).

We ask that you share this information with your chapters and in your offices and encourage you to consider attending this worthwhile event! In addition to providing informative sessions, this conference is a great networking opportunity!

[Link to map and driving directions](#)

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## **New AMT Assistant Debuts on IRS.gov**

IR-2006-3, Jan. 4, 2006

**WASHINGTON** — The Internal Revenue Service is providing a new online tool to help individual taxpayers determine whether they are potentially subject to the alternative minimum tax (AMT).

The AMT Assistant helps taxpayers determine whether or not they may be subject to the AMT by automating the AMT Worksheet of the 1040 Instructions, called the "Worksheet to See if You Should Fill in Form 6251 - Line 45." IRS estimates most taxpayers can make entries and get an answer in five to 10 minutes using the new application.

Taxpayers who file paper returns will benefit the most from the AMT Assistant because e-file software generally computes AMT liability automatically. The AMT Assistant is another in a series of steps being taken by IRS to reduce taxpayer burden.

"The alternative minimum tax causes a lot of hair pulling for millions of taxpayers each year. This new tool will help people understand if they have to pay or not," said Mark W. Everson, IRS Commissioner. "This is part of the IRS effort to improve customer service and reduce return preparation time for taxpayers."

The information provided is anonymous and will be used only for purposes of determining AMT liability. It will not be shared, stored or used in any other way, nor can it be used to identify the individual who enters it.

During the 2006 filing season, this new tool will be available on IRS.gov. Enter "AMT Assistant" in the Search box on the Web site, or use the link below. Taxpayers must complete a draft 1040 through line 44 and have that form available to use the AMT Assistant. There is also an "Additional Resources" section, with helpful information and links.

**Link: [AMT Assistant](#)**

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**IR-2006-025, Feb 7, 2006**

### **IRS Announces "Dirty Dozen" Tax Scams for 2006**

WASHINGTON — The Internal Revenue Service today issued the 2006 "Dirty Dozen"--its latest annual tally of some of the most notorious tax scams--along with an alert to taxpayers this filing season to watch out for schemes that promise to reduce or eliminate taxes.

Two new schemes have worked their way onto the list in 2006. In recent months IRS personnel have noted the emergence of the two scams--"zero wages" and "Form 843 tax

abatement"-- in which filers use IRS forms to claim that their tax bills have been wrongly inflated.

The IRS urges people to avoid these common schemes:

- 1) Zero Wages**
- 2) Form 843 Tax Abatement**
- 3) Phishing**
- 4) Zero Return**
- 5) Trust Misuse**
- 6) Frivolous Arguments**
- 7) Return Preparer Fraud**
- 8) Credit Counseling Agencies**
- 9) Abuse of Charitable Organizations and Deductions**
- 10) Offshore Transactions**
- 11) Employment Tax Evasion**
- 12) "No Gain" Deduction**

**For more detailed descriptions see:**

[IRS News Release 2005-19](#)

### **Additional Links:**

- [Tax Scams: How to Recognize and Avoid Them](#)
  - [Identity Theft and Your Tax Records](#)
  - [Abusive Return Preparer Enforcement](#)
  - [How to Report Suspected Tax Fraud Activity](#)
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President Bush and three former presidents joined the 10,000 people who mourned Coretta Scott King at her funeral Tuesday. "We knew her husband only as a young man," President Bush said. "But we knew Mrs. King in all the seasons of her life, and there was grace and beauty in every season."

[The full story on CNN.com](#)

MIN

Ozark



**January 10, 2006 Meeting** Cindy Stein called the meeting to order. The minutes and treasurer reports were approved as presented in the most recent newsletter. Deb Burling reported we have had one applicant for the scholarship from MSU. Cindy reminded everyone of the GFOA teleconference and indicated attendance will be lower than hoped due to a conflict with a salute the legislature event in the state capital. She then outlined the upcoming meetings and events for the chapter. Jerry Mitchell is organizing a visit to a nursing home in March; those interested in helping out should contact Jerry.

Jerry then introduced Tom Adams. Tom is the Manager of the Springfield Professional Tennis Team, the Lasers. Tom developed and maintains the Laser's Web site. Linda Charles introduced Nichole Plowman from the City of Springfield Information Systems Department.

Tom and Nicole detailed the five phases of webpage development. They are Conceptualization, Design Visualization, Analysis, Production and Evolution. They showed a flow chart example of development and discussed defining project goals, what skills were necessary for development and maintenance. They took turns discussing various elements of development such as creating files, download times, webpage creation tools, and browsers. Tom then took us on a tour of the Laser's webpage, <http://www.springfieldlasers.com>. They gave a handout listing the top ten website designers for accountants and suggested <http://websites4accountants.com/>, as an excellent resource.

