



## President's Message

Fall is in the air; which is one of my favorite times of year. The leaves are changing color; the nights are arriving earlier; and the weather is changing noticeably. There are also a few changes coming to the Maine Chapter of the AGA. Our webmaster, Angela Dickinson, is working diligently to update our website; and the pending changes are looking great. We will provide an update when the new page is finished and ready for viewing. Also, there are many new faces in our AGA's Chapter Executive Committee (CEC) and that's a great thing to see. Thank you all for being a part of the CEC, both new and returning members to the CEC.

In regards to Education, this month the AGA is celebrating the 20th anniversary of the CGFM by offering a drastic reduction in the cost of the online registration. For this month only, anyone that applies to become a CGFM, will pay \$20 for the application instead of \$85. If you would like more information, please do not hesitate to let Cheryl Libby or any other member of the CEC know. Additionally, we have purchased 8 webinars; topics range from Fraud to Internal Control. Please be on the lookout for emails from Leanne Laverdiere highlighting the upcoming webinars so you can reserve your place for great educational opportunities.

Our community service event is the "Head, Hands and Feet" campaign and this will last from October through December. The Bread of Life Homeless Shelter provides for families in need; and in anticipation for the upcoming winter season, the shelter is in need of warm winter items for adults and children. To assist, we are collecting socks, hats, scarves and gloves/mittens for adults and children. Collection boxes will be placed in as many State Offices as possible. If your office does not have a collection box available and you would like to donate, we will be collecting items at the monthly meetings as well.

Regards and Best Wishes,  
Phillip A. Platt, CGFM



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## ATTENTION!

*We are looking for ideas for speakers. Have a topic or an individual in mind? Contact any member of the CEC with your ideas!*

*Are you using social media? The Maine Chapter AGA invites to you like us on*

Facebook



Chapter Website: <http://home.gwi.net/>



## NOTICES...

- Do you have an idea for an upcoming speaker? Please contact a CEC member. Your insight to help the Chapter is welcomed.
- Are you interested in joining the CEC? We have positions available. We are always looking for new ideas.
- Need help studying for the CGFM exam? Contact a CEC member to see about a study group.

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## TRIVIA

What is the approximate annual sales amount of Halloween candy in the US?

## AGA Maine Chapter

Our Chapter has started the year off with a bang. The first community service project exceeded all expectations. We are very proud of the support that is being given and are looking forward to the coming months. Also, coming up is a new website for our Chapter. Stay tuned for more information.

## New England Region AGA

The Aroostook Chapter holds CEC meetings are held the 2nd Thursday of each month. General meetings are held as necessary.

The Hartford Chapter meetings are generally held at 6:00pm on the third Wednesday of each month from September to may.

The Boston Chapter holds monthly meetings and trainings September through June.

## AGA National

AGA conducts independent research on all aspects of government financial management. One of the productions is the Research Series Reports. An interesting item featured deals with Government Prepaid Cards and their capacity to lower costs and improve access. Why don't you take a look?

Corporate Partner Advisory Group Research Series Report #34

<http://www.agacgfm.org/AGA/>

[ResearchPublications/documents/CPAG-Research-Report-34\\_VISA-Prepaid\\_final2.pdf?ext=.pdf](http://www.agacgfm.org/AGA/ResearchPublications/documents/CPAG-Research-Report-34_VISA-Prepaid_final2.pdf?ext=.pdf)



## Member Bio

LEANNE LAVERDIERE

DAFS, Security & Employment Service Center, Staff Accountant

Hello Maine AGA Chapter members! I am your current chapter secretary and wanted you all to know more about the person behind the monthly meeting and webinar invites. Please feel free to contact me at any time regarding AGA issues or other things in general, I am always open to helping others.

I was born in Biddeford and raised in Lewiston the majority of my life. I graduated from Lewiston High School in 2005, and before I received my high school diploma I started taking classes at Central Maine Community College towards my Associates degree in accounting. I immediately knew, once I discovered accounting during my sophomore year of high school, that I had found my future career path. I have very recently started working towards obtaining my Bachelor's degree from the University of Maine at Augusta, and once I have completed that goal, the next will be to go for my CGFM.

