



Sponsored by Kansas City Chapter AGA



The Kansas City Courier

May 2013

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PRESIDENT'S MESSAGE



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President's Message

We had another successful Spring Seminar. We had over 60 attendees and were able award 8 CPEs. In this time of budget cuts and agency furloughs, I am glad to see that our Chapter members value their professional education and the opportunity to network with other governmental accounting and financial professionals. We had fun celebrating the Kansas City Chapter's 60th birthday with cake and a song. We celebrated the fact that the KC Chapter was the first chartered chapter, granted on November 18, 1952. After an overnight flight delay in Denver, the National President, Evelyn Brown was able to join us and shared her thoughts on ethics and leadership.

It is time to renew your AGA membership. I encourage you to join our group of professionals from across the government: Federal, County, City and private sector. A membership in AGA is an investment in your future and a commitment to continue to grow and serve your profession.

- AGA is the only association supporting over 15,000 professionals in all levels of government, the private sector, academia, and the nonprofit world.
- AGA attracts members from accounting, auditing, budgeting, IT, performance and related disciplines.
- The Kansas City Chapter offers cost effective training and the opportunity to earn up to 26 CPEs per year.
- The Chapter strives to serve the community with up to four events per year.
- The Chapter supports and encourages the CGFM through training and a CGFM library.
- The Chapter has monthly "lunch and learn" meetings to promote professional education and the opportunity to meet other accounting professionals.
- The Chapter offers leadership opportunities in a nurturing and mutually supportive environment. The Chapter has provided leadership at the local, regional and national level.

If you have already renewed your membership – thank you!

Mark the dates

May 22, 2013	Monthly Luncheon
June 19, 2013	Monthly Luncheon

Mike Melloy
 KC Chapter President
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>



Meeting & Luncheon Information-Wednesday, May 22, 2013

The Kansas City Chapter of the AGA is proud to offer its monthly professional development luncheon at Bo Lings on the Country Club Plaza. Lunch for the May meeting will be Chinese Family Style. Please join us and enjoy Bo Lings at their **new location** on the corner of 47th Street and Jefferson St.

Honored Speaker: Gary White, City Auditor

Time: Wednesday, May 22, 2013
11:30-1:00

Subject: Kansas City Audits—Parting Shots (1 CPE Finance)

Location: Bo Lings on the County Club Plaza
4701 Jefferson Street, Kansas City, MO 64112

Cost: \$20.00 Members
\$25.00 Non-Members

Reservations: Please call Connie Smith 816-926-3646 or e-mail constance.smith@kcc.usda.gov before 4:00 PM Friday, May 17th.

Current members are always encouraged to invite non-members to the luncheons to help them to get their feet wet. Look for individuals who are interested in advancing their careers by learning more through the AGA learning opportunities our chapter offers.

Audio Conferences

May 22, 2013

Ethics
2 CPE Hours

June 5, 2013

The Key Role of Performance Measurement in Leading your Community, Agency or Organization
2 CPE Hours

For more information on how to register, please see the national AGA Website at 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 in Jefferson City, MO. 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 no later than September 16, 2013.

Membership/Community Service

Membership

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 with any questions about membership.

Community Service

Interested in a prize? AGA-KC wants to hear from you. What would you like our chapter to support for a community service project or event? Prizes will be given to those who provide a sentence or two to Nancy Healy at healy.nancy@cpa.gov before June 7th on why this project or event is important to you. This will determine our next community service event.

Are Auditors Really Here to Help You?

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

It depends upon who the “You” is. If you are on the receiving end, your impression might be different than if you are on the giving end. My purpose here is to address the image and behavior of auditors and the value of the profession as a whole. No matter how you sugar coat it, the audit process is, by nature, adversarial. Someone is looking at something you do and suggesting something different or hopefully acknowledging your greatness. As a profession, we have spent hours and dollars training auditors on how to deal with the people in charge of the programs under audit. Who trains the receivers on how to receive audit advice? I am not going to spend time extolling the virtues of training either way. The point is, it is all about human relations and understanding what causes one to react adversarially. We auditors are sensitized to dealing with reportable issues and presenting them. Many of those we audit view us as an interruption in their daily routines and perhaps as causal agents to delays in getting their work done. Additionally, they fear retribution. So, I am going to share some things I have dealt with on audits and the seemingly ridiculous reaction from those we audited. The hardest thing for an auditor under fire to do is understand the perspective coming in their direction.

During an audit of a Parks department, we identified several serious issues that got to the core of management and employee thinking and their sense of entitlement. The first issue dealt with golf course operations. The supervisor of the two golf courses condoned his golf pros giving private lessons on government time and pocketing the money. They believed they were entitled to do this to stoke up interest in playing golf at their courses. Also, the golf shops were not maintaining any kind of reconcilable inventory for the pro shops. These two issues led us to examining top level management to determine the degree of awareness they had of Parks operations in general. We were not well received by the golf pros, but the top manager was more understanding that this was a real problem and it needed to be corrected. The manager’s perspective was that he agreed they might have generated more interest in playing golf at their courses, but the method was wrong.

