



Calendar of Events

Boston Chapter

March 15, 2005

Regional Professional Development Conference at Bentley College, Waltham, MA (8 CPE)

April 21, 2005

Chapter Lunch Meeting
Security Briefing Update for the Airport and Seaport presented by Massport (1 CPE)

May 12, 2005

Annual Awards Dinner at Maggiano's Little Italy, Boston, MA

National

July 10-13, 2005

National Professional Development Conference at Orlando World Center Marriott, Orlando, FL

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Regional Professional Development Conference

March 15, 2005

Bentley College, Waltham, MA



Bobby A. Derrick, CGFM

We are pleased to announce that AGA National President Bobby A. Derrick, CGFM is our keynote speaker. Bobby will also present at one of our morning concurrent sessions.

Mr. Derrick is the Deputy Director for Corporate Resources Administrative Services and Customer Advocate for Support Services at Defense Finance and Accounting Service (DFAS). He is responsible for the Facilities Management, Logistics Management, Security, and General Administration missions for DFAS. The Administrative Services organizations at six central sites report to him. He also serves as the ombudsman for customer service support for all of the DFAS Directors/

Executives, Business Line and Product Line Managers, and Field Site Directors and the 26 DFAS Field Operation's organizations. He serves on the DFAS Budget Advisory Group as a voting member on behalf of the Corporate Resources Business Line Director for all budget matters/issues relative to the DFAS Budget, which was \$223 million of an Agency total of \$1.5 billion.

Bobby is a member of the Association of Government Accountants, AGA Indianapolis Chapter and American Society of Military Comptrollers.

Concurrent Sessions:

Monitoring Sub-recipients

Invited panelists include Beth Jeppson, MA EOCD and Stan Gardner, HHS

Techniques in Managing Tax Collections IRS / DOR

Presented by Fred Beebe, MA DOR and Alex Basden, IRS

The Trickle-Down Effect of the Sarbanes-Oxley Act on the Public Sector

Presented by representatives from Daniel Dennis & Company LLP.

Innovative Technologies for Increased Performance

Presented by Bobby Derrick, AGA National President

New CPE Rules

Presented by Marcia Buchanan, GAO

Internal Audit

Invited panelists include John Mahoney, MWRA, Tom Igoe, Lifespan and Brenda Chen, ACL

Technology Controls

Presented by John Beveridge, MA Office of the State Auditor

(Conference Details on page 6)

President's Message

Hello!

Well, Punxsutawney Phil predicted another six weeks of winter...And it appears that, once again, his prediction is accurate for New England. The good news is that according to the my trusty Day Timer, Spring will arrive on March 20th!

Unfortunately, we had to cancel the February workshop because we experienced scheduling conflicts with our speakers. And because we are offering one less training session, we've modified the eligibility requirements for awarding one free registration to the National PDC in Orlando, FL. Please read the article on page 7.

As you can see from the front page of the newsletter, the Regional Professional Development Conference at Bentley College is on March 15th. AGA National President Bobby Derrick is our opening speaker and will present one of the five morning sessions. Other confirmed speakers include Alex Basden, Fred Beebe, John Beveridge, Marcia Buchanan, Brenda Chen, Tom Igoe, John Mahoney and representatives from Daniel Dennis & Co. The conference offers attendees 8 CPE hours and includes a continental breakfast and lunch.

We'll hold a chapter meeting during lunch to elect our 2005-2006 Chapter Officers and vote on a proposed amendment to our Chapter Bylaws. The candidates for office are listed in the next column and the proposed changes are listed in the article on page 3.

Next on our calendar is the Chapter Lunch Meeting on April 21st at the Harp. Dennis Treece and Michele Freadman will join us from Massport to provide "Security Briefing Update for the Airport and Seaport."

On May 12th, we will hold our annual Awards Dinner at Maggiano's Little Italy, Boston. We will award our Chapter Awards and Scholarships, honor our past presidents, and give special recognition to two members (one posthumously) who have earned AGA lifetime membership.

You should have received your membership and/or CGFM renewal notice(s). I encourage you to join us for another year of timely education sessions and chapter meetings, local community service activities, and social events. We can renew online at the Members Only section of National's website or via U.S. Mail.

