

## Calendar of Events

### Boston Chapter

**March 14, 2006**

Regional Professional Development Conference at Bentley College, Waltham

**April 13, 2006**

Spring Workshop at the O'Neill Federal Building on *Interviewing the Auditee* presented by John Sullivan of the SAO

**June 2, 2006**

Annual Awards Dinner aboard the Spirit Elite with a cruise around Boston Harbor.

### New England Region

**March 14, 2006**

The Maine Chapter is sponsoring a Chapter Meeting with guest speaker Jeff Sosnaud, Deputy Commissioner, Department of Economic and Community Development presenting "What is the Creative Economy and How Does It Benefit Maine?"

*(Continued on page 4)*

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## Regional Professional Development Conference

**Tuesday, March 14, 2006**



We are pleased to announce that AGA National President Sam McCall, CGFM is our keynote speaker!

Mr. McCall is the Tallahassee City Auditor and directs the auditing function within the City. He is appointed by and works under the administrative direction of the City Commission. As the independent appraiser of City operations, the City Auditor reviews and evaluates activities, both operational and financial, as a service to the City Commission and other Appointed Officials.

*(Continued on page 7)*

### Concurrent Sessions:

#### GASB 43 & 45

This session will provide an explanation of GASB's new accounting and financial reporting standards related to Post-Employment Benefits other than pensions. The discussion will cover:

*(Continued on page 10)*

#### Fraud Around Us

This session will present a variety of topics on fraud as well as the types of fraud we encounter as accountants, auditors, and program administrators. We will also briefly discuss some computer

*(Continued on page 10)*

#### Benchmarking

A benchmarking exercise/analysis is designed to provide insight to management of an organization into areas that are performing well and into areas for

*(Continued on page 10)*

#### Homeland Security

When Congress created the Department of Homeland Security it moved a number of agencies throughout the government structure to the DHS. This session will

*(Continued on page 10)*

#### Techniques for Technology Audits

The purpose of the training session is to present a "Closing the Loop" framework for defining audit objectives and audit criteria in relation to IT-related control objectives and control practices,

*(Continued on page 10)*

#### Audit Report Writing

This session will focus on the development and the writing of audit findings and audit reports. The instructor will focus on the techniques for writing clearly, convincingly, logically and concisely. Various writing examples and exercises will be demonstrated in this session.

#### Doing More with Less

Our challenges as public servants now greatly exceed the sometimes-overused adage of "doing more with less". Today's fiscal challenges require us to do more with less AND with greater integrity,

*(Continued on page 10)*

#### How to Motivate & Retain Outstanding People

This new workshop focuses on the continuing challenge to motivate and retain good people, and emphasizes the critical role of the manager in creating an

*(Continued on page 10)*

## President's Message

"Beware the Ides of March." Never really understood that. Back before most of us can remember or were even around, tax returns were due to the Bureau of Internal Revenue on March 15th of each year. That meant one less month to procrastinate.

Last month we had a half-day, morning session at the Federal Reserve Building in Boston covering the topic of Spend Management, presented by Gary Lambert of CGI Spend Management Solutions. We thank Gary for volunteering to make this presentation to the chapter.

For education this month is our **main event**. On March 14th, the Boston Chapter is hosting it's annual Regional Professional Developmental Conference at Bentley College in Waltham, MA. Registrants will be able to select from four courses in the morning and from four more after lunch. We are also pleased to announce AGA's National President, Sam M. McCall, CGFM is scheduled to speak to the conference participants. Details regarding the conference and registration information are elsewhere in this newsletter and on our web site.

Also at the conference we will have a brief chapter meeting with the important function of electing the chapter officers for next year. President Elect, John Beveridge, CGFM, CPA has chaired the nominating committee and come up with an impressive slate of candidates for your consideration.

Next month John Sullivan of the Mass State Auditor's Office will conduct a half day presentation on the subject of Interviewing the Auditee at the O'Neill Federal Building in Boston.

Nominations for Chapter Awards are due in April. Please take the time and consider who may be worthy of this recognition.

We're now floating between winter and spring. If we were voting I know which way I'd be going. Till next month, thanks for your support.

- DAVE

## Save the Date!

On Thursday, April 13, 2006 the Boston Chapter will host a Spring Workshop at the O'Neil Federal Building. John Sullivan of the Massachusetts State Auditor's Office will present *Interviewing the Auditee*. Attendees will earn 4 CPE credits.



To register please contact Howard Olsher, CGFM at [Howard.Olsher@sao.state.ma.us](mailto:Howard.Olsher@sao.state.ma.us) or via phone at 617-727-6200 or online at [www.aga-boston-chapter.org](http://www.aga-boston-chapter.org).

### 2006 - 2007 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 14, 2006.

President - Elect:

**Wallace Alan Franklin, CGFM, CGA**  
Massachusetts Office of the State Auditor

Secretary:

**Richard Sullivan, CPA**  
Powers & Sullivan, CPA

Treasurer:

**Maria Mamakos**  
Massachusetts Department of Education

Vice President for Education and Programs:

**Julia P. Burns, CGFM**  
Massachusetts Office of the Comptroller

Vice President for Planning:

**Christine F. Donohoe**  
Massachusetts Port Authority



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

**Judith E. Blodgett**  
MA Office of the State Auditor

**Marcela D. Sablan, CGFM**  
U.S. Army Corps of Engineers

**Member News**

**Kimberly D. Rapoza, CPA**, Chapter Treasurer, recently passed (on her first attempt) *Examination 1: Governmental Environment*—the first of three comprehensive examinations that make up the core requirement of the CGFM program. Way to go, Kim!