The next issue, though, the manager’s perspective was adversarial and condescending. We questioned why they gave free housing to employees. Simple question, all we wanted to know is why they did that. Our audit identified multiple employees who were given free housing under the perspective that they would watch the Parks property adjacent to the houses. All expenses were paid by the taxpayer, property taxes were not paid. The department had its own police force so there was no legitimate reason for the employees to receive free housing. The manager and the governing board took the audit group to task for even bringing the matter up. Are we there to help them? Really? Help is only help if it is received—otherwise it is criticism. The end result was eviction. The “You” was the public tax payer. We later found out the practice had been going on for 50 years!!

In an audit of state controls over dog breeders, we identified laxity in all of the internal controls, and competitive bickering between state regulators and federal regulators. After matching inspections from both government levels, we knew the state was not doing a good job. Even though there was an inspection sharing agreement between state and federal inspectors (a breeder would only see one or the other and results would be shared) they were stumbling over each other at the same breeders and coming up with different conclusions. We found the cause of the sub-par inspections by the state. The Chief inspector and one of his employees were breeders themselves, and the Chief was the President of the Breeder’s Association. As a result, they were biased in their results and used verbal rather than written reports to coax their friends into compliance. Unfortunately, bad breeders abounded because they could not be put out of business or reprimanded without a documented history of violations. No such history existed for the state inspections. The “You” were the taxpayers and the canines. The outcome was removal of the Chief and inspector to ensure unbiased inspections.

These are just a few examples from a long audit career. I believe the audit profession is a valuable and viable function of government to ensure governing bodies have “eyes and ears” to assist in governing. Auditors have to be aware of their surroundings and continue to work toward the “help” mode as well as the receivers understanding the audit results are directed to making their jobs easier.

Careers

Job opening:

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

Application deadline: Open Until Filled.

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. Electronic submittals are strongly preferred and should be sent to Ralph Andersen & Associates at 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.



Treasurer's Report
AGA Kansas City Chapter
Statement of Receipts and Disbursements
For Month Ending March 31, 2013

Bank Account Balance March 31, 2013:

Freedom Checking	\$ 8,112.01	
Business Savings	7,517.44	
Total Bank Balance	\$ 15,629.45	

Beginning Book Balance:

Book Balance February 28, 2013	\$ 15,684.01
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Receipts:

Interest Income:

Savings	0.76	
Total Interest	\$ 0.76	

Other Receipts:

March Luncheon - Cash & Check Pmts - Fogo de Chao	1,075.00	
March Luncheon - CC Pmts - Fogo de Chao	255.00	
Total Other Receipts	\$ 1,330.00	

Total Receipts	\$ 1,330.76	
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Disbursements:

March Luncheon Balance - Fogo de Chao	1,220.00	
March 8th AGA Chapter Event - The Well	60.95	
Managed Web Business, LLC (Chapter Website) - February	50.00	
Luncheon Speaker Gift Cards	30.00	
Credit Card fees - February	24.37	

Total Disbursements	\$ 1,385.32	
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<u>Net fund from Transactions/(Loss) for period</u>	\$ (54.56)
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Ending Book Balance

March 31, 2013	\$ 15,629.45	
Less Petty Cash	(100.00)	
Credit Card fees - February	(25.98)	
Adjusted Balance	\$ 15,503.47	

Chapter Executive Committee—Program Year 2012–2013

Position	Name	Work Phone	Email Address
President	Michael Melloy	816-823-2701	michael.melloy@gsa.gov
President – Elect	Barry Owens	913-707-2925	owensbarryj@yahoo.com
Past President	Oscar Williams	816-997-6939	oscar.williams2@va.gov
Secretary	Carrie Miller	816-926-2853	carrie.miller@kcc.usda.gov
Treasurer	Sean Rathman	816-823-2798	Sean.rathman@kcc.usda.gov
Awards	Michelle Holland	913-715-1826	michelle.holland@jocogov.org
By-Laws / Procedures / Historian / Property	Mark Brandt	816-823-2938	mark.brandt@gsa.gov
CGFM	Jacob Nicholls	913-551-7393	Nicholls.jacob@epa.gov
Chapter Recognition	Barry Owens	913-707-2925	Barry.j.owens@us.pwc.com
Accountability Outreach	Harry E. Heflin	816– 665-3850	hheflin49@aol.com
Communications – Newsletter	Howard Petrie	816-513-1172	howard.petrie@kcmo.org
Community Service Co-Chairs	Nancy Healy	913-551-7713	healy.nancy@epa.gov
	Kimberlynn Outman	816-926-2133	kimberlynn.outman@kcc.usda.gov
Early Career	Leeanna Wilder	913-551-7161	wilder.leeanna@epa.gov
Professional Development-Seminar Coordinator	Leeanna Wilder	913-551-7161	wilder.leeanna@epa.gov
	Rhonda Lucas	816-926-7935	Rhonda.lucas@usda.gov
Liaison for other Professional Organizations	Oscar Williams	816-997-6939	oscar.williams2@va.gov
Membership	Alisha Dolt	816-823-3892	ALISHA.DOLT@oig.usda.gov
Program and Technical	Laura Logan	816-823-4530	laura.logan@kcc.usda.gov
	Connie Smith	816-926-3646	constance.smith@kcc.usda.gov
Publicity/Website	Chuck Koelsch	816-823-1196	chuck.koelsch@ocio.usda.gov
Website	Chuck Koelsch	816-823-1196	chuck.koelsch@ocio.usda.gov
	Steven E. Bell	913-649-7461	SteveB019@aol.com