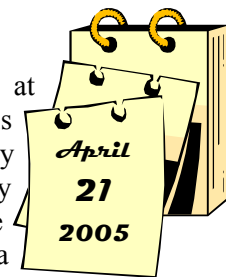


Until next month...

Julie

Save the Date!

Our next Chapter Lunch Meeting is at The Harp on April 21, 2005. Dennis Treece, Director of Corporate Security and Michele Freadman, Deputy Director of Corporate Security will be joining us from Massport for a Security Briefing Update for the Airport and Seaport.



To register please contact Howard Olsher, CGFM at 617-727-6200 or Howard.Olsher@sao.state.ma.us or online at www.aga-boston-chapter.org.

Mark your calendar !

2005 - 2006

Candidates for Office

The Boston Chapter's Nominating Committee is pleased to present the following candidates for office. Chapter officer elections will be conducted at the Regional Professional Development Conference (Bentley College) on March 15, 2005.

President - Elect:

John Beveridge, CGFM
Massachusetts State Auditor's Office

Secretary:

Richard Sullivan
Powers & Sullivan, CPA

Treasurer:

Kimberly Rapoza
U.S. Department of Health and Human Services,
Office of the Inspector General

Vice President for Education and Programs:

Kathleen A. Still, CGFM
Massachusetts Office of the State Comptroller

Vice President for Planning:

Christine Donohoe
Massachusetts Port Authority

2005 Chapter Awards Nominees and Scholarship Applicants Needed

We are rapidly approaching the deadline, April 7, 2005, for the 2005 Boston Chapter Scholarship applications and Chapter Award nominations. The recipients will be honored as our guests at our May 12, 2005 Awards Dinner in Boston. Please take some time to visit our website at www.aga-boston-chapter.org and review the Award Info and Scholarships web pages.

We are seeking written nominations for our four Boston Chapter awards listed below. Please take a moment to recognize a deserving fellow financial professional by submitting a nomination.

Mel Partol Memorial Award—To recognize an individual for superior dedicated service that has enhanced the Boston Chapter of the AGA.

Agency Recognition Award—To recognize an agency that has made significant contributions the Boston Chapter of the AGA.

Annual Achievement Award—To accord recognition for leadership or outstanding achievement in developing, implementing and improving financial management in government service during the past calendar year (2004).

Community Service Award—To recognize a Chapter member for their volunteer and community service work outside of their work environment.

Also, we are seeking applicants for our two \$1,000 Boston Chapter scholarships listed below:

Walter Frese Memorial Scholarship—Applicant must be accepted into or must be currently enrolled in an undergraduate / graduate student in a program related to financial management.

George E. Brady Memorial Scholarship—Applicant must be a current member of the AGA-Boston Chapter or their immediate family member (spouse or dependent child) who is accepted and enrolled in an institution of higher education with no limitation as to the educational major.

We also need additional volunteers to serve on the Scholarships and Awards Committee. As a committee member, you will evaluate the applications/nominations and assist in the selection process. The evaluation/selection process, which takes 2-3 hours, can be done independently at your work or home location. Thus, there are no meetings to attend.

If you have any questions, please contact the Scholarship and Awards Director, Bill Muench, at 508-490-4019 or via e-mail address wmuench@dcaa.mil.

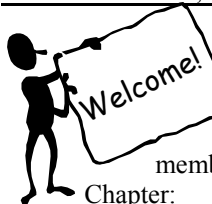
Proposed Changes to the Chapter Bylaws

At the March 15th Chapter Meeting (to be held at the Regional PDC), the chapter membership will be asked to vote on proposed changes to these bylaws. You can find the entire proposed Bylaws by visiting our website at www.aga-boston-chapter.org and clicking on the Bylaws link.

A summary of the proposed changes is listed below:

- Update the National Mission and Purpose, Code of Ethics, and Membership Types to include recent modifications
- Modify the Chapter's Call to Meetings section to "...ten percent or 20 members, whichever is less, who have 'voting rights,' may call for special membership meetings."
- Modify the Voting Rights section to "The usual occurrence will be the voting for Chapter Officers and matters brought forward to the membership by the Chapter Executive Committee."
- Modify Chapter Governance / Chapter Officers to include "Vice Presidents for Education and Program sand Vice President for Planning shall be elected annually for one (1) year terms as provided in Article VII. The President-Elect may nominate two (2) additional Vice Presidents during his/her term as Chapter President to be elected for one (1) year terms as provided in Article VII."
- Modify Committees, Sub-Committees and Task Forces / Formation to "The Chapter President, upon ratification by the CEC, may establish such Committees, Sub-Committees and Task Forces as may be needed to assist the CEC in carrying out the programs and operations of the Chapter."
- Modify Committees, Sub-Committees and Task Forces / Membership to include "e. The Nominating Committee shall consist of the President-Elect, two (2) Past Presidents appointed by the President and three (3) Chapter members selected by the CEC. The President-Elect shall be the Chairperson of the Committee."
- Modify Nomination, Election and Filling of Vacancies—Officers and Directors / Nominations to "c. To be eligible for office in the Chapter, a

(Continued on page 7)



Please join the Membership Committee in welcoming new members to the Boston Chapter:

Cheryl Auger

MA Registry of Motor Vehicles

H. Chris Der Vartanian

RI State Auditor's Office

Michael Drillis

MA Registry of Motor Vehicles

Corey Dydzulis

MA Registry of Motor Vehicles

James McIntyre

VT State Auditor's Office

John Reardon

MA Registry of Motor Vehicles

Kerry Wigandt

MA Registry of Motor Vehicles

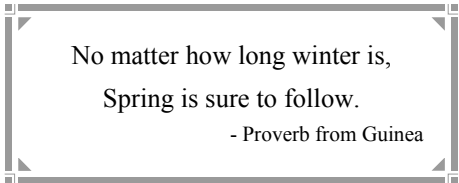
Membership Update

The Boston Chapter membership includes:

- 239 Active Members
- 19 New Members
- 2 Members Transferred In
- 0 Members Transferred Out
- 35 Suspended Members

The Boston Chapter recognizes and thanks the following new member sponsors since May 2004:

- Nicholas Dahl, CGFM..... 1
- Mary E. Kelley 8
- Kathleen A. Still, CGFM 1
- Susan Tefft 1



Electronic Notification



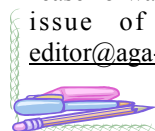
To add your name to the *Boston's Beacon* electronic distribution / chapter update list, please send an e-mail to editor@aga-boston-chapter.org. Thanks!

From the Editor...

Do you know someone in the Boston Chapter who has recently received promotion, accepted a new position, retired or won an award? Would you like to share your good news with fellow AGA members?

Or maybe you're interested in writing a technical article for an upcoming issue of *Boston's Beacon*.

Please forward submissions for the next issue of *Boston's Beacon* to editor@aga-boston-chapter.org.



Thanks!

Chapter Recognition Program

The Chapter Recognition Program is designed to support, encourage, and promote the accomplishment of AGA's mission and to provide flexible noncompetitive guidelines for a well-rounded chapter. The Chapter Recognition Program year begins on May 1st and concludes on April 30th.

Boston Chapter credits as of February 28, 2005 are:

Categories	Maximum Credits	Credits Earned	Credits Allowed	
Leadership, Planning & Participation	3,000	3,150	3,000	105%
Education & Professional Development	4,000	3,375	3,375	84%
Certification	4,000	2,250	2,250	56%
Communications	3,000	5,910	3,000	197%
Membership	3,000	1,200	1,200	40%
Community Service	2,000	2,500	2,000	125%
Awards	1,000	1,600	1,000	160%
Total	20,000	19,985	15,825	

**Boston Chapter Balance Sheet
February 28, 2005**

Assets

Cash	
Checking Account	\$ 3,346
Savings Account	12,582
Certificates of Deposit	<u>12,550</u>
Total Cash	\$28,478
Accounts Receivable	\$ <u>0</u>
Total Accounts Receivable	\$ <u>0</u>
Total Assets	<u>\$28,478</u>

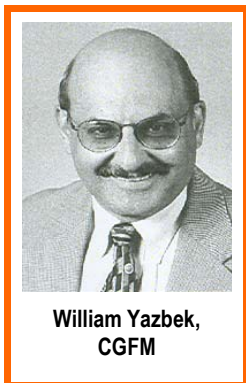
Liabilities and Fund Balance

Accounts Payable	\$ 0
Current Fund Balance	<u>28,478</u>
Total Liabilities and Fund Balance	<u>\$28,478</u>

AGA-Boston Chapter Celebrates 50 Years!

