



AGA

INLAND EMPIRE OF CALIFORNIA CHAPTER

2013 AGA Chapter Newsletter

# The Bottom Line

Volume LIV, Issue 6, February 2017

**NOW ACCEPTING:**

**\*2017-2018 BOARD NOMINATIONS**  
**\*Nominate Member Of The Year**

**SCHOLARSHIP APPLICATIONS**  
\*3 awards for Richard Curtis Memorial  
scholarship: \$500, \$300 & \$200  
\*CGFM scholarship award: \$500

Don't Miss Out

Mar 8, 2017

with Paul Angulo

on "Leader as Strategist"

details on page 5.

## UPCOMING EVENTS:

### FEBRUARY LUNCHEON

Wednesday, Feb 8, 2017

11:30 am - 1:00 pm

Auditor Controller (1st floor)

268 W. Hospitality Lane,

San Bernardino

### MARCH LUNCHEON

Wednesday, Mar 8, 2017

11:30 am - 1:00 pm

Hall of Records (3rd floor)

222 W. Hospitality Lane,

San Bernardino

## Inside This Issue:

President's Message .....	2
CEC Nominations/Event Calendar .....	3
Internet Resources .....	4
Professional Development Meeting .....	5
Scholarship Applications .....	6-7
PDM Recap .....	8
Employment Opportunities .....	9
National and Regional AGA News .....	10
Volunteer and Community Services .....	11-12
Article Writing Contest .....	13
Nominate Member of the Month / Outstanding Contribution to Government Accounting.....	14-15

**Become a Fan of AGA  
Inland Empire Chapter  
on Facebook**



### **About The Bottom Line:**

AGA Inland Empire Chapter's monthly newsletter, *The Bottom Line*, covers member and AGA activities at both the Chapter and National levels. *The Bottom Line* features Chapter news, developments within the profession and articles of interest to members. Opinions and beliefs expressed in *The Bottom Line* are those of the contributors and do not necessarily reflect those of the AGA.

We welcome and encourage members to send us original or reproduced articles that may be of interest to our members for publication in our newsletter. Articles are due by the end of the second week of each month.

Editorial contributions, ideas, or suggestions should be sent to the Newsletter Chair at [events@aga-ie.org](mailto:events@aga-ie.org).

# President's Message

Greetings AGA Inland Empire Chapter family,

The month of February marked the beginning of the second half of our program year. It came with our second all-day seminar along with our monthly PDM.

The seminar was conducted by Mark Dauberman and it covered three different topics. The morning session was about Revenues Recognition and Lease Accounting. The afternoon session was about the Internal Control and its role in improving the quality and efficiency of the audits. The luncheon speaker was John Johnson, the Assistant Auditor-Controller/Treasurer/Tax Collector of the County of San Bernardino, and the topic was "The State of the County Treasury". With both programs we had another successful event with full house attendance this time.

We are looking forward to see you all at the March meeting on Wednesday March 8th, 2017. The topic will be "Leader as Strategist" and the speaker is going to be Paul Angulo, Auditor-Controller of the Riverside County.

In commemorating the month of March as the CGFM month, your chapter is holding a special free luncheon meeting for all members on Wednesday March 22nd, 2017. Please mark your calendar and plan to attend this free event to learn about the CGFM certification.

As promised your AGA chapter has bought the new editions of the CGFM preparation books for all members to borrow and use to prepare for the CGFM exam. This is in addition to the \$500 scholarship added this year to be used to defray the cost of preparation, exam fees and certification costs. There has been no better time than this to pursue this certification. Seize the opportunity!

Your chapter is hosting a Homeless Drive to collect highly needed items to help homeless individuals and families in our community. The needed items include clothing, towels, bedding diapers, food, games, child appropriate DVDs and others. The collected items will be donated to Option House Inc. To participate please contact Shay Younger, your AGA chapter representative.

Please give us your feedback on topics, speakers, venues, food, and anything else you think it will help us to make the rest of the meetings a success.



See you all at the upcoming meeting on  
Wednesday March 8th, 2017.

