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**Association of Government Accountants (AGA) Chapter at Fort Worth, TX**

**COWTOWNER Newsletter**

**For Chapter Year 2009-2010**

**August 2009**

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**Our Mission:** To be the AGA chapter dedicated to providing continuous educational opportunities for our members, promoting AGA Government Financial Management certification with fidelity anchored in professionalism, integrity, and competency.

**Chapter President’s Message**

Welcome to the August 2009 Edition of the Fort Worth AGA’s Newsletter the “Cowtowner”. We have already concluded our August Chapter Meeting and CEC Meeting. Our next Chapter Meeting is scheduled for September 2. But we have concluded that on, too.

In this newsletter I have included minutes from the August 12th Chapter Meeting and Chapter Executive Committee (CEC) meeting. I have presented a write-up explaining the topic of our September 2 Chapter Meeting. I will be inputting our June, July and August activities into the Chapter Recognition Program report by September 30th.

I will be issuing our September newsletter late next week. We will keep you informed by newsletter as to our upcoming meeting dates, speakers and community service! Please support your AGA Fort Worth Chapter.

Volunteer!! Be active!! Help us be better for you!

**Bob Kanaga, CGFM-Retired (817) 929-8243**

**August 12, 2009 Chapter Meeting Minutes**

Our August 12, 2009 AGA Chapter Meeting/Training Seminar was held at the Fritz Lanham Federal Building, Room 5A30E, 819 Taylor Street, Fort Worth, Texas 76102. We had a total of seven members and guests present.

The audio presentation was put on by AGA National. The Speakers were: Ms. Marcia Pauli, CFO, Office of Justice Program, U.S. Dept of Justice; Mr. John Radford, CGFM, CIA, CFE, Controller, State of Oregon; Mr. Daniel I. Werfel, Deputy Controller, Office of Federal Financial Management, U.S. Office of Management and Budget; and Mr. David M. Zavada, CPA, Partner, Kearney and Company, PC.

Bob Kanaga, Chapter President opened the meeting by welcoming all members and guests attending.

This seminar addressed the following areas:

The AGA Moderator, Mr. Ray Harris conducted the seminar. He asked the speakers to act as a panel and to each make comments on ten questions. My notes are not clear enough to tie comments to each speaker, so I will present comments made in general to each question asked of the panel.

**Question 1: Who is required to report under the provisions of Section 1512 of the Recovery Act? How frequently are reports required?** OMB has listed 300 programs. If you think you are one you will need you look it up at [Recovery.gov](http://Recovery.gov). Reporting is Quarterly. First QTR is July, August and September and your report is to be prepared from October 1 thru 10, with the report due October 10th.

**Question 2: What are the roles and responsibilities related to the recipient reporting process (i.e. Federal agencies, prime recipients and sub-recipients)?** Ask who gets the funds first. They are the prime. Primes Recipients are held to the responsibility to report quarterly. Primes must review and oversee data from sub-recipients, provide clarity, and answer all questions asked of them.

**Question 3: Can you elaborate on the quarterly reporting activities and timeframes discussed in the latest OMB guidance M 09-21?** See answer in question # 1.

**Question 4: How do the new Recovery Act reporting requirements relate to those already in place for Grantees?** The ARRA is very similar to the activity reporting of Grants. Jobs are either established as direct or indirect. You must document what you do.

**Question 5: It is my understanding that Prime Recipients can delegate reporting authority to Sub-recipients. Are you taking this approach in Oregon?** Yes, Oregon has installed a Decentralized System and Sub-Recipients will prepare their own reports. However, the Prime Recipient still must review and check the Sub-recipient's report and data.

**Question 6: If Sub-recipients are delegated authority to report directly, what are the responsibilities of the prime recipient?** Prime is still responsible.

**Question 7: Is the Department of Justice planning to issue any supplementary guidance on recipient reporting, and if so, what would be the timing?** DOJ will be issuing FAQs, but they are currently awaiting information from OMB. They are trying to avoid "piece meal" issues.

**Question 8: What is the IT reporting structure in place to gather information reported by recipients and sub-recipients?** Some of the answers to his can be found at [USAspending.gov](http://USAspending.gov), [Recovery.gov](http://Recovery.gov), and [Federalspending.gov](http://Federalspending.gov). I did not write down a better answer to this question.

**Question 9: There are a number of federal reporting databases and websites referenced in regard to the Recovery Act and other legislation. Here they are with brief explanations for each.**

[USAspending.gov](http://USAspending.gov) : Shows agency info. Shows how dollars leave agencies and who receives the money.