I have worked for the Security & Employment Service Center for two years. I started as an accounting technician working in accounts receivable and unemployment compensation, and was promoted to staff accountant working with the Bureau of Rehabilitation Services and the Bureau of Labor Standards. Before working for state government, I had a variety of jobs in a variety of fields and thoroughly enjoyed each of them. I worked for the Maine Turnpike Authority as a toll collector for almost 4 years; I have worked for an insurance agency tracking commissions and premium variances; I have worked for a transportation company whose main export were the paper rolls from Maine's mills and main import was perishable goods.

At this point in time, when I'm not working my life is mostly about being a mom to my 4 year old daughter, Madison, and homework. We like being outdoors playing as much as possible, taking drives up into the scenic areas of northern Maine and finding random places to play in the water. When we are stuck indoors, we love working on art projects, coloring and watching Disney movies.



### *NEW MEMBERS*

*We would like to welcome a couple of new members to our Chapter:*

*Albert Gorneau  
From DHHS*

*And*

*Sally Russillo  
From the  
Maine State Prison*

*WELCOME!*





## RECRUIT A MEMBER

As a valued member, you can impact the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. No one knows better how beneficial AGA membership is to advancing government accountability than current AGA members.

Did you know that a large percentage of new members join AGA simply because someone invited them? Consider sharing your AGA membership experience and get rewarded for doing so. Recruit a member today!

### Super Recruiters Club

Once you have recruited 10 members, you become part of the Super Recruiters Club! Super Recruiter status affords many exclusive rewards including recognition at a private reception at the annual PDT. Other rewards include: a lapel pin, certificate, VIP status at all national events and logo wear apparel.



End of Year Sponsor Achievement Awards and Recognition Awards are presented at the annual national training event, the PDT, each summer.

*Recruiter of the Year* (one winner)—The member who recruits the most new members from May 1 through April 30 will be presented with the Recruiter of the Year distinction and receive a complimentary AGA national meeting registration.

*Top Sponsor* (two winners)—The next two members who recruit the highest number of new members from May 1 through April 30 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration.

*Chapter Overall Growth* (six winning chapters)—Those six chapters achieving the highest overall growth percentage in their chapter size grouping for the membership year will each win a complimentary AGA national meeting registration. Chapters decide who receives the registration. Each chapter president and membership chair will be presented with an achievement plaque as well.

Start Recruiting Today!

[Download a membership application](#). You can also order applications by calling AGA at 800.AGA.7211 and/or emailing [agamembers@agacgfm.org](mailto:agamembers@agacgfm.org).

Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or apply online. Be sure to include your name in the sponsor's name category on the application to receive credit.



## Community Service Opportunity

The Maine Chapter will be collecting for the Head, Hands and Feet Campaign for the Homeless Shelter.

Please contact Kathy Godfrey or bring your donations to the October chapter meeting.

“Only when you give from the heart does it make the giving whole.”

~ Stephen Richards

Please see the below letter of thanks from the Family Violence Project for all of our efforts this year.



September 08, 2014

Ms. Kathleen Godfrey  
Maine Chapter Of The Association Of Government Accountants  
14 State House Station  
Augusta, ME 04333

Dear Ms. Godfrey:

On behalf of the clients, board, staff and volunteers of the Family Violence Project, I want to thank The Maine Chapter of the Association of Government Accountants for your contribution of school supplies, it is truly a blessing.

The children of our clients in shelters and those that come through our offices will be well prepared for the school year. We are truly very thankful for your generosity to our organization. I know these children will appreciate your wonderful donation.

Sincerely,

Melody Fitch  
Executive Director

Gifts to the Family Violence Project are tax-deductible as allowable by law. No goods or services were received in return for this donation. This letter will serve as a receipt for tax purposes.

**Mailing Address** PO Box 304 • Augusta, Maine 04332-0304 **FAX** 207/ 621-6372 **email** [fvp@familyviolenceproject.org](mailto:fvp@familyviolenceproject.org)  
**Kennebec County** Augusta 207/ 623-8637 • Waterville 207/ 877-2248 **Somerset County** Skowhegan 207/ 474-8860  
**Helpline** 207/ 623-3569 • Toll Free 1-877-890-7788

Supported by Maine Department of Health and Human Services and



agencies of Kennebec Valley and Mid-Maine

Our chapter collected and delivered over thirteen boxes of supplies for our Community Service project!

