



THE CENTRAL KENTUCKY AGA MESSENGER

September 2008

NEWS & UPCOMING EVENTS

**Septemeber 11,
2008
Meeting**

1 Hour of CPE

Speaker:

Barbara Barnes,
Director, Div. of Career
Opportunities

Topic:

Career Opportunities
System

Location:

Frankfort Plant Board
Clubhouse

Time: 11:30 am-1pm

Price:

\$10 Members
\$12 Non-Members
\$5 CPE (no lunch)

Visit the Website

<http://www.ckvaga.com/>



President's Message Lee Ann Watters

Before I dive into AGA business I wanted to give you an update on one of our retired members, Don Fields. Don is retired from the Transportation Cabinet and he served our chapter, faithfully, for many years in several different offices. I ran into some members of his family this past Sunday and they told me that he has had some health problems recently and was having surgery Sunday at St. Joseph's in Lexington. They asked me to mention him to his AGA friends and ask that you keep him in your thoughts and prayers.

This month, I'd like to focus on membership! Membership is renewed each year in March – if you haven't renewed yet for this year, please do. AGA has some wonderful membership benefits. Specific to our chapter, all members are automatically entered in our member activity points program and are considered for the Member of the Year Award based on those points. Last year Whit Dupree received this award and was given a free registration to our annual accounting and auditing update in November. Additionally, members receive significant discounts on local, regional and national training opportunities. AGA also provides

several publications, Topics a weekly e-newsletter, AGA Today, a bi-weekly e-newsletter, and The Journal of Governmental Financial Management, a quarterly magazine. All of these publications are top-notch and contain well-written and relevant articles.

I hope that many of you will attend this year's Annual Accounting and Auditing Update in November. As many of you know we are excited to be hosting Frank Crawford as our speaker this year. For the first time we are offering an Early Bird Registration Discount for those registering on or before September 30. There has been a great deal of interest expressed in this conference on a regional and sectional basis as well. Further information, including course description and the registration form, is available on our website <http://www.ckvaga.com/>. I hope that many of you will be able to attend.

On the GASB front, two exposure drafts were released on August 28, 2008. These drafts establish proposals to transfer accounting and reporting guidance currently contained in the AICPA auditing literature into the GASB accounting and reporting literature for state and local governments. The exposure drafts can be downloaded for free at www.gasb.org. Written comments are due on October 30, 2008 for both of these drafts.

I hope to see many of you Thursday at our monthly meeting. Until then...

Chapter Meeting News and Notes

Speaker Information

By: Sandra Rudic, CPA

Barbara Barnes, Director, Division of Career Opportunities, Personnel Cabinet

Barbara A. Barnes serves as the Career Opportunities Division Director in the Department of Personnel Administration, Personnel Cabinet. The Division supports an applicant from application submission through appointment. The Division also has a newly established Recruitment Branch to assist agencies with recruitment and the selection process.

Ms. Barnes is a native of Rhode Island and comes to Kentucky by way of the U.S. Air Force. She served eight years in Europe as a Communications Analyst and five years in Japan as a Family Services Contractor. She began her state career as an investigator in the Office of Inspector General in the Environmental and Public Protection Cabinet investigating personnel cases as well as environmental crime.

Ms. Barnes is the Co-Sponsor for the Kentucky Human Resource Information System (KHRIS) project. This project has two components; one has already been accomplished with the successful implementation of the Career Opportunities System on November 26, 2007 which allows applicants to apply to jobs on-line and KHRIS which will replace the Commonwealth's personnel, payroll and benefits administration systems. This is the largest state wide human resource technology initiative in the past 25 years.

Community Service Update

By: Linda Hinton, CPA, CPM

Pop-Tab Campaign

Have your friends and neighbors join in our collection of Pop Tabs to benefit Friends of Indian Summer. The Friends of Indian Summer send children diagnosed with cancer to camp every summer so that these children can have a great experience, despite their illness. Please let me know if you need a collection can for the pop tabs. All collections can be dropped off at the monthly membership meetings. <http://www.iscamp.org/>

Kentucky Book Fair

The Kentucky Book Fair will be held on Saturday, **November 15th, 2008**, from 9:00 a.m. to 4:30 p.m. at the Frankfort Convention Center. This annual event has brought together scores of writers and readers and is celebrating its 25th year! Visit <http://www.kybookfair.com/> to find out more about the Book Fair.

We have had several members enjoy volunteering for the book fair in the past. So, if you want to help with the book fair on November 15, 2008 or help set up the fair on Friday, November 14, 2008, please complete the following form and submit it to me. I

will pass the forms along to Amy Luscher Smith who works with the volunteers. If you prefer, you may supply the information in an e-mail message.

