EDUCATION

Wednesday, May 16, 2018 @ 12:00 PM - Webinar:

Fraud/Data Analytics

Data analytics and big data are fast evolving into the best line of defense against fraud. As fraudsters improve their capabilities, government agencies need to combat emerging threats using an analytics framework that covers good data management and the application of advanced analytics techniques by auditors and fraud investigators.

Learning Objectives:

Participants will learn about types of data and available tools to look for signs of fraud. They will gain understanding of data analytics processes, the application of various data analysis techniques and evaluating results of the analysis.

Speakers:

Ken Dieffenbach Office of the Inspector General Department of Justice

Vijay D'Souza

Applied Research & Methods Government Accountability Office

Rebecca Shea

Forensic Audits & Investigative Service Government Accountability Office

Moderator:

Asif Khan, CGFM, CPA, CISA, & FCCA Director Financial Management & Assurance Team Government Accountability Office

Webinar Sponsors

CONSTRUCTION IS COMPLETE!

MAY WEBINAR LOCATION

State Controller's Office

Joe R. William's Building 700 W. State Street Boise, ID 83702

4th Floor Conference Room C

Webinar RSVP's are Emailed! If you don't receive an RSVP, contact: Chris Floyd <u>cfloyd@sco.idaho.gov</u>, (208) 332-8814

Legislative Services - State Controller - Health and Welfare - Ada County *Thank you for sponsoring the AGA webinars this year!*

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About Our Chapter

The Idaho Centennial Chapter has a diverse membership base of both active and retired professionals from local, state, and federal government; the private sector; and academia. Many chapter members hold professional certifications including Certified Government Financial Manager (CGFM).

Our Mission

The Association of Government Accountants (AGA) serves professionals in the government financial management community by providing quality education, fostering professional development and certification, as well as supporting standards and research to advance government accountability.

Thursday, May 17, 2018 @ 11:30 AM - Luncheon:

Crime Scene Investigation & Property Management/Audit

Just how are valuables from a Crime Scene Investigation audited and managed to ensure compliance not only with legal requirements, but also ethical considerations and financial reporting obligations? Join us at our monthly luncheon for valuable insights and tips from our speakers.

Note: Free parking is available in front of the building and the Training Room is located on the right. Signs will be posted to provide direction for attendees.

MAY LUNCHEON LOCATION

Ada County Sheriff's Office

7200 Barrister Drive Boise, ID 83704

Training Room

Speakers:

Natasha Wheatley Crime Lab Manager Ada County Sheriff's Office

Brent Wilkes Property and Evidence Supervisor Ada County Sheriff's Office

Luncheon RSVP's are Emailed! If you don't receive an RSVP, contact: Chris Floyd at (208) 332-8814 or <u>cfloyd@sco.idaho.gov</u>

CHAPTER NEWS

\$1149.00 AGA Donation to the Idaho Foodbank



The Annual AGA Raffle showcased over 25 items for members to choose from including multiple candy bouquets, gift baskets, original local artwork, and gift certificates.

A special thanks goes out to our donors Body & Soul Salon-Spa, Wahooz Family Fun Zone, the Wine Commission, Idaho Shakespeare Festival, and the Idaho Department of Commerce, as well as Sarah Carris, Marion Demer, Lori Hendon, Judy Sargent, Scarlet Vandenbos, and all our members who participated to made this such a successful event!

Goals & Objectives

Accountability Certification Education Research Service



Mailing Address



Idaho Centennial AGA P.O. Box 623 Boise, ID 83701

Open AGA Positions

We presently have four (4) open board positions:

Education Community Service Chair Awards Chair Accountability

This is a great opportunity to get involved in a supportive organization. If you are interested in serving on our board, please contact Matt Orem at 208-854-3063 or matt.orem@dfm.idaho.gov

Annual Election Results

The votes have been tallied and the newly elected board members are:

President-Elect: Aimee Hayes Treasurer: Judy Sargent, CGFM Secretary: Roni Harlan

Service in their new term with President, CGFM, and CPA Michael Pearson at the helm begins July 1, 2018. We're looking forward to a great year!