For more information about the CGFM designation, please the article on page 4 of this newsletter.

**Go for Growth!  
Membership Update**

The Boston Chapter membership includes:

- 249 Active Members
- 21 New Members
- 2 Members Transferred In
- 0 Members Transferred Out
- 15 Suspended Members

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The Boston Chapter recognizes and thanks the following new member sponsors since May 2005:

- David A. LeBlanc, CGFM..... 6
- Terrence P. McCarthy, CGFM..... 2
- Howard N. Olsher, CGFM..... 2
- Kimberly D. Rapoza ..... 1
- Susan Tefft, CGFM ..... 3
- William H. Withrow ..... 1

**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 [Julia Burns@osc.state.ma.us](mailto:Julia.Burns@osc.state.ma.us).



Thanks!

**Do you know...**

...that the St. Patrick's Day custom came to America in 1737? That was the first year that St. Patrick's Day was publicly celebrated...in Boston. Today people celebrate the day with parades and wearing of the green. Interestingly, it takes place just a few days before the first day of spring. 

**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 1<sup>st</sup> and concludes on April 30<sup>th</sup>.

Boston Chapter credits as of February 28, 2006 are:

Categories	Maximum Credits	Credits Earned	Credits Allowed	% of Avail
Leadership, Planning & Participation	3,000	4,000	3,000	100%
Education & Professional Development	4,000	4,200	4,000	100%
Certification	4,000	4,100	4,000	100%
Communications	3,000	7,571	3,000	100%
Membership	3,000	2,225	2,225	74%
Community Service	2,000	44,275	2,000	100%
Awards	1,000	2,700	1,000	100%
<b>Total</b>	<b>20,000</b>	<b>69,071</b>	<b>19,225</b>	

**Boston Chapter Balance Sheet  
January 31, 2006**

Assets	
Cash	
Checking Account	\$ 4,950
Savings Account	8,141
Certificates of Deposit	<u>12,797</u>
Total Cash	\$25,888
Accounts Receivable	
Winter Seminar, Volpe	<u>\$ 4,053</u>
Total Accounts Receivable	<u>\$ 4,053</u>
Total Assets	<u>\$29,941</u>
Liabilities and Fund Balance	
Accounts Payable	
Current Fund Balance	\$ 0
	<u>29,941</u>
Total Liabilities and Fund Balance	<u>\$29,941</u>

*(Calendar Continued from page 1)*

**May 16-18, 2006**

The Maine Chapter is sponsoring "Governmental Accounting, Financial Reporting and Budgeting" of the Government Financial Manager Series.

**National**

**June 18-21, 2006**

National Professional Development Conference at San Diego Marriott Hotel & Marina, San Diego, CA

**Massachusetts Declares March as CFGM Month!**

The Month of March looks exciting for the Boston Chapter. I'd like to thank State Auditor DeNucci, Ken Marchurs, First Deputy Auditor and William Keefe of the State Auditor's Office, for their efforts in getting Governor Romney to proclaim March as Certified Government Financial Manager Month. Make sure you check out the proclamation included later in this newsletter.

We are happy that the Governor has chosen to recognize the accomplishments of those of you who are CGFMs. And I encourage all of our members to wish those who are certified government financial managers a Happy CGFM Month!

As a token of our chapter's appreciation, we'd like to let our members know that in honor of CGFM month, we will be offering up to five (5) paid scholarships to reimburse an individual for the fees involved in taking the AGA CGFM exam. The individuals will also be reimbursed for the CGFM application fee if they successfully pass part one on the first attempt. For those of you who are not yet CGFMs, you may get in touch with me concerning CGFM training materials and fundamental approaches to the CGFM designation. You can reach me via my e-mail address at [jnvalchuis@rcn.com](mailto:jnvalchuis@rcn.com).

- **Joseph Valchuis, CFE**, Director of Professional Certification

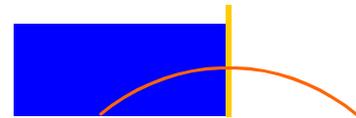
**Winter Workshop:  
Spend Management**

*"What is Spend Management?"*

On February 16th, forty-seven members and friends attended the Winter Workshop at the Federal Reserve Bank Building to learn the answer to this question. **Gary Lambert**, CGI, Vice President for Spend Management, discussed the various aspects of moving procurement from a tactical back office operation to a strategic process. Because he encouraged participation, it was an interactive session and the four hours went by quickly!

Gary also graciously offered us an electronic copy of his presentation that will be available on the Chapter's website in the near future. Four CPE credits were awarded for this morning workshop.

Our sincere thanks to Gary!



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

Comments should be forwarded to Julia Burns@osc.state.ma.us.