[Recovery.gov](http://Recovery.gov) : Show more comprehensive data. Shows agency and recipient base reporting.

[Federalspending.gov](http://Federalspending.gov) : Sub-recipients report to warehouse and then data is fed into Recovery.gov.

**Question 10: Is there a standard methodology in place to calculate the number of jobs created and retained?** It is an Hours-Driven Model. It shows hours worked compared to a typical job work week.

**Question 11: Can the reporting of jobs created and retained be delegated or are recipients solely responsible for this calculation and reporting?** In schools it should show lay-offs vs. hiring rate. In construction it should show total hours worked per week. Both states and Prime recipients are responsible for reporting jobs created.

**Question 12: What should recipients be doing now to prepare for Recovery Act reporting? For example, is registration in the database required?** See slide number seven for help in this answer. Also, if you receive Federal funds (Are a Recipient) , be prepared to be physically monitored.

**Question 13: What data quality reviews are required throughout the process and what is the scope?** Data validation (reviewing of reports) will be done on every report. The first reporting period ends September 30th. The report is to be written between Oct 1st through the 10th. Then from Oct 11th through the end of the month the report data will be the review period.

**Question 14: What are the responsibilities of the agency and prime recipient in regard to data quality and validation process?** Prime recipients will look for material omission, misleading data reporting, status of completion of milestones (what is suppose to be achieved each quarter). Data can be flagged to improve transparency.

**Question 15: What processes and quality assurance steps are you planning as a state level recipient to avoid reporting errors?** To select either a Centralized or De-centralized reporting system for the state.

**Question 16: What is the role of the Recovery Accountability and Transparency Board in regard to data quality and validation?** GAO has reached out and issued reports in areas of ARRA and Single Audit Act rules.

**Question 17: The Recovery Act requirements have added an administrative workload at the state and local levels. What mechanisms are in place for state and local governments to recover these administrative costs?** Specific recovery Act data reporting rules are still developing.

**Question 18: Are these changes planned to utilize the Single Audit to a greater extent in regard to Recovery Act programs?** Recovery Board with GAO and others is working to improve communications and review data systems.

**Question 19: Will DoJ be performing compliance reviews, in addition to Single Audit, of grantees determined to be higher risk? If so, what will these reviews entail? What are the consequences of a grantee not being in compliance?** Existing controls should remain in place. The speed of payments can

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**Question 19: Will DoJ be performing compliance reviews, in addition to Single Audit, of grantees determined to be higher risk? If so, what will these reviews entail? What are the consequences of a grantee not being in compliance?** Existing controls should remain in place. The speed of payments can cause new risks to develop. Identifying new adjustments to internal controls will help control risks.

At the end of the seminar, the presenters held a question and answer session which lasted about 20 minutes. Each participant will be awarded 2 CPE for attending this seminar. The meeting ended at 2:50 p.m.

Special thanks was given to Babette Haines, GSA supervisor and member, for arranging the use of the GSA Conference Room.

Our next meeting will be October 7, 2009. It will be a two (2) hour seminar on "Internal Controls for Auditors, Managers and Staff: Making Government Organizations More Effective". It will be held in the Fritz G. Lanham Federal Building, 819 Taylor Street, Room 5A30E or Room 5A27, Fort Worth, Texas 76102. Sign in and a light lunch will start at 12:30 P.M. and the audio presentation will be from 1:00 P.M. to 3:00 P.M.

**Bob Kanaga, CGFM-Retired (817) 929-8243**  
Chapter President

### August 12, 2009 Chapter CEC Meeting Minutes

The Chapter Executive Committee (CEC) met at noon on Wednesday, August 12, 2009 at Fritz G. Lanham Federal Bldg, Fort Worth, TX 76102. Attendees were: Babette Haines (Membership & CGFM), Bob Kanaga (President), Lakshmi Krishnamurthy (Treasurer), Willie Hunter (Meetings Officer) and Bob Kanaga (Education). Debbie Currie sent in her proxy statement.

