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Association of Government Accountants (AGA) Chapter at Fort Worth, TX  
 COWTOWNER NEWSLETTER FOR CHAPTER YEAR 2009-2010 JANUARY 2010

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### Chapter President's Message

Welcome to the January 2010 Edition of the Fort Worth AGA's Newsletter the "Cowtowner". I hope you had a great Holiday Season! Welcome to a new decade and a new start in everything you do.

Our December 16 audio conference had eight members in attendance. The topic of **The Latest Trends in Occupational Fraud** was presented by our National AGA President, Mr. William Morehead, Ph.D., CGFM, CPA. AGA continues to provide education to strengthen this area.

We do not have a group Community Service project for January. However, several members will continue their individual volunteer activities.

Our Chapter Executive Committee (CEC) meeting was held immediately following the Chapter Meeting on December 16.

Our January 13 audio conference will be a session on **The Impact of the Stimulation Plan on Internal Controls. Is it a Sudden Impact or a Long-Term Process?**

Chapter members at the December Chapter meeting voted to enroll in the additional audio conference offered by National AGA for January 27, 2010. The topic is: **The President's Executive Order: Reduce Improper Payments and Eliminate Waste.**

Your Chapter Officers 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  
 Chapter President**

### Chapter Meeting Minutes

Our December 16, 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 eight members present. We had no non-members, so we did not collect any conference fees. Buffalo Santa gifts were collected from those members participating in the event. A sandwich lunch was served to all attendees.

The audio presentation entitled "Latest Trends in Occupational Fraud" was conducted by AGA National. The Speaker was: **William A. Morehead, Ph.D., CGFM, CPA**, Chair of Accountancy, CIS and Finance, Delta State University, AGA National President, AGA Past National Treasurer, and Chair AGA National Executive Committee.

Bob Kanaga, Chapter President opened the meeting by welcoming all members attending. The AGA Moderator, Mr. Ray Harris conducted the seminar. Each speaker presented a portion of the PowerPoint presentation which can be downloaded from:

Click on "Dec 16 ppt" at [public.me.com/ckanaga/](http://public.me.com/ckanaga/), then click on attached file.

This seminar addressed the following areas as detailed in the PowerPoint presentation:

- Many great Fraud Trivia Statistics

- Weak Internal Controls
- Lack of or Poor Assessment of Internal Controls by Management
- Personal Pressures
- Environmental Changes
- Audit Deficiencies
- Inadequate, Limited, or Reduced Training Resources
- Related Party Transactions
- Management's Override of Internal Controls
- Negative Work Environment - Poor Tone at the Top
- Blind Trust

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 Analyst and member, for arranging the use of the GSA Conference Room.

**Bob Kanaga, CGFM Retired**  
Chapter President

### Sudden Impact or Long-Term Process? Impact of the Stimulus Plan on Internal Controls

**NEXT Audio Conference: Jan. 13, 2010**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers and the Association of Local Government Auditors is pleased to announce a new and increasingly important topic to our audio conference schedule—understanding the role of internal controls in managing stimulus funds.

How bad will it be when the tidal way of stimulus money hits the internal controls designed and implemented by management? Has your organization felt the effect yet?

And what can auditors and management do at this stage to reinforce them and prepare for the onslaught? But more importantly, should this be a sudden shock or should it be the natural outcome of efforts over the past 20 years?

This audio conference not only provides practical tips on how to take the temperature of where your controls are today, but also offers practical suggestions on how to ensure that you are ready for any future emergency.

To share their practical experiences in accounting and auditing and views towards the importance of internal controls during these strange economic times are:

**Arthur A. Hayes, JD, MBA, CGFM, CPA, CFE, CIA**, Director, Division of State Audit, Office of the Comptroller of the Treasury, State of Tennessee;

**Thomas J. Sadowski, CGFM, CPA**, former Director of Accounting, State of Missouri, as well as AGA Past National President and two-time Past National Treasurer. Both presenters are regular contributors to AGA's *Journal of Government Financial Management*.

### Chapter Recognition Program

The Fort Worth Chapter has earned a total of 13,097 points through November 2009.

Our next Chapter Recognition Report will be completed on March 31, 2010.

### Chapter Executive Committee Meeting

The Chapter Executive Committee (CEC) met at 3 p.m. on Wednesday, December 16, 2009 at Fritz G. Lanham Federal Bldg, Fort Worth, TX 76102. Attendees were: Babette Haines (Membership & CGFM), Bob Kanaga (President), and Bob Kanaga (Education). Debbie Currie, Willie Hunter, and Lakshmi Krishnamurthy (Treasurer) sent in proxy statements.

