



# Monthly Newsletter



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## President’s Message

Hi AGA Dallas!

As I write this it’s Public Service Recognition week, so let me add a Thank You! As Government financial management professionals, I believe we provide a foundational service to our public upon which all services stand. There’s really nothing that Government delivers (for very long at least) without you. AGA Dallas is intended to support you as you serve, and I hope you’ll agree we’ve done that during the past two years. I am very proud of the team leading this Chapter and the capabilities we have now. There is literally nothing this Chapter cannot do! If you know of any way we could better support you, please [let me know!](#)

Thanks,

John D. Rich, CGFM  
AGA Dallas Chapter President

## Connect with Us!



## Upcoming Events

### 2021 Performance Improvement Officer/Chief Financial Officer Summit (PIO/CFO Summit)



**Date:** Wednesday, May 19, 2021

**Time:** 7:30am-12:10pm ET

**Location:** Virtual

**CPEs:** 4 CPEs

[Register Online](#)

### AGA's 2021 Professional Development Training (PDT)



PDT 2021 is going virtual! Due to COVID-19 and out of concern for your health and safety, AGA has decided that PDT 2021 will be 100% virtual this year. Be on the lookout for the full program. And be sure to update your [AGA profile](#) with your current physical and email addresses to make sure you get the information!

**When:** July 19-21, 2021

**Where:** Virtual

**CPEs/PDUs:** 21 CPEs

[Register Online](#)

## AGA National Webinars

[Register Online](#)

**Data Analytics: Unlocking the Data to Find Hidden Patterns (2 CPEs)**

**Date:** May 12, 2021

**Time:** 2:00-3:50pm ET

**Project Management in a Virtual World (2 CPEs)**

**Date:** June 9, 2021

**Time:** 2:00-3:50pm ET

**Working with Congress: Who are these people?!?!? (1.5 CPEs)**

**Date:** June 23, 2021

**Time:** 2:00-3:15pm ET

**Communications (2 CPEs)**

**Date:** September 8, 2021

**Time:** 2:00-3:50pm ET

**Internal Control/Improper Payments (2 CPEs)**

**Date:** October 6, 2021

**Time:** 2:00-3:50pm ET

## Membership Spotlight

### Welcome New Members!

- Ms. Cierra Augillard
  - Mrs. Catherine Carroll Healey
  - Mr. Kevin D. Vandenberg
- 

### Membership Anniversaries

- Mr. John L. Meche, CGFM-Retired - 51 years
  - Ms. Regina M. Stevenson, CGFM - 25 years
  - Mr. Kevin J. Iverson, CGFM - 22 years
  - Ms. Thandee Kywe Maung, CGFM, CFE, CPA, CLEA - 10 years
  - Mr. Danny A. Martinez, CGFM - 9 years
  - Mr. Michael S. LaForge - 8 years
  - Mrs. Cristy L. Jones, CGFM - 6 years
  - Ms. Diana Kay Vaughn - 4 years
  - Mrs. Melissa M. Askey - 3 years
  - Mrs. TITILOPE O. AYANFALU - 3 years
  - Ms. KaJuana L. Edwards - 2 years
  - Ms. Tonyan L. Geans - 2 years
  - Ms. Lisa Marie Lara - 2 years
  - Mr. Reed Rubey - 2 years
- 

### Renew your AGA Membership and/or CGFM Today!

Membership renewals were due March 31, 2021, but you still have time. [Renew your membership](#) today to continue receiving your membership benefits!

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### Free Student and Professor Memberships



Do you know any students pursuing a career in government financial management? Or any accounting or finance professors?

AGA offers a FREE electronic membership to students enrolled full-time at an accredited higher education institution and not gainfully employed. [Learn more](#) about AGA Student Membership.

AGA also offers FREE electronic membership to academicians who are not current AGA members. [Contact us](#) if you would like to get enrolled.

## Industry News

### Did 2020 Change the Way We Audit? Forever?

David Zavada, Senior Partner, Kearney & Company, and  
Daniel Scarola, Partner, Kearney & Company

If you were involved in any kind of audit during 2020, whether it was a financial statement or performance audit, chances are the experience was not routine. Regardless of which side of the table you were on, the Coronavirus (COVID-19) pandemic necessitated greater flexibility, innovation, and patience on all audits. These unprecedented circumstances had broad-reaching effects on many aspects of people's lives, and the audit industry was not spared. As we begin preparation for various audits in 2021, we find ourselves asking what exactly was the impact of COVID-19 on our industry? Additionally, how much of it could be viewed as positive change to the way we conduct audits going forward?