***Nobody can make you feel inferior without your permission.***

- Eleanor Roosevelt

**Happy  St. Patrick's Day**



Visit us online at  
[www.aga-boston-chapter.org](http://www.aga-boston-chapter.org)

**Websites of Interest**

American Society for Public Admin (ASPA).....	<a href="http://www.aspanet.org">www.aspanet.org</a>
MA Chapter of ASPA .....	<a href="http://www.massaspa.net">www.massaspa.net</a>
Association of Certified Fraud Examiners (CFE).....	<a href="http://www.cfenet.com">www.cfenet.com</a>
Greater Boston Chapter of CFE .....	<a href="http://www.acfc-boston.org">www.acfc-boston.org</a>
Association of Government Accountants .....	<a href="http://www.agacgfm.org">www.agacgfm.org</a>
AGA Boston Chapter .....	<a href="http://www.aga-boston-chapter.org">www.aga-boston-chapter.org</a>
AGA Hartford Chapter.....	<a href="http://www.agahartford.org">www.agahartford.org</a>
AGA Maine Chapter .....	<a href="http://www.gwi.net/~aga/">www.gwi.net/~aga/</a>
First Gov .....	<a href="http://www.firstgov.gov">www.firstgov.gov</a>
Governmental Accounting Standards Board .....	<a href="http://www.gasb.org">www.gasb.org</a>
Government Executive .....	<a href="http://www.govexec.com">www.govexec.com</a>
Institute of Internal Auditors (IIA) .....	<a href="http://www.theiia.org">www.theiia.org</a>
IIA Greater Boston Chapter .....	<a href="http://www.theiia.org/chapters//index.cfm/name.page/cid/13">www.theiia.org/chapters//index.cfm/name.page/cid/13</a>
Intergovernmental Audit Forum.....	<a href="http://www.auditforum.org">www.auditforum.org</a>
International Accounts Payable Professionals (IAPP).....	<a href="http://www.aippnet.org">www.aippnet.org</a>
National Assoc of State Auditors, Comptrollers & Treasurers .....	<a href="http://www.nasact.org">www.nasact.org</a>
National Assoc of State Comptrollers .....	<a href="http://www.nasact.org/community/nasc.html">www.nasact.org/community/nasc.html</a>
National Assoc of State Treasurers .....	<a href="http://www.nasact.org/community/nast.html">www.nasact.org/community/nast.html</a>
National State Auditors Association.....	<a href="http://www.nasact.org/community/nsaa.html">www.nasact.org/community/nsaa.html</a>
National Electronic Commerce Coordinating Council .....	<a href="http://www.ec3.org">www.ec3.org</a>

THE COMMONWEALTH OF MASSACHUSETTS



A PROCLAMATION



BY HIS EXCELLENCY

GOVERNOR MITT ROMNEY

**Whereas** The Boston Chapter of the Association of Government Accountants is a professional organization with 174 active members representing federal, state, municipal and private sector accountants, auditors, and financial managers in Massachusetts; and

**Whereas** Awarded by the Association of Government Accountants, the Certified Government Financial Manager certification program encourages the critical need for an increased emphasis on the professional qualifications and stature of government financial managers; and

**Whereas** The Certified Government Financial Manager program provides a means of demonstrating professionalism and competency by requiring candidates to have appropriate educational and employment history, to abide by AGA's Code of Ethics and to pass a three part examination requiring expertise in various financial subjects; and

**Whereas** Certified Government Financial Managers respond to AGA's mission of Advancing Government Accountability, as it continues its educational efforts, with emphasis on high standards of conduct, honor, and character in its Code of Ethics, and are making significant advances both in professional ability and in service to the citizens of Massachusetts,

**Now, Therefore, I, Mitt Romney**, Governor of the Commonwealth of Massachusetts, do hereby proclaim March 2006, to be

**CERTIFIED GOVERNMENT FINANCIAL MANAGER MONTH**

And urge all the citizens of the Commonwealth to take cognizance of this event and participate fittingly in its observance.

Given at the Executive Chamber in Boston, this twenty-fourth day of February, in the year of our Lord two thousand and six, and of the Independence of the United States of America, the two hundred and twenty-ninth.

By His Excellency

Handwritten signature of Mitt Romney.

MITT ROMNEY  
Governor of the Commonwealth

Handwritten signature of William F. Galvin.

WILLIAM F. GALVIN  
Secretary of the Commonwealth

GOD SAVE THE COMMONWEALTH OF MASSACHUSETTS



**Annual CGFM Renewal Time!**

AGA National is getting ready to send you an annual renewal invoice for your CGFM certification and/or AGA membership. If your address has recently changed, please be sure to update your contact information with AGA and pay your dues in the "Members only" section of AGA website (www.agacgfm.org).

Below you'll find answers to frequently asked questions about CGFM renewal:

Q: How often do I have to renew my CGFM designation?

A: CGFM certification is renewed on an annual basis. A renewal invoice is sent out in February and the payment is due by March 31st. If you do not receive an invoice by mid-March, please call AGA at 1.800.AGA.7211.

Q: What are the requirements for maintaining the CGFM certification?

A: To maintain the designation, a CGFM holder must:

1. Pay the CGFM renewal fee at the beginning of every year.
2. Adhere to the AGA Code of Ethics.
3. Every two years complete at least 80 hours of continuing professional education (CPE) in government financial management topics or related technical subjects (with at least 20 in each year).
4. Maintain and, if requested by AGA, provide detailed information on CPE hours completed.
5. If you did not renew your CGFM certification last year or have not earned 80 CPE hours in your last two-year CPE cycle, please contact the Office of Professional Certification at 1.800.AGA.7211 (703.684.6931), ext. 305.

