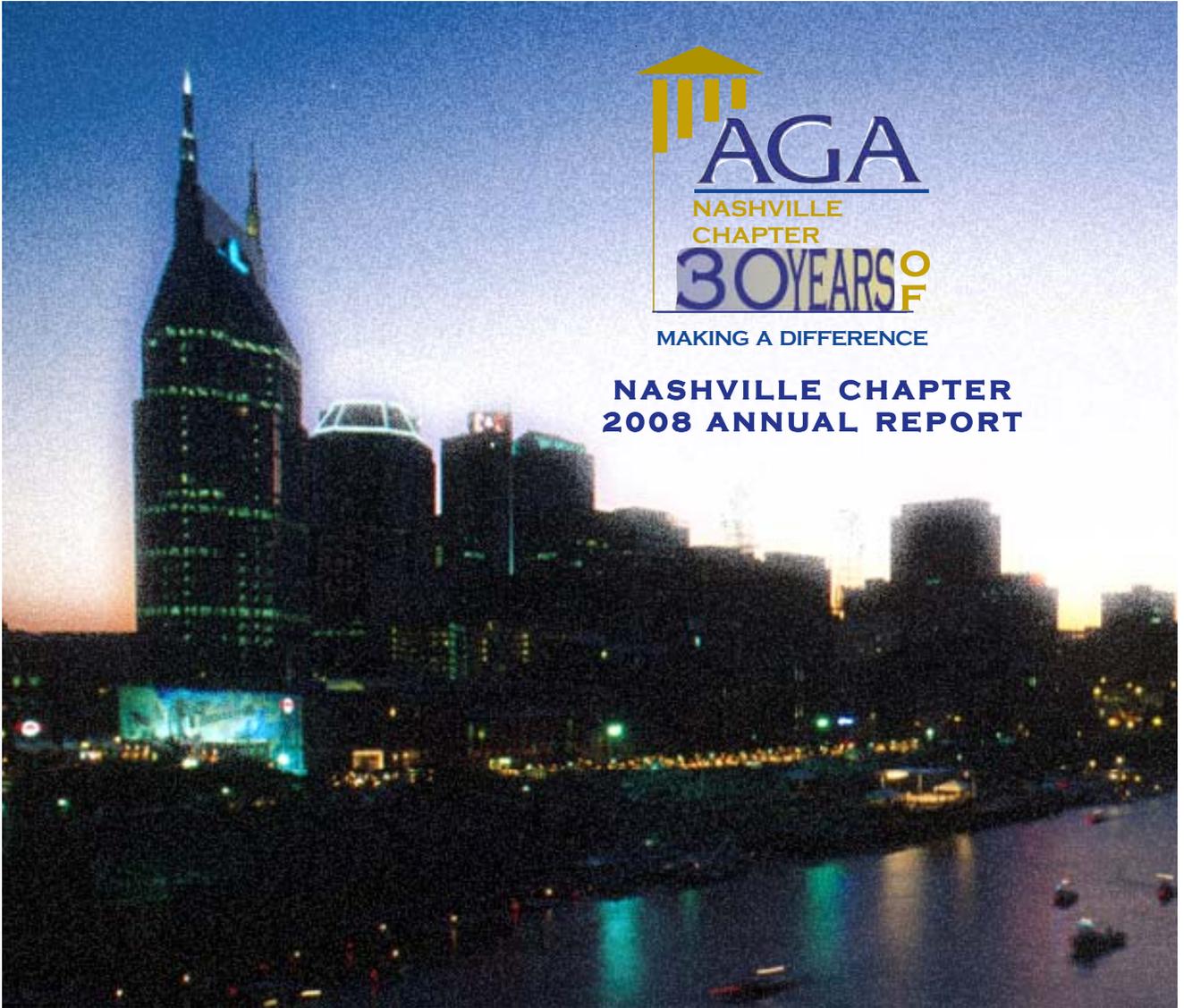




MAKING A DIFFERENCE

**NASHVILLE CHAPTER  
2008 ANNUAL REPORT**



**2007-2008 PROGRAM YEAR**  
*Association of Government Accountants*  
*Advancing Government Accountability*



**Past Nashville Chapter Presidents at the 30<sup>th</sup> Anniversary Gala**

*Left to right back row:* Ron Erickson, LeaAnn Boucher, Barbara White, Richard Norment, Paul Long, Deborah Loveless, Chris Gingles, Melinda Parton. *Left to right front row:* Phil Carr, Ann Collett(outgoing President), Gerry Boaz, Charles Harrison, Dianne McKay.



**Nashville Chapter  
Program Year  
July 2007 - June 2008**

**TABLE OF CONTENTS**

<b>2</b>	<b>Profile of the Nashville Chapter</b>
<b>3</b>	<b>Chapter Strategic Plan Framework</b>
<b>4</b>	<b>Message from the President</b>
<b>6</b>	<b>Service Efforts and Accomplishments</b>
<b>34</b>	<b>Awards and Special Recognition</b>
<b>41</b>	<b>Gala Photos</b>
<b>43</b>	<b>Financial Statements as of and for the year ended June, 20 2008</b>
<b>47</b>	<b>Leadership Positions</b>
<b>48</b>	<b>Chapter Presidents</b>
<b>49</b>	<b>The Year Ahead</b>

The National Association of Government Accountants (AGA) was established in 1950 and has been dedicated to the enhancement of public financial management and advancing government accountability. AGA serves the professional interests of individuals in local, state, and federal governments by offering programs and services to forward its commitment to education and training, professional development, networking, publications, and certification that recognizes the unique skills of government financial managers.

The Nashville Chapter of AGA is one of more than 90 chapters across the country that promotes the organization's goals by providing professional support, education, and training to members while serving their communities through volunteer activities. There are more than 15,000 AGA members.

The chapter was chartered on May 16, 1978 and serves the governmental financial community in middle Tennessee, northern Alabama, and south-central Kentucky. The chapter is a part of the Southeastern Regional governance structure. In 2008 the chapter celebrated its 30<sup>th</sup> anniversary. A chapter timeline has been developed and was on display at the National PDC as well as at the 30<sup>th</sup> Anniversary Gala.

A Strategic Plan Framework was adopted in 2004 for the purpose of defining a clear and compelling mission, vision, and values that will guide the chapter in establishing short-term and long-term strategic plans. The first annual strategic plan was adopted in 2005. The strategic plan has been updated annually to reflect programmatic and structural changes. For the 2007-2008 year the plan is for a three-year period beginning September 1, 2007. This annual report documents the chapter's service efforts and accomplishments for the program year. The complete strategic plan and the committee annual plans are on the chapter's website at [www.nashvilleaga.org](http://www.nashvilleaga.org).