Member Profile

William (“Bill”) Yazbek has been a member of the Association of Government Accountants since 1976 and currently is the Boston Chapter’s Secretary and member of the Training Committee. Previously, he was a member of the Scholarship and Awards Committee. Bill has been a guest speaker at our luncheon meetings as well as at our Professional Development Conference and was awarded the Chapter’s Special Achievement Award in 2001. The beautiful bowl he received from the Chapter for that award sits on the desk in his office...and is always filled with candy!



William Yazbek,
CGFM

Bill holds the designation of Certified Government Financial Manager and is a senior manager with the firm of Deloitte & Touche. He is designated one of the firm’s compliance audit specialists, primarily specializing in audits conducted in accordance with OMB Circular A-133 (“Single Audits”). Bill joined the firm in 1987 to help with the single audit of the Commonwealth of Massachusetts and has been filling that role ever since. In his role as auditor of the Commonwealth, Bill has worked with Commonwealth departments to not only establish systems to assure compliance with federal and state laws and regulations but also establish systems of internal control. Bill co-authored the firm’s guide for the conduct of audits in accordance with OMB Circular A-133 as well as the

plan for the statewide single audit for the State of Connecticut. In addition, Bill works on the Tufts University engagement and has provided services to the State of West Virginia and consults on all single audits conducted by the firm’s Boston office as well as single audits conducted by other offices of the firm. Bill is one of the firm’s instructors on single audits at the national and local level and has provided training to a number of other individual offices in the firm as well. He also conducted training sessions for the Massachusetts Office of the State Auditor and the National Association of Black Accountants.

Prior to joining Deloitte & Touche, Bill worked in the Boston office of Government Accountability Office (formerly General Accounting Office) for 22 years. During his tenure at the GAO, Bill participated in audits at government contractors, universities as well as audits of environmental programs, administrative law judges and the adverse action and appeal system. He received the GAO Meritorious Service Award in 1980. While at GAO, Bill also served as the Executive Secretary for the New England Intergovernmental Audit Forum from 1981 until he left in 1987.

On a personal note, Bill grew up in Dorchester and attended Boston Latin School and Boston College. Bill and his wife, Gerry, live in Abington and have three sons and three grandchildren. One of Bill’s passions was coaching little league and senior league baseball...something he hopes to get into upon his retirement in May.

Conference Details

Date

Tuesday, March 15, 2005

Time

8:30 a.m. - 4:30 p.m.

Registration is from 8:00 - 8:30 a.m.

CPE

8.0 CPE hours

Place

Bentley College
Waltham, MA

Price

Members: \$105

Non-members: \$130

(Please Note: No-shows will be individually responsible for full payment.)

Registration

You can register by contacting David LeBlanc at 781-338-6485 or online at www.aga-boston-chapter.org.

Registration Deadline

March 11, 2005

Bentley College Snow Policy

In the event of a snowstorm, it may become necessary to cancel or delay our scheduled event. Announcements will be made on television and radio stations. Bentley College will inform the following stations of weather-related cancellations and delays:

WRKO	680AM
WBZ	1030AM
WBMX	98.5 FM
WBZ TV	Channel 4
WCVB TV	Channel 5
WHDH TV	Channel 7

Occasionally, inaccurate announcements are made. For this reason, please call the Bentley College Storm Emergency Line. The recorded message is updated by 5:00 a.m. on the date in question and can be accessed at (781) 891-2020.

Professional Development Opportunities

Maine Chapter of AGA

On April 13, 2005 and again on April 21, 2005, Lesley Clark will speak on *Grant Management*—the current software used by the State of Maine.

For more information, visit the chapter at <http://home.gwi.net/~aga/>.

Greater Boston Chapter of ACFEs

On March 18, 2005 from 8:30 a.m. to 12 noon, the Greater Boston Chapter of the Association of Certified Fraud Examiners is sponsoring *Inside the Criminal Mind: What Motivates people to commit crime?* at the Federal Reserve Bank of Boston. The cost is \$15 for paid CFE Chapter members, \$30 for non members, or \$20 for a group rate.

For more information visit the chapter website at www.acfe-boston.org.