Q: I just retired. Do I need to do anything to adjust my CGFM status?

A: Yes. If you have recently retired from AND are no longer substantially working in the government financial management community, please notify AGA of your change of status to "retired" by fax (703-562-0361) or email (agacgfm@agacgfm.org).

Should you return to work (substantial employment or contracting) in the government financial management community, please contact AGA to change your CGFM status back to "Active."



**Lifetime Member Guidelines  
Revised – 93 Members Recognized**

At its February 1<sup>st</sup> meeting, AGA's National Executive Committee voted to change the guidelines that determine Lifetime Members from 50 years of membership to 40 years of membership. It is the involvement and continuous support of members such as these that has helped shape AGA into the premier organization for accountability professionals that it is today.

This means that 93 members will be honored nationally with Lifetime Membership this year! (Lifetime Members no longer pay membership dues.)

We are extremely proud to have ten of these individuals as members of the Boston Chapter. Please help us in recognizing these people for this accomplishment and their dedication to the AGA.

- ★ **Mr. Alson A. Castonquay**
- ★ **Mr. Joseph B. D'Alessandro**
- ★ **Mr. Bernard T. Dembro, Jr.**
- ★ **Mr. George C. Dimitrakis**  
Boston Chapter President 1972-1973
- ★ **Mr. Walter S. Dunbar, Jr., CGFM, CPA**
- ★ **Mr. Jacintho J. Farea, CPA**  
Boston Chapter President 1987-1988
- ★ **Mr. Martin L. Leonard, CGFM**
- ★ **Mr. Louis Lucas**  
Boston Chapter President 1977-1978
- ★ **Mr. Thomas H. McCormack**
- ★ **Mr. William Melymuka**  
Boston Chapter President 1969-1970

A big splash will be made in an upcoming issue of *Topics* as well as on the AGA website.

The Boston Chapter will be awarding Lifetime Member certificates to these individuals.



You Know You're From The Boston AGA Chapter If:

You know how to pronounce towns like Worcester, Haverhill, Peabody, Scituate, Gloucester, Chatham and Leominster.

You could own a small town in Iowa for the cost of your house.

If you stay on the same road long enough it eventually has three different names.

There are 24 Dunkin Donuts shops within 15 minutes of your house and that is how you give directions.

The public transportation system in Boston is known as the "T" and you'd rather drive in bumper to bumper traffic for 4 hours to get to Boston than be caught dead on the "Orange Line".

53 degrees is "on the warm side".

You've walked to Brigham's for an ice cream cone "to go" in the snow.

You call chocolate sprinkles "jimmies".

A water fountain is called a bubbler. Say it " bubbla".

You can go from one side of town to the other in less than fifteen minutes.

You know what they sell at a "packie".

You keep an ice scraper in your car all year round.

You've pulled out of a side street and used your car to block oncoming traffic so you can make a left.

You've bragged about saving money at The Christmas Tree Shop.

You know what a "regular coffee" is!

You can navigate a rotary without a problem.

You use the words "wicked" "pissa" and "good" in the same sentence.

You know what a frappe is.

You drink tonic and would never consider using it on your hair.

You never say "Cape Cod" you say "The Cape".

You went to Old Sturbridge Village and Plymouth Plantation at least once, in elementary school, but never to Bunker Hill.

You know the Mass Pike and 495 create some sort of strange weather dividing line.

AND FINALLY: You cringe every time you hear some actor/actress imitate the "Boston Accent" on TV.

*(Sam McCall Continued from page 1)*

Mr. McCall is a Certified Public Accountant, Certified Internal Auditor, Certified Government Auditing Professional, and Certified Government Financial Manager. He has a bachelor of arts, with a major in accounting, from the University of West Florida and a master in public administration from Florida State University. He has completed additional course work at Florida State University in the Ph.D. program in public administration. Prior to becoming City Auditor, Mr. McCall served the Florida Legislature in the Office of the Auditor General.

Mr. McCall has extensive experience in the public sector as a financial and performance auditor and as an administrator. His professional service includes over 10 years on the Advisory Council on Government Auditing Standards to which he was appointed by the Comptroller General of the United States. The Council advises the Comptroller General on the establishment of Generally Accepted Government Auditing Standards. He also served on the Governmental Accounting Standards Advisory Council that advises the Governmental Accounting Standards Board (GASB) in establishing Generally Accepted Accounting Principles for State and Local Governments. During his three years of service, the Financing Accounting Foundation appointed him to serve two years as Council vice-chair.

He is a member of the American Institute of CPAs. He served on the AICPA Rule 203 Task Force, which recommended that the AICPA recognize the Federal Accounting Standards Advisory Board as the body to establish accounting standards for the federal government. He is a member of the Florida Institute of CPAs and continues to serve on FICPA committees.

He currently serves on the Association of Government Accountants National Executive Committee and Certified Government Financial Manager (CGFM) Professional Certification Board. Mr. McCall is the 2005-2006 AGA National President. He has been President of the Tallahassee Chapter of AGA and the North Florida Chapter of the American Society of Public Administration. He is currently on the board of directors of both local organizations.