**MISSION**

The Nashville Chapter of the Association of Government Accountants provides quality programs, offers services and educational opportunities, fosters leadership and professional development, and promotes certification to government accountability professionals.

**VISION**

To advance government accountability and create leaders in the government accountability community.

**VALUES**

**Accountability** – Promoting and advancing accountability in government.

**Communication** – Providing opportunities for members to learn and grow through education, meetings, and networking events.

**Diversity** – Respecting the ideas and perspectives of all members.

**Integrity** – Fostering the highest professional standards of ethical conduct and behavior and of exemplary services to all levels of government.

**Leadership** – Providing experience to members to advance leadership roles in government.

**Service** – Attending to the needs of our members, the governmental financial sector, and the community.



*Ann Collett*  
*2007-2008 AGA Nashville*  
*Chapter President*

I was very honored to have served as your president for the 2007-2008 year. I am very thankful for the opportunity to work with such talented and hard working professionals in our chapter leadership, committees, and membership. I have gotten to know many people through my years in AGA and want to thank all of the committee leaders and chapter officers for working so hard this year. Also, a big thank you to the chapter membership for supporting the activities of the chapter. As I've thought about the events of this program year and the accomplishments we were able to achieve, I believe we were able to successfully build on past successes, continue a lot of our successful practices, try some new things, and celebrate the chapter's 30 year history. Once again, members

volunteered for chapter leadership positions and provided our membership with great opportunities for continuing education, community service, membership incentives, luncheon meetings and early career events. I want to express a big thank you to all of the charter members who got this chapter started back in 1978 and to all the chapter presidents and leaders who have kept the chapter strong all these years.

The following are some of our accomplishments during this program year:

- Quality educational opportunities at the audio conferences, breakfast seminar, and Winter Seminar.
- Celebration of our chapter's 30<sup>th</sup> anniversary.
- New membership incentives
- New community service activities such as volunteering at the Nashville Rescue Mission and participating in a Habitat for Humanity build, an activity we had done a number of years ago.
- Early Career Committee's 3<sup>rd</sup> Annual Government Career Fair
- Early Career after hours events

- March was again proclaimed as CGFM month by the Governor, House of Representatives, and Metro Nashville
- Continuing to develop a formal Policies and Procedures Manual with one new policy regarding travel, and several in draft- record retention and cash receipts that includes the strengthening of internal controls.

I was thrilled that the chapter was recognized with numerous awards at the Professional Development Conference in Atlanta. I encourage you to read the service efforts and accomplishments in this report so you can see what all the chapter has done. You will get a better understanding of the Nashville Chapter of AGA.

I want to thank all of our employers who support membership in AGA and the activities of our chapter. I wish Kathy Anderson all the best as the 2008-2009 chapter president.

*Ann Collett*



**Incoming President, Kathy Anderson, presents the President's plaque of appreciation to Ann Collett.**

## *Chapter Governance Committee*

**Goal:** Maintain an effective governance and financial structure.

The Chapter Executive Committee (CEC) met formally twice during the summer to plan for the program year. The CEC met formally each month prior to the chapter meetings to ensure activities and events were proceeding as planned and within budget.

The National Association encourages chapters to participate in the Chapter Recognition Program each year. The program is aimed at helping chapters achieve AGA's mission and provides chapters with guidelines toward being a well-rounded chapter. The Nashville Chapter attained over 46,000 credits for the program year. National capped the credits at 21,775 points based on the maximum number of points allowed per functional category (e.g., certification, awards, membership, etc.). Consistent with past years, our chapter received the highest-level chapter designation, the Platinum Award, for attaining between 19,501 and 22,000 chapter recognition credits.

The Nashville Chapter Strategic Plan was updated this program year under the guidance of our President-Elect, Kathy Anderson. Our committee co-chairs established goals, strategies, and indicators for their committees guided by the chapter's Strategic Plan Framework.

The updating and creating of new chapter policies was assigned to the Finance Committee starting in this program year. Policy number 5 "AGA Luncheon Policy" and Policy number 6 "AGA Travel Reimbursement" were developed and approved by the CEC. Policies in draft that will continue to be developed in 2008-2009 include record retention and cash receipts procedures.

Our Secretary ensured that we conducted business in accordance with our chapter By-laws and maintained minutes of our CEC meetings and chapter business meetings for publication to the membership on our website.

Our Treasurer maintained all record keeping and payment of bills and provided to the CEC for review monthly financial reports and comparisons against the approved budget. Based on recommendations in the 2006-2007 chapter evaluation, internal control practices including segregation of duties were reviewed and procedural changes were made. A new spreadsheet was developed to account for the chapter's activity. The chapter's investments consist of two certificates of deposits. These were renewed for lengths of time dependent on the best interest rates available and possible future cash needs.

An evaluation of the records, financial reports, and internal controls was performed and only minor discrepancies were reported for the year ending June 30, 2008. An exception listing was provided to chapter leadership.



**The members of the Chapter Executive Committee are hard at work. Pictured left to right are: Karen Hale, Angela McElrath-Prosser, Jennifer Lewis, Terry Mason, Ann Collett, Sharon Barnard (Early Career guest), Gerry Boaz, Suzanne Sawyers, Ed Burr, and Kathy Anderson.**

## *Communication - Newsletter, Public Relations, and Website Committees*

**Goal:** Communicate effectively with chapter members, government financial community, and general public in an integrated and timely manner.

### **Newsletter**

The newsletter editor produced ten issues of our chapter newsletter, *Nashville Notes*, including a special May/June issue that included a recap of the chapter's 30<sup>th</sup> Anniversary. The committee informed members, customers, and stakeholders of upcoming community service projects; training opportunities sponsored by our chapter and other professional organizations; and other planned events and activities. The committee also promoted CGFM certification exam preparation courses, exam subsidies and incentives. The newsletters contained information on membership recruitment and retention and participation in events for incentive awards. The newsletters contained notifications that minutes were available on the chapter website for our CEC meetings and chapter business luncheon meetings in order to update our membership on chapter decisions and events.

Each monthly newsletter was published prior to each chapter meeting with relevant and current information of interest such as news from National and articles written and submitted by chapter members on both technical and non-technical topics. Articles published include "The Secret to the CAFR" by Phil Carr, "For Sale- Property Tax Receivables" – by Phil Carr, "Biofuels Research and Production-Tennessee's Future" by Charles Harrison, "And the Beat Goes On..." by Kevin Huffman, "Am I my Brother's Keeper" by Melvin Jones, and "Four Keys to Completing the CGFM" by Amy Abbott.

