



## Message from the President

### What's Inside

Message from the President

Fall Conference Photos

Education

CGFM

Community Service

Early Careers

Membership

Fraud Week

Upcoming Events

New Members

Get Involved

2024-2025 Board



The fall conference was a success! I want to thank all the board members, speakers, and attendees for making the 2024 fall conference one to remember. We couldn't do it without each and every one of you!!

I am very proud of our Charleston Chapter and Jamie Chambers for signing the chapter up to be supporters of International Fraud Awareness Week! This week of November 17-23, 2024, is a time to reflect on what fraud is, what it means, and how it impacts our government, communities, and local businesses. As government employees, we are public servants, which requires us to behave ethically and act with integrity in all that we do. Part of this is in oversight and making sure that not only our actions, but the actions of those around us reflect character and commitment to uphold the best interest of the state of West Virginia and its citizens. The Charleston, WV Chapter AGA, offers trainings throughout the year that focus on fraud & ethics. We invite you to attend our trainings to help keep you up to date on the detection and prevention of fraud. International Fraud Awareness Week is the perfect time for us to reflect on these principles and try to make sure we take steps to recognize, reduce, and prevent fraud. Because everyone loves acronyms, for International Fraud Awareness Week, in preventing fraud we must remember:

**F** – Fraud is

**R**- Reduced by

**A** - Awareness

**U**- Upheld by

**D** - Dedicated Public Servants

The Charleston, WV Chapter AGA wishes you a blessed Thanksgiving and a very Merry Christmas.

Thank you,

Heather N. Gillenwater, CGFM  
AGA Charleston Chapter President

## Fall Conference Photos



## Education Events

By: Emily Fleck, Education Chair

On September 18, 2024, Maegan Trout, Director of Operations, Unclaimed Property of the WV State Treasurer's Office presented "Unclaimed Property Procedures for State Agencies" which was worth 1 CPE.

AGA Charleston Chapter Fall Conference was held on October 28 – 29, 2024 at the Holiday Inn in South Charleston. Topics included a GASB Update, Ethical Awareness, Yellowbook Ethics, Egovernment Transactions with the WV State Treasurer's Office, P-card Fraud with the WV State Auditor's Office, Obtaining the Certificate of Excellence in Financial Reporting, Uniform Guidance, and the WV State Lottery Revenue Collections. This event was worth 16 CPE hours.

Upcoming Events:

- November 20, 2024, there will be a free CPE virtual event. Jamie Chambers, MSA, CIA, CGFM, CGAP, will be presenting on "Fraud Awareness" in conjunction with Fraud Awareness Month which is worth 1 hour CPE.
- January 22, 2025, Dr. Ali Al-Sinayyid, an Assistant Professor and Director of the Cybersecurity Innovation Center at West Virginia State University will be doing a presentation on "Cybersecurity" worth 1 hour CPE at the WV DEP office in Kanawha City.
- March 18, 2025 – TBA
- May 21, 2025 - TBA

If you have any questions about events or suggestions for trainings, please contact Emily Fleck at [emilyfleck@hotmail.com](mailto:emilyfleck@hotmail.com).

**ELEVATE YOUR CAREER IN GOVERNMENT!!  
BECOME A CERTIFIED GOVERNMENT FINANCIAL  
MANAGER (CGFM)**

What it means to be a Certified Government Financial Manager® (CGFM®):

Certified Government Financial Manager® (CGFM®) is a professional certification awarded by AGA, demonstrating competency in governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

CGFM is a respected credential that recognizes the specialized knowledge and experience needed to be an effective government financial manager.

Being a CGFM allows you to expand your career opportunities and distinguishes you from others in your field.

How can AGA Help You Become a CGFM?

- **FREE** access to the latest study materials.
- **FREE** virtual classes designed for busy professionals, like yourself.
  - o Registering for the CGFM Program is **NOT** a requirement to take the classes.
- **Exam Reimbursement** for members that pass.
- **Network with other CGFM**s that have gone through the program.

