



AGA™ THE AGA MESSENGER

CENTRAL
KENTUCKY
CHAPTER

VOLUME XXVI, ISSUE 6

MARCH 2006

UPCOMING CHAPTER EVENTS

**March 6, 2006
Membership
Meeting**

**Presenter
Jim Arnette
Southeast Regional
Vice President**

**Location:
Office Pub & Deli**

**Time:
11:30 am—12:30 pm**

**Price:
\$5 lunch**

**MARCH 5, 2006
Chapter Executive
Council Meeting**

**MAY 4, 2006
Fraud Training
8 hours CPE
Annual Banquet**

President's Message

Rick Waddle



This is a busy, busy time of year for the AGA. The Southeast regional Professional Development Conference (PDC) is in Nashville and is but a week away. They are expecting in excess of 200 attendees this year. The conference theme is "Open Government-Public Trust and Accountability". The agenda offers a wide variety of topics, and most importantly, sixteen (16) CPE hours. It is still not too late to register if you would like to attend.

Our local chapter is hosting an eight hour training session on May 4th. The topic is "Fraud: How to Prevent it, But also How to Detect it When it Occurs. Our guest speaker will be Dennis Dycus from Tennessee. Many of you will remember Mr. Dycus from our accounting and auditing update a couple of years ago. Along with the training we will be serving lunch and having our awards banquet. Please register early as we only have room for around 50 attendees.

The Vice President-elect for the Southeast Region, our very own Phil Nally, is hosting a regional chapter officer's workshop (RCOW) on May 12th in Louisville. He will be training current and future chapter officers at a one day seminar. I encourage our officers and anyone who would like to be an officer for our chapter to attend. This is one of the most informative and inspiring events I have attended for the AGA. Many officers from other chapters and from the national AGA will be on hand to assist and answer questions.

Our national Professional Development Conference will be held June 17th-21st in San Diego. It appears we may have record attendance again this year. Please let Phil Nally or myself know if you would like to attend. This is a great way to support AGA, get 25 hours of CPE and spend time in a beautiful coastal city.

Most importantly, Lydia Reynolds from our chapter has successfully lobbied the Governor's office to have proclaimed March as CGFM month! I believe this will be a huge boost to our CGFM ef-

March is CGFM Month!

Kentucky has joined an elite group of states that are committed to excellence in government financial accountability with the recent proclamation of March 2006 as CGFM Month. Governor Ernie Fletcher signed the proclamation on February 14, citing the Central Kentucky Chapter's members response to AGA's mission of Advancing Government Accountability.

The Certified Government Financial Manager program provides a means of demonstrating professionalism and competency by requiring CGFM candidates to have appropriate educational and employment history, to abide by AGA's Code of Ethics and to pass a 3-part examination requiring expertise in Governmental Environment, Governmental Financial Management and Control and Governmental Accounting, Financial Reporting and Budgeting.

Two members of the Chapter have passed the exam and a others have expressed interest in studying and sitting for the exam in the next six months.

The Chapter is grateful to the Governor for recognizing the accomplishments and aspirations of the members and hope that this proclamation will translate into further statewide recognition of the designation. If you are interested in becoming a CGFM, contact Lydia Reynolds or Lee Ann Watters for more information.

IN THE MESSENGER

Chapter Meeting
News & Notes

Chapter Events &
Happenings

Feature Article

Treasurer's Reports

List of Officers and
Directors

Central Kentucky Chapter Meeting News & Notes

February Membership meeting

Nancy Beth Cary

The Central Kentucky Chapter of AGA held their monthly membership meeting on February 9, 2006 at the Office Pub and Deli in Frankfort, Kentucky.

Rick Waddle, Chapter President, welcomed everyone to the meeting.

A motion to approve the minutes from the January membership meeting was made by Mary Hudson and seconded by Lydia Reynolds. Motion to approve the minutes was passed.

Rick Waddle, Chapter President, encouraged the members to sign up to attend the regional PDC in Nashville, TN. The PDC is being held March 16-17 at the Opryland Hotel, a link to the registration can be found on our chapter's website.

