

# NEWSLETTER

January 2021



## PRESIDENT'S MESSAGE

Dear Members,

Thanksgiving has come and gone and I hope you were able to celebrate in a safe manner and enjoy the holiday. As we approach Christmas (the Season of Giving) and the New Year, we need to reflect on what is truly important. According to the U.S. Census Bureau, 12.7% of American households are experiencing food scarcity, which the [New York Times](#) defines as, "Households experiencing food scarcity are those in which there was either sometimes or often not enough to eat in the past seven days." Based on the U.S. Census, the total U.S. household estimate was [120,756,048](#) from 2015-2019. That means over 15 million households are food insecure, with the largest percentage of the household consisting of children. Similarly, though not exclusively, 9.1% of households are facing housing insecurity, which the [New York Times](#) defines as, "People experiencing housing insecurity are those who are behind on rent or mortgage payments, or who have slight or no confidence that their household can make next month's rent or mortgage payment on time." Applying the same metrics, nearly 11 million households are housing insecure.

Our chapter is active in serving the community, so this year we donated to Feeding Kentucky. We will be considering other non-profits that are dedicated to alleviating housing insecurity for our quarterly donation. If you have the means, please donate to [Feeding Kentucky](#) which helps one in seven Kentuckians gain access to food. Or, conversely, if you need help, do not hesitate to reach out to the many organizations available to you. When we support our community, we are better as a whole. As our Commonwealth's motto states, "United We Stand, Divided We Fall."

Have a safe and bright holiday season.

Regards,

Jared Crawford, CKY AGA President

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STAY CONNECTED!

*Happy New Year*  
**2021**

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# In the Spotlight

## John Stout

### Internal Audit Supervisor, Finance and Administration Cabinet

**How did you choose government financial management as your career?** When I graduated from the University of Kentucky, I had planned to work six months to a year before applying for Law school. I decided to forgo Law School after discussions with my family. I really enjoyed the work and especially the people I worked with at the Auditor's Office. What was meant to be a brief stint turned into over 18 years working for an agency that protects the taxpayer's interest with a great group of people. Many of which have become close friends.

**What advice would you give a recent graduate joining the field?** This is a field where you have a chance to make positive impacts. From my time at the Auditor's Office to now at the Office of Policy and Audit, the work performed really makes a difference. There are agencies and non-profits that want your help and expertise. They will look to you for advice and or guidance, especially when things have not been going well for their particular agency. This work may not make headlines in a newspaper, but every day when you come to work, it will make an impact.

**What accomplishments are you most proud of in your career?** Working with younger employees. It has been rewarding to see new employees that started at the Auditors Office grow professionally. Some have stayed in Government, while others have moved on to the private sector. Knowing I had the ability to play a small part in their overall growth is very rewarding.

**How did you get involved in AGA?** Linda Hinton and Amy Small really got me involved with AGA. Amy and Linda kept encouraging me to join and I finally did.

**Describe your dream vacation.** My dream vacation would be a trip to Alaska. Since I was a young child, I have always wanted to visit Alaska to see the sights and spend time exploring the vast wilderness. Alaska just really intrigues me. In my mind, it is really the last frontier in America. I want to see the mountains, an old gold mining operation, and of course, a Moose!

**What is one goal that you plan to accomplish during your adult lifetime?** A goal that I have had just about my whole life is to retire to Florida. As an avid outdoorsman, especially, fishing, this is tops on my list of goals to accomplish.