**FREE virtual classes** cover the following topics:

Organization, Structure of the US Government	General Knowledge of Governmental Accounting, Reporting, and Budgeting	Financial Analysis Techniques
Legal Implications of the Government Environment	State and Local Government Financial Accounting & Reporting	Internal Controls: What they are, how to evaluate, and how to apply them.
The Government Management System	Federal Government Financial Accounting & Reporting	Performance Measurement in Government
Government Financing Process	General Financial Management Functions	Auditing in Government
Concept of Public Accountability	Ethics in Government	Electronic Services in Government

**JOIN US TODAY!**

CONTACT COREY WADE, CGFM AT [COREY.D.WADE@WV.GOV](mailto:COREY.D.WADE@WV.GOV) FOR MORE INFO

## Certified Government Financial Manager

By: Corey Wade, CGFM/Professional Certification Chair

My name is Corey Wade, and I am honored to serve as the current CGFM/Professional Certification Chair for the 2024-2025 term. In 2017, I graduated from Marshall University with a bachelor's in business administration with a concentration in accounting. Once I graduated, I was unsure of where I wanted to take my career. I worked a couple years in retail management and then found a job as an internal auditor for the WV Department of Transportation. This is where I found my love for government service and knew I wanted a career in government financial management. I love going to work every day knowing I am helping care for our citizens tax dollars. After I joined AGA, it opened my eyes even more to the large pool of careers in government and especially financial management. After just five years with the state, I have seen a lot of agencies struggle to find fresh young faces to fill the many vacancies in this line of work. My goal as CGFM Chair is to help spread awareness of these career opportunities and how the CGFM can open doors that you didn't even know were there. I encourage everyone in government that meets the requirements for the CGFM to see what it could offer you. Even if you do not have an accounting degree or you have the CPA, the CGFM provides a full overview of the government sector and is a great way to learn the ins and outs of government work and the many careers involved in holding public officials accountable for our tax dollars. Government work is a very rewarding job and being a Certified Government Financial Manager is a huge step in making it to the top in this field. If you are interested in learning more about the CGFM feel free to contact me at [corey.d.wade@wv.gov](mailto:corey.d.wade@wv.gov). I am looking forward to growing our CGFM program and expanding the number of CGFMs here in West Virginia.

CGFM - Book 2 Governmental Accounting, Financial Reporting & Budget  
Tentative Syllabus/Outline

Week	Date	Topic	Emphasis
1	2-Oct	Intro, Books, Kickoff meeting	General Government
2	9-Oct	S1 - C1 - Influences, Concepts of Financial Reporting and Standards-Setting	General Government
3	16-Oct	S1 - C2 - Cost Accounting	General Government
4	23-Oct	S1 - C3 - Budgeting in Government	General Government
5	30-Oct	S1 - C3 - Budgeting in Government (Part 2)	General Government
6	6-Nov	S1 - C4 - General Principles of Governmental Accounting	General Government
7	13-Nov	No class - Review week - review on your own, reach out as needed.	
8	20-Nov	No class - Review week - review on your own, reach out as needed.	
9	27-Nov	No Class - Happy Thanksgiving!	
10	4-Dec	S1 - C4 - General Principles of Governmental Accounting (Part 2)	General Government
11	11-Dec	S1 Review Day / Jeopardy Game	General Government
12	18-Dec	No class - Review week - review on your own, reach out as needed.	
14	25-Dec	No Class - Merry Christmas!	
15	1-Jan	No Class - Happy New Year! / CGFM EXAMS RESUME	
16	8-Jan	S2 - C1 - Intro to Financial Reporting for State and Local Governments / West Virginia's Annual Comprehensive Financial Report (ACFR)	State and Local Government
17	15-Jan	S2 - C1 - Intro to Financial Reporting for State and Local Governments / West Virginia's Annual Comprehensive Financial Report (ACFR) (Part 2)	State and Local Government
18	22-Jan	S2 - C2 - Fund Accounting and Reporting for State and Local Government	State and Local Government
19	29-Jan	S2 - C3 - Government-Wide Financial Reporting for State and Local Government	State and Local Government
20	5-Feb	S2 - C4 - Accounting & Reporting for Specific Asset & Liability Transactions in State and Local Government	State and Local Government

CGFM - Book 2 Governmental Accounting, Financial Reporting & Budget

Tentative Syllabus/Outline

(continued)

21	12-Feb	S2 - C5 - Revenue, Expenditures/Expense and Other Operating Statement Transactions in State and Local Government	State and Local Government
22	19-Feb	S2 Review Day / Jeopardy Game	State and Local Government
23	26-Feb	S3 - C1 - Federal Budgeting	Federal Government
24	5-Mar	S3 - C2 - Federal Budgetary Accounting	Federal Government
25	12-Mar	S3 - C3 - Federal Financial Accounting & Reporting Foundations	Federal Government
26	19-Mar	S3 - C4 - Federal Financial Statements and MD&A	Federal Government
27	26-Mar	S3 - C5 - Federal Financial Accounting Standards & Illustrations	Federal Government
28	2-Apr	S2 - C6 - Federal Accounting Review / Case Study	Federal Government

Community Service

Beth Farley, Director of Community Service



During the fall conference, our chapter accepted item to fill care packages for cancer patients at our local Charleston hospitals.