Our chapter is planning a training to be held at Duckers Lake Golf Course on May 4 2006. The cost is \$125 per person for members and \$195 for non-members, which includes lunch. The speaker is going to be Dennis Dycus from the State of

Tennessee. The topic being discussed will be Fraud: How to Prevent It, But Also How To Detect It.

The Central Kentucky Chapter of AGA will be hosting the Regional PDC in 2007. Lydia Reynolds is the chair person for this event. If anyone would like to volunteer their time or help out in anyway please contact her.

Jody Hughes, Executive Director of the Kentucky Infrastructure, spoke to the chapter during our membership meeting. Mr. Hughes has worked with the state for 22 years and has been extremely involved in helping local municipal companies design more efficient infrastructures.

Rick Waddle, Chapter President, dismissed our February membership meeting.

Upcoming Chapter Meetings Schedule

	April	May
Event	Membership Mtg.	Awards Banquet 4 Hrs. CPE
Date	4/6/06	5/4/06
Location	Office Pub & Deli	Duckers' Golf Course Clubhouse
Time	11:30 a.m.	
Speaker	Jim Arnette SE Regional Vice President, AGA	Dennis Dycus
Topic	Regional Update	Internal Control & Fraud in Government
Event Fee	\$5 lunch	\$125 members \$195 non-members + a free membership
Other Events	Door prizes	Annual Awards

February Membership meeting

Nancy Beth Cary

The Central Kentucky Chapter of AGA held their monthly membership meeting on March 2, 2006 at the Office Pub and Deli in Frankfort, Kentucky.

Rick Waddle, Chapter President, welcomed everyone to the meeting.

Rick Waddle, Chapter President, encouraged the members to sign up to attend the regional PDC in Nashville, TN. The PDC is being held March 16-17 at the Opryland Hotel, a link to the registration can be found on our chapter's website. Members can receive 16 hours of government CPE by attending this conference.

Our chapter is planning a training to be held at Duckers Lake Golf Course on May 4 2006. The cost is \$125 per person for members and \$195 for non-members, which includes lunch. The speaker is going to be Dennis Dycus from the State of Tennessee. The topic being discussed will be Fraud: How to Prevent It, But Also How To Detect It. This training is being held in conjunction with our annual banquet and awards.

Amy Small reminded the chapter that we are collecting items in order to create baskets for the Simon House. All donations will be appreciated. Pop tabs need to be brought in by the April membership meeting as well.

(Continued on page 3)

Central Kentucky Chapter Events and Happenings

Chapter Awards Program Announced!

Lydia Reynolds, CGFM



The Central Kentucky Chapter is instituting a new Chapter Awards Program. These awards will be given at the May training/banquet and will begin a new tradition of recognizing leaders in government accountability.

The following awards will be given. Unless otherwise noted, the Awards Committee will select from nominations.

- **Chapter Member of the Year**

By nomination from the membership at large, one individual who embodies the spirit of the Chapter and has exhibited dedication to fellow members government financial accountability will be selected.

- **CEC Member of the Year**

By nomination from individual CEC members, one individual who has been dedicated to the Chapter Executive Committee and service to the membership will be selected.

- **Excellence in Community Service**

One recipient will be chosen by the Community Service Director based on experience with chapter service events and results of Member Survey on outside activities.

- **CGFM of the Year**

By nomination from the membership at large, any CGFM designate who displayed excellence in promoting government accountability and financial management.

- **Perfect Attendance Recognition**

Any and all chapter members who have attained perfect membership meeting attendance (based on attendance sheets maintained by historian and attendance director) will receive a Certificate of Recognition.

- **Recruiter of the Year Award**

Chapter member who sponsors the most new members (based on April "Current Members" report) will receive a Certificate of Recognition.

- **CGFM Recognition Awards**

Any and all chapter members that attain CGFM designation in the current year will receive a Certificate of Recognition.

- **Anniversary Awards**

Recognize any and all members attaining milestone anniversaries (5-yr., 10-yr., 15-yr., 20-yr.) based on April "Current Members" report). Recipients will receive a Certificate of Recognition.