# Mark Your Calendar

» UPCOMING EVENTS

## UPCOMING MEETING

January 13, 2021

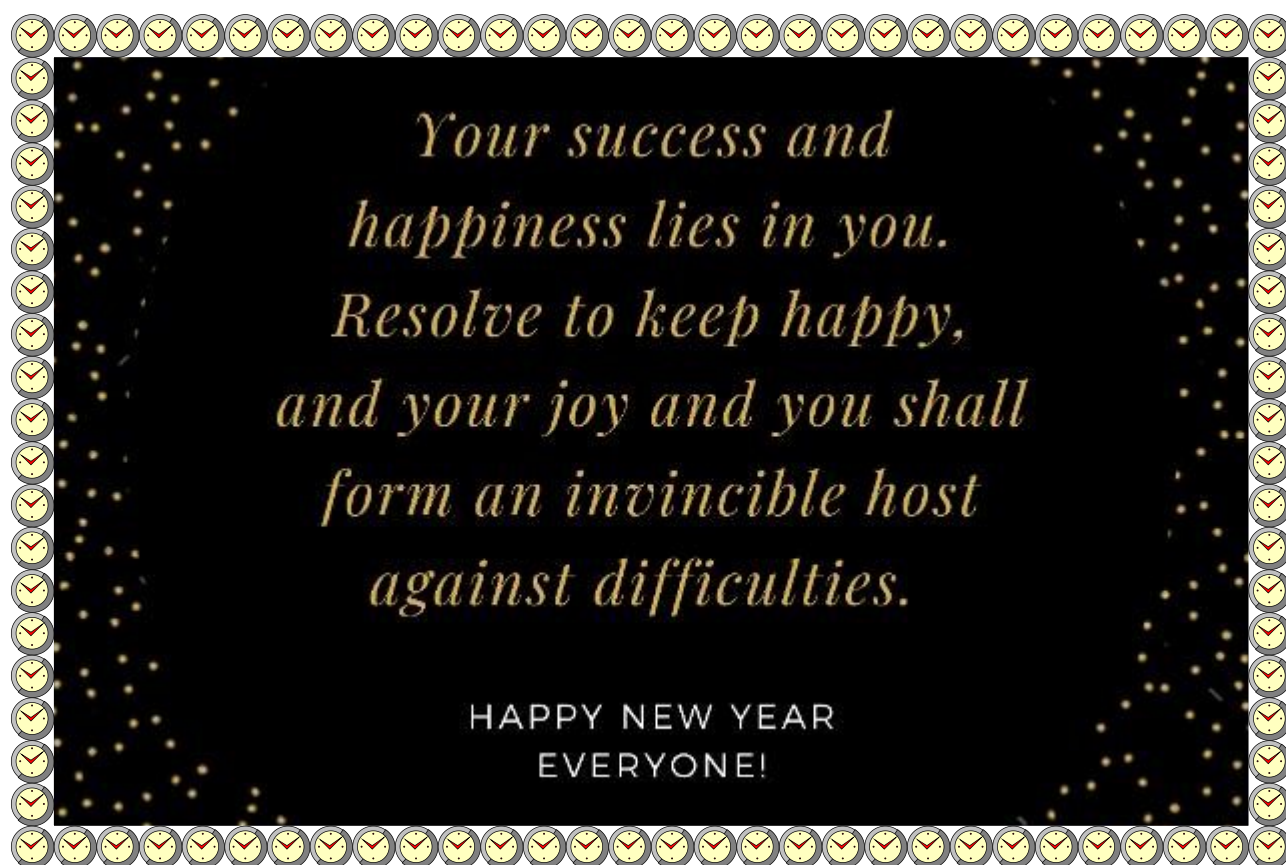
\*FREE For Members, \$5 for non-members\*

(Pay through GoToWebinar)

### Upcoming AGA Programs

Date	Speaker	Topic	CPE Hours
January 13, 2021	Rebecca Adkins, Executive Director of Operations, KRS	KRS Operations	1
February 10, 2021	Mark Schmitt & Dylan Schneider, MCM CPA's and Advisors	Tax Updates	1

**Note:** If there's a topic or speaker you'd like, please reach out to the 2019—2020 Education Co-Chairs. Their contact information can be found on the last page of the newsletter.





# January Presenter

## Rebecca Adkins, Executive Director, Office of Operations, Kentucky Retirement Systems



As Executive Director Rebecca manages the day to day operations of the Systems including the \$47 million administrative budget. She is responsible for the Divisions of Enterprise & Technology Services, Procurement & Office Services, Accounting, and Employer Reporting Compliance & Education (ERCE) divisions within the agency.

Ms. Adkins graduated from Georgetown College where she majored in Computer Science. She held various software development positions after college and was first affiliated with KRS from 1987 until 1995. After a stint as a software developer in the private sector, she returned to KRS in 2001 to provide technical and consulting expertise to the KRS technology team in support of the legacy system and other

technology initiatives. In 2006 Rebecca served as the data conversion lead for the START Project. Beginning in 2012, she held multiple managerial positions including PMO and Data Services. She served as Division Director of Enterprise & Technology Services from 2017 until May of 2019. In January 2019, she was appointed Interim Executive Director, Office of Operations, and subsequently named Executive Director. She has worked extensively with the executive management team throughout her career at KRS and knows the ins and outs of the agency on multiple levels.