Thank you,

**Ali Chemkhi, MBA, CPA**

President, AGA Inland Empire

## Chapter Officers:

### President

Ali Chemkhi, MBA, CPA  
Ali.Chemkhi@atc.sbcounty.gov

### Past President

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### President-Elect

*Position Open*

### Secretary

May Guan  
may.guan@atc.sbcounty.gov

### Auditor

*Position Open*

### Treasurer

Sydney Harris  
Sydney.Harris@hss.sbcounty.gov

### Membership Chair

David Bobbitt, CPA, CGFM  
dbobbitt@csusb.edu

### CGFM Chair

Sakura Younger  
Sakura.Younger@atc.sbcounty.gov

### Webmaster

Claudia Cisneros  
Claudia.Cisneros@atc.sbcounty.gov

### Hospitality Chair

Linda Tanner  
Linda.Tanner@hss.sbcounty.gov

### Historian

Evelyn J. Bobbitt  
bobbithouse@yahoo.com

### Education Chair

Tobi Babalola  
Tobi.Babalola@atc.sbcounty.gov

## NOW ACCEPTING

### 2017 - 2018 Chair Members Nominations

If you would like additional information or would like to nominate someone for the following positions please contact Ali.Chemkhi@atc.sbcounty.gov

The following are open Chapter Officer positions:

### Board Positions

**-President-Elect -President -Secretary -Treasurer**

### Chapter Chair Positions

**-Accountability    -Auditor    -CGFM    Coordinator  
-Community Services    -Early Careers    -Employment  
-Education    -Historian    -Hospitality  
-Membership    -Newsletter    -Research  
-Scholarship/Awards    -Webmaster**

## Annual Training Calendar

Date	Location	Subject	Speaker/Agency
Sep. 14	Hall of Records San Bernardino	County Procurement: The Art of the Process	Laurie Rozko, San Bernardino County
Oct. 12	Hall of Records San Bernardino	Data Transparency	Doug Glenn, AGA National President
Nov. 9	Hall of Records San Bernardino	Fraud and GASB updates COSO-Lunch	Charles Hester -Seminar Mark Cousineau -Lunch
Dec. 14	Hall of Records San Bernardino	The CFO of the Government	Gary McBride, San Bernardino County
Jan. 11	Auditor Controller San Bernardino	2016 Tax Updates	Frank Zabaleta, Eadie and Payne LLP
Feb. 8	Auditor Controller San Bernardino	Revenues Recognition and Lease Accounting and Internal Control: Improving the Quality and Efficiency of Audits The State of The County Treasury -Lunch	Mark Dauberman -Seminar John Johnson -Lunch
Mar 8	Hall of Records San Bernardino	Leader as Strategist	Paul Angulo, Riverside County
Apr 12	Hall of Records San Bernardino	Accounting Profession: Trends, Challenges and Potentials	Dr. Senteney
May 10	Auditor Controller San Bernardino	Ethics and Regulatory Review -Seminar State of the System: SAP Implementation Updates -Lunch	Charles Hester -Seminar Oscar Valdez -Lunch

## Chapter Officers:

### Community Services Chair

*Open position*

### Scholarship and Awards Chair

Diana Atkeson

Diana.Atkeson@atc.sbcounty.gov

### Employment Chair

Rhonda Neill

Rhonda.Neill@hss.sbcounty.gov

### Newsletter Chair

Linda Tanner

Linda.Tanner@hss.sbcounty.gov



### Renew Now!

Don't miss a moment of the  
benefits of AGA membership:  
trainings, publications, and more...

## AGA Regional Representatives:

### West Coast Vice President

Al Quint

al5quint@surewest.net

### West Coast Vice President Elect

Alexander R. Guiang

agasiliconval@sbcglobal.net

## Internet Resources

**VISIT OUR NEW  
CHAPTER  
WEBSITE!!**

**<http://www.agacgfm.org/InlandEmpire>**

**National Website:** <http://www.agacgfm.org>

Also, look under "Government Financial Management Resources" on the Internet. This section has links to most of the accounting organizations, standards setting bodies and federal agencies.