Cindy thanked the presenters and adjourned the meeting.

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## **Gallup Poll Shows Accountants Ratings Almost Fully Recovered**

Gallup's annual poll on the honesty and ethics of people in different professions show that accountants' ratings are up to a favorable 39%, almost fully recovered from the business scandals of 2002. Accountants' ratings went from 41% in 2001 to 32% during the Enron-era scandals. The results are based on telephone interviews with a randomly selected national sample of 1,002 adults, aged 18 and older, conducted Nov. 17-20, 2005. For more information,

visit <http://brain.gallup.com/content/default.aspx?ci=20254>.

(Requires free 30-day registration.)



## **CALL FOR 2006 NATIONAL ACADEMIC SCHOLARSHIPS**

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship today!

Each year, AGA National awards:

- Up to six \$1,000 full-time merit scholarships to AGA members and their family members,
- Up to two \$500 part-time merit scholarships to AGA members and their family members, and
- One \$1,000 community service scholarship

The **deadline for receipt of applications is March 31, 2006**. Apply now and take full advantage of your AGA membership.

To download a copy of the application go to

<http://www.agacgfm.org/membership/awards/> or contact **Rosanna Ortiz**

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## **2006 CALL FOR NATIONAL AWARDS**

AGA's National Awards Committee is now accepting nominations for our 10 National Awards that recognize the leaders advancing our profession and setting the standards of excellence:

- Robert W. King Memorial Award
- Einhorn-Gary Award
- Frank Greathouse Distinguished Leadership Award
- Achievement of the Year Award
- Educator Award
- Cornelius E. Tierney/Ernst & Young Research Award
- Special Achievement Award
- Chapter Service Award
- Chapter Education Award
- Community Service Award

These awards will be presented during AGA's Professional Development Conference and Exposition in San Diego, CA June 18-21, 2006. In many cases, individuals do not have to be members of AGA to be eligible. All nominations are due by Friday, March 3, 2006. Visit <http://www.agacgfm.org/membership/awards/> for all nomination forms or for more information contact Rosanna Ortiz at [rortiz@agacgfm.org](mailto:rortiz@agacgfm.org).

**IRS has a website called Tax Talk Today.** It presents a monthly webcast on various tax topics. You can sign up to watch the broadcasts for free, however if you wish to earn CPE hours, the charge is \$25 per broadcast. If you purchase six (\$150) you can get one hour free. If you can't watch the live broadcast, archived copies are available to watch at your convenience. It can be viewed through Windows Media Player or Real Player. The website address and CE information is below if you would like to check it out.

<http://www.taxtalktoday.tv/index.cfm?page=1.0>

## How To View

There are 3 ways to view Tax Talk Today.

1. [Live Internet Broadcast](#)
2. [Archived Internet Broadcast](#)
3. [VHS Tapes](#)

To learn more about:

"Installing System Software to view Internet Broadcast" with Instructions on how to Test and Install Real Player and Windows Media Player [Click Here](#).

## Continuing Education (CE) Credit Information

### CE Accepted Programs

CE credits for Tax Talk Today are approved by [NASBA](#), [CTEC](#), [APA](#) and the [IRS](#). Information about each individual program, and purchase of credits, follows.

### Earning CE credits

**Follow these simple steps to earn Continuing Education (CE) credit for viewing a program.**

**1. Purchase CE credit (includes all approved CE programs listed below) in one of two ways:**

Online at our [Tax Talk Today Store](#)

Or fax or mail this [CE credit order form](#) (PDF file) 120k

**2. Watch Tax Talk Today LIVE**

This month's  
program:

**Get Ready for Filing Season 2006  
(Part 3 - Earned Income Tax Credit)  
February 14, 2006 - 2:00pm to 3:00pm ET**  
[Click here for program content](#)

**OR [click here](#) to view any of our Archived Programs.**

Tax Talk Today has been approved for self-study by NASBA and CTEC. CPE credit is not given for QAS states (Florida, Tennessee and Oregon).

**3. Complete one of the following for each program viewed:**

**For Live Internet Broadcast** fill out and submit the Evaluation Form - one for each live broadcast. Evaluations are for webcasts watched at the time they are broadcast live. [Click here for evaluations](#) (Evaluation will appear only after viewing the live webcast.)

**For Archived Programs** take the online test for the specific program watched. Tests can be taken by clicking on the link labeled "Take Test", on each archive program page.

[Click here for archives](#)

**Tax Talk Today is produced by L&M Production Design Group, Inc.**