Greater Boston Chapter of the IIA

On March 22, 2005 from 9 a.m. to 12 noon, the Boston Chapter of the Institute of Internal Auditors is sponsoring *A Streamlined Corporate Risk Assessment* at Bentley College, Waltham. Attendees will be awarded 3 CPE hours. The cost is \$39 for IIA members and \$59 for non-members.

And on April 26, 2005 from 9 a.m. to 12 noon, the chapter will sponsor *Applying ERM to your Internal Audit Approach* at Ernst & Young, Boston. The cost is \$39 for IIA members and \$59 for non-members. Attendees will be awarded 3 CPE hours.

For more information about either of these sessions, visit the Greater Boston Chapter website at www.theiia.org/chapters/index.cfm?cid=13.

Around the New England Region

The Maine Chapter has a busy Community Service calendar. In December, the chapter contributed gifts and cash for holiday gifts for four young adults and one child. In addition to the gifts, each young adult received a \$70 gift certificate to Walmart.

The Chapter sponsors an on-going Used Magazine Drive. Members collect used magazines at each Chapter meeting for the Veteran's Home. A variety of magazines are being collected not only for the reading pleasure of the veterans but also of their guests and visitors to the center.

And this Spring, members of the Maine Chapter will be forming teams for the April Big Brothers / Big Sisters Bowl-a-thon. They will follow this event by volunteering at the PBS Great TV Auction. And then in June, they will be supporting the American Lung Association's Trek Across Maine.

Congratulations to the World Champion



New England
Patriots !

CGFM Study Guides for Exams 2 and 3 Available

Are you preparing for CGFM Examination 2 or 3? Order the new study guides today to help you prepare.

Please note: these study guides are used in "Governmental Accounting, Financial Reporting and Budgeting" or "Governmental Financial Management and Control" classroom courses—If you are taking these courses through Management Concepts, you do not need to purchase the study guides.

(Proposed Chapter Bylaws Cont'd from page 3)

member must be a Full Government, Private Sector Member or retired member in good standing.” and “d. The Chapter Nominating Committee shall ensure that the professional backgrounds of the officer candidates are commensurate with the duties of these positions.”

- Modify Dissolution to “The periods of the existence and duration of the Chapter shall be perpetual. In the event of the liquidation, dissolution or winding-up of this Chapter, none of the property of the Chapter or any proceeds hereof shall be distributed among the members of the Chapter. However, after payment of, or making provision for all debts and liabilities of the Chapter, all remaining assets and property of every nature and description whatsoever shall be paid over and transferred to any corporation, fund or foundation is one which organized and operated exclusively for scientific, literary, or educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual. The receiving organization must be founded exclusively for social welfare, education and scientific purposes within the meaning of Section 501 (c) (3) of the Internal Revenue Code of 1954, or the corresponding provision of any future United States Revenue Laws and for making distributions to organizations that qualify as exempt organizations under aforementioned laws.”
- Modify Liability of Officers and Indemnification / Limitation on Liability to “b. Chapter officers shall include those elected and appointed officers and directors of the Chapter, members of the CEC and those elected and appointed members of the Chapter duly constituted Committees and Task Forces.

A Chance to Win a Registration to the 2005 PDC in Orlando, FL!

The Boston Chapter is awarding one paid registration fee to the Association of Government Accountants 2005 Annual Professional Development Conference. (Value is approximately \$900). The conference will be held in Orlando, Florida on July 10 - 13, 2005.

To be eligible for this award an individual must have attended four (4) of the six (6) educational sessions sponsored and held by the Boston Chapter offering CPEs from September 2004 through April 2005. The individual must be a Boston Chapter member prior to the drawing that will be held in April 2005.

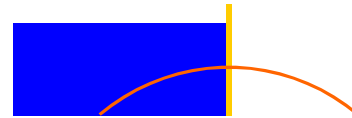
There are currently 22 members who are eligible with two training sessions to go. In addition, we have 14 non-members who are still eligible to win if they come members prior to the April training session and attend the four required sessions.

As an additional incentive the Chapter President will buy the winner an ice cream cone on Main Street in Disney World!

The award will be drawn at random from those meeting eligibility after the last training session in April 2005. This award is not transferable by the recipient. However, an alternate(s) will be drawn in the event that the primary recipient cannot or chooses not to attend.