KENTUCKY BOOK FAIR 2008
Supporting School and Public Libraries throughout Kentucky
Nov. 15, 2008 – Frankfort Convention Center, Frankfort

The success of this premiere annual event depends on committed, enthusiastic, experienced volunteers. If you would like to volunteer, please complete the form.

Name: _____

Address: _____
(Street or PO Box, City, State, Zip)

Phone Numbers (Please include area codes.)

Home: (_____) _____ Business: (_____) _____

Cell: (_____) _____ E-mail _____

Address: _____

___ My address has changed since I last volunteered.

___ I am younger than age 18 years of age.

Hours Available:

___ I will help on **Friday, Nov. 14** – 9 a.m. to 1 p.m. to help set up for the event

___ I will help on **Saturday, Nov. 15**, at this time (or these times):

___ 9 – 11 a.m. (Shift #1) ___ 11 a.m-1 p.m. (Shift #2)

___ 1 – 3 p.m. (Shift #3) ___ 3 – 5 p.m. (Shift #4)

As a Saturday volunteer, I prefer these assignments (Prioritize with “1” being first choice):

___ Greeter (welcome patrons, distribute catalogs)

___ Author Assistant (assist authors during the event)

My Favorite authors or genres: _____

___ Surveyor (gather feedback from authors, patrons, or volunteers)

___ Patron Counter (use a hand counter to tally Fair patrons upon entry)

___ Hospitality Server (staff kitchen, serve beverages and snacks to authors)

___ Generalist (flexible and ready to contribute my skills as needed)

I need this accommodation (for example, a task that can be done while seated):

In past years, I have served the Book Fair in these roles:

___ I cannot volunteer this year, but please call on me in 2009.

If you have any questions regarding community service activities, please direct them to me at 573-0050 ext. 269.

Chapter Recognition Update

	<u>1st Quarter</u>
Chapter Leadership (Maximum 3,000)	1825
Education (Maximum 4,000)	600
Certification (Maximum 4,000)	225
Communication (Maximum 3,000)	2054
Membership (Maximum 3,000)	100
Early Careers (Maximum 2,000)	175
Community Service (Maximum 2,000)	600
Awards (Maximum 1,000)	<u>400</u>
Total	<u><u>5979</u></u>
Percentage of Goal	35.17%

The Chapter Recognition Program (CRP) is a noncompetitive program recognizing a chapter's performance in relation to a standard or benchmark linked to AGA's mission. The objective of the CRP is to support, encourage and promote the accomplishment of AGA's mission, and to provide flexible noncompetitive guidelines for a well-rounded chapter. Each chapter is strongly encouraged to participate in this program.

Our chapter has achieved the Gold Chapter Designation for the last several years and our goal is to attain that designation again for 2008-2009.

A status update will be posted every month in the newsletter showing points earned in individual categories and the overall total. Through July of 2008, the Chapter has earned a total of 5979 points putting us at 35.17% of the Gold Chapter Designation goal of 17,001 points.

From the Editor

All members are encouraged to submit articles for the newsletter. Members earn 1 member participation point per article used and 5 points per technical article. Submissions should be in Microsoft Word format and preferably 2 pages in length or less. Send submissions to sarah.feltus@auditor.ky.gov.

Conferences



Enhance your existing skills and gain a deeper understanding of fraud, ethics and internal controls by attending AGA's Third Annual Internal Control & Fraud Conference, to be held Sept. 22-23, 2008 in sunny Phoenix, AZ.

This event focuses on management's responsibility for ensuring a good system of internal controls and the role of accountability professionals in minimizing the risk of fraud, waste and abuse.

Hear from leaders in federal, state and local government, the private sector and academia who are on the forefront of fraud prevention and detection. Earn 14 CPE hours at educational sessions covering relevant and timely topics. Learn about the latest discovery techniques and tools and meet your private sector partners. Share best practices and discuss what works and what doesn't.

In addition to an outstanding technical program, AGA's Internal Control & Fraud Conference offers ample opportunities to network, exchange ideas and make new friends.

Don't miss this opportunity to recharge professionally, gain useful information and expand your network of colleagues—<http://www.agacgfm.org/>.

