



Final Entry

Meet AGA's Next National President: Sam M. McCall, CGFM, CPA, CIA, CGAP



As Sam M. McCall, CGFM, CPA, CIA, CGAP, prepares to take office July 1 as AGA's 56th National President, he is also recovering from a severe car accident that left him seriously injured last October.

McCall, 58, the city auditor of Tallahassee, FL, was driving home in his truck from a night-time meeting when the accident occurred, leaving him with a broken leg and hip.

"I plan to sell my '96 Harley Sportster," he said of his motorcycle. "I can't afford to fall off it now as I have enough metal in me to empty the hardware section of Home Depot."

McCall's wry sense of humor will certainly be on display as he takes center stage over the next year as AGA National President. He has chosen the theme of "Accountability Reporting with a Citizen Focus" to guide his term.

"I have chosen this theme because I believe so strongly in the view that accountability is all about reporting and being responsible for one's actions," McCall said. "As I have heard David Walker, the comptroller general of the United States, say, 'Where there is light, there is heat, and where there is heat, there is action!'"

"This is not to say that we should be involved in partisan politics, nor is the comptroller general making that suggestion," McCall continued. "What I am saying is that we need to work within our professional standards and training, within our ethical responsibilities to our

organization and our citizens, and be a voice for accountability."

McCall, an AGA member since 1984 and founding member of the Tallahassee Chapter, will put more than 35 years of professional experience to work for AGA over the coming year. He is a three-time recipient of AGA National President's Awards and received AGA's Excellence in Government Leadership Award in 1999.

We asked McCall to share some of his thoughts about AGA and his plans for the year ahead.

How has your AGA membership affected your professional career?

My AGA membership has provided me the opportunity to meet and learn from leaders in the financial management community. AGA allows one the opportunity to grow professionally outside the day-to-day work environment. I was drawn to AGA because of the richness that I perceived in the organization. AGA is the only financial management organization with members in federal, state and local government, as well as nonprofit and private sector members who are affected by or provide services to government.

AGA's richness also relates to its membership. We work in all areas of the financial management profession to include accounting, auditing, budgeting, procurement, contract management, information technology, systems and program administration.

As I move into the position of President, it is with the recognition that this honor is a result of AGA members "allowing me to do this," for which I am extremely grateful.

What do you see as AGA's greatest challenge?

AGA's greatest challenge is to continue the success and momentum of the Certificate of Excellence in Accountability Reporting (CEAR) and Certificate of Excellence in Service Efforts and Accomplishments (SEA) Reporting Programs. We also need to make inroads into every government organization to make them aware of the value of the Certified Government Financial Manager (CGFM) Program.

We need to thank national and chapter leaders (and AGA staff) who have taken us this far and provide opportunities for early and mid-career members who will lead us into the future.

We need to learn how to network better. With Relmond Van Daniker as our executive director we are on the right path. He has tremendous support from the public and private sector for research and other accountability activities. We need to solidify the view that AGA is all about "advancing government accountability."

Another important AGA responsibility is to celebrate the pride and professionalism of members working in government financial management. During the next year, AGA chapter members will hear me quote President

Woodrow Wilson on government and administration when he said, "Why do we go about criticizing what we should be creating?" To this point, I often say to individuals and organizations that, "We are perfectly designed to expect the results we achieve." Whether the goal is obtaining the CGFM designation, receiving a clean opinion on our organizations' financial statements or a positive accountability report, our planning and actions have a lot to do with our success. If AGA is not perfectly designed to meet member expectations, I want to hear from the members what needs to be done. I can assure each member that national and chapter leaders will work to address their concerns.

Where do you think AGA can and should have the greatest impact?

AGA should continue to provide input to standards-setting bodies such as GASB, FASAB, FASB, PCAOB, GAO, AICPA and the IIA. We have members who have expertise in all of these areas. Many AGA members have served as members of these standards-setting boards, and their views are valued.

In addition, AGA needs to focus on education through affordable, high-quality training. I would also like to see an expansion of current research efforts to address issues that are directly related to the government environment, to include—internal controls, risk management, budgeting, procurement practices, human capital, ethics, governance and measuring government performance.

Where do you plan to put the most emphasis in the coming year?

I plan to focus on addressing chapter needs and National Office support of those needs. We also need to take advantage of and be appreciative of the support that AGA receives from the private sector. We need them, and they recognize that our CGFM Program provides their staff instant credibility when they contract with government

agencies. We also need to continue to work with organizations such as the Sloan Foundation, which has been generous and instrumental in supporting AGA's SEA Reporting Program and performance measurement efforts. We need to continue to be the voice of "advancing government accountability."

You have included the phrase, "With A Citizen Focus," in your theme, can you tell us why?

The term "with a citizen focus" relates to comments Congresswoman Barbara Jordan made in a Management for Results Conference in Austin, TX, in 1995, a few months before she passed away. Congresswoman Jordan spoke about the purpose of government and our responsibility to the citizenry. She so eloquently stated, "The citizenry is why we are here and they are the ones that allow us to do what we do." Therefore, those of us working in government should have a "citizen focus" as financial management professionals and as representative citizens.

Tell us about your professional career and your AGA career.

Having worked for more than 35 years in government, many opportunities have been presented. I served the Florida Legislature for more than 30 years in the Office of the Florida Auditor General, 13 years as a deputy auditor general. I am currently completing my sixth year as city auditor for the City of Tallahassee. The city auditor is one of the four appointed officials that serve the City Commission in our commission-manager form of government. Local government is an exciting and rewarding place to work.

I have degrees in accounting and public administration and over the years have obtained certification as a CGFM, CPA and CIA. In November 2003, I added the IIA's CGAP designation (Certified Government Auditing Professional).

I served on both the GAO *Yellow Book* Advisory Council and on the IIA's International Internal Auditing Standards Board. I also served on the Government Accounting Standards Advisory Council (to advise GASB) as the representative of the National Conference of State Legislatures.

Within AGA, I have served on the CGFM Program's Professional Certification Board since its inception in 1994. As President-Elect, I am currently serving on the AGA National Executive Committee for the second time. I have also been a member of the AGA Audit Committee. At the chapter level, I helped to establish the Tallahassee Chapter and served as the first chapter president.

A few years ago, I represented AGA on an AICPA Task Force that resulted in the AICPA recognizing FASAB as the accounting standards-setting body for the federal government.

I am a member of several additional professional organizations and was honored to receive the AICPA Outstanding CPA in Government Award in 1997.

Tell us about your personal background and include any information you want to share about your family.

I have been married for almost 38 years. In June 2004, Anita retired after teaching second grade in the public school system for 35 years. We have one son, and a wonderful daughter-in-law, a two-year-old granddaughter and a new grandson. They live in Ashburn, VA.

Anita and I enjoy living in a log home on Lake Talquin near Tallahassee. Last year, I retired my 1967, 9.5-horsepower Johnson outboard motor and now have a 17.5-foot Triton boat with a 90-horsepower motor. I enjoy being a grandfather, fishing, wildlife and the outdoors. I also enjoy being with the many friends I have met through AGA over the years! ■