Bob Kanaga, opened the meeting and thanked Lakshmi, Babette and Willie for attending. The following topics were discussed during the meeting:

1. **Treasurer Discussion.** Bob Kanaga announced that he had asked for a volunteer to perform the chapter's annual financial audit at the chapter meeting and that Joel Welch volunteered to complete it. No other treasurer action was taken at this meeting.
2. **Membership Discussion.** Membership Officer Babette Haines said she is very active with inviting GSA employees to join AGA. Bob Kanaga asked Babette to submit a short monthly Membership activity article for the newsletter.
3. **CGFM Plan Discussion.** CGFM Officer Babette Haines said she would submit a monthly article for the newsletter about CGFM activities.
4. **Community Service Activities.** Lakshmi Krishnamurthy reported that she would work another five hours at the Fort Worth Presbyterian Night Shelter this August. Bob Kanaga announced that he had arranged for a visit to the Trinity River Vision (TRV) office for an educational tour and presentation of Trinity River Master Plan on September 16, 2009. We will meet at the Federal Building at 12:30 for lunch at the Cafeteria and then walk around the block over to the TRV Office at 1:15 p.m. until 2:00 p.m. or so. Committee members discussed participating in the following activities: Tarrant County Food Bank Canned Food Drive in October; Angel Tree with the Salvation Army in November; and Looking into helping at a Habitat for Humanity Project.

5. **Chapter recognition Points.** The First Quarter Chapter Recognition Report are due September 30, 2009 to National AGA.
6. **Education Report.** Bob reported that 7 folks attended the August 12, 2009 Audio Conference training and voted to approve on a new officer, Willie Hunter to be our Meetings Officer.
7. **Next Chapter Meeting.** Our next chapter meeting will be and audio conference held on September 2, 2009. The two hour seminar will be on Grants Management in Today's Environment.
8. **Next CEC Meeting.** Our next Chapter CEC Meeting will be Wednesday September 2, 2009 at 3:00 p.m. at the Fritz G. Lanham Federal Bldg, Fort Worth, TX 76102  
Our meeting ended at 3:30 p.m

**Bob Kanaga, CGFM-Retired (817) 929-8243**  
**Chapter President**

**Community Service Activity**

On Wednesday, September 16 our Chapter will attend a program at the Trinity River Vision offices. We will meet at the Federal Bldg. on September 16, 2009 at 12:30 up on the 7th floor at the Cafe . We will have lunch together and then walk around the block to the Trinity River Vision office.

The Trinity River Vision program is currently under construction and will take many years to complete. We are offering members a chance to hear a presentation on the Trinity River Project, talk with TRV project employees and walk around the model layout of the project and become better informed Tarrant County citizens. The presentation will conclude about 2:15 p.m.

**Treasurer's Report**

We have \$5,682.27 in total Chapter funds as of September 2, 2009.

**Next Chapter Meeting**  
**September 2, 2009**

Grants administrators operate in a dynamic and complex environment. They face an ever-growing list of compliance issues, closely scrutinized by internal and external auditors. The American Reinvestment and Recovery Act has raised the "compliance bar" with additional reporting and accountability requirements. State and local governments, not-for-profits and education and research grant administrators are struggling to untangle, interpret and manage the growing list of requirements that comes with the flow of federal dollars. The presenters will cover some of the recent changes related to grant regulations and begin to sort out the new reporting and compliance requirements related to grant funding. These requirements are not only important for grant administrators to know, but for auditors, accountants and other financial accountability professionals to understand.

More time that the usual 20 minutes will be devoted to answering questions regarding Recovery Act reporting requirements. The presenters will address many of the concerns already raised in various circles, but participants have the opportunity to e-mail questions before and during the audio conference. Please send your questions to [we10@txstate.edu](mailto:we10@txstate.edu) and cc [joseph.kull@us.pwc.com](mailto:joseph.kull@us.pwc.com). We will attempt to include them in the program.

To share their practical experiences in grants management are Thomas A. Cooley, MS, Chief Financial Officer and Director, Office of Budget, Finance and Awards, National Science Foundation; W. Scott Erwin, CGFM, CRA, Director, Office of Sponsored Programs, Texas State University – San Marcos; and Joseph L. Kull, CGFM, CPA, Director, PricewaterhouseCoopers, LLP.

Here in Fort Worth we will start our audio conference with a light lunch at 12:30. The audio portion will be from 1 - 2:50 p.m. CST. We will meet at the Fritz G. Lanham Federal Bldg., 5th Floor in the GSA Area, Suite 5A30E or 5A27.