# February Presenters

## *Mark Schmitt*

*CPA, Partner, Auto Dealer Services Team Leader*

Mark Schmitt is the Partner in Charge of the Tax Department in the MCM Lexington office. He has more than 30 years of tax, audit, and business consulting experience for individuals and a variety of industries, including auto dealers, contractors, manufacturers, coal extractors, restaurants, and professionals. Mr. Schmitt also has more than 20 years of experience in governmental, not-for-profit, and tax credit audits. He has served as Engagement Partner on audits of housing authorities, including HUD and tax credit entities, public libraries, employee benefit plans, local governments, educational cooperatives, mortgage lenders, and numerous associations.



## *Dylan Schneider*

*CPA, Senior Tax Manager*



Dylan Schneider has been with MCM since 2010. His areas of expertise include tax compliance, provisioning and planning for such niche industries as automotive dealerships, financial institutions, construction and contractors, and manufacturers.



## NEW YORK CAPITAL CHAPTER

**TOPIC:**

**AGA NATIONAL WEBINAR –  
*Uniform Guidance – The New  
Uniform and Compliance  
Supplement – Tools for Grant  
Professionals and Auditors***

**DATE:**

**Wednesday, January 13, 2021**

**TIMES:**

**2:00 – 3:50 PM**

**SPEAKERS:**

**Beryl Davis, CGFM, CPA, Director,  
Financial Management and  
Assurance, GAO**

**Bert Nuehring, CPA, Partner,  
Crowe - Moderator**

**CPEs: 2****COST:**

**\$10 For AGA MEMBERS**

**\$20 For ALL OTHERS**

**NOTE: Only 30 individual slots are  
available, so please register early!**

Register online at [www.aganycap.org](http://www.aganycap.org) or contact  
Robert Lynch, Registrar for more information at  
[robert.a.lynch@opwdd.ny.gov](mailto:robert.a.lynch@opwdd.ny.gov) or (518) 402-  
4368.

The New York Capital Chapter of the Association of Government Accountants is pleased to announce a new webinar on Uniform Guidance.

On August 13, 2020, the Office of Management and Budget (OMB) issued revised Guidance for Grants and Agreements (Uniform Guidance) 2 CFR Parts 25, 170, 183 and 200. The revision sets the stage for enhanced result-oriented accountability for grants. The revised Uniform Guidance became effective November 12, 2020 and provided some key changes for grant professionals and auditors. In addition, OMB issued 2 CFR Part 200, Appendix XI - Compliance Supplement in August 2020. The Uniform Guidance and Compliance Supplement are important to understand in order for an organization to comply with the grant requirements including the Single Audit Act or grant specific audit requirements.

This session will cover the key aspects of the changes to the Uniform Guidance and the 2020 Compliance Supplement to better understand the impact on grants based on the results of Single Audit Act or program specific audits. In addition, participants will learn about the key issue areas related to grants from the Government Accountability Office (GAO), grant audit issues from the State Auditor perspective and how federal agencies use the results from the Single Audit reports.

**Learning Objectives:** At the end of the webinar, participants will be able to:

- Understand how to establish a control program to implement emergency funding, CARES Act, etc.
- Understand how to monitor emergency funding to prevent fraud, waste, and abuse.
- Understand how to establish operational controls around telework and getting the workforce back in the office.
- Understand lessons learned from current emergency funding efforts that can be applied in the future.

**Program Level:** Overview

**Advance Preparation:** None required

**Prerequisite:** None required

**CPE:** Two CPE hours

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

**NASBA Number:** 104201





## NEW YORK CAPITAL CHAPTER

**TOPIC:**

**10TH ANNUAL ADVANCING  
GOVERNMENT  
ACCOUNTABILITY SEMINAR,  
*"Emerging Issues Impacting  
Government Accountability"***

**DATE:**

**THURSDAY, JANUARY 28, 2021**

**TIMES:**

**12:30 PM – 4:10 PM - SEMINAR**

**GUEST SPEAKERS:**

**ERNIE ALMONTE, CGFM, CPA,  
CFE, CFF, PARTNER, RSM LLP,  
IMMEDIATE PAST AGA NATIONAL  
PRESIDENT**

**KITTY KAY CHAN, PhD,  
PROFESSOR, COLUMBIA  
UNIVERSITY**

**BOBBY GORANTLA, DATA AND  
ANALYTICS GROUP, KPMG**

**TINA KIM, CPA, CFF, CITP, CGMA,  
CISA, CFE, CIA, CGAP, CRMA,  
DEPUTY STATE COMPTROLLER**

**CPES: 4****COST:**

**\$20 – AGA MEMBERS  
\$40 – ALL OTHERS**

Advancing Government Accountability is our motto, and we invite you to attend our 10th Annual Advancing Government Accountability virtual seminar. Come listen to an outstanding group of presenters who will give their take on various emerging issues in the government accountability environment.