If you are interested in nominating any member for any of the awards, please send an email stating:

- Award to be considered
- Nominee's Name and Contact Information
- Nominee's qualifications for award

to any member of the Chapter Executive Council by March 30, 2006.

Any questions or suggestions regarding the awards program should be directed to Lydia Reynolds, Lee Ann Watters or Mary Hudson.

(Continued from page 2)

Penny Gold, Executive Director of the Kentucky Society of Certified Public Accountants, spoke to our membership meeting. Ms. Gold addressed several bills that are currently working their way through the state legislation. Ms. Gold also went over many issues that have seen updates in the past couple of months. Ms. Gold provided each member with an outline in order to help further the understanding of these issues, as well as a copy of the last edition of the CPA Journal which is published by the KSCPA.

Rick Waddle, Chapter President, dismissed our February membership meeting

Central Kentucky Chapter Events & Happenings

Eight Hours of CPE to Be Offered

The Central Kentucky Chapter will sponsor eight hours of CPE in May 2006 to members and non-members. The event, entitled **Fraud: How to Prevent It, But Also How To Detect It When It Occurs** will be feature highly regarded speaker **Dennis Dycus**, director of municipal audits for the State of Tennessee.

This event will be held May 4, 2006 at the Ducker's Lake Golf Clubhouse in Frankfort. The event is sure to be a hit, including not only the CPE, but the annual banquet and chapter awards ceremony.

Registration details will be forthcoming, but registration fees have been set. Chapter members can attend the training, banquet and awards ceremony for only **\$125**, only around \$15 per CPE hour! Others, who may not be chapter members yet, may register for the training, banquet and awards ceremony for only **\$195**. This registration fee for non-members includes a **FREE ONE-YEAR MEMBERSHIP!**

Space is limited at the facility, so be sure to register early!

Welcome New Members!

Melissa Trent — State of Kentucky

Gina Shall — Kentucky Auditor of Public Accounts Office

Call for submissions...If you have something you'd like to see featured in the newsletter, if you or a member you know has changed jobs, gotten a promotion, or accomplished something important at home or work, submit it to Lydia Reynolds.

Community Service



Amy Small

Baskets for Simon House (January – April)

SIMON House is a transitional home for women age 18 or older who are pregnant and/or caring for young children.

The mission of SIMON House is to educate and enable mothers to become spiritually whole and self sufficient and to obtain permanent housing and employment. It is also to help them obtain coping and parenting skills necessary for a stable, successful, and independent family life.

Our chapter has put together six baskets to welcome women to SIMON House.

We need your help to make this project successful either through monetary donation or through a donation of supplies for SIMON House.

Please help us by sponsoring a whole basket (\$40) or half of

a basket (\$20).

We have included toiletries such as shampoo, conditioner, shower gel, a set of towels, brush, comb, hair pick, hair accessories, hand sanitizer, writing paper, a scrub puff, and a small box of candy.

At January's membership meeting, Executive Director Relmond Van Daniker donated his price money to the effort!

Pop Tabs for Friends of Indian Summer Camp

We have collected 23.5 pounds. Keep saving your pop tabs and get them to me by the April meeting to allow us time to get them turned in for this year's camp. I know we can collect at least 30 pounds.

Scholarship

The Central Kentucky Chapter of the Association of Government Accountants is pleased to announce the awarding of a scholarship in the amount of \$1,000 for tuition, books and other college costs.

Eligibility Requirements

Each applicant must meet the following eligibility requirements:

- Kentucky resident
- Declared major or specialization in accounting
- Junior standing
- Completed Principles of Accounting and completed or currently enrolled in Intermediate Accounting I
- Overall GPA of at least 2.75 and a GPA of at least 3.0 in accounting courses

In addition to the above requirements, consideration will be given to the applicant's career goals and financial needs.

