



AGA

INLAND EMPIRE OF CALIFORNIA CHAPTER



The Bottom Line

Volume LIII, Issue 3 November 2015

Register for the ALL-DAY SEMINAR

“Auditors with a Badge” and

“2015 COSO updates”

on November 18, 2015

seminar flyer on pages 6-7.



Please bring items for our ANNUAL



UPCOMING EVENTS:

NOVEMBER LUNCHEON

Wednesday, Nov 18, 2015

11:30 am - 1:00 pm

DoubleTree

285 E Hospitality Lane,

San Bernardino

DECEMBER LUNCHEON

Wednesday, Dec 9, 2015

11:30 am - 1:00 pm

Inland Regional Center

1365 S. Waterman Ave,

San Bernardino

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**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.

President's Message

Greetings Fellow Accountability Professionals,

Happiest Holiday Season! As the weather gets cooler and we all start spending more time with our family and friends, let us be thankful and remember those who are in need.

This month "November" your AGA Chapter is hosting a charity drive for Disabled Veterans. Please help by donating slightly used or new clothing, shoes or blankets to your local AGA representative before November 30, 2015. All donations will be given to Disabled Veterans Charities in San Bernardino. This charity operates thrift stores and the proceeds provide physical and mental rehabilitation for disabled and needy veterans. Please help us give back to our community! Your participation is really appreciated.

Mark your calendars now for November 18th. AGA will host our first full day training. The topic is "Forensic Auditing- Auditors with a badge" Our speakers will be Guy Zelenski and his team from the County of Los Angeles Office of County Investigations. Our lunch time speaker will be The County's very own Chief Deputy Auditor Denise Mejico, speaking on Internal Controls. Darren Scott will take us through COSO in the afternoon. This seminar will give you 9 CPE hours!!! It is not too late to sign up!

Our upcoming professional development meeting on December 09, will be on Cal Card Audits. Ms. Hong Nguyen CPA Manager of Eadie and Payne, and the County's very own Cal Card Auditors will speak to us about the rules, regulations and guidelines of Cal Cards as they relate to County use.

We look forward to seeing you there and thank you for your continued support!



n

Sakura "Shay" Younger

President, AGA Inland Empire

Nominate the next Member of the Year

If you would like to nominate someone for Member of the Year, please complete the form on page 12.

Chapter Officers:

President

Sakura Younger
Sakura.Younger@atc.sbcounty.gov

Past President

Reginald Arhin, MBA, CGFM
rarhin@co.riverside.ca.us

President-Elect

Position Open

Secretary

Tobi Babalola
Tobi.Babalola@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

Reginald Arhin, MBA, CGFM
rarhin@co.riverside.ca.us

Webmaster

Larry Lai
larry.lai@atc.sbcounty.gov

Hospitality Chair

Linda Tostado
ltostado@hss.sbcounty.gov

Historian

Evelyn Bobbitt
ejbobbitt50@yahoo.com

Education Chair

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

Annual Training Calendar

Date	Location	Subject	Speaker/Agency
Sep. 23	SB Inland Regional Center	Identity Theft	Lolita Harper
Oct. 14	SB Inland Regional Center	Affordable Care Act	Eudora Mitchell
Nov. 18	SB DoubleTree	Forensic Auditing & COSO Internal Control	LA County & Darren Scott-Seminar Denise Mejico -Lunch
Dec 9	SB Inland Regional Center	Cal Card Audits	Hong Nguyen
Jan	SB Inland Regional Center	2015 Tax Updates	TBD
Feb	SB Inland Regional Center	TBD	TBD - Seminar TBD - Lunch
Mar	SB Inland Regional Center	The State of the IE Economy	TBD
Apr	SB Inland Regional Center	TBD	TBD
May	SB Inland Regional Center	Accounting Profession	TBD

Please check the website (www.aga-ie.org) for location address and directions

FOR YOUR CONSIDERATION in SBCERA's General Member Election

Long time AGA member and past-president ***Rhonda Neill*** is currently running for San Bernardino County Employee's Retirement Association general member. If elected, Rhonda will ensure that employees are treated with dignity and respect throughout the process, she would like to see more retirement planning education to members at all phases of their career and she will ensure that SBCERA spends and invests our money sensibly and prudently. She is passionate about retirement planning and education and would appreciate your consideration during the voting process.