Each speaker will offer their insights and case examples of what is trending these days in government accountability, such as:

- Artificial intelligence (AI), Cloud and Culture are critical areas impacting today's governmental organizations when adopting new technologies. Future success depends on the effective collaboration of these areas and managing the emerging risks that arise from it.
- How the public sector has been using AI to provide public services, including a discussion of the benefits as well as risks. Compare capacities of governments around the world to adopt and practice responsible use of AI. Discuss key factors for establishing governance that can ensure responsible use of AI by public entities.
- Focusing on leadership and the use of technology during a crisis and how to improve change management. Learn how to address problems and develop solutions, using technology to speed the process of accountability, and leveraging diversity and inclusion to drive positive change.

**Learning Objectives:** To better understand the emerging issues trending in government accountability

**Prerequisite:** None

**Advanced Prep:** None

**CPE:** 4 CPE hours

**Field of Study:** Management Advisory Services/Auditing

**NYS License Number:** 000329

## **Will You Answer National President, Wendy Morton-Huddleston's Challenge to Commit to the Power of 7?**

Want to help strengthen your association and have the chance to win fun prizes? Participate in AGA's Power of 7 recruitment campaign, running Oct. 1, 2020 to April 30, 2021!

This 7-month campaign is designed to strengthen AGA by challenging every member to recruit 7 new members. When you recruit a new member, you'll receive a recruiter lapel pin as well as a reusable AGA face mask and be entered into both our monthly prize drawings and the grand prize drawing for a complimentary trip to PDT in Nashville.

## **NLT is 100% Virtual!**

National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today's competitive market. NLT will be held virtually, Feb. 24–25, 2021. This training offers up to 14 CPE hours.

## **The New Uniform Guidance and Compliance Supplement - Tools for the Grant Professionals and Auditors**

**January 13 | 2:00–3:50 PM ET | 2 CPEs | FOS: ACCG**

**Program Level:** Overview

**Prerequisite:** None

**Advance Preparation:** None required

**Field of Study:** Accounting - Governmental (ACCG)

On August 13, 2020, the Office of Management and Budget (OMB) issued revised Guidance for Grants and Agreements (Uniform Guidance) 2 CFR Parts 25, 170, 183 and 200. The revision sets the stage for enhanced result-oriented accountability for grants. The revised Uniform Guidance became effective November 12, 2020, and provided some key changes for grant professionals and auditors. In addition, OMB issued 2 CFR Part 200, Appendix XI - Compliance Supplement in August 2020. The Uniform Guidance and Compliance Supplement are important to understand in order for an organization to comply with the grant requirements including the Single Audit Act or grant specific audit requirements.

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# AGA CENTRAL KENTUCKY CHAPTER

## November Secretary's Report

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### AGA Central Kentucky Chapter

#### Chapter Executive Committee

Meeting Minutes for meeting held: November 4, 2020

Members present on GoToMeeting: Jared Crawford, Phil Nally, Alice Wilson, Catherine Hunt, Kristen Coffey, Elizabeth Smith, Michelle Sutton, Rachael Prestenbach, Ann Case, Jodi Correll, Eveanna Barry, and Terra Coffey.

1. Call to Order by Jared.
2. Regular Reports:
  - a. October Meeting minutes – Motion to approve – Phil, seconded by Alice. Motion passed.
  - b. October Treasurer's report – Report was not available at the time of the meeting.
  - c. Membership information – No new members. Membership remains at 161.
3. Old Business
  - a. Programs update
    - i. November 9 – Upcoming webinar 7:45 AM-4:45 PM (8 CPEs) to include GASB Standards Updates, Emerging Issues in State and Local Government, and Fraud presented by Lisa Parker, Kinney Poynter, and Daniel Porter, respectively.
    - ii. December 9: Sheila Wienberg, Founder and CEO, Truth in Accounting.
    - iii. January 13 – Rebecca Adkins, Executive Director of Operations will be presenting at our monthly PDT.
  - b. Please provide at least one suggestion of a speaker/topic to Education committee by 12/15.
  - c. Internal controls document – Work in Progress.
  - d. Reminder: Submit newsletter items by 15th of the month (Terra Coffey)
  - e. Updating web address to the National Platform – No update
  - f. PDT updates: Currently have 179 registered
  - g. Community Service fund Donation; \$25 to Cincinnati Children's hospital in Cindy Arlinghaus Martin's name.
  - h. CCR sent to National on October 29, 2020
  - i. Young Professionals Coordinator Krista will be providing names of schools to contact.
  - j. Other
4. New Business
  - a. Invest in a one-year Certificate of Deposit at CCU.
  - b. Remove hyperlinks to email addresses from website.
  - c. We each need to make ourselves aware of the threats of cybersecurity.
  - d. Jared Crawford and Eveanna Barry volunteered to review another chapter's CCR.
  - e. Other: Acquiring potential sponsors for the monthly webinars.
5. Next meeting December 2, 2020
6. Adjourn - Motion to approved – Phil Nally, seconded by Catherine Hunt

Have you liked us on [Facebook](#)?