Bob Kanaga, opened the meeting and thanked Babette for attending. Bob reminded officers that all Chapter Newsletter articles are due January 9, 2009 for the January newsletter. The following topics were discussed during the meeting:

1. **Treasurer Discussion.** Lakshmi sent in her November 2009 Treasurer's Report. We have a total of \$5,629.81 in the credit union.
2. **Membership Discussion.** Membership Officer Babette Haines said she continues to invite GSA employees to join AGA.
3. **CGFM Plan Discussion.** Babette stated she found the CGFM Study Set which GSA had ordered when Gene Merrel worked there. She said she is working on organizing a CGFM study group and has five people interested in participating.
4. **Community Service Activities.** Our December Community Service event was to help needy students from the Meadowbrook Middle School in East Fort Worth through the Buffalo Santa Program. Those members and even some non-members who were interested received their student's wishes the last week in November. donated gifts were collected and delivered to the Buffalo Santa Committee at the Meadowbrook Middle School on

December 17, 2009. Our volunteers bought gifts for thirteen homeless students. Approximately \$2000 was spent on gifts by our volunteers.

5. **Chapter recognition Points.** Bob Kanaga reported that the First Quarter Chapter Recognition Report was submitted to National AGA and the Chapter has earned 6,817 points through August 2009. The next report will be submitted December 31, 2009.
6. **Education Report.** Bob reported that 8 members attended the December 16, 2009 Audio Conference training.
7. **Next Chapter Meeting.** Our next chapter meeting will be an audio conference held on January 13, 2010. The two hour seminar will be on **Impact of the Stimulus Plan on Internal Controls: Sudden Impact or Long-Term Process?**
8. **Additional Chapter Meeting January 27.** Chapter members present at the December 16, 2009 chapter meeting voted to approved to sign up for the additional audio conference AGA National has offered. Bob Kanaga said he would complete the registration and request a reduced price for our chapter. The topic will be **President's Executive Order: Reduce Improper Payments and Eliminate Waste.**
9. **Next CEC Meeting.** Our next Chapter CEC Meeting will be Wednesday January 13, 2010 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**  
Chapter President

### Chapter Treasurer's Report

As of December 31, 2009 we have a total \$5,850.14. There is \$120.43 in our Share Account; \$4,847.93 in our Money Market Account; and \$881.78 in our Share Draft (Checking) Account.

*Lakshmi Krishnamurthy,*  
Chapter Treasurer

### Community Service Project

On February 19, 2010 from 11 AM to 1 PM our Chapter will participate in the Tarrant Area Food Bank's (TAFB) EMPTY BOWLS Luncheon. Tickets are \$35, which is basically a donation to the TAFB. All the food and bowls are donated by area restaurants and ceramic artists. Advance tickets [www.tafb.org](http://www.tafb.org)

**President's Executive Order: Reduce Improper Payments and Eliminate Waste****January 27, 2010 Audio Conference,**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT), and the Association of Local Government Auditors (ALGA), is pleased to announce a new and significant audio conference on Wednesday, Jan. 27, 2010, addressing the President's recent Executive Order dealing with improper payments.

On November 23, 2009, President Obama issued an Executive Order that said in part:

“When the federal government makes payments..., it must make every effort to confirm that the right recipient is receiving the right payment for the right reason at the right time... this order adopts a comprehensive set of policies, including transparency and public scrutiny of significant payment errors throughout the federal government; a focus on identifying and eliminating the highest improper payments; accountability for reducing improper payments among executive branch agencies and officials; and coordinated federal, state and local government action in identifying and eliminating improper payments.”

Hear from “the leaders” on the new requirements of the Executive Order to:

- Create an online dashboard of key indicators and statistics on improper payments.
- Create and publicize a single mechanism for the public to report suspected incidences of waste, fraud or abuse.
- Establish more frequent error reduction targets and more frequent error measurement for certain high-priority programs.
- Employ new internal techniques within agencies to better detect and mitigate improper payments.
- Designate a current, Senate-confirmed appointee to be accountable to the President for meeting improper payment reduction targets.
- Provide the OMB director a report describing the likely causes of the agency's failure and actions it will take to meet reduction targets for programs where targets for reducing payment error rates are not met for two years in a row.
- Increase data-sharing among federal agencies and programs and, where applicable, state and local governments and other stakeholders to improve eligibility verification and pre-payment scrutiny.
- Mandate quarterly reporting on any high-dollar errors identified by the agency and actions the agency will take to recover the improper payment and to prevent future improper payments.
- Pursue administrative actions to provide state, local and other organizations with incentives for reducing improper payments.
- Seek to enhance contractor accountability by pursuing methods such as subjecting contractors to debarment, suspension, and financial penalties for failing to timely disclose credible evidence of significant overpayments received on government contracts.

To discuss the Executive Order and its implications are:

**Jeanette Franzel, CGFM, CPA**, Managing Director, Financial Management and Assurance, U.S. Government Accountability Office (invited);

**Jeffrey C. Steinhoff, CGFM, CPA**, Retired Managing Director, Financial Management and Assurance, U.S. Government Accountability Office, Past AGA National President and currently Executive Director, KPMG Government Institute;

**Daniel I. Werfel**, controller, Office of Federal Financial Management, U.S. Office of Management and Budget; and a state or local official.