**Also check out these websites:**

<http://www.gfoa.org/>

<http://www.specialdistrictcareers.com>

<http://www.govexec.com/>

<http://www.accountingweb.com/>

<http://www.csac.counties.org/>

<http://www.governing.com>

AGA offers FREE, online ToolKits and guides to help financial professionals working at all levels of government do their jobs better.

-Fraud Prevention, Risk Assessment, etc...



### Nominate the next Member of the Month

If you would like to nominate someone for Member of the Month, please complete the form on page 14.

Share the good news! If you or someone in your office has reached a career milestone, completed training or received certification, earned a promotion, or accomplished a personal goal, please forward the information to [events@aga-ie.org](mailto:events@aga-ie.org) to be posted in *The Bottom Line*.

## The Bottom Line

# Professional Development Meeting

From Linda Tanner

## MARCH LUNCHEON

Wednesday, March 8, 2017

11:30 am - 1:00 pm

Hall of Records (3rd floor) 222 W Hospitality Lane, San Bernardino

(Directions on page 12)

### Leader as Strategist

**Speaker:** Paul Angulo, Auditor Controller, Riverside County

**Cost:** \$25.00 Members  
\$30.00 Non-Members  
\$10.00 Student Members  
\$14.00 Student Non-Members

**Reservations:** call (909) 383-9658 or  
email Linda.Tanner@hss.sbcounty.gov

**Deadline:** Friday, March 3, 2017, 5:00 pm

**Menu:** Chef's Choice

#### IMPORTANT:

Please remember if a reservation is made but unattended, then the attendee is responsible for payment. (But if you let me know before the meeting that you will be unable to attend, I might be able to sell your ticket to someone who requests a reservation after the deadline.)

**SORRY - NO REFUNDS FOR LUNCH CANCELLATIONS**

### About Our Speaker



A native Californian, Paul Angulo holds a Bachelor of Arts degree in government from the University of California, Berkeley, and a Master's degree in management from the University of Redlands, California. Paul is also a graduate of Harvard University's executive management programs, including Harvard's flagship program Senior Executive in State and Local Government. He is certified in strategic management and holds certificates in strategic and performance management from UC Berkeley's Goldman School of Public Policy and Harvard's Kennedy School of Government.

In addition, Paul is a Certified Public Accountant with 24 years business experience in the private sector before entering public service. He was first elected Riverside County Auditor-Controller in November 2010 in a record-breaking election win, receiving the most votes for a county level race in the 120-year history of Riverside County.

A United States Army veteran, Mr. Angulo served with HHQ Engineer Command, Frankfurt, West Germany, and was honorably discharged from active duty in 1974.

### Let us know what you think!!

Share your thoughts with us at our Facebook page:

Association of Government Accountants - Inland Empire Chapter

<http://www.facebook.com/pages/Association-of-Government-Accountants-Inland-Empire-Chapter/242852859088346>.



## INLAND EMPIRE OF CALIFORNIA CHAPTER

### APPLICATION FOR THE RICHARD CURTIS MEMORIAL SCHOLARSHIP

**Eligibility Criteria:**

1. Applicant must be pursuing a degree in accounting, economics, finance, information technology, public administration, or any other related field.
2. Applicant must display outstanding academic achievement. A minimum grade point average of 3.0 on a 4.0 scale is required.
3. Applicant must be involved in his/her community.
4. Applicant must submit a copy of the most recent grade report or transcript.
5. Applicant must submit 2 professional letters of recommendation from a business, school or community service organization representative.

**NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**CITY** \_\_\_\_\_ **STATE** \_\_\_\_ **ZIP CODE** \_\_\_\_\_

**PHONE:** (\_\_\_\_) \_\_\_\_\_ **EMAIL ADDRESS:** \_\_\_\_\_

**AGA Member?** Yes: \_\_ No: \_\_ **Family relationship to member?** Yes: \_\_ No: \_\_

**Give member name and relationship:** \_\_\_\_\_

**School/University:** \_\_\_\_\_

**Current GPA:** \_\_\_\_\_ **Major:** \_\_\_\_\_

**Please attach to this application an essay that includes all of the following information:**

Why are you a good candidate for this scholarship?