Association of Government Accountants
 Central Kentucky Chapter
 CEC Meeting - 8/4/08
 Capital Plaza Hotel

Meeting Commenced 11:55AM
 Meeting Adjourned 12:30PM Motion Roy Seconded Phil

July 2008 meeting minutes were approved Motion Katherine Seconded John
Agenda Items

Treasurer's Report		<u>Motioned</u>	<u>Seconded</u>
	<u>Treasurer's report for July 2008 was presented and approved by the</u>	<u>Phil</u>	<u>Linda</u>
	<u>committee.</u>		

Appropriation Basis of Accounting	<u>The accounting records have been recorded on a cash basis in the</u>	<u>Amy</u>	<u>Sandra</u>
	<u>past; however, this has caused an issue when recording fees received</u>		
	<u>for an event and the event is in the next fiscal year. The committee</u>		
	<u>agreed to continue using cash basis for the monthly reports but</u>		
	<u>convert it to an accrued basis for the year end statement.</u>		

Community Service Update	<u>The matching check for the walk-a-thon has been received and</u>
	<u>deposited.</u>

Chapter Recognition Program	<u>Lee Ann submitted the report. It was noted that more community</u>
	<u>service projects need to be done to increase the credits for this</u>
	<u>category. The suspended AGA members at the APA's office were</u>
	<u>completing new applications for AGA.</u>

Newsletter	<u>Sarah still needed the update for community service and July's</u>
	<u>minutes.</u>

Fall Education Update	<u>The committee discussed to increase the monthly meeting fee for non-</u>
	<u>members to \$15 beginning in January as well as CGFM's eating free during</u>
	<u>CGFM month. Adding an audio conference with the monthly</u>
	<u>meeting was discussed. The cost of the scholarships will include the</u>
	<u>membership fee for AGA. The conference fee will be voted on by the</u>
	<u>committee via email due to the absence of Cindy.</u>

Central Kentucky Leadership Directory 2008-2009

President	Lee Ann Watters, CPA, CGFM Mountjoy & Bressler, LLP PO Box 5630 Frankfort, KY 40602 (502) 227-9000 lwatters@mountjoybressler.com	Membership	Roy W. Hunter, CPA Mountjoy & Bressler, LLP PO Box 5630 Frankfort, KY 40602 (502) 227-9000 rhunter@mountjoybressler.com
Past President	Nancy Beth Cary Mountjoy & Bressler, LLP PO Box 5630 Frankfort, KY 40602 (502) 227-9000 Ncary@mountjoybressler.com	Attendance/ Communications	Phil Nally, CGFM Finance and Administration Cabinet 702 Capitol Avenue Room 484 Frankfort, KY 40601 (502) 564-2994 Phil.Nally@ky.gov
President Elect	John Williams, CPA Environmental and Public Protection Cabinet Department for Natural Resources Office of the Commissioner Frankfort, KY 40601 (502) 564-7364 JohnD.Williams@ky.gov	CGFM	Mary Hudson Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Mary.Hudson@auditor.ky.gov
Secretary	Barbara Beward Finance and Administration Cabinet 702 Capitol Avenue Room 484 Frankfort, KY 40601 (502) 564-4025 Barbara.Beward@ky.gov	Community Service	Linda Hinton, CPA, CPM Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Linda.Hinton@auditor.ky.gov
Treasurer/ Webmaster	Amy Small Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Amy.Small@auditor.ky.gov	Early Careers	Kim Sipes, CPA Kentucky State University (502) 597-5808 Kimberly.sipes@kysu.edu
Directors: Programs	Sandra Rudic, CPA Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Sandra.Rudic@auditor.ky.gov	Historian	Catherine Hunt, CPA Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Catherine.Hunt@auditor.ky.gov
Education	Cindy Upton, CPA, CGFM Legislative Research Commission 700 Capitol Avenue Frankfort, KY 40601 (502) 564-8100 Cindy.upton3@lrc.ky.gov	Newsletter Editor	Sarah Feltus Auditor of Public Accounts 105 Sea Hero Road, Suite 2 Frankfort, KY 40601 (502) 573-0050 Sarah.Feltus@auditor.ky.gov

**Central Kentucky AGA
Treasurer's Report
Month Ended August 31, 2008**

Reconciled Cash Balance 7/31/08 \$ 2,816.66

Receipts:

August Program Revenue	\$	401.00
MISC Deposit		1,455.00
Membership Dues		185.00

Total Receipts		<u>2,041.00</u>
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Total Funds Available		<u>4,857.66</u>
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Less: Expenses		<u>(1,881.35)</u>
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Cash Balance 8/31/08		<u>\$ 2,976.31</u>
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Expenses:

Monthly Speaker Donations		25.00
Monthly Catering - August		438.50
Monthly Meeting Site Rental		50.00
Post Office Box Fee		98.00
President-Elect PDC Reimbursement		1,269.85

Total Expenses	<u>\$</u>	<u>1,881.35</u>
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General Fund Expenses	<u>\$</u>	<u>1,881.35</u>
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**Change in Cash Balance
Month August 31, 2008**

Cash Balance -July 31, 2008		\$ 2,816.66
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Program Revenues	\$	2,041.00	
Interest Income		<u>-</u>	2,041.00

Expenses		<u>(1,881.35)</u>	
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Net Income (Loss)		<u>159.65</u>	
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Reconciled Cash Balance - August 31, 2008		<u>\$ 2,976.31</u>	
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