

**Britt Wood**

Nashville Chapter President  
2017-2018



**Inside this edition...**

**Luncheon Speaker Spotlight**

**Committee News**

**Members News**

**Upcoming Events...**

**3/7/18 — Audio Conference**

**3/12/18 — Luncheon Meeting**

**3/28/18 — Audio Conference**

**4/9/18 — Luncheon Meeting**

**4/25/18 — Audio Conference**

The flu outbreak has hit the country hard, and it hit our Winter Seminar too. I was amazed how many people ended up getting sick after the training. It is amazing how fast an illness such as the flu can travel through a community. I was listening to the radio and heard our city's own Vanderbilt University is trying to develop a vaccine that would cover all strains.

"Researchers at Vanderbilt University Medical Center are leading an international effort to develop a universal influenza vaccine that would protect everyone against all strains of the flu anywhere in the world.

Current flu vaccines can reduce the risk of influenza by up to 60 percent during seasons when the vaccine is well-matched to most circulating strains of the flu. In some years, however, vaccine effectiveness has dropped to 10 percent, according to the U.S. Centers for Disease Control and Prevention (CDC)... The initiative will launch a series of influenza vaccine clinical trials in globally diverse populations beginning early in 2018...

Coupled with artificial intelligence driven computer simulation models, they will seek to determine why some people are protected against the flu while others are not.

"These trials will be among the most comprehensive human clinical research studies ever undertaken,"

said Crowe, the Ann Scott Carell Professor in the Departments of Pediatrics and Pathology, Microbiology and Immunology.

"They will determine how the immune system protects against different strains of influenza in different populations and geographic regions of the world, and what is required for a vaccine to generate long-term protective immunity," he said in a prepared statement.

"Until now, we have lacked the biomedical and computational tools to probe the complex and dynamic features of the human immune system in a complete way," Crowe added. "But with today's technology, we can decipher the core principles behind how the immune system protects vulnerable populations, and develop a full understanding of how it prevents and controls influenza to inform the development of a universally effective vaccine." by **Bill Snyder** | Oct. 26, 2017

Whether the training was the avenue where everyone became sick, will remain a mystery. Several counties schools have been out too. I know I will be in line to get the vaccine. Until we have a good alternative remember to wash your hands, avoid close contact with sick people, avoid touching your face, and clean and disinfect surfaces sick people may have touched.

*Britt*

# SAVE THE DATE!

## 2017-2018 Luncheon Meeting Dates

September 18, 2017 — DoubleTree  
October 9, 2017 — DoubleTree  
November 13, 2017 — TN Room, TN Tower  
December 11, 2017 — DoubleTree  
January 8, 2018 — DoubleTree  
February 12, 2018 — DoubleTree  
March 12, 2018 — DoubleTree  
April 9, 2018 — DoubleTree  
May 14, 2018 — TN Room, TN Tower

## 2017-2018 CEC Meeting Dates

August 10, 2017  
September 14, 2017  
October 5, 2017  
November 9, 2017  
December 7, 2017  
January 4, 2018  
February 8, 2018  
March 8, 2018  
April 5, 2018  
May 10, 2018

## 2017-2018 Audio Conference Dates

September 13, 2017 — Communication/Leadership  
October 11, 2017 — Internal Control  
November 15, 2017 — Ethics in Fraud  
December 6, 2017 — Internal Control  
January 10, 2018 — Grants Management  
February 7, 2018 — GASB Update  
March 7, 2018 — Infrastructure Financing  
March 28, 2018 — Cybersecurity  
April 25, 2018 — DATA Act  
May 16, 2018 — Fraud/Data Analytics

## 2017-2018 Conference Dates

January 24-25, 2018 — Nashville Chapter Winter  
Seminar  
July 22-25, 2018 — National Professional  
Development Training

# March Speakers — Panel Discussing the CGFM

A panel of speakers will be discussing the significance of Association of Government Accountants' CGFM designation. We are fortunate to have Nashville Chapter members who are experts in the areas of governmental accounting, financial reporting, budgeting, governmental financial management, financial controls, and government environment to speak at our luncheon on this topic.

The panel consists of:

Jerry Durham, CPA, CGFM, CFE, is the assistant director for research, compliance and contract review for the Tennessee Comptroller's Office.

Nashville Chapter President-Elect Michael Winston, CGFM, is the business analyst for the Tennessee Department of General Services.