Mr. McCall has served as a member of the Institute of Internal Auditors International Internal Auditing Standards Board and The IIA Guidance Task Force to recommend a vision for the future for the profession. He currently serves on the IIA International Government Relations Committee. He is a past President of the Tallahassee Chapter of the IIA and served on the board of governors.

Mr. McCall has been nationally recognized by the American Institute of CPAs as the 1997 Outstanding CPA in Government. In June 2000, the North Florida Chapter of the American Society of Public Administration recognized him as the chapter's Public Administrator of the Year. In 1997, 2001, and 2003, he received an Association of Government Accountants National President's Award, and, in October 1999, the AGA recognized him with their State and Local Government Excellence in Government Leadership Award.



## CEC Meeting Highlights

The Boston Chapter Executive Committee held a virtual meeting on January 30, 2006 to vote on the following proposal:

The Boston Chapter amend the current CGFM policy of awarding one paid scholarship annually to

*Award annually up to five (5) paid scholarships to reimburse chapter members for the fee to take one part of the AGA CGFM Examination. Additionally, the individual would also be reimbursed for the CGFM application fee if he/she successfully passes one part on his/her first attempt.*

By majority vote, the Boston Chapter Executive Committee approved this proposal.

The next CEC meeting is scheduled for February 28, 2006.



### TRIVIA QUESTION!

Title: Sports

What three sports have been conducted in the Summer Olympics and were won by purposely going backward?

Answer found elsewhere in the newsletter.

## Dept. of Veterans Affairs, Office of the Inspector General Receives Award

The Department of Veterans Affairs, Office of the Inspector General (VAOIG) was recently recognized with the *Alexander Hamilton Award* by the President's Council on Integrity and Efficiency (PCIE). The *Alexander Hamilton Award* is the most prestigious award presented by the PCIE to the Inspector General community. The VAOIG received this award in recognition of their "efforts for improving the accuracy and consistency of VA disability compensation payments for veterans in different states and the effectiveness and integrity of the VA disability claims processing practices." The report identified a potential better use of funds totaling \$19.8 billion. Past Boston Chapter Presidents Tom Cargill and Nick Dahl were members of the review team. Nick represented the VAOIG at the Awards Ceremony.

## JOB SHADOWING

### Job Shadow Day 2006!

National Groundhog Job Shadow Day is a nationwide initiative designed to introduce young adults to the world of work. It provides members of our future workforce a chance to investigate careers that interest them or be exposed to career options they might not otherwise have a chance to explore such as government accounting and financial management.

On February 2, 2006, members of the AGA – Boston Chapter served as workplace mentors (a.k.a. groundhogs) to local high school students (a.k.a. shadows). Students were provided with an up-close look at government accounting and financial management by attending meetings, working on spreadsheets, and touring the workplace. Throughout the day, students and mentors had opportunities to discuss the relationship between the classes they take in high school and potential career choices.

Eight (8) percent of the chapter's membership served as mentors this year. And the Office of the (Massachusetts) State Comptroller, the Massachusetts State Auditor's Office and the Massachusetts Department of Education sponsored the program.

## AGA — Boston Chapter Annual PDC Scholarship

The AGA-Boston Chapter is awarding one paid annual registration fee to the Association of Government Accountants 2006 Annual Professional Development Conference. (Value is approximately \$900.) The conference is to be held in San Diego, CA on June 18-21, 2006.

To be eligible for this award, an individual must have attended at least five (5) of the seven (7) educational sessions sponsored and held by the Boston Chapter offering CPEs from September 2005 through April 2006. The individual must be a Boston Chapter member prior to the drawing that will be held in April 2006.

The award will be drawn at random from those meeting the eligibility through the last training session in April 2006. 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.

With two training sessions to go, there are currently 14 members eligible to win this scholarship. Additionally, there is one non-member eligible. All she must do to complete her eligibility is to attend one more session and become a member prior to the April training session.



December 28, 2005

Mr. David LeBlanc  
AGA - Boston

Dear Mr. LeBlanc:

On behalf of all the children who benefit from *Christmas in the City* programs, we thank you for your generous and thoughtful donation of \$700.00. Committed to servicing Boston's homeless, *Christmas in the City* was established in 1989 as a non-profit organization that prides itself in keeping operational costs at a minimum. This ensures that money raised goes directly to establishing quality programs for homeless children all year long. We are a 100% volunteer effort!

In addition to running a yearly Christmas celebration for over 2600 children from 49 shelters in and around Boston, we have also introduced programs to work directly with the families. By soliciting donations we are succeeding in helping families move from shelters into independent living.

Thanks to your support, *Christmas in the City* will continue to find new ways to make a difference in the day-to-day lives of homeless families and provide holiday dreams.

Thank you for caring.

Fondly,

*Sparky and Jake*  
Sparky and Jake Kennedy  
Founders, Christmas in the City

C: Julia Burns

\*\* No goods or services were received for this donation (ST2 Tax ID Number 043-188-900) \*\*

Christmas in the City • P.O. Box 125 • Hingham, MA 02043 • 781.740.2475  
[www.christmasinthecity.org](http://www.christmasinthecity.org)

## 2006 Online Survey for AGA Members

AGA invites its members to join in an online survey February 15 through March 31, 2006. The survey asks your opinions of and recommendations for improving financial services, systems and structures in government organizations. The survey is anonymous.