Chapter Officers:

Community Services Chair

Lena Crowley, CPA

Lena.Crowley@atc.sbcounty.gov

Scholarship and Awards Chair

Position Open

Employment Chair

Rhonda Neill

Rhonda.Neill@hss.sbcounty.gov

Newsletter Chair

Linda Tostado

ltostado@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

Larry Lai

Local Chapter Website: <http://www.aga-ie.org>

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/>

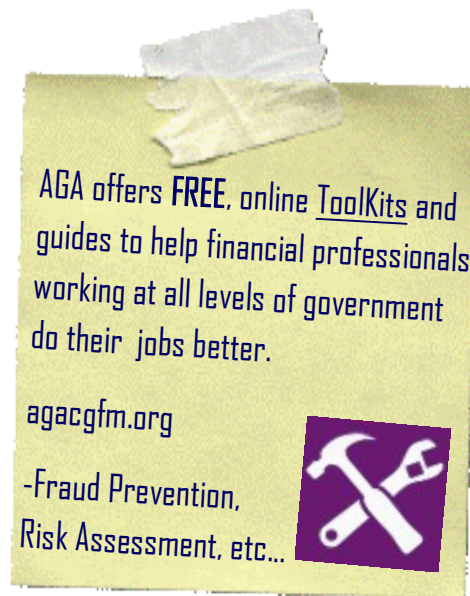
<http://www.specialdistrictcareers.com>

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

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

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

<http://www.governing.com>



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 to be posted in *The Bottom Line*.

The Bottom Line

Professional Development Meeting

From Linda Tostado

NOVEMBER LUNCHEON

Wednesday, November 18, 2015

11:30 am - 1:00 pm

The DoubleTree 285 E Hospitality Lane, San Bernardino

(Directions on page 10)

“Internal Controls”

Speaker: Denise Mejico, Chief Deputy Auditor, San Bernardino County

Menu: Chefs Choice

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

Reservations: call (909) 383-9658 or
email events@aga-ie.org

Deadline: Friday, November 13, 2015, 5:00 pm

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

DECEMBER LUNCHEON

Wednesday, December 9, 2015

11:30 am - 1:00 pm

Inland Regional Center 1365 S Waterman Avenue, San Bernardino

“Cal Card Audits”

Speaker: Hong Nguyen, Executive Director, San Bernardino County

Menu: Chef's Choice

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

Reservations: call (909) 383-9658 or email events@aga-ie.org

Deadline: Friday, December 4, 2015, 5:00 pm



AGA – Inland Empire of California Chapter
Auditors with a Badge and 2015 COSO Updates Seminar

November 18, 2015 from 8 a.m. to 5 p.m. (earn 9 CPE credits)
DoubleTree –285 E. Hospitality Lane, San Bernardino, CA 92408

About the Seminar

Featured Morning Speakers: Maria Santana and Jim Christensen, Senior Investigators for the Office of County Investigations, Los Angeles County Dept. of Auditor Controller

Maria Santana is a Senior Investigator for the Office of County Investigations (OCI), Los Angeles County Department of Auditor-Controller. She received her bachelor's degree in Business Administration from California State University, Los Angeles. In addition, she has over 25 years of experience with the Auditor-Controller and over 15 years as a fraud investigator. As a fraud investigator she has investigated cases of theft (e.g., employee misconduct, time abuse, mileage claims, forgery, embezzlement, bribery, etc.), and misuse/misappropriation of County funds and resources, and has participated in search warrants at residences, businesses and financial institutions. Currently, Ms. Santana supervises operation of the County's Fraud Hotline, which processes over 1600 reported incidents per year. As the Fraud Hotline Supervisor, she is also responsible for Fraud Awareness training to all County departments, and the Investigation Management Tracking System through which she prepares semi-annual reports to the Board of Supervisors summarizing substantiated allegations of reported fraud.