Melissa Boaz, CPA, CFE, CGFM, CGMA, is a legislative performance auditor for the Tennessee Comptroller's Office.



The panel will speak on why the CGFM designation is important to state and local governments; why the certification is so important to the individual; what to expect when taking the exams and how to get started applying for the certification and taking the exams.

This will be a great forum for those who have been thinking about pursuing the designation as well as a refresher session for those who have already earned the certification. Be ready with those burning questions you have wanted to ask but did not know who to talk to.

# Committee and Member News

## CGFM

Governor Haslam has proclaimed March 2018 as CGFM month. The Nashville chapter invites all members to join us for our March luncheon meeting as we celebrate CGFM's. All CGFM's can attend the March luncheon free of charge as our gift to you!! If you are not a CGFM, then take this time to take a look at our lending library to start your journey to becoming a CGFM.

Have you passed a CGFM exam part during December, January, or February? If so, send me your documentation so you can be entered into a drawing to be reimbursed for your exam fee (\$125.) Our next drawing will take place at the March luncheon. Please contact [Melissa.Lahue@tn.gov](mailto:Melissa.Lahue@tn.gov) to get your name added to the drawing.

National AGA will be helping us celebrate CGFM month by contributing a complimentary exam voucher (a \$125 value) for exam 1!! We want to give away this voucher to a Nashville chapter member who is currently studying for exam 1 and plans to take the exam in the near future. We will hold a drawing at the March luncheon. Please contact [Melissa.Lahue@tn.gov](mailto:Melissa.Lahue@tn.gov) to get your name added to the drawing.

CGFM renewals are due March 31. All CGFM's that renew by March 31 will be entered into a drawing to receive reimbursement of their certification renewal.

## Welcome to AGA!

### NEW MEMBERS

Ashley Lesogor, Secretary of State, Sponsored by  
Macey Ray

Maria McCormick, Metro Government, Sponsored by  
Pamela Marks

Kelsey Schweitzer, University of Tennessee, No Sponsor

## Membership

As of our February luncheon, our membership count was 350. Currently, we have a three-way tie for the \$100 Prize in our local recruiting competition to sponsor the most people between January 1 and April 30! That means everyone is still in the running! Continue to share the benefits of AGA membership with your coworkers and acquaintances. Sponsors receive three points and a \$10 gift card! Also, remember to renew your AGA membership by March 31, 2018, to be included in the \$50 incentive drawing at the awards luncheon in May.

# CGFM Month — Proclamation from the Governor



## STATE OF TENNESSEE PROCLAMATION BY THE GOVERNOR

**WHEREAS**, the Association of Government Accountants (AGA) is a professional organization with a network of more than 14,000 members in 101 chapters in the United States and around the world; and

**WHEREAS**, there are approximately 375 active members representing state, federal, municipal and private sector accountants, auditors, and financial managers in Tennessee; and

**WHEREAS**, AGA Nashville Chapter members have responded to AGA's mission of Advancing Government Accountability, as it continues its broad educational efforts with emphasis on high standards of conduct, honor, and character in its Code of Ethics, and are making significant advances both in professional ability and in service to the citizens of Tennessee by mastering increasingly technical and complex requirements; and

**WHEREAS**, the Certified Government Financial Manager (CGFM) program of AGA provides a means of demonstrating professionalism and competency by requiring CGFM candidates to have appropriate educational and employment history, to abide by AGA's Code of Ethics and to pass three examinations requiring expertise in Governmental Environment, Governmental Financial Management and Control, and Governmental Accounting, Financial Reporting and Budgeting; and

**WHEREAS**, CGFM holders must complete at least 80 hours of continuing professional education in government financial management topics or related technical subjects every two years;

**NOW, THEREFORE**, I, Bill Haslam, Governor of the State of Tennessee do hereby proclaim the month of March, 2018 as

### *Certified Government Financial Manager Month*

in Tennessee and encourage all citizens to join me in this worthy observance.



IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the State of Tennessee to be affixed at Nashville on this thirtieth day of January, 2018.