### **Public Relations**

New for 2007-2008 was the addition of a person to specifically handle public relations items such as press releases. During the year, press releases were submitted and published for such events as individuals passing the CGFM, for awards won at the National level, and for the SEA award won by Nashville Metropolitan Government.

In an effort to increase luncheon attendance and help those members not on the listserv and potential members be aware of meeting dates, chapter luncheon meeting announcements were also prepared and distributed via email for certain members to display in their offices.

### **Website**

Our Website Committee kept information on our website current. The webmasters or co-chairs of the committee are responsible for the operation of the website and maintaining the Pay-Pal and Google payment systems for the chapter. Our website and the listserv are the chapter's primary methods of communication. The website can be found at <http://www.nashvilleaga.org/>. The website includes search functionality to aid in finding information and provides more links to other sites and relevant information. The committee also operates the chapter listserv as another means of distributing information to members. Members can join the listserv by going to the website and looking under Member Services.

The website was used for luncheon reservations and payments, Winter Seminar registration and payment and the chapter social. In addition, committee members provided technical support for most of the 2007-2008 chapter meetings and educational events. This includes a scrolling power point presentation at the chapter luncheons of announcements submitted by committee leaders.

## *Community Service*

**Goal:** Promote and conduct community service activities that enhance the chapter and the Association of Government Accountant's image and reputation.

The Community Service Committee's plan for the year included participation in at least five community service activities. We ended the year with a total of nine activities that were conducted to help our local community. Also, the Nashville chapter contributed \$1,000 to the Governmental Accounting Standards Board (GASB).

Members participated in the following projects:

### **Project Pencil Foundation**

- Volunteered and donated over 2,105 school supply items worth over \$1,150 for Alex Green Elementary School. A \$300 donation was made to Alex Green for end of year activities. Several members helped with the school's Field Day.

### **Habitat for Humanity**

- Twenty chapter members volunteered for an all day Saturday shift at a home assisting with painting, trim work and other tasks.

### **Making Strides Against Breast Cancer Walk**

- Nine Nashville chapter members completed the five mile walk, and 31 chapter members made monetary donations raising over \$1,400 for the American Cancer Society.

### **Nashville Public Television Membership Pledge Drive**

- Twelve chapter members volunteered to answer phones to help raise money for the public television fundraiser. This year money budgeted for shirts was donated to NPT and National matched the funds. Shirts were worn from prior year events. Individual chapter members donated \$300.00 that was also matched by National.

**Little Soldiers**

- In coordination with the Tennessee National Guard Armory located in Nashville, forty children were adopted by chapter members who gave them clothing and toys. All of the children were from families that had a parent currently deployed to Iraq or Afghanistan.

**Nashville Rescue Mission**

- Chapter members worked a shift serving dinner and helping in the dining room of the Nashville Rescue Mission.

**Brown Dog Foundation**

- Contributions of over \$300 were made to this organization that provided funding to families who find themselves faced with expensive pet medical treatment.

**Country Music Marathon and ½ Marathon**

- Members volunteered at the Health and Fitness Expo assisting with registration and merchandising, as well as at various locations on race day.

**VITA Program**

- Sites in Maury County were manned to assist senior citizens, other individuals, and low-income families in the preparation and filing of their Federal tax returns.

**Habitat for Humanity Volunteers**



*Left to right: Ken Wood, David Lannom, Britt Wood, Ann Collett, Keevia Battle, Ray Register, Melinda Crutchfield, Jennifer Whitsel, Carrie Blair, Jennifer Lewis, and Gerry Boaz.*

**NPT Volunteers**



*Right: AGA members pose with staff of the NPT station after working their shift during the pledge drive.*

## Nashville AGA Community Service Projects



## *Meetings and Attendance Committee*

**Goal:** Coordinate all chapter meetings.

The 2007-2008 program year was a success for the Meetings and Attendance Committee. Our committee achieved the stated goal of coordinating all chapter meetings. These meetings included the Chapter Executive Committee meetings held in the Tennessee Tower, monthly chapter business luncheon meetings at the Nashville City Club and the Committee Appreciation Lunch held at the Old Spaghetti Factory. Policy 5 “AGALunch Policy” was developed and subsequently approved by the CEC and is posted on the website. Reservation policies were communicated via the newsletter and the listserv. The annual plan was submitted to National by the August 30, 2007, deadline.

In addition to providing lunches on a timely basis for each meeting, the committee also ensured that all necessary reservations were made and accompaniments were available for our members, speakers, and special guests. These accompaniments included member nametags, programs/agendas for the meetings, a fishbowl for door prizes, a place for our chapter banner, audio/video equipment, and volunteers for the invocation at each meeting.

In conjunction with the Early Career Committee, the committee coordinated a joint meeting in January with the National Association of Black Accountants professional and student chapters. In conjunction with the Program Committee, in February a joint meeting was held with the Nashville Chapter of the Institute of Internal Auditors.

Based on discussions at a CEC meeting and results of the Early Career member survey, at the April luncheon meeting, the Early Career Committee organized the first ever “mixer”. This involved attendees being given a random table number assignment. This enabled attendees to meet new people and get a chance to talk to those they would not get to visit with normally. A survey was sent out afterwards to attendees with 80% saying they felt the random seating was a good idea to promote networking.



*Left:* Chapter members enjoy lunch with the speaker Linda Biek at the April 2008 luncheon mixer.

*Right:* Charles Harrison discusses at the December luncheon the Citizen-Centric report developed by the Comptroller's Office of Management Services.



SERVICE EFFORTS AND ACCOMPLISHMENTS



*Above and Right:* Members at the October 2007 luncheon.



*Left:* Membership Co-Chair Ed Burr, Ron Anderson member for 28 years and puzzle guru, and Jane Lacy, chapter charter member sit at the head table at the October luncheon.

## *Membership Committee*

**Goal:** Attract and retain a diverse and growing membership.

The Membership Committee submitted its annual plan to National by the August 30, 2007, deadline. National sets chapter goals for retention and new members. The chapter exceeded the new member goal of at least 40 members. We ended the program year with 43 new members. This was a slight decrease of 3 from 2007, approximately 6.5%. The chapter membership year end total remained constant at 401. National's retention goal was 90 percent. The chapter reached 101 percent of that goal, exceeding National's goal. The chapter's own goal in the strategic plan was to increase membership by 10%. This goal was not met. New members were sent an email with a letter of welcome from the chapter president.