To participate, go to AGA's website at [www.agacgfm.org](http://www.agacgfm.org) and click on the link.

## Help Needed to Design a Case Competition for Accounting Students

To promote careers in government, AGA is looking for interested individuals who would like to build a case competition to be showcased at major colleges and universities across the country. The case competition will feature an actual government financial management issue that an entity is currently facing. The finished case will be presented to college students on a weeknight with presentations by the students on the following Saturday. Prizes will be awarded by AGA to the top finalists. The competition will be open to all students considering a career in the government financial management industry. This competition will create exposure to numerous college students.

All those interested in developing this case competition may be involved in such activities as: researching other successful case competitions, developing the actual case, contacting universities and colleges to present the case competition, judging the cases, awarding prizes, or acting as ambassadors for AGA and their own governmental agency. If you are interested in this project, or if you have any questions, please contact Jennifer I. Curtin, MPA at [jcurtin@agacgfm.org](mailto:jcurtin@agacgfm.org) or at 800.AGA.7211, ext. 340.

### It's Renewal Time!

Watch your mailbox for your renewal notification for AGA and Boston Chapter membership and CGFM designation.

### Annual Awards Dinner!

Don't forget...The Chapter's Annual Awards Dinner will be on Friday, June 2nd, aboard the Spirit Elite. Join us on a cruise around Boston Harbor.



*(GASB 43 & 45 Continued from page 1)*

1. Implementation timing
2. Actuarial requirements
3. Liability calculation
4. Note disclosure
5. Required supplementary information

*(Benchmarking Continued from page 1)*

improvement that will yield the highest return on investment, and allow them to then prioritize best practices initiative.

Benchmarking will:

- Ensure that you use standard definitions, data collection and metrics for accurate comparisons.
- Provide a baseline, supporting “before and after” comparisons when undertaking an improvement project (such as a new ERP).
- Allow the comparison of your performance between components within your own organization to world-class organizations as well as other governments.
- Identify ways to improve and augment your business processes, people, organization, and technology utilization.

*(Doing More with Less Continued from page 1)*

greater ethical values, greater accountability, greater transparency and even greater results than before. As public servants we must work diligently to preserve the public's trust, be accountable for all we do and demonstrate the value we add. As leaders, we must accept responsibility for our agency's effectiveness and integrity. We should all be thinking about raising the bar of accountability and results. This session is designed to discuss challenges accountability professionals face, and the opportunities to provide leadership in improving government accountability.

*(Fraud Around Us Continued from page 1)*

fraud and its affects in our business and personal lives.

*(Motivate & Retain Continued from page 1)*

environment conducive to productivity and loyalty.

As a result of attending this workshop, participants will:

- Understand the importance of retaining employees.
- Learn the main reasons why employees stay with an organization—or leave it.
- Be able to apply several theories of motivation to improve morale and teamwork.
- Understand how managers can prevent turnover, even though they may not control organizational policy.
- Determine the goals and values that make work worthwhile for their team members.
- Find ways to make their working environment one that motivates employees and inspires commitment.
- Have an action plan for each member of the team that can increase motivation and retention.

*(Homeland Security Continued from page 1)*

provide an overview of the DHS organization, along with an explanation of how all of those components have come together and what they have accomplished thus far.

The DHS administers a large grant program that reaches into both the state and local communities. This overview session will detail the intent of those grants and how they are supporting state and local public safety organizations who are first responders.

*(IT Audit Continued from page 1)*

developing audit steps to meet audit evidence requirements, and drawing conclusions in line with control objectives for reporting and conducting future audit work.

To audit IT environments, one needs to understand how the implementation and use of technology is managed to achieve integrity, security, maintainability and availability of systems. The spectrum of understanding ranges from IT governance objectives to imbedded system controls. IT management has been provided with control models, management frameworks, IT standards and an array of tools to help manage their environments. Auditors have also been provided with tools and techniques to assist them in performing their work. The pervasive spread of technology, complexity of systems, increased requirements for technology to support business functions, and increased demands from regulations for improved accountability and control have heightened the need for IT auditing. Because the business and IT environment is always changing, auditors must possess the ability to modify and develop audit work programs to meet changing audit environments. Whether the auditor is determining whether an existing audit work program is still valid or is developing a new set of audit steps, the auditor should have a strong understanding of control principles, audit techniques, and be able to obtain and analyze the “right” audit evidence to draw conclusions and make recommendations that not only meet audit objectives, but assist management.



### TRIVIA ANSWER!

Swimming (backstroke), Rowing and the Tug of War (held from 1896-1920)

**Boston Chapter AGA Regional PDC**  
**March 14, 2006**  
**Bentley College**

**Morning Sessions**

Track 1 – GASB 45 (PEB), Shawn Warren, KPMG

Track 2 – Benchmarking, William Kilmartin, Accenture

Track 3 – Techniques for Technology Audits, John Beveridge, Mass State Auditors

Track 4 – Doing More with Less, Diana Ritter, New York State Comptrollers Office

**Afternoon Sessions**

Track 6 – Fraud, Dick Wrona, Mass State Auditors

Track 7 – Homeland Security Issues and Updates, Homeland Security Administration  
Staff