A cancer diagnosis and subsequent cancer treatment is a very difficult and challenging time. One way to show your support is by providing comfort items for those receiving

treatment. Your kindness and concern for others will be meaningful to patients and families, even if they are not able to acknowledge your support as they navigate this very challenging time. Even the smallest touch of empathic kindness will go a long way.

Items requested include: hard candy, books, magazines, comfy slippers, warm blankets, puzzle books (crosswords, word find, sudoku), chapstick, adult coloring books, crayons, colored pencils, hand sanitizer, craft supplies (yarn, stuff for knitting or crocheting, etc.), and anything else you think might be helpful. The Chapter also accepted donations.



The Chapter collected \$50 during the Conference and subsequently received another \$40. Items collected during the conference were delivered to Thomas's Hematology & Oncology department on December 13, 2024. The nursing staff was grateful & I'm sure all patients who receive these donations will appreciate them as well.

We would like to thank your members for their generosity!



Chair: Kelli Herr

During this Fall Conference we welcomed 4 college students who are interested in careers in governmental financial management. 3 from University of Charleston were able to attend, and said they enjoyed the experience, and would come back in the future.

# EARLY CAREERS

## LOOKING AHEAD:

We plan to visit University of Charleston and Marshall University during the Spring Semester to present scholarship opportunities, and career options in WV State government.

If you have a university contact or student who would benefit from joining AGA, please pass on my contact info. [Kelli.herr@wvsto.gov](mailto:Kelli.herr@wvsto.gov)

## AGA Membership

It was so nice to see so many members and non-members at our recent Fall Conference! I hope our non-member attendees have taken the opportunity to visit the AGA website ([www.agacgfm.org](http://www.agacgfm.org)) to learn about the many benefits of becoming a member of AGA, and our Charleston, West Virginia chapter.

You might be asking yourself, Why would I want to become an AGA Member? Membership with the AGA provides so many opportunities to connect and collaborate & network with governmental financial professionals. You will also benefit from continuous learning through educational events to stay informed. Additionally, members receive discounts on national and local events. The continuing professional education alone more than pays for the cost of the annual membership.

As an AGA member, you can participate in membership program and opportunities offered by National and serve on the AGA National's Board. Our local chapter also looks for board members annually, which is another way to serve, get connected and make a difference. National also offers scholarships, resources and tools. Our local group offers a CGFM reimbursement program exclusively for chapter members.

I would love to speak to you further about AGA and look forward to hearing from you with your questions and/or comments. In advance, let me welcome you aboard.

Nancy Gray, Membership Chair 2024-2025

## Membership Drive

This year's membership campaign runs from September 9, 2024 to February 9, 2025. Each "team" (chapter) has a specific recruiting goal. Our Chapter's goal is to get 8 new members. As we progress toward the goal, we will gain yards toward a touchdown! Let's see what we can do to get in the game and get the winning score for our Region!

Track our progress at [https://www.agacgfm.org/Membership/Membership-Challenge-\(1\)/Area-8.aspx](https://www.agacgfm.org/Membership/Membership-Challenge-(1)/Area-8.aspx)



Baltimore

13%



Charleston (WV)



Delaware



Mid-Ohio Valley

16%



Montgomery/ PG County

8%



Northern Virginia

13%



Shenandoah Valley



Washington D.C.

19%



## Charleston WV AGA Joins Movement to Shine a Spotlight on Fraud

*International Fraud Awareness Week kicks off Nov. 17, 2024 worldwide*

\$3.1 billion lost to fraud. Those were the total losses calculated in [Occupational Fraud 2024: A Report to the Nations](#), the latest report from the Association of Certified Fraud Examiners (ACFE) which analyzed 1,921 occupational fraud cases.