Reports

For those of you who like to keep informed of our Chapter Meetings and ongoing financial condition, we update our website each month with:

Board Meeting Minutes &

Treasurer Reports

From our homepage, select Our Chapter, navigate to Chapter Board Reports, and select the 'Minutes' or 'Treasurer' link next to the <u>Month-Year</u> of your choice.



Presidential Note

Thanks to all AGA members for making this year's 2018 PDT a success. Also, congratulations to the newly elected board, our award recipients, and the Idaho Centennial Chapter for achieving the National AGA Platinum Award!

I want to personally thank Aimee Hayes and the entire board for their help with putting together the PDT this year. Those early morning days were all worth it!



WE ARE ALL AGA!

https://www.agacgfm.org/Chapters/IdahoCentennial/Home.aspx

Matt Orem

CGFM Information

If you have been considering certification and just want more information, feel free to talk to a CFGM at your organization or check visit the National CGFM Webpage for more information:

https://www.agacgfm.org/CGFM-Certification/About-CGF <u>M.aspx</u>

Our chapter maintains study guides for those who are interested in pursuing certification. For more information contact Roni Harlan at (208) 334-3150 or rharlan@sco.idaho.gov.



Calendar of Events

May is your last chance to attend a Luncheon or Webinar before we break for the Summer. In the meantime don't forget the:

AGA National Professional Development Training 24 CPE's Orlando, Florida July 22 - 25, 2018 [Registration Due by June 29, 2018]

Until we return, you can always check out the Training & Events section on our website.

AWARDS



Financial Manager of the Year

Annually, the Idaho Centennial Chapter presents the Financial Manager of the Year Award to formally recognize a chapter member who has demonstrated outstanding leadership and notable contributions to the public financial management sector.

The Financial Manager of the Year will also have provided professional development of fellow government finance professionals who are working in federal, state, and/or local governments as well as the private sector and academia.

Congratulations Rick Cronin!

"Rick Cronin is a 30 year veteran with Idaho State Police department and he has a Bachelor's Degree in Finance and Accounting from Boise State University and he also obtained his CGFM certification in 1994. Rick began his career with the state police in 1987 where he was hired as a Federal Grant Program accountant.

Rick has worn many hats with the Idaho State Police ranging from Budget Analyst to Financial Executive Officer. Over his 30 year career, Rick has helped develop, introduce, and implement various state financial systems while at the same time he has been instrumental in streamlining three separate agency budgets with effective management, accurate data collection, and solid internal control processes.

He looks for ways to be transparent to the public and his ethics are above reproach. Rick creates accurate, detailed reports depicting the financial status for each ISP program and he helps agency "non-financial managers" delve into their programmatic spending, thereby allowing ISP leadership to make effective, informative changes throughout the year....Rick can be (often) found coaching, mentoring, and educating his ISP subordinates, colleagues, and management staff. He is known for his thoughtful leadership (that)... allow(s)...others to arrive at their own conclusion based available information rather than solely based upon his opinion alone."

Colonel Kedrick Wills, Director, ISP remarked:

"....We have all become accustomed to leaning on both Rick's expertise and historical knowledge to know how to move forward as an agency. His memory is unsurpassed and he is often asked... (about)...the past...so (that) we don't revisit issues that were unsuccessful. This has saved time and resources...and he is a recognized expert...both internal and external to our agency. It is a pleasure to have him on the ISP team and I am very thankful he is such a professional and so good at his craft. We have all benefited from his knowledge, but the people who are the biggest beneficiaries are the citizens of our great state as he has spent a career as such an excellent public servant."

Rick, you exemplify public service and excellence in financial management. Well Done!

Chapter Service Award

The Idaho Centennial Chapter Service Award is the chapter's highest honor. This award is presented annually to one member for their commitment to service, creativity, cooperation, and leadership in their respective role.

This award provides recognition for individuals who volunteer their valuable time to make a positive impact and improve our chapter operations.

Congratulations Aimee Hayes!



"The foundation of excellence is built upon the quality of our actions and the integrity of our intent. What I admire most about Aimee is her unwavering commitment to success because she knows that success is never an accident. For her, success is always the result of sincere effort, intelligent direction, and skillful execution.

These are the words that come to my mind when describing Aimee. Throughout the time I've known her as our Professional Development Training Chair, she has demonstrated that she is an excellent collaborator who also provides valuable insight and expertise for **ALL** of our chapter operations.