The committee provided for and promoted membership incentives to attract and retain a diverse and growing membership. Several incentive programs were continued from recent years. The first incentive provided a free lunch to first-time guests. The second provided a membership dues subsidy of \$45 for each full member meeting certain eligibility requirements (based on participation in chapter activities) and resulted in 35 members (an increase of 12 from 2007) being eligible for the dues subsidy. This is also an indicator of increased member participation in chapter activities. Goody bags once again were awarded monthly through a drawing to the members that recruited the most new members each month. The committee received a donation of a gift certificate for a two-night stay at a hotel in Alabama. The committee used this as an incentive for recruitment, giving it to the person who had recruited the most members from September 1 to November 30, 2007. At the December luncheon meeting, Ann Collett was presented the certificate for having recruited four members during that time.

"Pizza for Prospects" was a new idea promoted by the committee with funding used from a \$400 National recruitment scholarship. Chapter members were encouraged to host a party in

their office inviting potential members so that they could be told about AGA. One office participated in this activity.

New members were invited to join Early Career members at an after hours social in the spring. Also, in the spring members were encouraged to renew their AGA memberships by National's deadline of March 31. The drawing from a pool of 285 members who renewed by the deadline was held at the 30<sup>th</sup> anniversary gala with Brian Brechon being the winner. Also at the gala, drawings from all the member sponsors during the year was held. Melissa Boaz won two tickets to Universal Studios and \$100 and Tommie Pendergrass won \$100. The Universal tickets had been donated to the chapter for this purpose.



New members at the November luncheon. Pictured left to right: Chas Taplin, Scott Waller, John Tidwell, Tammy Grizzle, Donna Nicely, Lynn Cummings, Tonya Vanterpool, George Kemp, and Anne Henson.

## *Program Committee*

**Goal:** Ensure that appropriate speakers are available at each business meeting and provide an opportunity for members to network at a social event.

The Program Committee achieved its goal to ensure appropriate speakers were available at each chapter business meeting and to provide members with an opportunity to network at a social event. As indicated in the committee's annual plan, a goal was to provide a minimum of four topics that qualified for CPE. This goal was met. The speakers for the year were as follows:

- Barry Monson, State Valuation Coordinator
- Jim Bartoo, Director of Marketing and Public Relations, Nashville Zoo
- Jenneen Kaufman, Controller, Tennessee Titans
- James P. Anderson, Director, Unemployment Insurance Integrity, TN Department of Labor and Workforce Development
- Dr. Melvin Johnson, President, Tennessee State University
- John Robinson, Director of Property Tax – Southeast AT&T
- Karl Dean, Mayor, Metropolitan Government of Nashville and Davidson County
- Linda Biek, Director of Governmental, International, and Professional Relationships, National Association of State Boards of Accountancy (NASBA)

The committee developed a roster of potential speakers for each chapter meeting by September 1, 2007. The program committee provided a biography and photograph of each speaker for the newsletter and website; provided the speaker's topic title for CPE certification for members; confirmed the presence of the speaker prior to the meeting; escorted the speaker to the head table; arranged for the speaker's charity donation; and followed up with a thank-you email to each speaker for making his or her presentation. Reservations averaged 111 per meeting with actual average attendance at the luncheon meetings of over 105 attendees.

In conjunction with the Meetings and Attendance Committee, the Program Committee assisted in arranging the joint meeting with the Nashville Chapter of the Institute of Internal Auditors in February 2008.

A survey was prepared and sent to the chapter membership regarding selection of an annual social event. The event that was the most popular was selected. On March 4, 2008, members and guests went to the Schermerhorn Symphony Center to see a performance by The Chieftains, a group recognized for bringing Irish traditional music to the world's attention. The committee also organized a day in May at the Nashville Zoo where a group reduced rate was made available for members and guests.



**November 2007 luncheon. Jenneen Kaufman, Controller for the Tennessee Titans, presents Greg Worley the autographed football he won in the luncheon drawing.**



**January 2008 luncheon. Tennessee State University President, Dr. Melvin Johnson (January speaker, center) along with members of AGA, and the National Association of Black Accountants.**



February 2008 luncheon. John Robinson, Southeast AT&T.



April 2008 luncheon. Linda Biek, and Michael Bryant, NASBA.



*Left:* March 2008 luncheon. Nashville/ Davidson County Metropolitan Government receives AGA's prestigious Service Efforts and Accomplishments (SEA) award. SEA reports help state and local governments to effectively communicate performance to the public. Pictured here (left to right) are: Mayor Karl Dean (March luncheon speaker); William Aaron, Metro Finance Manager; Deborah Loveless, Senior Vice President At Large; and Ann Collett, Chapter President.

## *Certified Government Financial Manager (CGFM) Committee*

**Goal:** Promote the CGFM designation by marketing the service mark, by assisting potential candidates in attaining certification and by supporting current CGFMs.

The committee focused its efforts on member awareness of the CGFM certification, provided training and study opportunities related to the exam content, and offered monetary incentives to take the exams.

The committee worked with the Membership, Early Career, Education, and Newsletter Committees in achieving our plan. To promote the CGFM certification, several CGFM-related articles and notices of CGFM CPE training opportunities were included in the monthly newsletters. In addition, CGFM brochures were available at the monthly luncheon meetings. In conjunction with the Early Career Committee, the benefits of the CGFM designation were discussed in a presentation to area university students who attended our Government Career Fair April 3, 2008.

As part of the committee's informal mentoring program, we offered CGFM directed study sessions. The purpose of these sessions was to assist the AGA members who planned to sit for the CGFM exams by discussing the various topical areas of the three exams. The committee offered free CGFM training/study courses for the exams and made available exam study guides for members to borrow for exam preparation. Formal one day training classes for exam 2 were held 8/16/07, 1/31/08 and 6/27/08. Exam 3 was held 5/7/08. Each class provided 8 hours of CPE. During the program year, the following members completed their exams: Patrick Cooper, Nichole Curtiss, Melissa Lahue, Terry Mason and Jim Woods. This was the same number as in 2007. In addition, the following members successfully passed one or two exams as a result of the directed study sessions and formal governmental environment training classes: Anne Henson, Nathan Abbott, Kristy Carroll, Rusty Lacy, and Suzanne Sawyers.

The committee held its annual exam fee subsidy drawing in November 2007 as an incentive for members to take the CGFM exams. The members who won the three exam fee subsidies were Patrick Cooper, Dick Phebus, and Isaac Thomas. Also, members passing the exams received a free luncheon certificate. At the January 2008 luncheon where National President Rick Fair was in attendance, new CGFMs were recognized and presented with a special recognition award from the chapter.

For the 5<sup>th</sup> consecutive year, Governor Phil Bredesen signed a proclamation designating March 2008 as CGFM Month. Representative Charles Curtiss conducted a similar effort through a joint House/Senate resolution. A resolution was also obtained from Nashville/Davidson County Metro Government.