*Bill Haslam*

Governor

*Leigh Hargis*

Secretary of State



# Get Involved...Make a Difference!



## Take Your AGA Membership to the Next Level!

Have you ever thought about how you can be more involved with AGA? At our December luncheon, our speaker, Southeast Region Vice President Glenda Ostrander, talked about how she has been involved in various leadership roles with multiple AGA chapters during her career. It is a fantastic way to get to know your fellow AGA members, develop leadership and communication skills, and support our chapter! We are 100% volunteer-run, and we couldn't organize monthly luncheons, education events, social activities, and community service opportunities without all of our volunteers. Check out the last page of the newsletter to see all of our volunteer leaders for this year.

Maybe this is your first year being an AGA member or it could be your 40<sup>th</sup> – it is never too early or too late to get more involved with AGA! We have opportunities as big as serving as a chapter officer all the way down to a smaller role serving on a committee. If you think you might be interested or have questions, please contact Michael Winston ([Michael.Winston@tn.gov](mailto:Michael.Winston@tn.gov) or 615-806-0521).



## “And The Oscar® for Best Internal Control Goes To...” - by Michael Winston, CGFM

It's awards season again in Hollywood, and the grandest of all award shows, the Academy Awards®, are only a few weeks away. Millions tune in to watch the Oscars® each year for the glam and glitz of the red carpet, to see who wins the big categories like best actor, actress, and film, and to hear how much of a moving (or long-winded) speech someone can get in before the music cuts them off. Even for those who do not watch it live, there are dozens of news articles running the next day to recap the biggest moments – good or bad. But do you remember what happened at the 2017 Oscars?

“It's so unlikely.” – Brian Cullinan



One week before last year's ceremony, Brian Cullinan, a partner with PricewaterhouseCoopers (PwC), gave this quote to the Huffington Post. It was his response to the question, “What would happen if a presenter announced the wrong winner at the Oscars?” Perhaps now you recall that the award for Best Picture was mistakenly announced as *La La Land*, before it was corrected to the actual winner, *Moonlight*. As a subsequent investigation would reveal, Mr. Cullinan gave the wrong envelope to the presenters before they walked out on stage.

For anyone who has sat down with management during a risk assessment, “it's so unlikely” is probably a refrain uttered early and often. Before something bad happens, the risk of that bad thing actually occurring can seem remote and result in a serious underestimation of the true likelihood and impact. Mr. Cullinan and many managers would like to eat those words in light of subsequent events, but there is hope for PwC (and government managers everywhere) as new controls are coming to the Oscars. Your local government probably will not be managing the balloting and envelopes for a major awards show anytime soon, but you might

be surprised by how some of these controls could be used in your own agency.

1. Additional Envelope Checks – After the PwC partner hands over the envelope, a stage manager and the celebrity presenter will verify that they have the envelope labeled for the correct award. We usually trust the local mail carrier or delivery person to deliver items to the correct place, but that does not relieve you or your receiving clerk from the responsibility of checking said deliveries. Key things to verify include (1) items received match items ordered, (2) quantities are accurate, and (3) the goods came from the correct supplier.
- 2, Three is better than two – PwC will have a third partner on site at this year's show to sit with the producers in the control room. This will give an extra pair of eyes to monitor and detect a problem, and this partner being located in the control room will speed up communication to the producers (management). Of course, there can be an issue of diminishing returns when it comes to additional levels of oversight, but the real winner here is a more efficient means for identifying and reporting a problem to management. Would a staff member in your office know what to do if they identified a problem with an accounting transaction? How many people would they ask about it or send emails to before it got to a manager who could resolve it? And perhaps most importantly, would the time that elapsed turn a small problem like an incorrect envelope into a nationally televised disaster? In today's world, more and more people telecommute for work from another location. Add in busy schedules, sickness, and vacations, and it may be awhile before an employee sees that manager to whom they usually report concerns. Make sure your organization has a protocol for how to

# “And The Oscar® for Best Internal Control Goes To...” - by Michael Winston, CGFM Continued...

report issues in a timely manner. Be sure to include primary and secondary contacts for when a person is unavailable.