# November TREASURER'S REPORT

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## Central Kentucky AGA

### Treasurer's Report

Month Ended November 30, 2020

Reconciled Cash Balance as of 10/31/2020 \$ 29,633.55

General Receipts:		
Monthly Program Fees - Cash		
Monthly Program Fees - PayPal		
Monthly Program Fees - Check	200.00	
Monthly Program Fees - STRIPE	821.45	
Central KY Membership Dues	-	
Interest Earned	2.48	1,023.93
Education Receipts:		
PDT Training Fees	-	
PDT Training Fees - Paypal	-	
Total Receipts		1,023.93
Total Funds Available		30,657.48
Less: Expenses		(160.00)
Checkbook Balance 10/30/2020		\$ 30,497.48
Less: Education Fund Balance		-
General Fund Balance 11/30/2020		\$ 30,497.48

General Expenses:		
David Taylor - Monthly Website	85.00	
Feeding Kentucky	25.00	
Lexington Humane Society	25.00	
American Cancer Society	25.00	160.00
Education Expenses:		
	-	
Total Expenses	\$ 160.00	

## Central Kentucky AGA

### Change in General Fund Balance

Month Ended November 30, 2020

General Fund Balance 09/30/2020	\$ 29,633.55
Transfer of Education Fund Balance	
Monthly Receipts	1,023.93
General Expenses	160.00
Net Increase (Decrease) in General Fund Balance	863.93
General Fund Balance 11/30/2020	\$ 30,497.48

## Central Kentucky AGA

### Change in Education Fund Balance

Month Ended November 30, 2020

Education Fund Balance 09/30/2020	\$ -
Monthly Receipts	\$ -
Monthly Expenses	\$ -
Transfer to General Fund	
Net Increase (Decrease) in Education Fund Balance	-
Education Fund Balance 10/31/2020	\$ -

Wesbanco	-
CCU-Checking	30,492.48
CCU-Savings	5.00
	30,497.48

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AGA news



To get involved and  
volunteer



Submit future  
Newsletter material



Visit our website at  
[Central Kentucky AGA](http://CentralKentuckyAGA.org)

# 2020-2021 Chapter Executive Committee Members

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President:	<a href="#"><u>Jared Crawford</u></a>
President-elect:	<a href="#"><u>Alice Wilson</u></a>
Immediate Past President:	<a href="#"><u>Krista Jackson</u></a>
Treasurer:	Elizabeth Smith
Secretary:	<a href="#"><u>Ann Case</u></a>
Education Co-Chair:	<a href="#"><u>Eveanna Barry</u></a>
Education Co-Chair:	<a href="#"><u>Kristen Coffey</u></a>
Education Co-Chair:	<a href="#"><u>Michelle Sutton</u></a>
Membership/Attendance:	<a href="#"><u>Catherine Hunt, CGFM</u></a>
Historian:	<a href="#"><u>Rachel Prestenbach</u></a>
Newsletter Editor:	<a href="#"><u>Terra Coffey</u></a>
Co-Webmaster:	<a href="#"><u>Amy Small, CGFM</u></a>
Co-Webmaster:	<a href="#"><u>Joe McDaniel</u></a>
Accountability (CCR):	<a href="#"><u>Kristen Hundley</u></a>
CGFM:	<a href="#"><u>Melissa Klink</u></a>
Young Professionals:	<a href="#"><u>Jetta Collett</u></a>
Community Service Co-Chair:	<a href="#"><u>Jodi Correll</u></a>
Community Service Co-Chair:	<a href="#"><u>Phil Nally, CGFM</u></a>
Chapter Travel Coordinator:	<a href="#"><u>Terra Coffey</u></a>
National Council of Chapters	
Representative:	<a href="#"><u>Phil Nally</u></a>

**Are you looking to build your professional networking skills? Do you have a passion for AGA and want to share it with others? If so, contact a current Committee Member!**