The committee is also recognizing our CGFMs and their accomplishments by issuing press releases to the various media outlets. Several members were recognized in the *Tennessean*.

Gerry Boaz was elected to AGA's Professional Certification Board (PCB) for a three year term. The PCB oversees AGA's CGFM program. Gerry has served several terms as the Southeast Regional CGFM Coordinator. Ron Queen was selected to serve in that role starting in 2008-2009.



**Members who had recently completed the CGFM were recognized at the January luncheon**

*Left to right: Nichole Curtiss, Ron Queen – CGFM Co-Chair, David Lannom, Gerry Boaz – CGFM Co-Chair, Britt Wood, Rick Fair – AGA National President, Patrick Cooper, Amy Abbott, Suzie Singleton*

## *Education Committee*

**Goal:** Provide professional training, education, and development opportunities that are relevant to the needs of the government professional community.

Through our Education Committee's efforts, members were offered the opportunity to earn up to 50 CPE credits. This year the committee produced an Education Program Brochure and made it available on our website. The options for affordable seminars and networking opportunities were outlined in the annual plan submitted to National before August 30. The chapter website Education page listed all training events along with educational opportunities from other organizations.

The education events sponsored or co-sponsored by the Education Committee included one "Breakfast CPE" seminar (2.0 hours of CPE), four monthly luncheon meetings that provided CPE (4.0 hours of CPE), two Business Tax Seminars (16.0 hours of CPE), six audio conferences (12.0 hours of CPE), and the Winter Seminar (16.0 hours of CPE). Each event included knowledgeable and interesting speakers. The Winter Seminar was held in the Tennessee Tower for the first time with attendance of over 200 members and non-members in attendance. The seminar received good ratings for speakers, topics, and location.

The following table summarizes our educational events, CPE credits, and attendance:

**Program Year 2007-2008**

DATE	CPE	TOPIC	SPEAKER	ATTENDEES
8/23/07	8	Business Tax Seminar – Memphis, TN	Various	40
9/6/07	1	History of Property Tax	Barry Monson, Property Assessments	110
9/20/07	2	Audio Conference: “Making the Transition to Management”	Robert A. Carnegie, MBA	37
9/25/07	8	Business Tax Seminar – Nashville, TN	Various	30
10/25/07	2	Breakfast CPE: Tennessee Consolidated Retirement System	Jill Bachus, Candy O’Leary	67
11/1/07	1	Tennessee Titans Accounting	Jenneen Kaufman, Controller TN Titans	115
11/14/07	2	Audio Conference: “Tools for Performance Audit Efficiency”	Leslie Tanaka, Drummond Kahn	38
12/12/07	2	Audio Conference: “Anatomy of Fraud”	David Cotton & David Hancox	37
1/8/08-1/9/08	16	Winter Seminar	David Ford (IT Controls); William Penny, Esq (Open Records and Meetings); Trent Watrous (Ethics); David Hancox (Challenges to Audit Profession); Mark Paganelli and Judy Burns (Risk Assessment); Mindy Stooksbury (Generation Gaps); William Aaron (Performance-based Budgeting); State Representative Charles Curtiss (Upcoming Legislative Issues); Richard Fair (Challenges Facing the Accountability Community); Kinney Poynter (Future of GASB)	219
2/6/08	2	Audio Conference: “Internal Controls”	Janet Hayes, Martha J. Stearns, Michael L. Piazza	25
2/7/08	1	The Communications Industry: The Rotary Dial to the iPhone	John Robinson, Director of Property Tax for Southern AT&T	110
3/26/08	2	Audio Conference: “Emerging Issues at FASAB and GASB”	Wendy M. Payne, CPA, CGFM, David R. Bean, CPA	30
4/3/2008	1	Emerging Issues for CPAs	Linda Biek, Director of Governmental, International, and Professional Relationships – National Association of State Boards of Accountancy	100
5/14/08	2	Audio Conference: “Ethics”	Marianne M. Jennings, JD	62

**Winter Seminar January 2008**  
“Increasing Accountability in an Ever-changing World”



**David Hancox, Director of State and NYC Audits, speaks on how auditors should change the way they audit.**

**Mindy Stooksbury, AGA Regional Vice President speaks on generation gaps.**





*Left:* Mark Paganelli, Executive Director, Audit and Consulting Services, University of Tennessee conducts a session on risk assessment.



*Right:* Kinney Poynter, Executive Director, NASACT, and Rick Fair, AGA National President participate in a GASB roundtable discussion.



*Left:* Representative Charles Curtiss speaks on upcoming legislative issues.

## *Early Career Committee*

**Goal:** Promote early career and student membership, active participation in chapter activities, government employment, and aid the development of the management skills of tomorrow's leaders.

The Early Career committee did not provide any training specifically targeted for early career members. However, the CGFM Committee provided several hours of CGFM training that would assist early career members to prepare for the CGFM exam. The Education Committee also provided training in which early career members could participate.

To encourage and provide networking opportunities for early career members, the chapter hosted 3 evening informal socials. The chapter also organized a mixer luncheon where random seating was assigned at the April luncheon.

One of the major strategies to promote student membership was to host the 3rd Annual Governmental Financial and Information Systems Career Fair for college and university students with various educational backgrounds including accounting, auditing, information systems, and other disciplines. The promotion of student memberships was not the only goal of the career fair, but another goal was to interest students in government service and to expose them to the vast opportunities in public sector employment. Five \$100.00 scholarships were awarded as well as two student memberships in the Nashville chapter. Eight employers from federal, state and local agencies hosted tables. Students from ten campuses attended.

The committee implemented numerous new initiatives this year to include the posting of a website specifically for Early Career members as well as a new "MVP" bonus program to encourage Early Career members to become more involved in chapter activities. The bonus program awarded \$100.00 to the Early Career member that accumulated the most points during the program year. The committee also awarded a subsidy for the CGFM application and a newsletter award to Early Career members. The committee also had the opportunity to

sponsor seven students for a monthly luncheon. The students were from the local chapter of the Association of Black Accountants. And finally, to expose Early Career members to chapter leadership and operations, the committee randomly selected an Early Career member each month to attend the monthly Chapter Executive Committee meetings.



*Left: Employers and AGA members participating at the Governmental Financial and Information Systems Career Fair.*



*Above: Scholarship winners at the career fair.*



*Above: Gerry Boaz and Ron Queen discuss the CGFM with students at the career fair.*



*Right: Students listen to a representative from the FBI.*

## *Finance Committee*

**Goal:** Enable the chapter to meet its Internal Revenue Service reporting requirements; record its history; and provide consultation on financial issues and chapter policies.