Jim Christensen is a Senior Investigator for the Office of County Investigations, Los Angeles County Department of Auditor-Controller. He received his bachelor's degree in Accounting from California Polytechnic University, Pomona (Cal Poly Pomona), is a Certified Fraud Examiner (CFE) and a member of the Association of Certified Fraud Examiners. Mr. Christensen has over four years' experience conducting fraud, misconduct and administrative investigations for the County. He has participated in search warrants on financial institutions and internet service providers. In addition, Mr. Christensen has over twenty years of experience teaching Accounting.

Visit us on the Internet at <http://www.LACountyFraud.org>

Featured Afternoon Speaker: Mr. Darren Scott – Topic: 2015 COSO Updates

Luncheon Speaker, Denise Mejico - Topic: Internal Controls

Who Should Attend: All Accounting, Auditing, Budget, Finance and Fiscal Analysts

Continental Breakfast, lunch and refreshments are included in the cost of the seminar

COST: \$129 for Members, \$179 for Non-Members

To REGISTER, PLEASE SEND COMPLETED REGISTRATION FORM AND FULL PAYMENT TO:

Association of Government Accountants-Inland Empire Chapter, P.O. Box 692, San Bernardino, CA 92402-0692

For more information, check the AGA Website: <http://www.aga-ie.org> or contact any board member



PO BOX 692
San Bernardino, CA 92402-0692

www.aga-ie.org

2015-2016 Chapter Officers

President
Sakura Younger
PH 909-386-8772
Sakura.Younger@atc.sbcounty.gov

President-Elect
Position open

Past President
Reggie Arhin
PH 951-955-8134
rarhin@co.riverside.ca.us

Treasurer
Sydney Harris
Sydney.Harris@hss.sbcounty.gov

Secretary
Tobi Babalola
Tobi.Babalola@atc.sbcounty.gov

Membership
David Bobbitt
David.Bobbitt@csusb.edu

Education
Ali Chemkhi
Ali.Chemkhi@atc.sbcounty.gov

Hospitality
Linda Tostado
events@aga-ie.org

Employment
Rhonda Neill
Rhonda.Neill@hss.sbcounty.gov

Webmaster
Larry Lai
Larry.Lai@atc.sbcounty.gov

Auditors with a Badge and 2015 COSO Updates Seminar

Wednesday, November 18, 2015

DoubleTree
285 E. Hospitality Lane
San Bernardino, CA 92408

8:00 a.m. – 5:00 p.m.

Cost is \$129 Members and \$179 Non-members
Sponsored by the Inland Empire Chapter
of the Association of Government Accountants

EARN 9 HOURS OF CPE

Payment must be received by Friday, November 13, 2015

Name: _____

Address: _____

Phone: _____

Email: _____

Member (\$129) ☐

Non-Member (\$179) ☐

PLEASE MAKE CHECK PAYABLE TO:

Association of Government Accountants

MAIL TO:

AGA - Inland Empire
PO Box 692
San Bernardino, CA 92402-0692

Price includes all materials, continental breakfast, lunch and refreshments.
Registration and payment must be received by Friday, November 13, 2015.
For additional information, please contact Sakura Younger at (909) 386-8772
or by email at Sakura.Younger@atc.sbcounty.gov or you may contact any
AGA Board Member. You may also visit our website at: <http://www.aga-ie.org>.

No show, No refunds, No exceptions! Thank you for understanding.

Thank you for your participation!

Advancing Government Accountability

National and Regional AGA News

Volunteer for one of the 18 national or regional positions

"Why would you want to seek these positions? Simply said, it betters you in everything you do," writes Bill Miller, AGA's immediate past national president. "So if you are not making a difference, you are wasting time! How about making a difference through AGA?" [Read more](#)

Celebrate your workforce

Help us celebrate the good work of the government financial management community! Tell us about a positive change or improvement in your workplace — it could be related to human resources, information technology or efficiency measures, with actions as simple as restructuring a work space. [Email](#) us for more information.

