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

For Chapter Year 2009-2010

November 2009

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Chapter President's Message

Welcome to the November 2009 Edition of the Fort Worth AGA's Newsletter the "Cowntowner". Please use the new Table of Contents to locate items in the newsletter.

Our October 7 audio conference had fourteen members and guests. The topic of Internal Controls is always a popular one. Internal controls also continues to be the "big" problem in the accounting area. In the past few weeks the news has continued to report several corruption cases involving hedge-fund managers and lawyers, SEC lawyers, and fellow accountants and financial managers all involved with greed and weak internal controls. AGA continues provide education to strengthen these areas. Our December 16 audio conference will be a session on Occupational Fraud taught by our National AGA President, Wm. Morehead, Ph.D., CGFM, CPA.

Our October and November Community Service Project of donating money to the Tarrant Area Food Bank will conclude at the November 18 Chapter meeting.

Our December Community Service Project will be to participate in the Salvation Army's Angel Tree program. I will bring several "angels" in for you to choose from at the Nov 18 meeting. The gifts you buy your "angel" are due back to Bob Kanaga by Dec 4.

Our Chapter Executive Committee (CEC) meeting was held immediately following the Chapter Meeting on October 7.

Our November audio conference will be held on November 18 and information about it is posted below.

Our Regional Vice President (RVP), Carol McFarland has written an excellent article on accountability and transparency. Be sure and read it.

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

October 7, 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 fourteen members and guests present. We collected \$20 in conference fees from two non-members. One member donated \$10 to our Community Service Project for the Tarrant Area Food Bank. A sandwich lunch was served to all attendees.

Bob Kanaga, Chapter President opened the meeting by welcoming all members and guests attending. The audio presentation was presented by AGA National. The AGA Moderator, Mr. Ray Harris conducted the seminar. Speakers were: Mr. David R. Hancox, CGFM, CIA, Audit Director, Office of the State Controller, State of New York; Ms. Mary Peck, CIA, CCSA, CGAP, Director of Internal Controls, New York State Office of Mental Retardation and Developmental Disabilities. Each speaker presented a portion of the PowerPoint presentation which can be downloaded from:

Click on "Oct 7 ppt" at public.me.com/ckanaga/

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

Why Internal Controls are Important;
Who has Role in Internal Controls?
Who has Responsibility?
Internal Control Framework;
In the U.S. we use COSC;
Five Components of Internal Controls;
Guide for Evaluating Risk;
Assessing & Changing Control Systems;
Strong Controls, but the Wrong Controls;
Effectively Conveying Audit Results & Control Findings;
Resources used by Presenters; and
Presenter contact information.

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

Next Chapter Meeting November 18, 2009

This audio conference will challenge financial staff to take on new roles and practices aimed at improving performance measurement and management. Audio conference participants will learn how to apply an organized framework to determine which specific practices provide the best opportunities for adding new value to the entity they serve. The framework will be presented in the context of model of effective governance, service delivery, managing for results and organizational learning. Situational examples and case histories will help participants learn: When to obtain tools used by innovative auditors for implementing

these practices; How to change auditor roles and practices used over time to keep adding more value as performance management in their government entity evolves.

Speakers will be:

Paul D. Epstein, Project Manager, Auditor Roles in Government Performance Measurement, and Leader of results that Matter Team, Epstein & Fass Assoc.;

Stuart S. Grifel, CIA, CGAP, Audit Services Division, Clerk and Comptroller's Office, Palm Beach County, FL;

Stephen L. Morgan, CGFM, CIA, CGAP, CFE, former City Auditor of Austin, TX.

Please sign in at 12:30 p.m. for lunch.

Audio Presentation is from 1 p.m. to 3 p.m.

Location: Room 5A30E South or Room 5A27 - GSA Area, 5th Floor, Fritz G. Lanham Federal Building, 819 Taylor Street, Fort Worth, TX 76102

Chapter Recognition Program

The Fort Worth Chapter has earned a total of 6,817 points through August 2009.

Our next Chapter Recognition Report will be completed on December 31, 2009.

Chapter Executive Committee Meeting

The Chapter Executive Committee (CEC) met at noon on Wednesday, October 7, 2009 at Fritz G. Lanham Federal Bldg, Fort Worth, TX 76102. Attendees were: Babette Haines (Membership & CGFM), Bob Kanaga (President), Willie Hunter (Meetings Officer), Joel Welch (Financial Audit Volunteer) and Bob Kanaga (Education). Debbie Currie and Lakshmi Krishnamurthy (Treasurer) sent in proxy statements.

Bob Kanaga, opened the meeting and thanked Babette, Joel, and Willie for attending. Bob reminded officers that all Chapter Newsletter articles are due November 11, 2009 to for the November newsletter. The following topics were discussed during the meeting:

1. **Treasurer Discussion.** Bob Kanaga introduced Joel Welch who is working on our 2008-09 Chapter Financial Report Audit. Joel gave a brief summation of his findings to date and a request for additional information. He basically recommended that we do a better job of documenting our financial activity. Joel stated he hopes to have the audit completed in a few weeks. Bob Kanaga reported we collected \$30 at the October 7, 2009 Chapter meeting which needs to be deposited. \$20 was collected from two non-members who paid audio conference fee for the Oct 7 meeting. Also we received a \$10 donation for Tarrant Area Food Bank.
2. **Membership Discussion.** Membership Officer Babette Haines said she continues to invite 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 called in to reported that she would be unable to attend the CEC meeting because she was still serving on the Tarrant Grand Jury and they did not recess as anticipated for her to attend the Chapter and CEC meetings. She also reported that she will have worked a total of twelve hours at the Fort Worth Presbyterian Night Shelter by the end of October. Bob Kanaga reported that we had five AGA members attend the Community Service event on September 16, 2009 at the Trinity River Vision (TRV) Headquarters. Attendees learned about the Trinity River Master Plan.
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.
6. **Education Report.** Bob reported that 14 people attended the October 7, 2009 Audio Conference training.
7. **Next Chapter Meeting.** Our next chapter meeting will be an audio conference held on November 18, 2009. The two hour seminar will be on [A New Service Model: Auditor Roles in Government Performance Measures](#).
8. **Next CEC Meeting.** Our next Chapter CEC Meeting will be Wednesday November 18, 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
Chapter President