Great job folks!



## UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **Wow! She Stole That Much?**

Rita Crundwell was the comptroller of the City of Dixon, Illinois - a small city 100 miles west of Chicago. Its general fund revenues were about \$9 million a year. Rita stole \$53 million over 22 years! She's now serving 20 years in prison. How could that be? How could someone steal year after year and the mayor, city council, citizens and auditors never caught it? This web conference will explore this fraud and show you the actual phony documents used to commit it.



In addition, the program will discuss the updated guidance issued on internal controls by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) that could have helped prevent or detect this fraud if the proper control system had been in place. The speaker will discuss the original components, explain the 17 updated principles, and the 79 points of focus underlying the principles. The new framework is a significant development and auditors, managers, and staff all need to know how to develop and assess a cost-effective system of internal control. The speaker will explain the concepts with real world examples that will show you the importance of each component.

**David R. Hancox, CGFM, CIA**, is an international speaker and in frequent demand in the government audit and financial management community on audit and management-related topics. He is past regional vice president of AGA, past president of the New York Capital Chapter, and currently serves on the AGA Financial Management Standards Board. Mr. Hancox co-authored two books: *Government Performance Audit in Action* and *State and Local Government, Program Control and Audit: Handbook for Managers and Auditors*.

**Learning Objectives:** To understand, through a real-world example, how internal controls can help prevent fraudulent activity.

**Prerequisite:** None

**Date:** Wednesday, October 8, 2014

**Time:** 2 – 3:50 p.m. Eastern Time

**CPE:** Two credit hours

**Field of Study:** Auditing



## UPCOMING TRAINING

AGA is pleased to announce its latest web conference on **The New Green Book**.

GAO recently issued the new Standards for Internal Control in the Federal Government, aka the Green Book. These standards provide the overall framework for establishing and maintaining an effective internal control system. The standards can also be used as best practices by state and local government officials. In the first segment of this web conference, Kristen Kocielek of GAO will discuss how the Green Book has changed and the potential impact of these changes.



In the second segment, learn how agencies, including state and local governments, can employ and benefit from the Green Book's guidance. **Melinda Miguel, CIG, CFSA, CBM, CICA, PMP**, Chief Inspector General, Executive Office of the Governor, State of Florida, will present.

**Learning Objectives:** To apply guidance from the Standards for Internal Control in the Federal Government (Green Book) to internal control systems.

**Prerequisite:** None

**Date:** Wednesday, October 22, 2014

**Time:** 2 – 3:50 p.m. Eastern Time

**CPE:** Two credit hours

**Field of Study:** Auditing (Governmental)







## Celebrating 20 Years of Excellence



CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

### How Do I Obtain My CGFM?

#### Initial Certification Requirements

To earn the CGFM, candidates must apply for the CGFM Program and meet the following requirements:

- ◆ **Ethics**—read and agree to abide by AGA's Code of Ethics.
- ◆ **Education**—have a bachelor's degree from an accredited college or university and have completed at least 24 credit hours in financial management or related topics.
- ◆ **Examinations**—pass three comprehensive CGFM Examinations.
- ◆ **Experience**—have at least two years of professional-level experience in government financial management.

[Learn more about the process of earning the CGFM designation.](#)

**CGFM Application**—If you are ready to start the process of earning your CGFM, [click here](#) to apply for the CGFM Program.

Anyone interested in a study group?

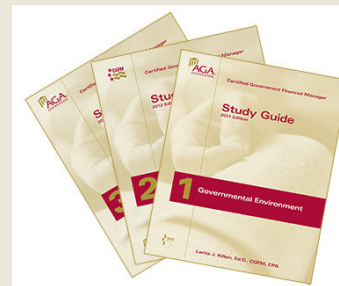
Please contact Cheryl Libby at [cheryl.libby@maine.gov](mailto:cheryl.libby@maine.gov).



#### AGA CGFM Study Guides— ONLINE!

New from AGA! You can access the CGFM Study Guides on the go!