... the PDT Chair is a challenging board position and to put this conference together, year after year, demonstrates that difficult challenges become the foundation of every great accomplishment. I want to thank Aimee for always shining through these challenges and making our professional development training a success."

"Aimee, thank you for making a difference and thank you for your service."



Volunteer of the Year

The Volunteer of the Year is a national honor presented annually to one member from each chapter to recognize and honor the significant service of an an outstanding individual who volunteers their time and talent.

The recipient of this award embodies the spirit of selfless service to our local community with distinguished contributions to the development and enhancement of our local AGA chapter.

Congratulations Judy Sargent!

"The importance of volunteers to our organization cannot be overestimated and what I admire most about Judy is that she gives freely of herself, while asking for nothing in return. Judy devotes significant hours, energy, and skill as our chapter Treasurer; thereby, ensuring accurate accounting and solid cash management.

Judy has earned not only the award for "2018 Volunteer of the Year" but also the respect and gratitude of those for whom and with whom she serves. Throughout the time I've known Judy, she has demonstrated time and again that she is a positive, proactive thinker and I would like her to know that her selfless, valuable commitment to our chapter has not gone unnoticed."

"Judy, you have made a powerful impact on our chapter and our organization."

PDT HIGHLIGHTS

Another fact-filled Professional Development Training has come and gone for the Idaho Centennial Chapter of the AGA. Over 175 attended with speakers flying in from all over the world to attend.

For those of you who were unable to attend, Reference Materials including Speaker Presentations are posted in the Training & Events section of our website.





David Bean from GASB provided our GASB Update including the effective dates for current and future Statements. He covered Statements regarding Other Post Employment Benefits [OPEB], Asset Retirement Obligations [ARO], Fiduciary Activities, Leases and Debt Disclosures. His great insight was tempered with humor for the early morning crowd.

<u>https://www.agacgfm.org/Chapters/IdahoCentennial/Training-</u> <u>Events/PDT-2018.aspx</u>

Jeffrey Stoppenhagen, the Debate Coach from Columbia High School, specified the proper structure for effectively debating policies and procedures in the workplace. He turned it over to the audience for a lively 15-minutes to practice application of the principles he presented.





National AGA President, Jim Arnette, offered tips for good working relations regardless of your individual role as an Auditor or Auditee. He emphasized respect, professionalism, cooperation balanced with independence, and honest communication infused with active listening since these are the essential components to building trust. Jim included several great stories, quotes, and a lot of humor to illustrate his points.



-Thank You! Professional Development Training Sponsors Thank You!-



After lunch the presentations continued...



Miller from Eide Lealan Bailly heightened Fraud Awareness through an interactive afternoon session that began with an explanation of the Fraud Triangle of Motive, Perceived Opportunity, and Rationalization. He mentioned the current statistics and trends for Government Fraud and emphasized that prevention is easier than detection. Lealan wrapped up his presentation with a five part quiz to help attendees increase their overall understanding of fraud. Fortunately, he came prepared with several candy bars to reward those who correctly answered the most questions for each section.

Dr. Lela 'Kitty' Pumphrey from the University of Egypt emphasized that Effective Risk Assessment is the key to achieving an organization's objectives according to their strategic plan. Since internal controls only mitigate risk and Management can only respond to risk once it has been identified, Risk Assessment must me a collaborative effort between managers and auditors to evaluate risks within the processes and components necessary to meet organizational goals.





Finishing Monday's training, Andrea Dearden from the Ada County Sheriff's Office discussed Change Management from a positive and Emotionally Intelligent approach. She explained that feelings are simply a reaction to events and always precede thoughts. While initial reactions cannot be modified, better responses to change can be achieved through the development of emotional intelligence. Since it can be developed and is essential for professional success, Andrea shared a quiz for assessing your current level of emotional insight as well as identified resources for further development.



Congratulations!

Stacy Scott proudly displays the Regal Entertainment Gift Card she won during our New Member Drawing held on Monday Afternoon!

Hear, Hear!

Chris Floyd, Roni Harlan, and other audience members listen to the content presented at the 2018 Professional Development Training.