<b>Chapter Activity Plan 2009-2010 Chapter Year</b>
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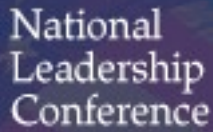
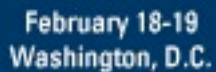
Months	CEC Meetings	Chapter Luncheons	Community Service/Social Activity	Other Events
May 2009	Wed. May 13 CEC Meeting Welcome new Officers	Wed. May 13, 2009 Audio Conference <i>Ethics in the Workplace</i> 2 CPE	Work at Mayfest on April 30 Chapter provided Gift Junk Yard Dog Golf Tournament is May 15 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 Chapter members attended an orientation presentation at the Trinity River Valley Project Headquarters.	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	Chapter members donated food items to the Tarrant Area Food Bank. Collected food was added to the GSA office location food drive.	
Nov 2009	Wed. Nov. 18 CEC Meeting	Wed. November 18 Audio Conference <i>Auditor's Role in Government Performance Measures</i> 2 CPE	We collected monetary donations for the Tarrant Area Food Bank and mailed in \$110 to the food bank.	
Dec 2009	Wed. December 16 CEC Meeting	Wed. December 16 Audio Conference <i>Latest Trends in Occupational Fraud</i> 2 CPE	Bought gifts for needy students at the Meadowbrook Middle School through the Buffalo Santas Program.	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 Wed. January 27, 2010 Audio Conference <i>President's Executive Order: Reduce Improper Payments and Eliminate Waste.</i> 2 CPE	No Community Service project for January.	
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	Fri. Feb 19, 2010 Community Service Event: Attend the Tarrant Area Food Bank's Empty Bowls event. Advance ticket purchase only.	
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

## AGA National News

**Registration & Housing Now Open for AGA National Leadership Conference!**National Leadership ConferenceFebruary 18-19  
Washington, D.C.

Make plans now to attend AGA's National Leadership Conference (NLC), to be held **Feb. 18–19, 2010** in Washington, D.C.

Join us to hear from high-level government officials and industry leaders, participate in informative sessions, learn about the latest research, share best practices, discover innovative management techniques and see the technological tools that can aid efficiency and improve effectiveness.

Technical education sessions will focus on hot topics in government financial management and accountability, current issues relating to the American Recovery and Reinvestment Act, the effects of political transitions and what the future holds. The NLC also features an exhibit hall showcasing the newest tools and innovations to help agencies do their jobs more easily and effectively.

In addition to an outstanding technical education program, and the ability to earn 14 CPE hours, AGA's NLC is packed with opportunities to network, make professional connections and meet new friends.

**Visit our website for more information.** Show your commitment to a more accountable future: **register by fax or online today!**

**NLC Hotel Accommodations:** We have reserved a block of rooms at the JW Marriott on Pennsylvania Avenue to accommodate NLC attendees. The rate is \$207 per night (plus tax) for single and double occupancy. However, rates are only guaranteed until **Friday, Jan. 29**, or until the room block is sold out.

Reservations received after Jan. 29, *or after the room block has been filled*, will be made on a space-available basis, and may be subject to significantly higher rates. Rooms sell quickly...we encourage you to make your hotel reservations early, for the best price and availability.

- To make a reservation, please call the JW Marriott at 800.393.2503 and mention you are attending the "AGA NLC" to receive the discounted rate.

You can also [reserve a room online](#).

<b>Fort Worth Chapter Officers</b>
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<b>Chapter Officers</b>	<b>Name</b>	<b>Email</b>	<b>Phone</b>
Chapter President	Robert Kanaga	<a href="mailto:rhkanaga@aol.com">rhkanaga@aol.com</a>	(817) 929-8243
President Elect			
Treasurer	Lakshmi Krishnmurthy	<a href="mailto:krishnamurthy.lakshmi@gmail.com">krishnamurthy.lakshmi@gmail.com</a>	(817) 437-0451
Secretary	Robert Kanaga	<a href="mailto:rhkanaga@aol.com">rhkanaga@aol.com</a>	(817) 929-8243
Membership	Babette Haines	<a href="mailto:babette.haines@gsa.gov">babette.haines@gsa.gov</a>	(817) 978-0432
Newsletter	Robert Kanaga	<a href="mailto:rhkanaga@aol.com">rhkanaga@aol.com</a>	(817) 929-8243
Education	Robert Kanaga	<a href="mailto:rhkanaga@aol.com">rhkanaga@aol.com</a>	(817) 929-8243
Meetings	Willie Hunter		
Community Service	By Committee		
CGFM Officer	Babette Haines	<a href="mailto:babette.haines@gsa.gov">babette.haines@gsa.gov</a>	(817) 978-0432
Early Careers	Babette Haines	<a href="mailto:babette.haines@gsa.gov">babette.haines@gsa.gov</a>	(817) 978-0432
Chapter Historian	Appointed		
Awards Committee	By Committee		
Webmaster Officer	Debbie Currie	<a href="mailto:agaftw@yahoo.com">agaftw@yahoo.com</a>	
Chapter Research	By Committee		