Describe your academic achievements

Describe your extracurricular activities, if any

Describe your academic goals

Describe your career goals

Please return applications by **May 1, 2017** to the following address:

AGA - Inland Empire Chapter  
Scholarship Committee  
PO Box 692  
San Bernardino, CA 92402-692

**The scholarship will be presented at our professional  
development luncheon meeting on May 10, 2017.**

**Disclaimer: The scholarship committee of this AGA chapter reserves the right to select the best qualified candidates for this scholarship. All decisions of the scholarship committee are final. Previous winners are ineligible to apply.**



## INLAND EMPIRE OF CALIFORNIA CHAPTER

### APPLICATION FOR THE CGFM SCHOLARSHIP

**Eligibility Criteria:**

1. Applicant must be pursuing the Certified Government Financial Manager (CGFM) certification.
2. Applicant must be employed by the government sector.
3. Applicant must be involved in his/her community.
4. Applicant must submit a copy of the most recent CGFM exam purchase or CGFM study guide receipts.
5. Applicant must submit a resume and 2 letters of recommendation from either an employer or community service organization.

**NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

**CITY** \_\_\_\_\_ **STATE** \_\_\_\_\_ **ZIP CODE** \_\_\_\_\_

**PHONE:** (\_\_\_\_) \_\_\_\_\_ – \_\_\_\_\_ **EMAIL ADDRESS:** \_\_\_\_\_

**AGA Member?** Yes:\_\_\_ No:\_\_\_ **Family relationship to member?** Yes:\_\_\_ No:\_\_\_

**Give member name and relationship:** \_\_\_\_\_

**Please attach to this application an essay that includes all of the following information:**

Why are you a good candidate for this scholarship?

Describe your career/academic achievements

Describe your extracurricular activities, if any

Describe your career goals

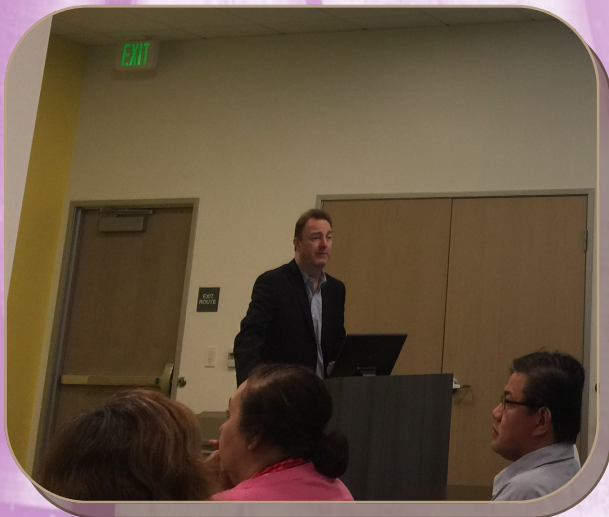
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Scholarship Committee  
PO Box 692  
San Bernardino, CA 92402-692

The scholarship will be presented at our professional development luncheon meeting on May 10, 2017.

**Disclaimer:** The scholarship committee of this AGA chapter reserves the right to select the best qualified candidates for this scholarship. All decisions of the scholarship committee are final. Previous winners are ineligible to apply.

# JAN PDM *in pictures*



# Employment Opportunities

From Rhonda Neill

**Agency:** City of Riverside  
**Job Title:** Senior Management Analyst  
**Closing Date:** Open until filled  
**Salary:** \$65,880 to \$88,284 annually  
**Website:** [www.riversideca.gov](http://www.riversideca.gov)

**Agency:** San Bernardino Superior Court  
**Job Title:** Administrative Analyst  
**Closing Date:** Mar 10, 2017  
**Salary:** \$66,639 to \$85,134 annually  
**Website:** <http://agency.governmentjobs.com/sanbernardinocourts/default.cfm>

**Agency:** City of San Bernardino  
**Job Title:** Accounting Division Manager  
**Closing Date:** Mar 13, 2017  
**Salary:** \$8,675 to \$10,544 monthly  
**Website:** [www.sbcity.org/jobs](http://www.sbcity.org/jobs)

**Agency:** Western Municipal Water District  
**Job Title:** Water Resource Analyst  
**Salary:** \$72,314 to \$99,426 annually  
**Closing Date:** March 17, 2017  
**Website:** [www.wmwd.com](http://www.wmwd.com)