The Finance Committee has several major responsibilities which includes completing the annual Internal Revenue Service tax return for the chapter and preparing the annual Chapter History Report that is submitted to National.

In 2007-2008 the responsibility of development of policies was added to the Finance Committee's strategic plan. This committee helps coordinate with the experts on the topics and either writes or assists in the writing and review of policies to be presented to the CEC. Two policies were approved by the CEC in 2007-2008: Policy number 5 "AGA Luncheon Policy" and Policy number 6 "AGA Travel Reimbursement". Policies in draft that will continue to be developed in 2008-2009 include record retention and cash receipts procedures.

Also in 2007-2008 in order to strengthen internal controls, the Finance Committee became responsible for manning the registration table to collect money at the chapter luncheon. This keeps the treasurer from being involved in that part of the financial process.

The chapter has been involved in obtaining an opinion from the Tennessee Ethics Commission regarding the ability to solicit donations for chapter activities, such as educational events. The Commission's discussions and written opinion went through various meetings and drafts during 2007-2008, therefore a chapter policy was not able to be developed. Work on a corporate sponsorship policy and procedure for the chapter will take place in 2008-2009. As a result, there was not an increase of funds from the private sector.

In addition, the committee members may also assist the President and the Treasurer, as needed, in making financial/budgetary decisions.

The committee timely submitted both the Chapter History Report and the chapter's federal tax return. The history report was submitted by the September 30 deadline. The federal tax return was submitted to the Internal Revenue Service by the November 15 deadline. The history report for the program year ended 2007-2008 was submitted to AGA National Office; the Regional Vice President (RVP); Senior Vice President for Regional Services (SVPRS) and the chapter Executive Committee (CEC). Currently seven years of history reports are maintained on the chapter's website for the membership.

## *Awards Committee*

**Goal:** Acknowledge contributions made by members that enhance chapter activities and the government financial community.

The Awards Committee achieved its strategy to submit a minimum of four nominees for National awards this program year. The chapter nominated Ted Fellman, Director of the Tennessee Housing Development Authority for the Excellence in Government Leadership Award. Unfortunately he did not win the award. Deborah Loveless, Assistant Director at State Audit, was nominated for the Einhorn-Gary Award. She did not win this award but was presented with a National President's Award by Rick Fair. Gerry Boaz and Karen Hale were nominated for National's new Regional Coordinator Awards and both won.

The committee submitted a PowerPoint photo presentation prepared by the Community Service Committee for the National Community Service Photo Contest and won. The chapter received a conference registration for that award. National Award nominations were also submitted for the following committees: Community Service, Education, and CGFM. Newsletters requested by National for review were submitted and the website was reviewed by a national committee. The following won:

National Community Service Award for Group A  
National CGFM Award for Group A  
Website – 1<sup>st</sup> Place for Group A  
National Regional CGFM Coordinator Award – Gerry Boaz  
National Regional Education Award – Karen Hale

The committee provided the coordination of the membership point spreadsheet that provides for points toward the drawing for a trip to the National PDC in Nashville. Members obtain points based on participation in chapter activities. A point structure was developed and approved by the CEC. This will serve as the appendix to a points policy that will be drafted in

2008-2009. Minimal changes in the point structure can be made each year as activities, such as community service events, change. There were approximately 70 members who achieved the 20-point accumulation to be eligible for the PDC drawing. This was an increase of 22 members from the previous year.

The Awards Committee coordinated the selection of nominees for the established chapter awards and provided for the selection and presentation of the Scholarship awards.

**William R. Snodgrass Scholarship** One \$1,500 scholarship awarded to a Middle or West Tennessee, Southern Kentucky, or Northern Alabama college student with a business-related major such as accounting, economics, finance, information systems, management or marketing.

**Scholarship Recipient – Christina Winch - University of Alabama at Huntsville - Bachelor of Business Administration**

**Fawn W. Ellis Scholarship:** One \$1,500 scholarship awarded to an AGA Nashville area chapter member, member's spouse, or member's child or grandchild (any college or university and any major may apply).

**Scholarship Recipient – Stephanie Gordon, AGA member - Middle Tennessee State University - Master of Business Administration**

## *National Awards*

### Chapter Recognition Award – **Platinum Award Recipient**

The National Association encourages chapters to participate in the Chapter Recognition Program each year. The program is aimed at helping chapters achieve AGA's mission and provides chapters with guidelines toward being a well-rounded chapter. The Nashville chapter attained 21,775 credits for the program year. Consistent with past years, our chapter received the highest level of chapter designation, the Platinum Award, for attaining between 19,501 and 22,000 chapter recognition credits.



Ann Collett receives the award from National President, Rick Fair at the PDC in Atlanta.

### *National Community Service Award for Group A*



Ann brings back to Nashville the Community Service Award for the committee co-chairs, Jennifer Lewis and Beth Pugh.

### *National CGFM Award for Group A*



*Left:* Ann Collett accepts the CGFM award on behalf of the chapter and CGFM Co-chairs, Gerry Boaz and Ron Queen.

*Regional Education Coordinator Award*



**Karen Hale, Southeast Region Education Coordinator accepts National's new award at the PDC.**

*Regional CGFM Coordinator Award*



**Gerry Boaz, Southeast Region CGFM Coordinator, accepts National's first CGFM Coordinator award.**

*National President's Award*



**Deborah Loveless, National Senior Vice President At-Large Accepts a President's Award from Rick Fair.**

*Website Award: 1st Place Group A*



**Nathan Abbott, Webmaster Co-chair, accepts the Website Award on behalf of the chapter and his co-chair Dan Willis.**

## *30<sup>th</sup> Anniversary Gala and Chapter Awards*

### *Special Gala Awards*



### *Puzzle King Award*

In recognition of his many years of creative puzzle making and humorous contributions at chapter luncheons and events for the Nashville chapter. Ron has been making puzzles for the chapter for over 20 years and created a special 30<sup>th</sup> Anniversary puzzle for the Gala.

*Recipient: Ron Anderson*

### *Dedication to AGA Awards*

Charter members and past chapter presidents, Richard and Charles were recognized for their 30 years of continued support of the Nashville chapter. Both are dedicated to the chapter and helped sponsor a chapter social for early career and new members. Their involvement over the years with



*Recipients: Richard Norment, Charles Harrison and Deborah Loveless*

National, including serving as National Presidents helps keep the Nashville chapter in the forefront as a successful chapter. A past chapter president, and event planner extraordinaire, Deborah was recognized for her continued support and involvement with the Nashville chapter. Deborah has served as Host Committee Chair for the National PDC held in June 2007 and chaired the 30<sup>th</sup> Anniversary Gala. She's always ready to help plan a hospitality suite, silent auction or special event. Her years in AGA also make her a great advisor and resource on chapter information.

## *30<sup>th</sup> Anniversary Gala and Chapter Awards*



### **Member of the Year Award**

#### **Award Citation:**

This award recognizes the member who contributed to the success of the chapter for the program year through his/her participation in numerous chapter activities and generally attaining the highest point accumulation.

*Recipient: Britt Wood*

### **President's Awards**

#### **Award Citation:**

Each year, the chapter president presents special awards to recognize individuals who have made extraordinary contributions to the success of the chapter's programs during the President's term. This year's winners not only performed highly in their designated role, but assisted the President in numerous ways as well.

In recognition of Ms. Mason's leadership as Treasurer, Terry worked to update the spreadsheet and reconciliation processes, as well as internal controls. Thanks to Terry for her dedication to this role and to the chapter.



*Recipient: Terry Mason*

## 30<sup>th</sup> Anniversary Gala and Chapter Awards



*Recipient: Jennifer Lewis*

In recognition of Ms. Lewis's efforts in her role as Community Service Co-Chair. The chapter took on several new successful projects during the year. Jennifer was instrumental in the preparation of the Community Service Award application and the National Community Service Photo Contest, both of which the chapter won.

### Community Service Award

#### Award Citation:

This award recognizes members who have demonstrated an outstanding commitment and participation in community service activities for the year. A \$100 donation to the Brown Dog Foundation was made in her name.



*Recipient: Tammy Fruscione*

### Newsletter Awards

#### Award Citation:

Awards were presented in two categories, recognizing member contributions to the newsletter in providing technical and non-technical articles of interest. \$100 was awarded to each winner.



*Recipient: Phil Carr, financial article, The Secret to the CAFR*



*Recipient: Melvin Jones, Am I My Brother's Keeper*

## *30<sup>th</sup> Anniversary Gala and Chapter Awards*

### **New Member Sponsor Award**

#### **Award Citation:**

A drawing was held out of all members who had sponsored new members for the year. The Grand Prize of \$100 and two tickets to Universal Studios was given to Melissa Boaz. Tommie Pendergrass won the other prize of \$100 in the drawing.

Brian Brechon won the \$50 drawing out of all members who had paid their dues by March 31. Amy Abbott won the Early Career Newsletter and MVP Awards. Patrick Cooper won the Early Career CGFM Application Subsidy Award.

### **Member Professional Development Conference (PDC) Award**

#### **Award Citation:**

Each year, members who participate in chapter activities for which points are provided that exceed a designated minimum number of points is eligible to be included in a drawing in May for an all expense paid trip to the National PDC.

**Recipient: Da Norm**



### *30<sup>th</sup> Anniversary Gala and Chapter Awards*

At the 30<sup>th</sup> Anniversary event, all CEC members were presented with a certificate for their leadership in the chapter. Special awards were given to two members. Karen Hale received the “Save the Day Award” and Gerry Boaz received the “Continued Involvement Award”.



Officers take the oath of office at the Gala. *Pictured from left:* Chas Taplin, Melvin Jones, Kathy Anderson.



*Pictured from left:* Michelle Earhart, Beth Pugh, Rusty Lacy, Pat Finney, Jennifer Lewis.

#### **Retiree Recognized**

Recognizes members retiring from government financial management positions who have made significant contributions to the organization and to the Nashville chapter.

**Recipient: Chris Gingles, Past Chapter President**



*From left:* Richard Norment, Ron Erickson talk with retiring Member Chris Gingles.

## 30<sup>th</sup> Anniversary Gala



Nichole Curtiss greets attendees as they arrive.



From left: LeaAnn Boucher, AGA Executive Director Relmond Van Daniker, Richard Norment, Ann Collett and Gerry Boaz stand in front of the chapter timeline created by Gerry Boaz.



The 30<sup>th</sup> Anniversary celebration continues.



Who says accountants don't have fun????!!!!

*30<sup>th</sup> Anniversary Gala*



*At Left: Charter members gather at the Chapter's 30<sup>th</sup> Anniversary Gala. Left to right: Beth Chapman, Barbara White, Richard Norment, Jack Henry, Shirley Henry, Paul Long, and Charles Harrison.*



# FINANCIAL STATEMENTS AT JUNE 30, 2008

Association of Government Accountants  
Nashville Chapter  
Statement of Financial Position  
June 30, 2008  
(UNAUDITED)

Assets		
Cash and cash equivalents	\$	27,869.98
Accounts receivable		20.00
Interest receivable		414.15
Short-term investments		21,235.86
Total assets		<u>49,539.99</u>
Liabilities		
Accounts payable		<u>4,615.16</u>
Total liabilities		<u>4,615.16</u>
Net assets, unrestricted	\$	<u>44,924.83</u>

The accompanying notes are an integral part of the financial statements.

## FINANCIAL STATEMENTS AT JUNE 30, 2008

Association of Government Accountants

Nashville Chapter

Statement of Activities

For the Year Ended June 30, 2008

(UNAUDITED)

Revenues	
Income from seminars	\$ 42,676.14
Monthly Meeting fees	8,151.20
Social meeting income	2,000.00
30 <sup>th</sup> Anniversary Gala	1,542.00
Local Membership dues	1,443.35
Interest on Investments	859.31
National Recruitment Scholarship	400.00
Early Career Social Income	245.00
Total revenues	57,317.00
Expenses	
Education	19,449.55
Meetings and Attendance	14,975.63
30 <sup>th</sup> Anniversary Gala	7,923.94
Chapter administration	4,776.27
Program	4,721.40
Awards	4,369.36
Membership	1,934.94
CGFM	1,972.55
Early Career	1,747.42
Community Service	911.86
Newsletter	348.80
Internet	126.40
Total expenses	63,258.12
Decrease in net assets	(5,941.12)
Net assets, July 1	50,865.95
Net assets, June 30	\$ 44,924.83

The accompanying notes are an integral part of the financial statements.

# FINANCIAL STATEMENTS AT JUNE 30, 2008

## Association of Government Accountants

### Nashville Chapter

#### Statement of Cash Flows

For the Year Ended June 30, 2008

(UNAUDITED)

Cash flows from operating activities	
Cash received from members and customers	\$ 57,009.86
Cash received from National office	7,900.00
Cash paid for services	(58,673.96)
Cash paid for scholarships	<u>(500.00)</u>
Net cash provided by operating activities	<u>5,735.90</u>
Cash flows from investing activities	
Purchase of eight month certificate of deposit	(10,633.51)
Interest received	<u>18.24</u>
Net cash used by investing activities	<u>(10,615.27)</u>
Net decrease in cash and cash equivalents	(4,879.37)
Cash and cash equivalents, July 1	<u>32,749.35</u>
Cash and cash equivalents, June 30	\$ <u>27,869.98</u>
Reconciliation of increase in net assets to net cash provided by operating activities	
Decrease in unrestricted net assets	\$ (5,941.12)
Adjustments to reconcile increase in net assets to net cash provided by operating activities	
Interest income	(859.31)
Decrease in accounts receivable	8,452.17
Increase in accounts payable	<u>4,084.16</u>
Net cash provided by operating activities	\$ <u>5,735.90</u>
Noncash investing activity	
Interest earned on investment	\$ <u>841.07</u>

The accompanying notes are an integral part of the financial statements.

## FINANCIAL STATEMENTS AT JUNE 30, 2008 (UNAUDITED)

### Notes to Financial Statements

#### Note 1—Reporting Entity

The Association of Government Accountants (AGA) is an international, professional, not-for-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. A majority of its members are engaged in governmental auditing, accounting, budgeting, and related management activities. AGA's objectives include education in government-related fields, the advancement of financial management principles and standards, and the promotion of professional and ethical standards. The Nashville chapter includes members from Nashville, Tennessee and surrounding communities.

#### Note 2—Summary of Significant Accounting Policies

The accompanying financial statements of the Association of Government Accountants, Nashville Chapter, have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board. The operations are accounted for using the accrual basis of accounting and the economic resources measurement focus. All assets and liabilities are included on the statement of financial position. Revenues are recognized when earned and expenses are recognized when incurred.

#### Note 3—Investments

The Association of Government Accountants, Nashville chapter had short-term investments as follows:

	June 30, 2008
Certificates of deposit	\$21,235.86
Total short-term investments	\$21,235.86

Cost approximates fair value for these short-term investments. The average annual yield was 4.01% for the year ended June 30, 2008.

## ***2007 - 2008 CHAPTER LEADERSHIP***

### **National Leadership Positions:**

National Executive Committee, At-large Member, Deborah Loveless, CGFM, CPA  
Regional Vice-President Elect, Melinda Parton  
Certification Regional Coordinator, Gerry Boaz, CGFM, CPA  
Education Regional Coordinator, Karen Hale, CGFM

### **Officers**

Ann Collett, President  
Kathy Anderson, President-elect  
Gerry Boaz, Immediate Past President  
Jennifer McClendon, Secretary  
Terry Mason, Treasurer

### **One-Year Directors**

Nathan Abbott, Website Co-Chair  
Robbie Hunter, Program Co-Chair  
Hellens Kruszynski, Program Co-Chair  
Angela McElrath-Prosser, Finance Co-Chair  
Mary Anne Queen, Finance Co-Chair

### **Two-Year Directors**

Ed Burr, Membership Co-Chair  
Michelle Earhart, Early Career Co-Chair  
Teresa Kennedy, Awards Co-Chair  
Joe Kimery, Meetings and Attendance Co-Chair  
Beth Pugh, Community Service Co-Chair

### **Committee Chairs**

Nichole Curtiss, Education Co-Chair  
Donna Jewell, Education Co-Chair  
Karen Hale, Public Relations, Newsletter Editor  
Jennifer Lewis, Community Service Co-Chair  
Ron Queen, CGFM Co-Chair  
Suzanne Sawyers, Meetings and Attendance Co-Chair  
Scarlet Sneed, Awards Co-Chair  
Dan Willis, Webmaster Co-Chair  
Britt Wood, Membership Co-Chair

ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
NASHVILLE CHAPTER  
Chapter Presidents

1978-1979	Frank L. Greathouse	1994-1995	John P. Casey
1979-1980	James A. Matheney	1995-1996	Ron Paolini
1980-1981	Charles K. Bridges	1996-1997	Ronald L. Erickson
1981-1982	Constance S. Wilkison	1997-1998	Joe Holzmer
1982-1983	Richard V. Norment	1998-1999	Lea Ann Boucher
1983-1984	Charles L. Harrison	1999-2000	Betty Harbison
1984-1985	Robert L. Buckham	2000-2001	Jeff Smith
1985-1986	Joseph R. Cimino	2001-2002	Margaret Walker
1986-1987	Chris L. Gingles	2002-2003	Jim Arnette
1987-1988	E. Paul Long	2003-2004	Phil Carr
1988-1989	Barbara K. White	2004-2005	Melinda Parton
1989-1990	Michael R. Shinn	2005-2006	Dianne McKay
1990-1991	Dennis F. Dycus	2006-2007	Gerry Boaz
1991-1992	Deborah V. Loveless	2007-2008	Ann Collett
1992-1993	Arthur L. Alexander	2008-2009	Kathy Anderson
1993-1994	Dot Shelton		

### *The 2008-2009 Year*

Entering the 2008/2009 program year, the state of the Association of Government Accountants is . . . . . Excellent. Given our history, Ann Collett as our immediate past president, and the support through the years of our past national president, past chapter presidents, and other leaders, how could we be anything but? Not to mention the members who have been involved year after year. Because of all of you, our chapter is strong and thriving. I can only hope this continues for the next 30 years, and I think it will.



*Kathy Anderson*  
*2007-2008 AGA Nashville*  
*Chapter President-Elect*

We are all responsible for the state of the chapter and for growing the chapter. I would like for this program year to be known for its growth. I started in this organization because of a simple invite from a coworker. I continued as a meeting-only member for a few years and was very happy with that status. During this early time, I benefited by strengthening my bonds with others in my organization. Eventually, I was invited to join the Chapter Executive Committee and became a lot more active both with leadership and attendance at a lot more functions. During this latter time, I had a lot of personal and professional growth as I met new challenges and established new relationships outside my own organization. I'm so appreciative of the opportunities that AGA has given me over the years. I'm sure you have all had similar experiences. I consider that first meeting invite to be an incredible gift. Why not invite your coworkers and friends to join AGA and give them this gift as well?

As for the current members, in the year ahead, you can expect to have similar services as years past – quality speakers, training events, and community service opportunities. The Chapter Executive Committee also hopes to pull together some new opportunities for networking! Thank you for the opportunity to serve you. I look forward to a challenging and fulfilling year!!

Kathy Anderson

49

A handwritten signature in cursive script that reads "Kathy J. Anderson".



[WWW.NASHVILLEAGA.ORG](http://WWW.NASHVILLEAGA.ORG)