3. Practice makes perfect – The PwC partners will attend rehearsals for the Academy Awards, and they will even practice what to do if something goes wrong. During a hypothetical discussion in a conference room, it can seem easy to plan out a response to an emergency, but have you ever practiced for it? How to react when a fire alarm goes off is second nature to many of us because we have participated in fire drills. Would your response be as automatic for a data breach or benefit checks sent out in error? Practice (i.e. testing) is one of the best ways to know if your internal controls will actually work when the time comes. For some expert guidance on performing monitoring activities, check out Principle 16 in the latest edition of the “Green Book” – *Standards for Internal Control in the Federal Government*.
4. Tweet Ya’ Later – Yes, one of the findings from the PwC investigation is that the partners assigned to the Academy Awards were distracted because they were tweeting and texting backstage. As a result, phones and social media will be prohibited for the partners responsible for this year’s awards. Whether it is staff operating a government vehicle, working in a warehouse, or attending a meeting, cell phones are a distraction that increases the likelihood of something bad happening, especially when safety is involved. Researchers at Florida State University tested participants on a computer task before and after receiving phone call and text notifications. After receiving a notification, the probability of making a mistake was three times greater compared to those who did not receive a notification. While coming up with a way to limit cell phone use at work may be

difficult, it is probably worth it when a distraction can lead to a serious accident or injury.

This year is the 90<sup>th</sup> Academy Awards, and PwC will be counting ballots and handing out envelopes for the 84<sup>th</sup> time. Perhaps one error in eighty plus years is an acceptable failure rate, but that did not stop PwC from making changes to limit the risk of one error becoming an annual tradition. An adequate internal control system is not a static thing or an annual report to be filed on a shelf. It requires regular attention and updates. The likelihood of there ever being an Oscar for best internal control is remote, but government managers owe it to the citizens they serve to keep trying to earn that statue.



## Sources:

1. United State Government Accountability Office. *Standards for Internal Control in the Federal Government*. September 2014.
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3. Florida State University. “Cell Phone Alerts May Be Driving You To Distraction.” 15 July 2015. <http://news.fsu.edu/news/education-society/2015/07/15/cell-phone-alerts-may-be-driving-you-to-distraction/>. 7 February 2018.
4. Jacobs, Matthew. “What Would Happen If A Presenter Announced The Wrong Winner At The Oscars?” 24 February 2017. [https://www.huffingtonpost.com/entry/oscar-wrong-winner-marisa-tomei\\_us\\_58af326de4b0a8a9b780339f?ir=Entertainment&](https://www.huffingtonpost.com/entry/oscar-wrong-winner-marisa-tomei_us_58af326de4b0a8a9b780339f?ir=Entertainment&). 22 January 2018.
5. Shen, Lucinda. “Why PwC Was Involved in the 2017 Oscars Best Picture Mix-Up.” 27 February 2017. <http://fortune.com/2017/02/27/oscars-2017-pricewaterhousecoopers-la-la-land/>. 22 January 2018.



# News And Just The Facts

## CAREER CENTER

A **Internal Auditor 2** position was recently posted. Qualified and interested candidates should submit a cover letter and resume to the link provided at <http://www.nashvilleaga.org/jobs.html> .

### OUR CURRENT STANDING AS OF DECEMBER 19, 2017, IS AS FOLLOWS:

<u>Chapter Recognition Section</u>	<u>Points</u>	<u>Maximum</u>	<u>Percentage</u>
Chapter Leadership, Planning & Participation	1,750	5,000	35%
Education & Professional Development	2,450	4,000	61%
Certification	1,025	4,000	26%
Communications	3,325	3,000	111%
Membership	2,350	4,000	59%
Accountability	250	2,000	13%
Community Service	1,650	2,000	83%
Awards	0	1,000	0%
<b>TOTALS</b>	<b>12,800</b>	<b>25,000</b>	<b>51%</b>

### LUNCHEON / CEC MINUTES

To read the minutes from the most recent CEC and luncheon meeting, please visit the chapter website at [www.nashvilleaga.org](http://www.nashvilleaga.org) . The luncheon minutes will be presented for approval at the next business meeting scheduled for March 12, 2018.



### JOB OPPORTUNITIES

From time to time departments forward job opportunities to the Website Committee, which are posted for members' convenience. If you are interested in new job offerings or know someone who is, go to this link for detailed information — <http://nashvilleaga.org/jobs.html>



### Editor's Corner



We truly enjoy reading articles submitted from our membership.

Please share your thoughts and ideas or interesting news with us by submitting your article to [Karen.B.Hale@cot.tn.gov](mailto:Karen.B.Hale@cot.tn.gov) no later than March 16, 2018 for the next edition of our newsletter. If you have any questions, please let me know.

Thanks!

# 2017-2018 AGA Chapter Leadership Directory

## Officers

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