Chapter Treasurer's Report

As of October 31, 2009 we have a total \$5,623.48. There is \$120.43 in our Share Account; \$4,839.78 in our Money Market Account; and \$663.27 in our Share Draft (Checking) Account.

Lakshmi Krishnamurthy,
Chapter Treasurer

Reporting Government Performance By Carol McFarland, RVP

Accountability and transparency. If you hear those “buzz words” one more time, will it make you scream? It’s hard to get excited every time another new concept comes along, even when they’ve been around a while. So why get excited about performance measurement now? And how do you know that it’s not something that will fade away or become obsolete the moment you get your organization rolling in that direction?

The private sector’s been at it for a while, but government is different – we’re not in it for the money, right? True, but we are in it to provide the most effective services in the most efficient manner. So how do we prove that we’re doing it . . . or trying to do it . . . or need resources to do it? All indications are the country is turning to performance reporting for just this purpose. Thanks to our new president, our nation even has a website dedicated to tracking the performance results of all those stimulus dollars being disbursed.

Governments of every shape, size and purpose are getting on this band wagon. Federal, state and local governments have mandates, suggestions, guidelines and assistance from various sources to carry out the tracking and reporting of results.

- The Government Performance and Results Act of 1993 requires federal agencies to prepare an annual PAR – Performance and Accountability Report. The reporting of performance has been designated as a tool to “. . . improve federal program effectiveness and public accountability by promoting a new focus on results, service quality and customer satisfaction.”
- The Governmental Accounting Standards Board (GASB), state and local governments’ standard setting board, conducted extensive research and in 2003 released a special report, *Reporting Performance Information: Suggested Criteria for Effective Communication*. The report provides recommendations for publicly reporting on governments’ Service Efforts and Accomplishments (SEA) including what performance information to report, and how to communicate it effectively.
- The International City/County Management Association (ICMA) Center for Performance Measurement has developed performance measures in several areas pertinent to local jurisdictions. The organization has collected comparative data from over 220 cities and counties. By clearly defining the measures, local governments can compare their performance to similar jurisdictions around the country.

At the national level, the Association of Government Accountants (AGA) has been a pioneer in the arena of performance measurement and management. Early on, AGA took an active role in promoting performance measurement and reporting at all levels of government.

- AGA has a section of their website dedicated to the topic of performance reporting. For more information, go to AGA’s website at <http://www.agacgfm.org/performance/performancedefault.aspx>.
- AGA operates two certificate programs. The Certificate of Excellence in Accountability Reporting (CEAR) reviews reports from federal entities compared to PAR requirements. The Certificate of Achievement in SEA Reporting targets state and local governments comparing reports to the GASB suggested guidelines. These programs are aimed at encouraging federal, state and local governments to take a stab at or further develop performance reporting. For more information, go to AGA’s website at <http://www.agacgfm.org/performance/performancedefault.aspx>.
- AGA supports research projects through the Corporate Partner Advisory Group. They delve into various aspects of performance measurement and reporting. For more information, go to AGA’s website at <http://www.agacgfm.org/research/default.aspx>.
- AGA has scheduled its fifth annual Performance Management Conference in November 2009. The conference brings together all levels of governments, the private sector, academicians and other stakeholders, to discuss best practices and emerging issues in the field of performance. For more information, go to AGA’s website at http://www.agacgfm.org/pmc_2009/index.htm.
- The Citizen-Centric Report was developed by AGA as an at-a-glance overview of the government, its performance, financial situation and future prospects. More information on citizen-centric reporting can be found at <http://www.agacgfm.org/citizen/>.
- AGA’s most recent endeavor to promote performance is the establishment of an Accountability Outreach Coordinator. This position would educate the chapter and the community at large about AGA’s accountability programs. If you’re interested, speak to your local chapter’s executive committee about volunteering for this position.

So, go take a look at what governments are reporting. Quite a few governments have taken on the challenge. Check out your state, hometown and/or agency’s performance. Is your organization reporting performance publicly? Governments who are should be recognized for – dare I say it – being transparent and accountable to the citizens they serve. I guess you could say that performance is what the buzz is all about!

Chapter Activity Plan 2009-2010 Chapter Year

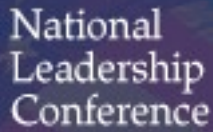
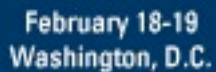
Months	CEC Meetings	Chapter Luncheons	Community Service/Social Activity	Other Events
May 2009	Wed. May 13 CEC Meeting Welcome new Officers	Wed. May 13, 2009 Audio Conference <i>Ethics in the Workplace</i> 2 CPE	Work at Mayfest on April 30 Chapter provided Gift Junk Yard Dog Golf Tournament is May 15 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 or send money to Food Bank	
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

AGA National News

Registration & Housing Now Open for AGA National Leadership Conference!The logo for the National Leadership Conference, featuring the text "National Leadership Conference" in white on a dark blue background.A dark blue rectangular box containing the text "February 18-19" and "Washington, D.C." in white.

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](#).

Fort Worth Chapter Officers

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