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

COWTOWNER Newsletter

For Chapter Year 2009-2010

July 2009

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 Fort Worth AGA's Newsletter the "Cowtowner". Our Chapter wrapped up the 2008-2009 Year with enough Chapter Recognition Points to earn a Gold Award at the National PDC. Babette Haine, our Membership and CGFM Officer attended the National PDC and represented us at the award's ceremony. Lakshmi Krishnamurthy, our Chapter Treasurer Officer nominated Bob Kanaga to be one of the many contenters for the National Service Award. In early June I received a phone call from National AGA informing me I would be awarded the National Service Award for "E" size Chapters.

Your new Chapter Executive Committee has been busy over the Summer. Our 2009-2010 Chapter Officers list was submitted on May 15. We filed our IRS Form 990-N with the IRS on July 10. Our final Chapter Recognition Report was submitted on May 31. Our 2008-2009 Chapter History Report was submitted on July 15. Our 2009-2010 Activity Plan, Membership Plan, CGFM Plan, Community Service Plan and Education Plan were all submitted on July 15.

Now is a good time to ask for things you would like the chapter to do in the coming year. Email any chapter officer with your ideas.

Bob Kanaga has agreed to be Chapter President. Lakshmi Krishnamurthy, Retired DCAA/IRS has agreed to be Chapter Treasurer. Babette Haines, Accountant Intern with GSA, has agreed to be our Membership Officer and CGFM Officer. We have many other Officer positions available if you are interested in being more active.

Our incoming Texas-Oklahoma Region RVP is Carol Mc Farland. She is the Performance Reporting Manager for the Oklahoma Health Care Authority. Her work number is (405) 522-7448 and her email is Carol.McFarland@okhca.org.

I have included minutes from the July 6th and 10th Chapter Executive Committee (CEC) meetings. The May 13 Chapter Meeting minutes are presented, also. Our next FW Chapter Audio Conference will be on August 12. Two hours of CPE are being offered.

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
Chapter President**

July 6, 2009 Chapter CEC Meeting Minutes

The Chapter Executive Committee (CEC) met at noon on Monday, July 6, 2009 at Fritz G. Lanham Federal Bldg, Fort Worth, TX 76102. Attendees were: Babette Haines (Membership & CGFM), Bob Kanaga (President) and Lakshmi Krishnamurthy (Treasurer), and Bob Kanaga (Education). Debbie Currie sent in her proxy statement.

Bob Kanaga, opened the meeting and thanked Lakshmi and Babette for attending. Bob reminded officers that all Chapter Plans must be submitted by July 15, 2009 to National AGA. The following topics were discussed during the meeting:

1. **Treasurer Discussion.** Treasurer Lakshmi Krishnamurthy reported she will be depositing \$125 (\$115 from National AGA for members paying their dues and \$10 for cash received from the May 13 audio conference meeting from Debbie Fancher). Lakshmi reported that the two checks written during May and June caused overdraft charges of \$6 due to fund not being transferred to the checking account before they were written by President Bob Kanaga. Bob Kanaga stated that He paid the Webmaster an additional \$7.95 for renewal of our website for a total of \$89.85 (\$81.90 + \$7.95). Lakshmi stated she has transferred \$500 into the checking account as of today. It was further discussed that our chapter audit will be reviewed and finalized at the next CEC meeting. Also at that time we will complete the IRS form 990.
2. **Membership Discussion.** Membership Officer Babette Haines reviewed her preliminary Membership Plan with the CEC. She said she would have it finalized for our next CEC meeting on Friday July 10.
3. **CGFM Plan Discussion.** CGFM Officer Babette Haines reviewed her preliminary CGFM Plan with the CEC. She said she would have it finalized for our next CEC meeting on Friday July 10.
4. **Community Service Activities.** Lakshmi Krishnamurthy reported that she will be working five hours at the Fort Worth Presbyterian Night Shelter in July and August. Discussion of future Community Service events was discussed and the results will be shown in the Activity Plan to be voted on in the CEC meeting to be held Friday July 10.
5. **Chapter recognition Points.** The Fourth Quarter Chapter Recognition Report was submitted on May 15, 2009. Bob reported that National awarded us a Gold Plaque at the National PDC.
6. **Education Report.** Bob reported that 7 folks attended the May 13, 2009 Audio Conference training and voted to approve new officers (see #10 below).
7. **Sectional Leadership Meeting (SLM).** Bob Kanaga and Babette Haines reported they attended the SLM in Denver, CO on May 1-2.
8. **Next Chapter Meeting.** Our next chapter meeting will be an audio conference held on August 12, 2009. The two hour seminar will be on Accountability and Control Over Recovery Act Funds.
9. **Next Year's Audio Conferences.** By a vote of those chapter members and officers in attendance at the May 13 Chapter Meeting it was approved to sign the Chapter up ten audio conferences for the upcoming 2009-2010 Chapter Year.
10. **Approval of next year's Officers.** The Members and Officers present at the May 13, 2009 Chapter Meeting approved the following officers for the 2009-2010 Chapter Year: **Robert Kanaga (President, Secretary, Newsletter, & Education), Lakshmi Krishnamurthy (Treasurer), and Babette Haines (Membership & CGFM)**. It was also approved that the President Robert Kanaga and the Treasurer Lakshmi Krishnamurthy will be given signature status on the Credit Union account. The chapter will continue to operate in the "Revitalization Mode" for the coming year.
11. **Next CEC Meeting.** Our next Chapter CEC Meeting will be Friday July 10, 2009 at 11:30 a.m. at the Meadowbrook Public Library, 2800 Stark St., in East Fort Worth, TX 76112.
Our meeting ended at 1:30 p.m.