Chapter History

In recognition of our 50th anniversary, we plan to document our chapter's history. Any assistance you can offer is greatly appreciated. If you have information such as past newsletters, photos, names of chapter award winners and scholarship recipients, please contact Julia Burns, CGFM at JuliaB@osc.state.ma.us.



Boston's Beacon is published by the Association of Government Accountants—Boston Chapter.

Comments should be forwarded to editor@aga-boston-chapter.org.



CGFM Renewal Reminder

If you were awarded your CGFM in the years 1996, 1998, 2000 or 2002, your renewal cycle ended December 31, 2004. Please note that you have until March 31, 2005 to earn the required number of CPE hours.

Speaker Database

The AGA-Boston Chapter is building a speaker database. Do you know a dynamic speaker who you would like to see at an upcoming educational event? Are you a speaker who would like to be included in the database? Please send the speaker's name, address, phone number, e-mail address and potential topics to Howard Olsher, CGFM at Howard.Olsher@sao.state.ma.us. Thank you, in advance, for your assistance.

Chapter Survey

Don't forget to complete a Chapter Survey! It is located on the home page of our website at www.aga-boston-chapter.org. Please take a moment or two to give us some feedback. Thank you to everyone who has already completed the survey.

News from National

2005 Professional Development Conference and Exposition

Join us in sunny Orlando for the government financial management education event of the year! AGA invites you to attend its 54th Annual Professional Development Conference & Exposition, to be held July 10 - 13, 2005, in Orlando, FL.

Leaders refuse to be left behind. They are well educated on the newest developments in the field and eager to learn as much as they can. Leaders want to make a difference. There is no better place to get the knowledge you need than at AGA's Professional Development Conference and Exposition.

PDC 2005 promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. Education sessions will provide technical training, useful information on emerging trends, tools to help you become more effective and lessons from the best in the business.

AGA National Office Seeks Research Assistant

The AGA has an opening for a Research Assistant in the National Office located in Alexandria, VA. This position supports the Director of Research. The candidate will assist the Director of Research and the Corporate Partner Advisory Group (CPAG) Research Liaison in the management of AGA CPAG research project.

AGA/s CPAG Research Program develops research reports on issues and topics related to good government and best practices in federal, state and local government financial management. The program includes projects done in-house and projects undertaken by external researchers under AGA oversight.

Candidates must have a degree in accounting, business, statistics, or a related field. CPA or CGFM preferred. The candidate must be well organized, have good interpersonal skills, and be able to monitor several projects simultaneously. The ideal candidate would have strong quantitative and analytical skills, an attention to detail, experience with data collection, and familiarity with statistical packages and online survey software. Knowledge of and interest in federal and state accounting and auditing standards and management initiatives is a plus. Send resume and salary requirements to amiller@agacgfm.org or fax to 703-548-9367.

Annual Renewal Update

Annual renewal packages have been mailed and are due to be paid by March 31, 2005. Invoices include both membership and CGFM certificate renewals where applicable. Again this year a member *Information Sheet* is included in the renewal packages (demographic and contact information). Please fill this sheet out and submit to AGA.

The quickest way to renew is online via the password protected members-only section of the AGA website. *How to Renew Online:* Access the AGA website at www.agacgfm.org. Click on 'Members Only' on the left palette. Login using your membership ID number and password (your first initial followed by your last name – no spaces), click on the gray 'billing' button above your name (if the gray billing button doesn't appear, it means that your membership is paid in full). All you have to do is input your credit card information and hit 'Submit.' The transaction will automatically process via our secure server and the renewal information will be automatically updated in AGA's in-house membership system. While you are logged into the Members Only section, be sure to take a look at your contact information and make any updates as necessary (especially your email address).

Call for 2005 National Awards Nominations

AGA's National Awards Committee is now accepting nominations for 10 National Awards that recognize the leaders advancing our profession and setting the standards of excellence. In many cases, individuals do not have to be members of AGA to be eligible. All nominations are due Friday, March 18, and awards will be presented during AGA's Professional Development Conference and Exposition in Orlando, FL July 10-13.

For more information on these awards, please visit AGA National at <http://www.agacgfm.org/membership/awards/>.

NLC 2005 A Big Success

More than 500 government finance professionals attended AGA's Third Annual National Leadership Conference last week in Washington, D.C. With a theme of "Improving Government Performance: Financial Managers Take Center Stage," the conference brought together leaders from federal, state and local governments as well as the private sector and academia.