The seriousness of the global fraud problem is why Charleston WV AGA announced that it will be participating in International Fraud Awareness Week, Nov. 17-23, 2024, as an official supporter to promote anti-fraud awareness and education. The movement, known commonly as Fraud Week, champions the need to proactively fight fraud and help safeguard business and investments from the growing fraud problem.

Charleston WV AGA joins hundreds of organizations who have partnered with the ACFE, the world's largest anti-fraud organization and premier provider of anti-fraud training and education, for the yearly Fraud Week campaign.

During Fraud Week, official supporters will engage in various activities, including hosting fraud awareness training for employees and/or the community, conducting employee surveys to assess levels of fraud awareness within their organization, posting articles on company websites and in newsletters and teaming up with local media to highlight the problem of fraud.

ACFE president John Gill, J.D., CFE, said that the support of organizations around the world helps make Fraud Week an effective tool in raising anti-fraud awareness.

“Fraud is an issue that unfortunately affects people from all walks of life around the world and it takes many forms,” said Gill. “Whether it’s a trusted employee stealing from a small business, or organized rings of fraudsters targeting seniors in our community, most people know someone who’s been victimized by fraud. That’s why it’s so important for organizations to join in this fight together to raise awareness during this week. It is a serious problem that requires a proactive approach toward preventing it and educating people is the first step.”

For more information about increasing awareness and reducing the risk of fraud during International Fraud Awareness Week, visit [FraudWeek.com](https://www.fraudweek.com).

### About the Association of Certified Fraud Examiners

Based in Austin, Texas, the ACFE is the world's largest anti-fraud organization and premier provider of anti-fraud training and education. Together with more than 90,000 members, the ACFE is reducing business fraud worldwide and inspiring public confidence in the integrity and objectivity within the profession. For more information, visit [ACFE.com](https://www.acfe.com).

[https://www.fraudweek.com/what-you-can-do?utm\\_source=fraudweek&utm\\_medium=email&utm\\_campaign=202406-FW-2024&utm\\_content=textlink&mkt\\_tok=NDEwLUhZTC01NzkAAAGWzDdBa59s-L6iTtqRo4RwHzbS0b7skzEp74-SjXSw11CN4\\_Yd6EbkvhYuipG3hEjeteiuqI1XnXvFz4Gc9eXMEVtIVWwDRyMivGa8YTThNSkOMBY](https://www.fraudweek.com/what-you-can-do?utm_source=fraudweek&utm_medium=email&utm_campaign=202406-FW-2024&utm_content=textlink&mkt_tok=NDEwLUhZTC01NzkAAAGWzDdBa59s-L6iTtqRo4RwHzbS0b7skzEp74-SjXSw11CN4_Yd6EbkvhYuipG3hEjeteiuqI1XnXvFz4Gc9eXMEVtIVWwDRyMivGa8YTThNSkOMBY)



The screenshot shows the website's header with the ACFE logo (Association of Certified Fraud Examiners) on the right. The main navigation bar includes 'INTERNATIONAL FRAUD AWARENESS WEEK' and 'November 17-23, 2024' on the left, and a green 'SIGN UP TO SUPPORT' button on the right. Below the navigation bar is a blue banner with a network diagram background, featuring the date 'November 17-23, 2024' and the text 'Join the global effort to minimize the impact of fraud by promoting anti-fraud awareness and education'. A second green 'SIGN UP TO SUPPORT' button is centered in this banner. The bottom section has a dark blue background with the heading 'What is Fraud Week?' and a sub-heading 'Learn more about the Association of Certified Fraud Examiners' (ACFE) annual International Fraud Awareness Week in this short video.' Below this text is a green button labeled 'WHAT IS FRAUD WEEK?'. To the right is an illustration of a woman in a red dress pointing at a large screen displaying various charts and graphs.

# Proclamation

## by Governor Jim Justice

- Whereas,** this year marks the observance of International Fraud Awareness Week, which is set aside to raise awareness about the impact of fraud upon our society; and
- Whereas,** the Association of Certified Fraud Examiners, an organization dedicated to the mission of reducing the incidence of fraud worldwide, estimates that a typical organization loses five percent of its revenue each year to fraud; and
- Whereas,** local, state, and federal governments are frequent targets of fraud; and
- Whereas,** instances of fraud in state government undermine the good work and reputation of all state employees who complete their assigned duties with integrity and honesty and decrease confidence in public officials; and
- Whereas,** fraud against the State of West Virginia is a burden borne by its citizens and businesses in the form of increased costs; loss of public revenues and resources; and increased expenses associated with the investigation, prosecution, and eventual incarceration of individuals who commit fraud; and
- Whereas,** tips received from employees are consistently the greatest source by which frauds are detected; and
- Whereas,** increasing employee awareness of fraud, including the magnitude of the problem, and educating employees about fraud prevention, detection, and reporting techniques, is critical for reducing the incidence of fraud against and within the West Virginia state government.