Read, search and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months. In



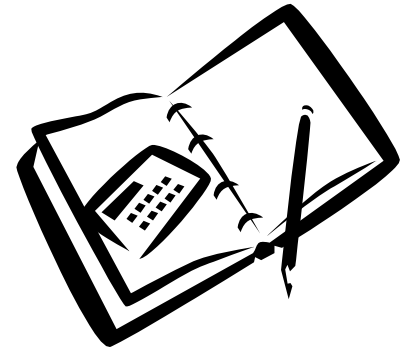
addition, if a newer version of this study guide is published within this period, you'll also have access to the new version! As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement quizzes with explanations and end-of-course review questions. Those ordering the study guides can purchase the option of earning Continuing Professional Education (CPE) hours upon passing an online CPE examination.





## TREASURER'S REPORT

Maine Chapter AGA Balance Sheet as of 09/30/2014		
ASSETS		
Cash and Bank Accounts	AGA Cash	\$40.00
	AGA Checking	\$323.63
	AGA Savings-Share Account	\$3,854.17
Total Cash and Bank Accounts		\$4,217.80
Other Assets	Customer Invoices	\$511.00
Total Other Assets		\$511.00
Total Assets		\$4,728.80
LIABILITIES		
Other Liabilities	Sales Tax & Business Bills	\$0.00
Total Other Liabilities		\$0.00
Total Liabilities		\$0.00
Overall Total		<b><u>\$4,728.80</u></b>



## CHAPTER RECOGNITION PROGRAM - First Quarter Points

The Chapter Recognition Program is designed to support, encourage, and promote the accomplishment of AGA's mission and to provide flexible non-competitive guidelines for a well-rounded chapter. The Chapter Recognition Program year begins on June 1st and concludes May 31st.

SECTION	MAX POINTS	TOTAL POINTS	% OF POINTS
Chapter Leadership, Planning & Participation	3000	2500	83%
Education & Professional Development	4000	200	5%
Certification	4000	275	7%
Communications	3000	1144	38%
Membership	4000	700	18%
Accountability	2000	550	28%
Community Service	2000	200	10%
Awards	1000	0	0%
<b>TOTAL</b>	23000	5569	24%
<b>GOAL TOTAL</b>	10000	8541	85.41%
<b>CURRENT GOAL STANDING</b>	10000	5569	56%

## OUR CEC

Please let us know how you like this newsletter and if there are changes or additional information you would like to see by contacting any member of the Executive Committee. For more information on our services, visit our website at <http://home.gwi.net/>

### CHAPTER OFFICERS

#### President

Phillip A. Platt, CGFM  
phillip.platt@maine.gov

#### President-Elect

Bill Fox  
bill.fox@maine.gov

#### Acting-Secretary

Leanne Laverdiere  
leanne.laverdiere@maine.gov

#### Treasurer

Kimberly Hall  
kimberly.hall@maine.gov

### CHAPTER DIRECTORS

#### Bylaws & Procedures

April Newman, CPA  
april.d.newman@maine.gov

#### Communications

Angela Dickinson  
angela.l.dickinson@maine.gov

#### Community Service

Kathy Godfrey  
kathleen.godfrey@maine.gov

#### Early Careers

**Open (If interested, please  
contact Phillip Platt)**

#### Education

Katharine Wiltuck  
katharine.wiltuck@maine.gov

#### Membership

**Open (if interested, please  
contact Phillip Platt)**

#### Professional Certification

Cheryl Libby  
cheryl.libby@maine.gov

#### Programs & Technical Meetings

Derek Gorneau  
derek.gorneau@maine.gov

## September 8, 2014

Meeting was held at the Senator Inn following Luncheon.

**Attendees:** Bill Fox, Kim Hall, Leanne Laverdiere, April Newman, Angela Dickinson, Kathy Godfrey, Derek Gorneau & Cheryl Libby

- ◇ Board voted Leanne Laverdiere as Secretary
- ◇ Board voted to authorize purchase of between 4 and 11 audio conferences; email vote to determine which conferences later
- ◇ Still waiting on confirmation from IRS about filing 501c(3) status under the National AGA
- ◇ More than eleven boxes of school supplies were delivered to the Family Violence Project; discussed possibility of cash donations going forward
- ◇ Discussed options for moving Web Hosting of Chapter Website; current Host is raising prices; options included iPage, Go Daddy, FatCow and Bluehost; Angela will gather more information and board will vote via email
- ◇ Derek expressed interest in taking on Membership position in addition to Programs & Technical
- ◇ Board voted to obtain AGA National recruitment scholarship funds; AGA has approved request and will be sending ACH later in month

*Respectfully Submitted by,*

*Leanne Laverdiere*

*AGA Maine Chapter—Secretary*



## Past Meeting Recap

The past monthly meeting was held on September 8th at the Senator Inn in Augusta.