#### Auditing Through the Pandemic

In response to the pandemic, the audit industry, along with many other organizations, were forced to pivot to a virtual environment. This was unprecedented. In an age where technology is widely utilized in countless ways, a 100% virtual workforce and remote approach to auditing had never truly been contemplated, let alone executed. But that is exactly what was required in 2020. Technology was leveraged to facilitate the virtual audit approach. Most notable was the expanded use of video conferencing. Imagine replacing every face-to-face interaction traditionally required during an audit with conference and video calls. Technology applications such as Microsoft Teams and Google Duo, among others, allowed audit teams to continue to engage with one another in a face-to-face manner.

More difficult, however, was the accommodation of video conferencing as an alternative to in-person site visits. Site visits during an audit have varying objectives, often requiring multiple meetings to observe business processes and

information systems to assess internal controls, as well as to perform physical inspection and observation for specific testing areas, such as property and inventory. Video conferencing with screenshare technology facilitated the virtual approach. With close coordination and trial sessions, audit teams successfully performed internal control procedures virtually. Auditors were also able to observe live transactions, share files, and conduct meetings with parties in multiple remote locations to facilitate inquiries.

Formal site visit testing procedures often proved more difficult virtually depending on the nature of testwork. While property existence testwork over singular assets could be performed virtually through physical inspection occurring over video technology, completeness testwork where auditors typically identify assets in the field was not as feasible. Similarly, observing inventory counts of smaller high-volume items was not conducive to video conferencing. However, where previously testwork was more limited to targeted locations selected for site visits, in 2020, a broader selection of locations was possible, given that testing was occurring virtually. This included international locations where meeting times were closely coordinated to virtually observe and inspect assets.

In addition to audit firms and individuals adapting their methods and practices, the American Institute of Certified Public Accountants (AICPA) recognized the uncertain times caused by the pandemic. While auditing standards are not overly prescriptive in dictating specific methodologies on how to accomplish compliance with standards, in April 2020, the AICPA did release its FAQs – Audit Matters and Auditor Reporting Issues Related to COVID-19. This thorough listing of frequently asked questions (FAQ) provided important considerations for audit professionals in formulating the way forward to



conduct audits in 2020, while maintaining compliance with relevant auditing standards. The AICPA report covered General Accounting, Auditing, and Reporting Matters, as well as specific topics, such as inventory observations, fraud inquiries, and the impact of access to books and records. The report from the AICPA served as an excellent resource for the industry to assist in adapting to the difficult times ahead in conducting 2020 audits.

Overall, the pandemic triggered a sharp increase in collaboration, communication, and close coordination. While these success factors have always been important, the inability to interact face to face and the transition to a remote work environment made this more critical. On the client side, there was an increased appetite to be involved in the audit for planning and coordination purposes, as stakeholders tried to minimize disruptions on their workforce, given their own dealings with the impact of COVID-19. Similarly, on the audit side, there was heightened sensitivity to achieving objectives as efficiently and effectively as possible to minimize re-work or rescheduling, while also ensuring compliance remained at the forefront of newly contemplated approaches.

### **A Greater Demand for Oversight**

The pandemic also triggered an increased demand for oversight as relief packages unprecedented in size were approved by the Congress. In what seems like overnight, oversight requirements for Office of Inspector General (OIG) offices across the Government expanded, given the funding that was authorized. In an already full slate of planned audits, reviews, and investigations, OIGs were asked to conduct additional oversight responsibilities, as well as assessing their offices' capabilities and availability to meet this new demand.

To better position the IG community to meet these oversight challenges, OIGs have increased collaboration and sharing between their offices. The Coronavirus Aid, Relief, and Economic Security (CARES) Act established the Pandemic Response Accountability Committee (PRAC). The mission of the PRAC is to promote transparency

of the Coronavirus response funds provided in the pandemic relief legislation and provide oversight of those funds and the Coronavirus response. Through the PRAC, the OIG community will be better able to identify efficiencies and improve effectiveness in conducting their oversight, given their emphasis on coordination in preventing and detecting fraud, waste, abuse, and mismanagement in the Government's response to COVID-19.

The pace of execution of economic relief programs to mitigate the impact of the pandemic necessitated a similar urgency in oversight and communicating the results of oversight activities. Faster and more timely information from oversight bodies helps to put recommendations and conclusions in the hands of stakeholders sooner and has a greater chance to improve the management of fast-moving economic relief programs. To accomplish this, OIGs are adopting reporting that better fits the circumstances. More timely management alert-type reports are being used to communicate audit and review results rather than traditional audit reports that take considerable time to complete.