**Chapter Activity Plan 2009-2010 Chapter Year**

Months	CEC Meetings	Chapter Luncheons	Community Service/Social Activity	Other Events
May 2009	Wed. May 13 CEC Meeting Welcome new Officers	Wed. May 13, 2009 Audio Conference <i>Ethics in the Workplace</i> 2 CPE	Work at Mayfest on April 30 Chapter provided Gift Junk Yard Dog Golf Tournament is May 15 at Whitestone Golf Course.	May 15 Officer's List Due May 31 Fourth Qtr CRP Due
June 2009		GSA members attend National PDC.	Worked at Habitat for Humanity at PDC in New Orleans	Sent Basket to National Community Service Fund at PDC
July 2009	Sat. July 10 CEC Meeting	Officers Prepare Activity Plans	Presyberian Night Shelter On going Volunteer work	July 15 Chapter Plans Due
Aug 2009	Wed. Aug 12 CEC Meeting after AC	Wed. Aug 12 Audio Conference <i>Stimulus Spending: Are Internal Controls in Place?</i> 2 CPE		
Sept 2009	Wed. Sept 2 CEC Meeting	Wed. Sept 2 Audio Conference <i>Grants Management in Today's Environment</i> 2 CPE Wed. Sept 16 <i>TRV Presentation</i> No CPE	Wed. Sept 16 Community Service Prgm	Sept 30 First Qtr CRP Due Annual Chapter Audit Due
Oct 2009	Wed. October 7 CEC Meeting	Wed. October 7 Audio Conference <i>Internal Controls for Auditors, Managers and Staff</i> 2 CPE	Tarrant Area Food Bank Drive. Turn in to GSA	
Nov 2009	Wed. Nov. 18 CEC Meeting	Wed. November 18 Audio Conference <i>Auditor's Role in Government Performance Measures</i> 2 CPE	Buy gifts for Salvation Army Angel Tree Angels	
Dec 2009	Wed. December 16 CEC Meeting	Wed. December 16 Audio Conference <i>Latest Trends in Occupational Fraud</i> 2 CPE	Tarrant County Sheriff Teddie Bear Drive	Dec 31 Second Qtr CRP Due
Jan 2010	Wed. January 13 CEC Meeting	Wed. January 13, 2010 Audio Conference <i>Internal Controls</i> 2 CPE		
Feb 2010	Wed. February 10 CEC Meeting	Wed. February 10, 2010 Audio Conference <i>Understanding IT Audits for Program Managers and Auditors</i> 2 CPE	Attend the Tarrant Area Food Bank's Empty Bowls event	
Mar 2010	Wed. March 3 CEC Meeting	Wed. March 3, 2010 Audio Conference <i>Fraud</i> 2 CPE		Mar 31 Third Qtr CRP Due
April 2010	Wed. April 21 CEC Meeting	Wed. April 21, 2010 Audio Conference <i>The Latest Tools and Techniques for Auditors</i> 2 CPE		Chapter Officer Elections
May 2010		Wed. May 19, 2010 Audio Conference <i>Ethics</i> 2 CPE	Junk Yard Dog Golf Tournament	May 31 Fourth Qtr CRP Due

**CEC Meetings:** After Audio Conferences or as noted in Schedule above.

**Chapter Meetings:** See Audio Conference location below

**Audio Conferences:** Fritz G. Lanham Federal Bldg, 5<sup>th</sup> Floor (GSA), Suite 5A30E or 5A27

<b>Fort Worth Chapter Officers</b>
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**Chapter Officers****Chapter President: Robert Kanaga (7744) [rhkanaga@aol.com](mailto:rhkanaga@aol.com) (817) 929-8243****President-Elect:****Treasurer: Lakshmi Krishnamurthy (61480) [krishnamurthy.lakshmi@gmail.com](mailto:krishnamurthy.lakshmi@gmail.com) (817) 437-0451****Chapter Secretary: Robert Kanaga (7744)****Membership Officer: Babette Haines (61175) [babette.haines@gsa.gov](mailto:babette.haines@gsa.gov) (817) 978-0432****Newsletter Officer: Robert Kanaga (7744)****Education Officer: Robert Kanaga (7744)****Meetings Officer: Willie Hunter (60580) [willie.hunter@sba.gov](mailto:willie.hunter@sba.gov) (817) 684-5335****Community Service Officer: Robert Kanaga (7744)****CGFM Officer: Babette Haines (61175) [babette.haines@gsa.gov](mailto:babette.haines@gsa.gov) (817) 978-0432****Early Careers Officer: Babette Haines (61175) [babette.haines@gsa.gov](mailto:babette.haines@gsa.gov) (817) 978-0432****Chapter Historian:****Webmaster Officer: Debbie Currie (9001) [agaftw@yahoo.com](mailto:agaftw@yahoo.com)**