The meeting was called to order by President-Elect Bill Fox, who briefly discussed the community service event—the collection of back to school supplies for the Family Violence Project. Bill then introduced Sam McKeeman, who agreed to speak at our meeting at the last minute.



Sam McKeeman is the Programs Manager for the Bureau of Human Resources. He gave a very lively and interactive presentation on Critical Thinking.

*Below is an excerpt from the handout that was given to the group.*

### CRITICAL THINKING DEFINED

- ◇ A habit of mind that questions certain assumptions, methods, conclusions, values, principles, or evidence concerning an issue or problem.
- ◇ The self-discipline of mind that thoughtfully follows reason and evidence with an open mind in the pursuit of truth.
- ◇ A set of skills that give appropriate consideration to observable evidence, allows for seasoned judgment, and requires a full appreciation of the problem.
- ◇ A mental process that faces problems with integrity, prioritizes issues, gathers and interprets evidence, is aware of assumptions, draws conclusions, exercises judgment, and tests (where appropriate) the conclusions.



## OCTOBER MONTHLY MEETING

The Maine Chapter of the Association of Government Accountants' monthly meeting will be held on **Tuesday, October 14th** at the Senator Inn.

Our speaker will be **Ryan Neale** from the Maine Development Foundation who will be discussing the Maine Economic Growth Council's "Measures of Growth in Focus" report.

On the menu for our luncheon will be:



*Spinach Salad*  
*Roast Stuffed Pork*  
*Pumpkin Pie*

### TRIVIA ANSWER:

"Halloween candy sales average about 2 billion dollars annually in the United States."

### Websites of Interest

American Society for Public Admin (ASPA) .....[www.aspanet.org](http://www.aspanet.org)  
MA Chapter of ASPA.....[www.massaspa.org](http://www.massaspa.org)  
Association of Certified Fraud Examiners (CFE)..... [www.cfenet.com](http://www.cfenet.com)  
Greater Boston Chapter of CFE.....[www.acfe-boston.org](http://www.acfe-boston.org)  
Association of Government Accountants .....[www.agacgfm.org](http://www.agacgfm.org)  
AGA Boston Chapter.....[www.aga-boston-chapter.org](http://www.aga-boston-chapter.org)  
AGA Aroostook County Chapter.....[www.arostookcountyaga.org](http://www.arostookcountyaga.org)  
AGA Hartford Chapter .....[www.agahartford.org](http://www.agahartford.org)  
AGA Maine Chapter.....[www.gwi.net/~aga/](http://www.gwi.net/~aga/)  
COSO..... [www.coso.org](http://www.coso.org)  
First Gov ..... [www.firstgov.gov](http://www.firstgov.gov)  
Governmental Accounting Standards Board..... [www.gasb.org](http://www.gasb.org)  
Government Executive .....[www.govexec.com](http://www.govexec.com)  
Institute of Internal Auditors (IIA) .....[www.theiia.org](http://www.theiia.org)  
Intergovernmental Audit Forum.....[www.auditforum.org](http://www.auditforum.org)  
International Accounts Payable Professionals (IAPP).....[www.iappnet.org](http://www.iappnet.org)  
National Assoc of State Auditors, Comptrollers & Treasurers.....[www.nasact.org](http://www.nasact.org)  
National Assoc of State Comptrollers.....[www.nasact.org/community/nasc.html](http://www.nasact.org/community/nasc.html)  
National Assoc of State Treasurers.....[www.nasact.org/community/nast.html](http://www.nasact.org/community/nast.html)  
National State Auditors Association.....[www.nasact.org/community/nsaa.html](http://www.nasact.org/community/nsaa.html)  
National Electronic Commerce Coordinating Council .....[www.ec3.org](http://www.ec3.org)

### OCTOBER brings

**Halloween and National  
Popcorn Poppin' Month!**

**Let's pop some popcorn and  
make popcorn balls for  
Halloween!**