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

July 10, 2009 Chapter CEC Meeting Minutes

The Chapter Executive Committee (CEC) met at noon on Monday, July 10, 2009 at Meadowbrook Public Library, 2800 Stark St., in East Fort Worth, TX 76112. Attendees were: Babette Haines (Membership & CGFM), Bob Kanaga (President) and Lakshmi Krishnamurthy (Treasurer), and Bob Kanaga (Education). Debbie Currie, Web Master, sent in her proxy statement.

Bob Kanaga, opened the meeting and thanked Lakshmi and Babette for attending. Copies of all Next year's plans were distributed and officers reviewed plans and made corrections or additions. Bob asked officers to make corrections and email adjusted plans to him in time for submittal to National AGA by July 15.

1. **Treasurer Discussion.** Officers reviewed Treasurer Lakshmi Krishnamurthy's annual financial review. The adjusted report and supporting documentation were gathered into a large envelope. It was further discussed that a member of the chapter will be asked to perform an audit type review of the documents and financial report at a later time. It was also discussed that Bob Kanaga would complete and file an e-Postcard Form 990-N with the IRS for 2008-2009 Chapter Income activity.
2. **Membership Discussion.** Membership Officer Babette Haines presented her Membership Plan. It was accepted as presented. Babette said she would email it to Bob Kanaga to be submitted to the National AGA by July 15.
3. **CGFM Plan Discussion.** CGFM Officer Babette Haines presented her CGFM Plan. It was accepted as presented. Babette said she would email it to Bob Kanaga to be submitted to the National AGA by July 15.
4. **Community Service Activities.** Lakshmi Krishnamurthy reported that she will be working five hours at the Fort Worth Presbyterian Night Shelter in July and August. Discussion of future Community Service events were discussed and will be included in both the Chapter Activity Plan and the Community Service Plan submitted to National AGA.
5. **Chapter recognition Points.** The First Quarter Chapter Recognition Report are not due until September 2009. Chapter is awaiting National to place the new CRP on the National AGA Home Page.
6. **Education Report.** Education Officer Bob Kanaga presented his Education Plan. It was accepted as presented. Bob said it would be submitted to the National AGA by July 15.
7. **Next Chapter Meeting.** Our next chapter meeting will be an audio conference held on August 12, 2009. The two hour seminar will be on Accountability and Control Over Recovery Act Funds.
8. **Next CEC Meeting.** Our next Chapter CEC Meeting will be Wednesday August 12, 2009 at 3 p.m. after the Audio Conference Chapter Meeting in the Federal Bldg.

Our meeting ended at 1:30 p.m.

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

Next Chapter Audio Conference is August 12, 2009

Accountability and Control Over Recovery Act Funds

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 present this audio conference to its members and guests on August 12.

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.