AGA & Industry News

[Ann Ebberts: Shared Services bring big challenges](#) (October 30, 2015)—Tom Temin, *Federal News Radio/Federal Drive*

[Survey shows support, with reservations, for shared services](#) (October 27, 2015)—Zach Noble, *Federal Computer Week*

[IGs hampered by lack of data access, shortage of personnel report](#) (September 21, 2015)—Grayson Ullman, *FedScoop*

[OMB official sees Data Act as management tool](#) (September 16, 2015)—FCW Staff/Adam Mazmanian, *Federal Computer Week*

[HUD's shared service migration is underfunded, on shaky ground](#) (September 16, 2015)—Scott Maucione, *Federal News Radio*

[Reformed Con Man Wows Agency Accountants with AntiFraud Tips](#) (September 15, 2015)—Charles Clark, *GovExec*

AGA Calendar:

Federal Financial Systems Summit

Jan. 19, 2016

Washington, D.C.

National Leadership Training

Feb. 23-24, 2016

Washington, D.C.

Professional Development Conference

July 17 - 20, 2016

Anaheim, CA

Internal Control & Fraud Prevention Training

Sep. 15-16, 2016

Washington, D.C.

National AGA site: www.agacgfm.org



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 2015-2016

- Nov 4 OMB Uniform Guidance: impact on the grant community
- Nov 18 One Thing a Leader Must Do (Free to members)
- Dec 2 Ethics in the Workplace
- Dec 3 Optimizing Your Choice of Shared Service Models

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

Employment Opportunities

From Rhonda Neill

Agency: Riverside County
Job Title: Fiscal Manager Social Services
Closing Date: Until filled
Salary: \$77,464 to \$124,873 annually
Website: www.rc-hr.com

Agency: San Bernardino City Unified School District
Job Title: Budget Analyst
Closing Date: Dec 1, 2015
Salary: \$26.64 to \$32.41 per hour
Website: <http://ca-sanbernardinospools.civicplus.com/index.aspx?NID=2262>

Agency: City of Redlands
Job Title: Assistant Finance Director
Closing Date: Nov 16, 2015
Salary: \$110,787—\$134,662 annually
Website: www.cityofredlands.org

Agency: San Bernardino County
Job Title: HS Assistant Auditing Chief
Closing Date: Until filled
Salary: \$67,849.60 to \$93,433.60 Annually
Website: www.sbcounty.gov

Agency: City of San Bernardino
Job Title: Accountant III
Closing Date: Until filled
Salary: \$58,368 to \$70,944 annually
Website: www.sbcity.org/jobs

Agency: General Accounting Manager
Job Title: California State University, San Bernardino
Closing Date: Until Filled
Salary: Depends on Qualifications
Website: www.csusb.edu

Agency: University of California, Riverside
Job Title: Financial and Administrative Analyst
Closing Date: Until filled
Salary: \$57,400 to \$71,350 annually
Website: www.ucr.edu

Agency: University of California, Riverside
Job Title: Financial Administrative Officer
Closing Date: Until filled
Salary: \$72,100 to \$107,100 annually
Website: www.ucr.edu

Agency: University of California, Riverside
Job Title: Financial Operations Manager
Closing Date: Until filled
Salary: \$64,400 to \$95,600 annually
Website: www.ucr.edu

Agency: University of California, Riverside
Job Title: Chief Financial and Administrative Officer
Closing Date: Until filled
Salary: \$72,000 to \$146,400 annually
Website: www.ucr.edu



Visit AGA's Career Center at
<http://aga.careerbank.com>

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 13.