Studying for CGFM Examination 1

- by Virginia Brizendine

The first examination (although the exams can be taken in any order) covers the "Governmental Environment." A CGFM certificate holder should have an in-depth knowledge of the structure and workings of government. This exam focuses on seven areas:

- A. Organization and Structure of Government
- B. Legal and Other Environmental Aspects of Government
- C. Interrelationships Among Planning, Programming, Budgeting, Operations, Accounting, Reporting and Auditing
- D. Governmental Financing Process
- E. Public Accountability
- F. Ethics in Government
- G. Financial Management Responsibilities and Skills

The subjects covered in each of these sections can be found at the AGA website (www.agacgfm.org) on the CGFM tab under "What Do Exams Cover?", Examination 1.

The first two sections of examination 1 address basic civics information often covered in political science or public administration courses. Those subjects were typically studied sometime ago by most of us and focused on concepts. However, those concepts are reality for someone working in government. Studying for this examination should include some reflection on how the concepts behind the structure and operation of government affect actions in the workplace. For example, the responsibility to provide education was not delegated to the Federal government in the U.S. Constitution; it was reserved to the states. How does this affect the ways the federal government can influence the actions of education programs in individual states? How does the state's control of its political subdivisions affect a local school district's funding? Most college-level public administration books have information on government structure and the concept of governmental sovereignty.

The management cycle, while also present in the corporate world, can be applied uniquely in governments. Books used for college level management courses can be referred to obtain both a theoretical foundation and practical applications on the processes and interrelationships in the management cycle. Simply using a search engine such as Google and searching on "plan, program, budget, operate, account, report, audit, cycle" will bring up numerous sites where strategic planning documents support the practical usefulness of the cycle and where audit reports document problems that occur when the cycle breaks down.

Governmental Financing Process addresses various ways governments raise revenues: taxes, grants, shared revenues, user fees, debt, etc. The unique revenue sources of special-purpose governments are also addressed in this section. The Government Finance Officers Association has several books that discuss these issues:

- Local Government Finance Concepts and Practices by John E. Peterson and Dennis R. Stachora, eds.
- Tax-exempt Financing: A Primer
- An Elected Officials' Guide to Debt Issuance by J.B. Kurish and Patricia Tighe
- A Guide for Preparing a Debt Policy

Public administration course books will also have information on other types of financing and often discuss pros and cons of using certain types of financing options.

Many of the topics in Public Accountability and Government Ethics sections are likewise covered in public administration books. The AGA Code of Ethics is a "must study" for the section of the test (<http://www.agacgfm.org/about/codeofethics.aspx>). Practical ethics application discussions are also encouraged for CGFM candidates. Government employees really do have a private life and the same rights as other citizens. So, what happens if our family owns land next to a proposed government annexation / purchase that may increase or decrease the value of the land and my government position makes me a part of the decision-making process? What ethical actions are available for me?

The final section deals with management responsibilities and skills. Test preparation should include reviewing the responsibilities and duties of federal CFOs as set forth in the CFO Act of 1990. The heads of other government financial groups have similar responsibilities. Management Policies in Local Governments, GFOA, and Management Control in Nonprofit Organizations by Robert Anthony and David Young, can provide some insight.

The Governmental Accounting Standards Board's Concept Statement 1 (Objectives of Financial Reporting) and Statement 2 (Service Efforts and Accomplishments Reporting) should be studied, as should the Federal Accounting Standards Advisory Board's SSFAC 1 (Statements of Federal Financial Reporting). Other resources for Examination 1 study can be found on the AGA website. Many of these books are costly at list prices. Local AGA chapters may want to facilitate studying for the exams by purchasing some of these publications. Some books can also be purchased from the used book section of www.amazon.com, www.half.com or colleges or universities with departments of public administration.

AGA offers a comprehensive online course that allows individuals to take the Governmental Environment training when convenient. The cost is \$195; 8 CPE credits are available for the course. Information about the course is available at www.agacgfm.org/cgfm/prepare.

Finally, a self-study guide is being prepared for the Governmental Environment exam and is scheduled to be available later this year.

2004 - 2005 Officers, Directors and Chairs**Julia P. Burns, CGFM**

President
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