Application Guidelines

A candidate must submit the following:

- An official application form (photocopies accepted, available from Sharon Parrish)
- College transcript(s)
- Two letters of recommendation, one of which must be from an accounting faculty member

All applications must be postmarked by March 6, 2006

Further Information

All applications will be reviewed by the Scholarship Committee of the Central Kentucky Chapter of the Association of Government Accountants. The decision of the Scholarship Committee will be final. The winner will be notified by April 3, 2006.

All applications should be mailed to:

Lee Ann Watters, Chair
Scholarship Committee
AGA Central Kentucky Chapter
P.O. Box 576
Frankfort, KY 40602

Feature Article

Shortage of U.S. skilled workers by 2020?

By Tom Crouch, CPA, CIA, CISA, & Attorney

Part 8 – Key Process Continuity

Management is responsible for manpower and succession planning. Such planning is not happening on a widespread and in-depth basis. Management has not taken steps to ensure the continued smooth operation of key processes.

Fully 40% of government employees in the US will be eligible to retire by 2010. Businesses expect to experience a similar mass retirement problem but more spread-out through 2012. As noted in prior articles in this series, numerous authoritative sources project a skilled labor shortage due to aging baby boomers.

Twenty years ago top managers and middle managers were often able to perform the job tasks of nearly everyone below them in the organization. This was because those managers worked their way up in the organization. Today, lean organizations consider this a luxury they cannot afford. Others might say that management knows only management, and not the tasks themselves.

Greater job specialization over the last twenty years has increased the skilled labor jobs. Many skilled labor jobs might be relatively easy to fill if the compensation rate is high enough. The most difficult job replacements are likely to be the employees with unique skills. High technology work tools, computer software applications, and the increasing knowledge base required for many jobs have combined to create some unique high skilled jobs. In many cases, no one else may have handled this same set of job tasks for 5 to 20 years. When organizations run very lean, cross training, training job replacements, and good job documentation are likely to be lacking. An inherent weakness of lean operations is a smaller “margin of error” (no replacements or backup).

Most organizations have employees whose work is not performed unless one or more highly skilled employees are there. Work production might drop or quality dive if they were not there. No one else may know how to do the particular job. No one else may even be willing to learn how to do those tasks. The person might not even be willing to train someone else or document the work. Others might not have been cross-trained to perform even 50% of the unique work. A replacement might not be hired and trained before the unique worker leaves. Most organizations have not identified these unique high skilled employees. If these employees retire, or leave for any reason, the processes are unlikely to be performed smoothly.

Accountants, auditors, IS/IT professionals, and management could use some simple steps to reduce the risks to key processes. For example, consider using a short questionnaire, which would need to be test piloted before widespread use.

Potential questions and documentation requests are:

- 1 -- Has your work area identified key processes, and who works on each key process?
- 2 -- Has your work area conducted manpower and succession planning for key programs and processes?
- 3 -- Has your work area projected which people are likely to leave within 2 years, or 5 years, or 10 years?
- 4 -- Is your work area already cross-training people to cover your operational risks?
- 5 -- Is your work area already training replacements for those expected to depart?
- 6 -- Will the replacements be adequately trained by the time the unique high skilled worker now handling the work leaves?
- 7 -- Has your work area thoroughly documented processes, practices, etc.?
- 8 -- Is your work area planning to re-engineer one or more key processes for the workers who will remain?
- 9 -- If the process is going to be outsourced, have the needed planning and preparation steps been taken?
- 10 -- Has your work area analyzed the consequences of the failure to plan for the above?
- 11 -- Have you planned for contingencies if Plan A does not work out as expected?

If documentation is not available to support the “yes” answers to the above questions, the tasks probably have not been conducted. Even though there should be many “yes” answers to the questions above, it appears that most organizations have almost all “no” answers. The large number of “no” answers suggests that organizations probably have not covered their risks for the upcoming mass retirements.

These type questions could be asked by:

Accountants, IS/IT professionals, and management in discussions in their organizations,

Insurance companies and banks in their questionnaires, contracts, and other processes involving interactions with their customers,

Industry and professional associations to ensure their members address such questions, and

Auditors in internal control questionnaires and audit programs (The audit needs pale beside the need to get the work done.)