2015 - 2016 Chair Members Nominations

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

The following are open Chapter Officer positions:

Board Positions

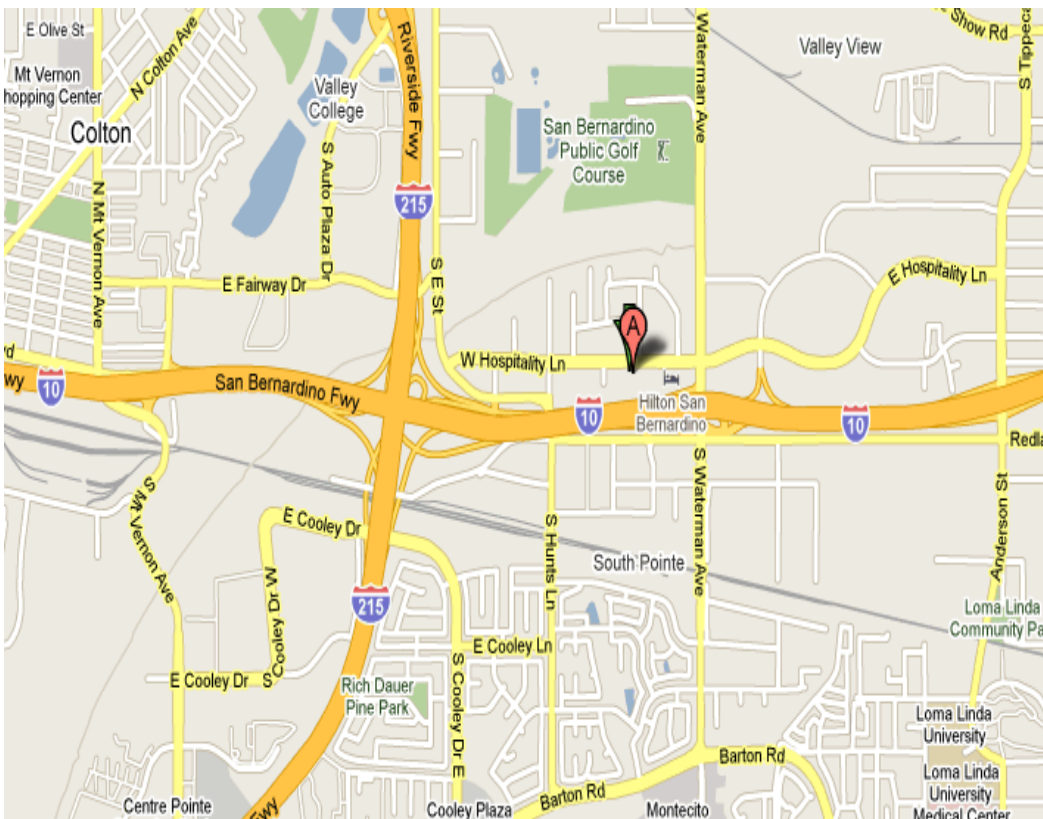
-President-Elect

Chapter Chair Positions

-Awards/Scholarship

-Accountability –Early Careers

–Research



Professional Development Meeting

The DoubleTree
285 E. Hospitality Ln
San Bernardino, CA

From the I-215 FWY,
East on I-10, North on
S. Waterman Ave

On south side of
street

Volunteer and Community Services

YOUR LOCAL AGA CHAPTER IS HOSTING A CHARITY DRIVE FOR DISABLED VETERANS



If you would like to participate in the **Veteran's Day** fundraiser, please donate **slightly used** or **new** clothing, shoes or blankets to your local AGA representative before **November 30, 2015!**

All items collected will be donated to Disabled Veterans Charities in **San Bernardino**. The charity operates thrift stores and the proceeds provide physical and mental rehabilitation for disabled and needy veterans.



If you have any questions, please contact Lena Crowley at:

Lena.Crowley@atc.sbcounty.gov or
(909) 386-8659



INLAND EMPIRE OF CALIFORNIA CHAPTER

NOMINATION FORM: MEMBER OF THE YEAR

Date: _____

To: AGA CEC, PO Box 692, San Bernardino, CA 92402-0692 or e-mail 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:

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.

Nominator: _____

Contact Info: _____ (email address)

_____ (phone - optional)

Nominee's Name: _____

Nominee's Employer: _____

Department: _____

Job Title: _____

Email: _____

Phone Number: _____

Reason(s) for Nomination:
