



Sponsored by Kansas City Chapter AGA



# The Kansas City Courier

April 2013

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## PRESIDENT'S MESSAGE



### Second 2 None

President's Message

Back in 1996, I went back to college to get my Accounting degree from Franklin University. It was the only University in Columbus, Ohio that would award a subsequent degree to an adult (I already had my BA in Business Administration). The President of the University taught a leadership course with the support of a leadership consultant. The main theme was leadership in the information age.

We spent the semester studying the industrial age leadership model with its hierarchy and structure and questioned if that was successful with an educated and "connected" workforce. In addition, we discussed how each era had an emerging style of leadership for that time. We concluded that the leadership required would be more collaborative and allow more autonomy to the workforce. In other words, leadership is a shared responsibility between "leader" and "follower" and the lines between them are blurred.

Our conclusion was this, "the characteristics of an effective leader and an effective follower are the same." In this time of Internet, telework and an educated workforce, we all must recognize that at different points in our business day we may act as follower or be required to lead. Integrity, trust, professionalism, planning, organizing, managing resources, we consider these vital characteristics of a leader, but we should also consider them characteristics of an effective follower.

Saturday April 6, about 17 AGA members and family met at Harvesters for a productive and fun morning. We processed 7,920 pounds of frozen meats or 11 pallets of 24 boxes each. Thank you all for your support of Harvesters and AGA, this is becoming a family event for our Chapter and I hope it will continue. We are making a difference in our community.

#### Mark the dates

- |                |                        |
|----------------|------------------------|
| April 17, 2013 | Chapter Spring Seminar |
| May 22, 2013   | Monthly Luncheon       |
| June 19, 2013  | Monthly Luncheon       |

Mike Melloy  
KC Chapter President  
[Michael.Melloy@gsa.gov](mailto:Michael.Melloy@gsa.gov)

Don't forget to visit us at:

<http://www.kcaga-cgfm.org/>

Or join us on Facebook:

<http://www.facebook.com/agakc>



## Professional Development Seminar -Wednesday, April 17, 2013

The Kansas City Chapter of the AGA is proud to offer its spring Professional Development Seminar in lieu of the monthly luncheon. Up to 8 hours of CPEs will be available and the all day meeting will be held at the Johnson County Community College, 12345 College Blvd, Overland Park, KS 66210.

Registration and a continental breakfast will be offered from 7:30 am to 7:45 am followed by opening remarks by our chapter president, Mike Melloy. The morning will be filled with presentations on GASB 69 Statements and Counting by James Brown of the Governmental Accounting Standards Board; A123 Internal Controls over Financial Statements and Reporting by Mike Fiene, Chief, Internal Control and Planning Office, USDA-FSA; and Health Care Payment Reform by Neil Thowe, Deputy Regional Administrator, Centers for Medicare and Medicaid Services, HHS. There will be a morning break with light snacks and beverages available.

After the morning line up, lunch will be served before kicking off the afternoon line up. The afternoon presentations include Ethics and Ethical Dilemmas by Evelyn Brown, National President, Association of Government Accountants; U.S. Economic Outlook by Jordan Rappoport, Senior Economist, Federal Reserve Bank of Kansas City; and Welfare Fraud by Bridget Hug, Chief of Investigations, Missouri Department of Social Services.

For more information contact Sean Rathman at 913-940-6169 or send an email to [registration@kcaga-cgfm.org](mailto:registration@kcaga-cgfm.org).

## Audio Conferences

April 17, 2013  
Internal Controls  
2 CPE Hours

May 8, 2013  
Fraud Prevention  
2 CPE Hours

For more information on how to register, please see the national AGA Website at [www.agacgfm.org/homepage.aspx](http://www.agacgfm.org/homepage.aspx). Make sure you check the website for upcoming conferences providing additional CPEs and networking opportunities.

## CGFM Training

If your new year's resolution included becoming a Certified Government Financial Manager, then mark your calendars. Course 2, Governmental Accounting, Financial Reporting, and Budgeting will be offered November 12-14 at the Harry S. Truman State Office Building Room 493/494. Space is limited for the program, so register early. The first 10 CGFM candidates to register with payment received will receive a voucher to sit for one part of the CGFM Exam at no charge which is a \$109 savings. The training is being offered at a cost of \$450 per attendee. This is a bargain at \$18.75 per CPE hour, which includes the \$89 study guides. No payment is expected at this time-only commitment to the event. Sign up by contacting Vandee DeVore at 573-751-1987 or email at [education@midmoaga.org](mailto:education@midmoaga.org) no later than September 16, 2013.



AGA members form a diverse group of individuals—from students to entry-level employees to senior executives and elected officials—working for local and state governments, school districts and retirement systems, colleges and universities, federal agencies and public accounting firms. With 90 chapters, there are numerous ways for you to become involved with other government financial management professionals. Whatever your role in government financial management, AGA offers a membership package tailored to meet your professional needs and interests.

## AGA Member Types

***Full Government Member*** ***\$90/year***

This class of membership requires three or more years of government experience, involving the professional performance of financial management activities in an operational, administrative and/or supervisory capacity. This class is also available to individuals with similar experience outside the government who are engaged in educational activities having the same objectives as the Association, or who have made a contribution to the improvement of government financial management.

***Private Sector Member*** ***\$150/year***

This class of membership is available to individuals working for commercial activities/ventures that are actively engaged in and support AGA's purpose and objectives.

***Early Career Member*** ***\$45/year***

This class of membership is for those who work in private or public sector jobs with less than three years of professional experience.

***Student Member*** ***\$30/year***

This class of membership is available to college/university students.

***Retired*** ***\$30/year***

This class of membership is available to those members who have retired. Call the AGA Customer Satisfaction Center at 800.AGA.7211 to find out more about our retired membership category.

Please contact Alisha Dolt at [alisha.dolt@oig.usda.gov](mailto:alisha.dolt@oig.usda.gov) with any questions about membership.

## Community Service Harvesters



On April 6th about 17 members and their friends and family of the AGA-Kansas City chapter volunteered at Harvesters. The assignment of the day was to sort meat. The group formed smaller groups, each taking a task: making, labeling, filling, weighing, and sealing boxes. When the morning was done, the chapter processed 7,920 pounds of frozen meats or 11 pallets of 24 boxes each to be shipped to various food pantries in the area.

Harvesters' mission is to feed hungry people today and work to end hunger tomorrow. As this area's only food bank, Harvesters is a clearinghouse for the collection and distribution of food and related household products. They have been helping people in need since 1979 by collecting food and household products from community and industry sources, distributing those products and providing nutrition services through a network of nonprofit agencies, and offering leadership and education programs to increase community awareness of hunger and generate solutions to alleviate hunger.

One of the volunteers, Mary Jo Emanuele, had this to say about the experience: As a longtime volunteer for various organizations, I welcomed the opportunity to teach my 6 year-old niece the importance of helping others through charitable donations and volunteering at Harvesters. My niece and I labeled boxes and soon she decided that she was an expert and that she would label the bacon boxes and I would label assorted meats. (She was showing her leadership skills at a young age!) She also enjoyed passing boxes out as other volunteers called out, "I need a bacon box!" She told me, "The more you do this, the more fun it is." This was my second year volunteering at Harvester's with AGA and I hope to be able to come back next year.

On behalf of the chapter, thank you to all that were able to participate. We will try to keep all members informed of other opportunities as the chapter plans them through the newsletter, website, and email.



"I slept and I dreamed that life is all joy.

I woke and saw that life is all service.

I served and I saw that service is joy."

*Kahlil Gibran*



## Off the Wire

### How Powerful is the Word Why?

By: William D. Miller, CGFM, CIA, Senior Vice President for Regional Services-Section II

More than you will ever know. I remember as a child and later as a father of a child how I would pester mom and dad or be constantly pestered by my child with the word why. Why can't I have a cookie? Because, it is close to dinner time. Why can't dinner wait a little longer? Because, Mom fixed it now. Why can't Mom eat now and we will eat later? BECAUSE!! The interesting fact is that the word why is the beginning of learning. You can't get there without answering the why question. So, how does this apply to you as the reader – one who has progressed through life phases to the point you are now? Because, you will always face the why question to improve knowledge. Let me demonstrate the power of the word with an audit example. And, auditing is a field that thrives on why.

We were reviewing contract change orders for a state organization's construction programs. We asked the obligatory introductory questions about process and how change orders were managed. This included such things as why a change order was needed in the first place, was it a legitimate need for change in an already consummated contract, who was responsible for the error that led to the change order, and who was going to pay for it. If you track the "whys", you can get to the right conclusion, but you have to ask the whys. We developed a why tree that laid out the potential issues we could face.

- Change orders were needed - Why?
- Project design was not correct - Why?
- Errors made in staking the project - Why?
- Contract design consultant did not do thorough job -Why?
- Department engineer did not oversee contract - Why?
- District engineer did not follow review policies - Why?
- Central Office did not ensure policies were followed -Why?
- Relied on technical expertise of contract design consultant – Why?

What we have here is a myriad of places to stop in the audit without getting to the real cause. Stopping along the way can cause improper conclusions. For example, if you stop at stage 1 or 2, you never get to the point that Central Office and district engineers have the responsibility to ensure contract consultants do good work. Sole blame for the problem could have been laid on the doorstep of the contractor, but obviously the department has responsibility. In this case, the department was relying on the design consultants without oversight because they believed the design consultants were as good as their own people or better, so oversight was not necessary. This is a completely flawed management position. The audit staff concluded (incorrectly) based on explanations from Central Office staff, that the district engineers did not do their job. The audit staff crafted recommendations that would have put unnecessary oversight and discipline actions on the district engineers and staff. By asking "Why would district engineers do this?" we knew we had more work to do—talk to the field engineers!

Voila!! District engineers were well aware of errors in design and had notified the Central Office who in turn told them to get the plans in anyway because they wanted to get the construction contract awarded. Errors could be corrected with change orders. In essence, they created change orders as a business process rather than trying to manage appropriately to minimize the need for change orders.

This example shows how well the why word works in audit. It's a demonstration. However, why is critical in every facet of what we do or plan on doing. Appropriate use of the word and actions stemming from the word can result in more efficient outcomes. Whether we are talking about construction contracts or allowing the child to use the car, the why word lingers. Understanding its power can also guide actions that stem from its use. If I am asked to move to Washington D. C. for a promotion, I would use the why word to get me through all of the decision making to determine if it was a reasonable thing for me to do. So, in the end I always have to ask why? Don't you?

## 5 Rules for Leading Through Uncertainty

(Source: Scott Eblin, [govexec.com](http://govexec.com), March 7, 2013)

A lot of my clients work in Washington, DC. They're either executives in Federal agencies or executives in companies that do a lot of business with Federal agencies. Right now, they're all talking about sequestration – that wonderful process in which Congress mandates across the board budget cuts without any guidance about how to implement those cuts.

You may not be paying a lot of attention to sequestration if you live and work in LA, for example, but to the folks in DC, it's a big freakin' deal. Just about everyone in and around Washington is trying to figure out what to do next. It's a classic case of leaders having to lead through uncertainty. Even if you're not dealing with the impact of sequestration, leading through uncertainty is worth thinking about. You may think that everything is crystal clear right now but chances are that's going to change sooner or later. Probably sooner.

So, since leading through uncertainty is eventually a universal opportunity for leaders, I thought I'd offer five rules for how to do it more effectively. These rules are based on talking with a lot of clients over the past week who are either figuring out how to do it or who are watching in disbelief as their leaders fail at it.

Here, then, are five rules for leading through uncertainty:

- 1. Share what you know:** People crave information when things are uncertain. Share what you know. Focus on the impact. Offer guidelines for decision making.
- 2. Say what you don't know:** Don't fake your way through it. Your people have a sixth sense for when you're doing that. Acknowledge what you don't know. Call out what's in your collective control and what's not.
- 3. Cut to the chase:** If you have fifteen minutes worth of useful information, keep the conversation to fifteen minutes. Don't expand it to an hour and fill up the remaining forty-five minutes with platitudes that don't do anyone any good. Think about it. If you were on the receiving end, how would you react to a lot of meaningless fluff? Your people are going to react the same way you would.
- 4. Ask for input:** Don't assume you have to make all the decisions yourself. The people who are closest to the action likely have a lot of good ideas about how to move forward. Ask them for their input and ideas.
- 5. Stay engaged:** Don't assume that one call does it all. Stay engaged with your organization. Keep sharing what you know when you know it and can share it. Keep asking for input. Nature abhors a vacuum and so do organizations. In the absence of clear and relevant communications from you and with you, people are going to fill the vacuum with stuff they're making up. You don't want that. Stay engaged.

## Careers

### Member recognition:

Ken Kleffner, Senior Auditor, Johnson County Audit Services has passed the Certified Internal Auditor's exam and is now certified accordingly.

Mark Schlemmer, Staff Auditor 1, Johnson County Audit Services has passed the Forensic Auditing Examination and is now a Certified Forensic Auditor.

### Retirement:

Gary White, City Auditor for the City of Kansas City, Missouri, is retiring at the end of June. Gary joined the City Auditor's Office in 1985 working his way up through the ranks. He was appointed City Auditor in 2007. Prior to joining the City of Kansas City, Missouri, he was an examiner for the National Credit Union Administration, conducting reviews of federally insured credit unions in Oklahoma and western Kansas.

Gary served as president of the Kansas City Chapter of the Association of Government Accountants in 2001 - 2002. He is a Certified Government Financial Manager and a Certified Management Accountant. Gary has been a speaker at several of our meetings, highlighting the works of his office.

Gary plans to travel in his newly found free time. In October, he's doing a cruise to Greece, Italy, Spain, and Turkey. Next January, he plans to go to Australia.

### Job opening:

City Auditor (Performance Auditor), City of Kansas City, Missouri

**Application deadline: April 30, 2013.**

The City Auditor is appointed by and reports to the City Council. The Office conducts its work in accordance with Government Auditing Standards. The purpose of the City Auditor's Office is to provide the Council with independent, objective, and useful information regarding the work of City government so the Council may better exercise the power vested in it to improve the quality of life of residents of Kansas City. The goal of the Office is to conduct performance audits (not financial audits) that answer questions that matter to people outside of City Hall; that enable the City to reduce, avoid, or recover costs; and to alert City officials to potential problems that could undermine the public's trust in City government. The City Auditor formulates strategies to ensure that the work of the Office remains independent, objective, and useful. Oversees and manages a small but dedicated staff. Conducts evaluations of programs identified by the Mayor and City Council, as well as audits initiated by the City Auditor's Office. Determines whether or not ordinances adopted by the Mayor and City Council are being complied with. Conducts confidential investigations regarding alleged improprieties as requested by the Mayor and City Council, the City Manager, or a department head. Conducts periodic audits of the Police Department (as authorized by state statute). Examines records of departments to ensure proper recording of transactions and compliance with applicable laws. Inspects accounting systems to determine accuracy and propriety. Conducts studies and analyzes data obtained for evidence of deficiencies in controls, duplications of effort, extravagance, fraud, or lack of compliance with established management policies and procedures. Conducts investigations into complaints and other matters which require expert opinion and reports. Requires an accredited Bachelor's degree. Must be a Certified Public Accountant *or* a person specially trained and experienced in governmental or business investigation or administration. Possession of an accredited Master's degree is a plus. Salary Range: \$7,419-\$13,724/month. Candidates are encouraged to apply immediately, but not later than April 30, 2013. Electronic submittals are strongly preferred and should be sent to Ralph Andersen & Associates at [apply@ralphandersen.com](mailto:apply@ralphandersen.com). Submissions should include a compelling cover letter, comprehensive resume, salary history, and professional references. If the selected candidate is not currently a resident within Kansas City, residency will be required upon appointment. Confidential inquiries are welcomed to Heather Renschler, Ralph Andersen & Associates, at (916) 630-4900. *The City of Kansas City, MO is an equal opportunity employer committed to a diverse workforce*

## Accountability Outreach

### Accountability Outreach – AGA’s Citizen-Centric Reporting Initiative

Harry Heflin, CPA, CGMA, CGFM

In mid-December, we received notification from national headquarters that our chapter was being recognized with a Certificate of Achievement in Citizen-Centric Reporting for our 2011-2012 Citizen-Centric Report (CCR) submission. This is a noteworthy accomplishment.

A key belief held by many within and outside AGA, is that government accountability and transparency are essential to a healthy democracy. And AGA’s CCR initiative is one way in which to help bring about change in accountability and transparency. The CCR program focuses on promoting accountability and transparency by encouraging governments - at all levels - to present financial and performance information to citizens and other stakeholders that is timely, relevant, and understandable.

This recognition of our chapter’s successful CCR efforts would not have been possible without all of our members. Our 2011-12 CCR is a simple four-page report that informs the reader about who we are, what we’ve accomplished, and where we’re going. Every member has either directly or indirectly made a contribution—whether through membership, attendance at a program or educational event, or involvement in a chapter community event, holding a chapter office or working on a board. Thanks to every chapter member.

We continue to work with local governmental entities and encourage them to prepare and publish CCR’s for their citizens and stakeholders. As I’ve said before, this is the hard part, but we’re making progress.

You can find our 2011-12 CCR on our chapter’s website. Give it a look and let us know what you think about it. If you have any comments/suggestions just give me a call (913-551-7240) or drop me an email at [hheflin49@aol.com](mailto:hheflin49@aol.com).

**Treasurer's Report**  
**AGA Kansas City Chapter**  
**Statement of Receipts and Disbursements**  
**For Month Ending February 28, 2013**

Bank Account Balance February 28, 2013:

Freedom Checking	\$ 8,167.33	
Business Savings	7,516.68	
<b>Total Bank Balance</b>	<b>\$ 15,684.01</b>	

Beginning Book Balance:

Book Balance January 31, 2013	\$ 15,986.05
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Receipts:

*Interest Income:*

Savings	0.69	
<b>Total Interest</b>	<b>\$ 0.69</b>	

*Other Receipts:*

February Luncheon - Cash & Check Pmts - Pierponts	845.00	
February Luncheon - CC Pmts - Pierponts	80.00	
<b>Total Other Receipts</b>	<b>\$ 925.00</b>	

<b>Total Receipts</b>	<b>\$ 925.69</b>
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Disbursements:

February Luncheon Balance - Pierponts	855.60	
Sectional Leadership Meeting - Regional	270.00	
Managed Web Business, LLC (Chapter Website) - February	50.00	
Credit Card fees - January	27.77	
Supplies	24.36	

<b>Total Disbursements</b>	<b>\$ 1,227.73</b>
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<u>Net fund from Transactions/(Loss) for period</u>	<b>\$ (302.04)</b>
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Ending Book Balance

February 28, 2013	<b>\$ 15,684.01</b>	
Less Petty Cash	(100.00)	
Credit Card fees - February	(24.37)	

<b>Adjusted Balance</b>	<b>\$ 15,559.64</b>	
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## Chapter Executive Committee—Program Year 2012–2013

Position	Name	Work Phone	Email Address
President	Michael Melloy	816-823-2701	<a href="mailto:michael.melloy@gsa.gov">michael.melloy@gsa.gov</a>
President – Elect	Barry Owens	913-707-2925	<a href="mailto:owensbarryj@yahoo.com">owensbarryj@yahoo.com</a>
Past President	Oscar Williams	816-997-6939	<a href="mailto:oscar.williams2@va.gov">oscar.williams2@va.gov</a>
Secretary	Carrie Miller	816-926-2853	<a href="mailto:carrie.miller@kcc.usda.gov">carrie.miller@kcc.usda.gov</a>
Treasurer	Sean Rathman	816-823-2798	<a href="mailto:Sean.rathman@kcc.usda.gov">Sean.rathman@kcc.usda.gov</a>
Awards	Michelle Holland	913-715-1826	<a href="mailto:michelle.holland@jocogov.org">michelle.holland@jocogov.org</a>
By-Laws / Procedures / Historian / Property	Mark Brandt	816-823-2938	<a href="mailto:mark.brandt@gsa.gov">mark.brandt@gsa.gov</a>
CGFM	Jacob Nicholls	913-551-7393	<a href="mailto:Nicholls.jacob@epa.gov">Nicholls.jacob@epa.gov</a>
Chapter Recognition	Barry Owens	913-707-2925	<a href="mailto:Barry.j.owens@us.pwc.com">Barry.j.owens@us.pwc.com</a>
Accountability Outreach	Harry E. Heflin	816– 665-3850	<a href="mailto:hheflin49@aol.com">hheflin49@aol.com</a>
Communications – Newsletter	Howard Petrie	816-513-1172	<a href="mailto:howard.petrie@kcmo.org">howard.petrie@kcmo.org</a>
Community Service Co-Chairs	Nancy Healy	913-551-7713	<a href="mailto:healy.nancy@epa.gov">healy.nancy@epa.gov</a>
	Kimberlynn Outman	816-926-2133	<a href="mailto:kimberlynn.outman@kcc.usda.gov">kimberlynn.outman@kcc.usda.gov</a>
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	Connie Smith	816-926-3646	<a href="mailto:constance.smith@kcc.usda.gov">constance.smith@kcc.usda.gov</a>
Publicity/Website	Chuck Koelsch	816-823-1196	<a href="mailto:chuck.koelsch@ocio.usda.gov">chuck.koelsch@ocio.usda.gov</a>
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	Steven E. Bell	913-649-7461	<a href="mailto:SteveB019@aol.com">SteveB019@aol.com</a>