### **A Lasting Positive Impact on Efficiency and Effectiveness**

While we all hope for the pandemic to subside, we now contemplate the lasting impact that it will have on the audit profession. What innovations and adaptations can we take with us post pandemic? The practices used during 2020 by the audit and oversight community to adapt to the limitations of the pandemic will have a lasting impact. More efficient and effective audits will be the outcome as the foundation of greater collaboration during 2020 is expanded, in-person site visits are supplemented by virtual testing, greater use of technology is integrated in the way audits are executed and other innovative forms of communicating results of audits are used. While many will look back on 2020 as a year to forget, some of what has come out of 2020 is likely to stay with us for a long time going forward, and audits will be improved as a result. ■

## AGA National Updates

### AGA Mentoring Program



# MENTORING program

AGA recently launched a new online mentoring program. Mentoring is important, not only because of the knowledge and skills young professionals can learn from mentors, but also because mentoring provides professional socialization and personal support. At a time when most are working remotely, having a trusted advisor to turn to can help balance the blending of work and life. [Click here](#) to learn more about the program and register as either a mentor or a mentee.

### Calling All Innovators!

Do you have a great idea or solution that could help government agencies and organizations solve complex problems or issues? If the answer is YES, then AGA invites you to submit your spark of genius to AGA's Technology & Transformation Summit (TTS) Innovation Challenge. Three finalists will present their solutions to more than 1,400 government leaders during TTS 2021. Submissions are due Friday, Oct. 1.

[Click here](#) to learn more.

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## NCC Representative Corner



Dallas Chapter Members,

In the March newsletter, I provided you several updates on the Chapter's key accomplishments in pursuit of our strategic goals. As a reminder, you can find our

Chapter's strategic plan and goals [here](#).

As you know, in regard to our goals related to Education, we have held three joint virtual events during this program year. These events, sponsored by the Dallas, Oklahoma City and Ozarks chapters, have offered a total of 16 hours towards our goal of providing 14 continuing professional education credits. We have been pleased to have speakers from Texas, Oklahoma, Connecticut, Missouri, Virginia and Maryland. We also hosted two virtual Trivia Nights during which we were able to virtually socialize and make fun of ourselves on the trivia questions.

All of this has been made possible by the collaboration that we have established with the Oklahoma City and Ozarks chapters. We also appreciate the guidance and lessons learned that the Shenandoah Valley, Virginia Peninsula and Richmond Chapters shared with us that helped us plan our virtual social events.

AGA National has recognized the Dallas chapter as a leader in collaboration, and as a result, asked us to prepare a "Best Practices" document that could be distributed to chapters nationwide. We gathered information that we have created and leveraged and packaged it into one master document that can be referenced by other chapters to help them with their collaboration efforts. I am proud of our chapter and the recognition that we have received in helping to lead efforts in this area. I am confident that we will continue to establish more relationships, learn from other chapters, and use these best practices to provide additional value to our Dallas chapter members.

I also wanted to provide a brief update on the AGA National Council of Chapters (NCC) meeting held on April 22. This meeting was to orientate the incoming NCC representatives for program year 2021-2022. The NCC is comprised of one member from each AGA chapter. It advises the National Governing Board (NGB) and facilitates connections among chapters. It's hard to believe that we are quickly approaching the end of the second year of the NCC (it was established July 1, 2019). As a returning NCC representative, I was able to share some "words of advice" to incoming NCC representatives. I used this as an opportunity to encourage all NCC representatives to build their network and develop relationships with other chapters in order to promote collaboration. Program year 2021-2022 will be my third, and final year, of service on the NCC.

I look forward to providing you with updates in our June newsletter, our final newsletter for the program year.

Melinda J. DeCorte, CGFM, CPA  
AGA Dallas Chapter NCC Representative and  
NGB Area 3 Chapter Director

## 2020-2021 Chapter Executive Committee

[John D. Rich, CGFM](#)

President

**Vacant**

President-Elect

[Shino Knowles](#)

Treasurer

[Regina M. Stevenson, CGFM](#)

Secretary

[Tonyan L. Geans](#)

Membership Director

[Carla B. Flores, CGFM](#)

Communications Director

**Vacant**

Programs Director

**Vacant**

Certification Director

[Melinda J. DeCorte, CGFM, CPA](#)

Dallas NCC Representative and  
NGB Area 3 Chapter Director

Volunteering with AGA is a great way to give back to the profession, and further your own career. If you would like to hear more about our volunteer opportunities for this program year, please contact [John Rich](#), AGA Dallas Chapter President.

## Connect with Us!

 <https://www.agacgfm.org/dallas>

 [agadallasChapter@gmail.com](mailto:agadallasChapter@gmail.com)

 <https://www.facebook.com/AGADallasChapter>

 <https://twitter.com/AGADallas>

 <https://www.linkedin.com/in/agadallas/>

 <https://forms.gle/nDW1MJHW8cYFcb7N6>

## Corporate Partners

Thank you to our Corporate Partners. We have partnered with these organizations to further the educational and networking opportunities we provide to our members. Click on the logos below to learn more about each of them.

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