Track 8 – Audit Report Writing, Mary Ellen Kelly, Town of Framingham

Track 9 – Managing and Motivating Staff, Bob Carnegie, Carnegie Associates

**Schedule**

8:00 to 8:30 Registration

8:30 to 9:30 Welcome & Opening Speaker Adamian Graduate Center Auditorium  
Keynote Speaker: National AGA President Sam McCall, CGFM

9:30 to 10:45 Concurrent Sessions Tracks 1 to 4

10:45 to 11:00 Break

11:00 to 12:30 Tracks 1 to 4 Continued

12:30 to 1:45 Lunch at the President's Dining Room, LaCava Building

1:45 to 3:30 Concurrent Sessions Track 6 to 9

3:30 to 3:45 Break

3:45-to 5:00 Tracks 6 to 9 Continued

**Registration Fee: \$105 for Members - \$130 for Non Members.**

**REGISTRATION DEADLINE MARCH 9, 2006**

**AGA Regional Professional Development Conference at Bentley College  
 March 14, 2006  
 Registration Form**

8 Hours CPE for Attendance at this Regional PDC

**Registration Fee: \$105 for Members - \$130 for Non Members.  
 REGISTRATION DEADLINE MARCH 9, 2006**

Agency Vouchers and Training Forms will be accepted for billing - Please enclose the form with your registration.

Organization: \_\_\_\_\_

Billing Address: \_\_\_\_\_

Contact Person and Telephone: \_\_\_\_\_ Telephone: \_\_\_\_\_

**NOTE:** Due to the seating limitations of the rooms available, sign-up for specific sessions will be on a first come first served basis. Please indicate your preferences by using the Track Number(s). Your first choice for AM and PM sessions and a secondary choice in case that track is full. We have sometimes reversed AM and PM Choices in order to give you your first preference for the day.

**CANCELLATION POLICY:** Cancellations received up to March 9, 2006 will be fully refundable. Substitutions can be made at any time up until the time of the Conference. Individuals that do not cancel on or before March 9, 2006 are not eligible for a refund. No shows will be individually responsible for full payment.

Individual Attending	A.M. First Preference Track #:	A.M. Second Preference Track #:	P.M. First Preference Track #:	P.M. Second Preference Track #:	Amount Enclosed	Amount To Be Billed
	Track #:	Track #:	Track #:	Track #:		
	Track #:	Track #:	Track #:	Track #:		
	Track #:	Track #:	Track #:	Track #:		
	Track #:	Track #:	Track #:	Track #:		
	Track #:	Track #:	Track #:	Track #:		
	Track #:	Track #:	Track #:	Track #:		
<b>Total Amount Enclosed/To Be Billed</b>						

**Mail Registrations To:**

AGA Boston Chapter  
 FED ID#: 04-2625265  
 Make Payment Payable to:  
 AGA - Boston Chapter

Maria Mamaslos  
 Dept of Education  
 350 Main Street  
 Malden, MA 02148

Phone: 781-338-6537  
 FAX: 781-338-6565  
 e-mail: mmamaslos@doe.mass.edu

You can also register on the Chapter's Web Page at [www.aga-boston-chapter.org](http://www.aga-boston-chapter.org)

In the event of a snowstorm, call Bentley College at (781) 891-2020 for an updated-recorded message regarding campus closing.

## AGA - Boston Chapter Annual Awards — Brief Descriptions

The AGA - Boston Chapter is seeking nominations for its 2006 Chapter Awards:

### AGENCY CHAPTER SERVICE AWARD

Purpose: To recognize an agency that has made significant contributions to the AGA.

Eligibility: All agencies that have exhibited support for the AGA are eligible for the award.

Criteria: The award is given for outstanding support provided by an agency to the local Chapter or National AGA. Eligible agencies will have consistently made important contributions in support of the development and enhancement of AGA.

Award: Plaque

2005 Award Winner—Massachusetts State Auditor's Office

### ANNUAL ACHIEVEMENT AWARD

Purpose: To accord recognition for leadership or outstanding achievement in developing, implementing, and improving financial management in government service in the past year.

Eligibility: The individual nominated must have been employed in government service at the time the work being recognized was performed. Nominees do not have to be members of the AGA.

Criteria: Selection criteria for the award will be generally limited to achievements accomplished during the preceding calendar year.

Award: Plaque

2005 Award Winner—Sandra Comerford

### MEL PARTOL MEMORIAL AWARD

Purpose: To recognize an individual for superior dedicated service that enhanced the Chapter.

Eligibility: Any AGA member of the Boston Chapter.

Criteria: Superior and dedicated service will be considered

on a broad basis of acts, achievements or service that enhanced the prestige of the Boston Chapter, enabled the Chapter to provide greater service to its membership, or brought a sense of continued dedication to the Boston Chapter.

Award: Plaque

2005 Award Winner—Howard N. Olsher, CGFM, CFE

### COMMUNITY SERVICE AWARD

Purpose: To annually recognize an AGA - Boston Chapter member who has demonstrated an outstanding commitment to volunteer community service by participating in a volunteer community service project or projects.

Eligibility: Current AGA - Boston Chapter member.

Criteria: Superior and dedicated volunteer community service will be considered on a broad basis of acts, achievements or service.

Award: Plaque

2005 Award Winner—David A. LeBlanc, CGFM

### CHAPTER EDUCATION AWARD

Purpose: To annually recognize an AGA - Boston Chapter member who has demonstrated an outstanding commitment to providing educational opportunities to the AGA and other regional groups.