**Agency:** County of San Bernardino  
**Job Title/ Salary:** Administrative Supervisor / \$59,758 to \$82,305 annually (closes 3/10/17)  
Accountant III / \$54,246.40 - \$74,547.20 annually  
Finance Analyst / \$79,788 \$109,928 annually  
Principal Administrative Analyst / \$88,025 to \$121,409 annually  
Internal Review Accountant II, III and IV / \$46,820.80 - \$84,260.80 annually  
Staff Analyst II / \$4,430.40 to \$6,090.93 monthly  
Systems Accountant II / \$59,758.40 - \$82,305.60 annually  
**Closing Date:** Until Filled  
**Website:** [www.sbcounty.gov/hr](http://www.sbcounty.gov/hr)

**Agency:** City of Upland  
**Job Title:** Budget Clerk  
**Closing Date:** Mar 17, 2017  
**Salary:** \$2,349 to \$3,160 monthly  
**Website:** <http://ci.upland.ca.us>

**Agency:** City of Redlands  
**Job Title:** Principal Accountant (Temporary)  
**Closing Date:** Open until Filled  
**Salary:** \$76,959 to \$93,545 annually  
**Website:** <http://cityofredlands.org>



Find more government at  
[www.governmentjobs.com](http://www.governmentjobs.com)



# National and Regional AGA News

## How is AGA governed?

A national network of dedicated and passionate volunteers is responsible, and they gain personal and professional benefits along the way. [Learn more in AGA Governance 101](#)

## **It's a great time to apply for CGFM!**

Through March 31, the CGFM application fee is only \$35 for members. [Lean More](#)

## **Academic scholarships available for graduate, undergraduate study**

Are you or a family member pursuing a degree in a financial management discipline? Apply for AGA scholarships by April 14. [Learn More](#)

## **AGA & Industry News**

Prime time for the Data Act? Chase Gunter, *Federal Computer Week* | February 16, 2017

How CXOs can close the value-proposition gap Jason Miller, *Federal News Radio* | February 21, 2017

Mixed bag of progress, setbacks for agencies working to implement DATA Act Meredith Somers, *Federal News Radio* | January 16, 2017

## **GSA seeks input on entity identification and validation services**

The General Services Administration has released a [request for information](#) for government-wide entity identification and validation services. [Learn More](#)

## **AGA Calendar:**

### **CFO/CIO Summit**

**May 4, 2017**

Washington, D.C.

### **Federal Financial Systems Summit**

**Jan. 13, 2017**

Washington, D.C.

### **National Leadership Training**

**Feb. 15-16, 2017**

Washington, D.C.

### **Professional Development Training**

**July 9 - 12, 2017**

Boston, MA

**July 22 - 25, 2018**

Orlando, FL



Are you prepared for AGA's CGFM Exams?

## **The CGFM Training Series**

Consists of three courses, offered throughout the U.S.

- ★ Develop a broad base of knowledge in government auditing, accounting, financial management and budgeting
- ★ Get up-to-date information on the latest policies and procedures
- ★ Discover how to work more effectively in government environments and on related projects



## **Upcoming Audio/ Web Conferences 2016-2017**

**Feb 8** GASB

**Feb 22** Fraud/Risk

**Mar 8** Uniform Guidance

**Mar 29** CFO/CIO Collaboration

The audio/web conferences are held on  
Wed 2–3:50 p.m. ET

## Volunteer and Community Services

YOUR LOCAL AGA CHAPTER IS HOSTING A **HOMELESS DRIVE**.

Let's help the individuals and families in our community that are  
in need!

The items collected will be donated to:



If you would like to participate, please contact your local AGA representative. Items in Need include but are not limited to: Clothing, **TOWELS**, Bedding, Diapers & Diaper Wipes, Shoes, **FOOD**, Hangers, Games & Toys, Child Appropriate DVDs & CDs, and more details of needed items are available on <http://www.optionhouseinc.org/wish-list.html>.