When key processes continue to operate smoothly, contracts

(Continued on page 7)

(Continued from page 6)

are more likely to be honored and the risks for all stakeholders are usually reduced. These may be “going concern” level issues.

As noted in an earlier article in this series, baby boomer retirements are expected to impact all levels of government before impacting most businesses. Because 40% of government employees are eligible to retire by 2010, the rapid mass retirements in government will escalate the risks. (Another approach to this topic can be seen at <http://www.governing.com/articles/2know.htm> in an article titled “Memory Loss.”) Further, government’s tendency to hire replacements after positions become vacant may create very high risks to their processes.

Continuity requires systematic steps to ensure well-trained replacements, cross training, and good process documentation. Doing nothing could disrupt key processes, or result in process failure. Process disruptions increase control and compliance risks, and create fraud opportunities. Also, the potential for disruption creates a “going concern” risk. The “going concern” risk is very significant, and must be addressed by all stakeholders. Management and all other stakeholders should take steps to ensure the continued smooth operation of key processes.

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Previous articles in the series can be found at:

<http://www.auditnet.org/articles/TC%20Shortage%20of%20U.S.%20Workers%20Parts%201&2>.

<http://www.auditnet.org/articles/TC%20Shortage%20of%20U.S.%20Workers%20Parts%203-5.htm>

<http://www.auditnet.org/articles/TC%20Shortage%20of%20U.S.%20Workers%20Part%206.htm>

<http://www.auditnet.org/articles/TC%20Shortage%20of%20U.S.%20Workers%20Part%207.htm>

These website references provide background information.

http://akss.dau.mil/dag/Guidebook/IG_c6.2.1.3.asp
<http://dayton.bizjournals.com/dayton/stories/2003/06/09/focus>
<http://entrepreneurialconnection.com/PrintPage.asp?ArticleT>
<http://entrepreneurialconnection.com/skills/Module29/one.as>
<http://gbr.pepperdine.edu/042/laborshortage.html>
http://isbe.state.il.us/supt_conference/jones.ppt
<http://www.businessweek.com/bwdaily/dnflash/mar2004/nf20>
<http://www.aarp.org/money/careers/employerresourcecenter/>
http://www.accel-team.com/human_resources/hrm_01.html
http://www.apprenticesearch.com/fpWhats_new/katherinehar
http://www.chemistry.org/portal/a/c/s/1/feature_pol.html?DOC
http://www.cpcc.edu/president/presentations/community_coll
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<http://www.mrotoday.com/mro/archives/exclusives/LaborSho>
<http://www.businessknowhow.com/manage/shortage.htm>
http://www.swspitcrew.com/html/july_00.html
<http://www.witc.edu/edfuture/docs/EnvironmentalScanningNo>
<http://www.shrm.org/hrmagazine/articles/0305/0305covstory>
<http://www.industryweek.com/ReadArticle.aspx?ArticleID=10>
http://www.thefabricator.com/Articles/Fabricating_Exclusive.c
<http://dailynews.muzi.com/ll/english/1365984.shtml>
http://www.purdue.edu/hr/LeadingEdition/Ledi_403_recruiting
<http://www.mmsonline.com/articles/0802pw.html>
<http://www.lionhrtpub.com/tmr/indreport98/011298workers.ht>



CENTRAL
KENTUCKY
CHAPTER

FRAUD: How to Prevent It, But Also How to Detect It

Thursday, May 4, 2006

8 HOURS GOVERNMENTAL CPE AVAILABLE

Ducker's Lake Golf Course Clubhouse

The Central Kentucky Chapter is hosting **Mr. Dennis Dycus**, Director of Municipal Audits, State of Tennessee, on May 4, 2006. The event qualifies for **8 hours of governmental CPE** and will also feature the **Chapter Banquet and Awards Ceremony**. The day will feature five 80-minute sessions:

- Introduction to Fraud Prevention
- Evaluation of Internal Controls
- Internal Fraud Schemes
- External Fraud Schemes
- Recognizing Red Flags