**Now, Therefore,** Be it Resolved that I, Jim Justice, Governor of the Great State of West Virginia, do hereby proclaim **November 17-23, 2024** as:

### *International Fraud Awareness Week*

in the Mountain State and encourage all citizens to join me in observance.

**In Witness Whereof,** I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.

**Done** at the Capitol, City of Charleston, State of West Virginia, this the Twelfth day of November, in the year of our Lord, Two Thousand Twenty-Four, and in the One Hundred Sixty-Second year of the State.



*Jim Justice*  
 Jim Justice  
 Governor

By the Governor:

*Mac Warner*  
 Mac Warner  
 Secretary of State



We would like to thank our 80 amazing members for your continued support. Please let us know what we can do for you.

**Welcome to our newest member!!!**

*Welcome*

Name	Join Date
Shaun Surette	09/03/2024
Donald W. Staats	11/19/2024



### Upcoming Events

- ☺ November 20, 2024 - CPE Luncheon – 1 Hour CPE - virtual. Jamie Chambers will be presenting on “Fraud Awareness”.
  - ☺ November 2024 – Bingo at Nursing Homes – TBD
  - ☺ January 22, 2025, - CPE Luncheon – 1 Hour CPE – In-person at the WV DEP office in Kanawha City. Dr. Ali Al-Sinayyid, an Assistant Professor and Director of the Cybersecurity Innovation Center at West Virginia State University will be doing a presentation on “Cybersecurity”.
  - ☺ February 2025 – Food drive for local food bank – TBD
  - ☺ May 2025 – TBD – in coordination with Spring Conference
-



## [Get Involved: Exciting Opportunities Await You!](#)

Are you looking to make a greater impact and connect with fellow professionals? We have a variety of opportunities for you to get involved and contribute to our community.

### **Join Our Team!**

We currently have an opening for a Newsletter Editor on our Board. This is a fantastic opportunity to help shape the content and direction of our publication. If you have a passion for communication and a knack for organization, we would love to hear from you!

### **Share Your Expertise**

Do you have a subject matter that you're passionate about? Consider submitting an article for our newsletter or becoming a speaker at our events. Your insights and expertise can provide valuable learning opportunities for our members and enhance our collective knowledge.

### **Get Involved in Community Service**

Our community service events are a great way to give back and make a difference. Participating in these events not only benefits those we serve but also strengthens our bonds as a professional community.

Getting involved is a rewarding way to contribute to our organization and grow both personally and professionally. We encourage you to take advantage of these opportunities and help us continue to build a strong, engaged community.

If you're interested in any of these opportunities or have questions, please reach out to us. We look forward to your participation!

AGA 2024 - 2025 Board



Position	Name
<b>Chapter President</b>	Heather N. Gillenwater, CGFM
<b>Chapter President-Elect</b>	Lisa A. Rutherford, CIA, ISA, CRCM
<b>Secretary</b>	Jamie Lenore Chambers, MS, CGFM, CIA, CGAP
<b>National Council of Chapters Representative</b>	Jamie Lenore Chambers, MS, CGFM, CIA, CGAP
<b>Chapter Treasurer</b>	Lisa A. Rutherford, CIA, ISA, CRCM
<b>Accountability</b>	Marie Long, CPA
<b>ACE Reporting</b>	Lisa A. Rutherford, CIA, ISA, CRCM
<b>CGFM/Professional Certification</b>	Corey Wade, CGFM
<b>Community Service</b>	Elizabeth A. Farley, CPA, CGFM
<b>Communications</b>	Taylor S. Cole
<b>Education</b>	Emily Fleck, CPA, CGFM
<b>Membership</b>	Nancy Gray
<b>Early Careers</b>	Kelli Herr
<b>Webmaster</b>	Kelli Herr
<b>Newsletter</b>	Jane Caswell, CGFM, CIA, CGAP