If you have any questions, please contact Sakura Younger at:  
[Sakura.Younger@atc.sbcounty.gov](mailto:Sakura.Younger@atc.sbcounty.gov) or (909) 382-3109

*We Thank You For Your Help In Making a Difference!*

# Volunteer and Community Services

Members interested in helping the community are encouraged to participate in a community event of their choice and provide information to the chapter for inclusion in the newsletter.

## **Please donate whole blood, plasma, or platelets. It's the gift of life!**

Our chapter has an ongoing blood drive with the Blood Bank of San Bernardino and Riverside Counties for the community blood plan. Please write "GCAG" in the donor group. If you have questions, donor centers are located in San Bernardino (909-885-6503), Riverside (951-687-2530), Ontario (909-987-3158), and High Desert (760-949-6344), Upland (909)920-0625.

## **Nominate the next Outstanding Contribution to Government Accounting Award**

If you would like to nominate someone for this award, please complete the form on page 15.

## **AGA Inland Empire Chapter's**

### **First Annual Article Writing Contest**

This contest is open to all AGA members and their families.

**Grand Prize: \$250**

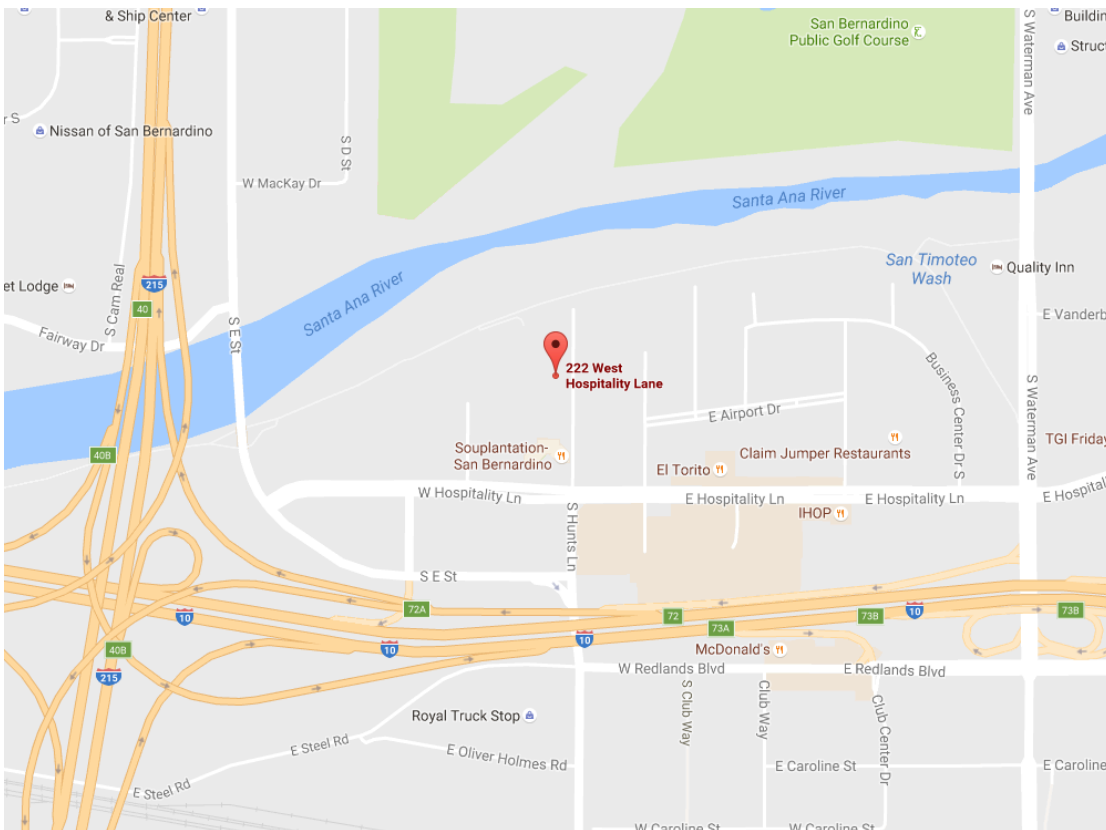
**Second Prize: \$100**

**Third Prize: \$50**

**Deadline for Submission: Friday, April 7, 2017**

**Results and Prizes Awarded: Wednesday, May 10, 2017**

See page 13 for details



## **Professional Development Meeting**

### **Hall of Records**

222 W. Hospitality Lane  
San Bernardino, CA

From the I-215 FWY,  
East on I-10, North on  
S. Waterman Ave,  
West on Hospitality  
Lane, and on west  
side of street