A note from Mr. Dycus: It's much easier and certainly more cost effective to prevent fraud rather than to detect it. We know how to prevent or at least significantly reduce fraud: through good internal controls. Weak internal controls present many opportunities to commit fraud. Once fraud occurs, and it will, we have to figure out how it happened. That can take a lot of time and money. So, why not have a good system of internal controls in place to avoid the problem? That's the initial focus of this program, **preventing fraud through internal controls**. We start off with a session on *Introduction to Fraud Prevention* followed by *Evaluation of Internal Controls*. We need to be aware of the various ways fraud can occur when the opportunity presents itself. The sessions on *Internal* and *External Fraud Schemes* describe the various ways fraud may be committed. When fraud does occur, often there will be various indicators or "red flags" that management and the auditor should always be on the lookout for. Often, the indicators are present but we have not been trained to recognize them. Thus, we end the day with a session on *Recognizing Red Flags*. This is a fast-paced program designed to heighten the awareness of course participants of the fact that, under the right circumstances, anyone can commit fraud. Attendees will also learn how to take away the "right circumstances" through a system of good internal controls, the more common ways fraud can occur, and when it does occur, some of the indicators that tell us that something may be going on. I guarantee you will come away with a totally different perspective on fraud.

Ducker's Lake golf course is located off U.S. Highway 421 South (about 2.5 miles from Versailles Road) on Ducker's Road.

Please see the attached registration form for registration fees and contact information. We hope to see you there!



FRAUD: How to Prevent It, But Also How to Detect It

Thursday, May 4, 2006

8 HOURS GOVERNMENTAL CPE AVAILABLE Ducker's Lake Golf Course Clubhouse

NAME _____
AGENCY/FIRM _____
TELEPHONE _____
ADDRESS _____
E-MAIL _____

PLEASE CHECK WHETHER YOU ARE AN AGA MEMBER AND INDICATE THE AMOUNT ENCLOSED:

_____ **YES**, I am an AGA member. Registration fee is \$125.

\$ _____ **TOTAL ENCLOSED**

or \$ _____ **TOTAL TO BE PAID BY MAY 4, 2006**

_____ **NO**, I am not an AGA member. Registration fee is \$195.

A one-year free membership included in registration fee for non-members. Please fill out attached membership application form and return it with your registration.

\$ _____ **TOTAL ENCLOSED**

or \$ _____ **TOTAL TO BE PAID BY MAY 4, 2006**

Please e-mail your registration form to:

Lee Ann Watters lwatters@mountjoybressler.com
Nancy Beth Caryngillum ncaryngillum@mountjoybressler.com
Lydia Reynolds lreynolds@mountjoybressler.com

Send by mail to:

AGA c/o Mountjoy & Bressler, LLP
P.O. Box 5630
Frankfort, 40602

The **deadline** for registration is **Friday, April 14, 2006**.



Treasurer's Report
For the Months of January 2006
By Phil Nally

OPERATING ACCOUNT

EDUCATION ACCOUNT

<i>Beginning Bank Balance</i>	\$ 2,444.94
Revenue:	
Transfer from education	\$ 3,986.85
Local Dues	26.25
Community Service	120.00
Interest	4.82
Total Revenue	4,137.92
Expense:	
Fund-Raising Supplies	\$ (100.00)
Speaker Gift	28.15
Bank Service Charge	10.00
January Lunch Subsidy	(20.00)
Total Expense	(81.85)
<i>Ending Bank Balance</i>	\$ 6,664.71

<i>Beginning Bank Balance</i>	\$ 4,986.85
Revenue:	
Total Revenue	
	0.00
Expense:	
Transfer to Operating	\$ 3,986.85
Total Expense	
	3,986.85
<i>Ending Bank Balance</i>	\$ 1,000.00

Central Kentucky Leadership Directory, 2005-2006

President, Rick Waddle
 Department of Fish & Wildlife
 502.564.7109
 Rick.Waddle@ky.gov

President-Elect, Mary Hudson
 Auditor of Public Accounts
 502.573.0050
 Mary.Hudson@auditor.ky.gov

Past-President, Lee Ann Watters
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 502.695.1040
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