Our panelists will discuss risk management plans and approaches at the federal agency level, the new Office of Management and Budget (OMB) reporting requirements, efforts under way at the state and local level to prepare for such accountability and transparency, and other issues raised during the course of AGA's ongoing research project related to Recovery Act implementation.

Speakers are **Marcia Pauli**, Chief Financial Officer, Office of Justice Programs, U.S. Department of Justice; **John Radford, CGFM, CIA, CFE**, Controller, State of Oregon; **Daniel I. Werfel**, Deputy Controller, Office of Federal Financial Management, U.S. Office of Management and Budget; and **David M. Zavada, CPA**, Partner, Kearney and Company, P.C.

May 13, 2009 Chapter Meeting Minutes

Our May 13, 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 and entitled "Ethics In The Workplace". The Speaker was: M. Leon Young (Askleon17@aol.com). Mr. Young has a Masters Degree in Accounting and is an Adjunct Associate Professor at the University of Maryland, University College.

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

This seminar addressed the following areas:

Ethics involves: Thinking, Understanding, and Making Judgements. Honesty is a part of being ethical.

Organizational Components of Ethics: Tone, Culture, Risk Taking Tolerance, Policies, Management, and Employment.

TONE: The tone of the organization is set at the top of the organization. Each new director/manager/supervisor establishes the tone of operation. One aspect of Tone would involve you to know all the facts before you react to a situation.

CULTURE: The organizational culture is determined by how the organization operates (i.e., we've always done it this way...). You as an individual must learn and know the culture you are working in.

RISK TAKING: Risk taking applies to the employee. It is a reaction to the tone and culture of the organization. Accommodate your supervisor's style. Protect yourself with "covering comments", such as, in a response email to your supervisor, "...as you directed...". Remember emails do not go away. Assess the risk before you report activity to management. Hot Lines are supposed to be confidential, but using one is an example of risk taking.

POLICIES: Policies mean "written policies". All organizations must have written policies and are enforced. Code of ethic should not be designed to offend. Policies should cover secondary employment (all second jobs must be approved to avoid ethics issues). Policies should cover office rules (appearance issues) and regulations, performance appraisals, and any other policy that given office has. Email protocol should be a written policy. Ask to see a copy of any policy, if they are not easily available. as a manager/supervisor do not cite policy unless you are willing to disclose it as a written policy.

MANAGEMENT: The key component in the ethical operation of an office is management and the way management treats its most valuable resource, its staff. Remember each workplace is different.

Question was asked: How to handle gifts from vendors? If it can be shared with everyone, share it. If it can not be shared, then give it to charity in the name of the donor (who gave you the gift).

Federal Code of Ethical Conduct 5CFR2635: The parts of the Federal Code which are relevant to organizations are the following: Basic Obligation of Public Service is found at 5CFR2635.101. Public Service is a Public Trust is found at 5CFR2635.101(b)1). An employee shall not solicit or accept any gift or other item of value from any person seeking, or doing business, by the employee's agency 5CFR2635.101.(b)4. Employees shall not use public trust for private gain 5CFR2635(b)7. Employees shall (must) disclose waste, fraud, abuse and corruption to appropriate authorities 5CFR2635.101(b)11. The above are key items under the obligations of public service. While they are Federal regulations, they are applicable to all government agencies: city, county, and state.

EMPLOYMENT: Resumes should be reviewed, verified and validated PRIOR to an offer of employment. If the position requires drug testing, it should be done before coming to work. Prison time served should be shown on a resume. References should be written, be current and professional. Do not give verbal references over the phone. Obtain written references that are professional and current.

CLOSING COMMENTS FROM SPEAKER: Reporting unethical behavior must be justifiable. Grievances can be career stopping. What is the reason for reporting this behavior? Is the Hot Line/ Reporting Line secure? How is confidentially handled? Being aware is recognizing the work place culture. Is doing the right thing for the wrong reason, okay? When we report an ethical problem, it must be for the right reason. People must be aware of behavior on ethics. There is a "Thinking Part" of ethics.

The meeting ended at 2:50 p.m. Special thanks was given to Babette Haines, GSA Intern and member, for arranging the use of the GSA Conference Room.

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

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, 5th Floor (GSA), Suite 5A30E or 5A27