# ARTICLE WRITING CONTEST

## Guidelines

### **Contest Rules:**

1. Contestant must be an active member of AGA, or the dependent of an active member.
2. Submissions must be a minimum of 1,500 words. There is no maximum word limit.
3. Submissions must be new original work that has not been previously published (this includes articles published in your school newspaper, on other websites or blogs, or even as part of your graduate thesis). Any references made within the work to other studies or publications must be credited and noted. However, submissions will not be considered and may be removed if they are primarily a collection of links to other articles.
4. **All submissions must be received by mail no later than Friday, April 7, 2017.**
5. Contestant may submit no more than one article to the competition.
6. Topics must be about the Governmental Accounting discipline. Topic examples include, but are not limited to:
  - \* New GASB pronouncement and its impact on local government reporting and operation.
  - \* Technology innovation and its role in Government reporting transparency.
  - \* Current issues and trends in Governmental Accounting arena.
  - \* Internal control
  - \* Fraud
  - \* Ethics
7. Submissions will be reviewed and graded by three judges. A total of three winners will be selected. In addition to the prizes, winning contestants will also be published in the AGA Inland Empire newsletter.
8. Winners will be announced and prizes will be awarded during the AGA meeting on May 10, 2017.

### **Submission Instructions:**

1. Submissions must be printed on 8 ½ by 11 paper, double spaced, font Arial 12.
2. Submissions must have a title.
3. Works cited must be included at the end of the submission. MLA format is to be used.
4. A cover sheet listing the submitter's name and AGA association (member/dependent of a member) is required. AGA member number must also be included. Contestant's name should not be written on the submission papers.
5. Mail your submission along with your cover sheet to AGA Inland Empire, Article Writing Contest, P.O. Box 692, San Bernardino CA 92402-0692.



## MEMBER OF THE MONTH NOMINATION FORM

DATE: \_\_\_\_\_

TO: AGA CEC

NOMINATOR: \_\_\_\_\_

Nomination Month: \_\_\_\_\_

Nominee's Name: \_\_\_\_\_

Nominee's Employer: \_\_\_\_\_

Department: \_\_\_\_\_ Job Title: \_\_\_\_\_

Email: \_\_\_\_\_ Phone Number: \_\_\_\_\_

### **Reason (s) for Nomination:**

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**Nomination Criteria:** In order for Chapter members to be considered for the Member of the Month award, they should meet criteria #1 in addition to either criteria #2 or #3:

1. Attendance of Chapter meetings: Attended more than half of the AGA Chapter meetings for previous year.
2. Contribution(s): Made recent contribution(s) to the Accounting field and/or AGA Chapter, including:
  - a. Participated in mentoring others
  - b. Participated in AGA presentations
  - c. Published on Accounting articles/newsletters or websites
  - d. Provided significant assistance to the Chapter with the Scholarship Fundraiser etc.
  - e. Contributed to Society (volunteer work, mentoring in general, and serving on board of directors and/or committees of not-for-profit organizations).
3. Accomplishment(s): Had recent accomplishment(s), including :
  - a. Passed CPA or CGFM or any other related professional exam
  - b. Completed graduate school
  - c. Promoted

# NOMINATION FORM: OUTSTANDING CONTRIBUTION TO GOVERNMENT ACCOUNTING

Date: \_\_\_\_\_

To: AGA CEC, PO Box 692, San Bernardino, CA 92402-0692 or e-mail [events@aga-ie.org](mailto:events@aga-ie.org).

Nominator: \_\_\_\_\_

Contact Info: \_\_\_\_\_ (email address)

\_\_\_\_\_ (phone - optional)

Nominee's Name: \_\_\_\_\_

Nominee's Employer: \_\_\_\_\_

Department: \_\_\_\_\_

Job Title: \_\_\_\_\_

Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Reason(s) for Nomination:

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