Eligibility: Current AGA - Boston Chapter member.

Criteria: Superior and dedicated educational service will be considered on a broad basis of acts, achievements or service.

Award: Plaque

New Award for 2006

Nominations are due on or before April 7, 2005 and recipients will receive their awards at the Chapter's Annual Awards Dinner on June 2, 2006. For more information, visit our website at [www.aga-boston-chapter.org](http://www.aga-boston-chapter.org).

### GEORGE E. BRADY SCHOLARSHIP

The Boston Chapter of the Association of Government Accountants is pleased to offer one (1) George E. Brady Memorial Scholarship of \$1,000 to an AGA - Boston Chapter member or an immediate family member who is enrolled in an institution of higher education with no limitation as to educational major.

Applications are due on or before April 7, 2006. For more information, visit [www.aga-boston-chapter.org](http://www.aga-boston-chapter.org).

### WALTER FRESE SCHOLARSHIP

The Boston Chapter of the Association of Government Accountants is pleased to offer one (1) Walter Frese Memorial Scholarship of \$1,000 to a high school, undergraduate, or graduate student enrolled in a financial management related program.

Applications are due on or before April 7, 2006. For more information, visit [www.aga-boston-chapter.org](http://www.aga-boston-chapter.org).

## News from National

### AGA's Annual PDC in San Diego, CA

See you in sunny San Diego on June 18-21, 2006!

Keeping pace with change in government financial management has never been more challenging. Effective training is essential for accountability professionals facing an array of new regulations, accelerated deadlines and heightened expectations at every level of government.

Make plans now to attend AGA's 55th Annual Professional Development Conference & Exposition (PDC) at the San Diego Marriott Hotel & Marina. With the theme "Navigating the Way to Citizen-Centered Government" and offering 25 CPE hours, the PDC promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. Create your own curriculum from more than 75 concurrent sessions.

Education sessions will provide technical training, emerging trend snapshots and leadership secrets from the best in the business. Speakers will explain current regulations, describe future challenges, and share lessons learned in disaster recovery and finance, among many other topics. Concurrent sessions will be organized around the following six tracks:

- Envisioning 2015: The Future of the Accountability Profession
- Building and Sustaining Strong Internal Controls
- State and Local Governments—Challenges, Strategies and Innovations
- Improving Public Performance: Transforming Data into Results
- Intergovernmental Financial Management: Collaboration or Frustration?
- Technology, Tools and Techniques for the 21st Century

In addition to an outstanding technical program, AGA's PDC provides unparalleled opportunities to network, exchange ideas with your peers and meet new friends. The Exhibit Hall connects you with the industry's leading suppliers, eager to showcase cutting-edge technologies, products and services to help you to become more effective.

**Chapter Leaders!** Plan to attend the workshops presented by national office staff on CGFM, Membership, Education, Communications and Chapter Development/Assistance. More information to come!

Register today and secure your place at the government financial management education event of the year!

### AGA National Awards

#### A Proud Tradition—Paying Tribute to the Best and the Brightest

AGA's National Awards Committee is now accepting nominations for our 10 National Awards that recognize the leaders advancing our profession and setting the standards of excellence:

- Robert W. King Memorial Award
- Einhorn-Gary Award
- Frank Greathouse Distinguished Leadership Award
- Achievement of the Year Award
- Educator Award
- Cornelius E. Tierney/Ernst & Young Research Award
- Special Achievement Award
- Chapter Education Award
- Chapter Service Award
- Community Service Award

These awards will be presented during AGA's Professional Development Conference and Exposition in San Diego, CA June 18-21, 2006. In many cases, individuals do not have to be members of AGA to be eligible. All nominations are due by Friday, March 3, 2006. Visit <http://www.agacgfm.org/membership/awards/> for all nomination forms or for more information contact Rosanna Ortiz at [rortiz@agacgfm.org](mailto:rortiz@agacgfm.org). The Awards Committee will select the award recipients by April 7, 2006.

### AGA National Academic Scholarships

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so consider applying for an AGA National Academic Scholarship today!

Each year, AGA National awards:

- Up to six \$1,000 full-time merit scholarships to AGA members and their family members,
- Up to two \$500 part-time merit scholarships to AGA members and their family members, and
- One \$1,000 community service scholarship.

The deadline for receipt of applications is March 31, 2006. Apply now and take full advantage of your AGA membership. To download a copy of the application go to <http://www.agacgfm.org/membership/awards/> or contact Rosanna Ortiz at [rortiz@agacgfm.org](mailto:rortiz@agacgfm.org). The Awards Committee will select the scholarship recipients by May 5, 2006.



# Membership Application

New Member  Check here if renewing

## I. Name & Mailing Address

Mr.  Mrs.  Ms.  Dr.  Prof.

male /  female

### Preferred Address

Name FIRST  LAST  MIDDLE

Address  Apt/Suite#

City  State/Province

Zip/Mail Code  Country

Home  Office Address

Business Phone  Business Fax

Home Phone

E-mail

### Second Address

Address  Apt/Suite#

City  State/Province

Zip/Mail Code  Country

## II. Business Information

Job Title  Dept.

Organization

### Employer: (Government):

- Federal  State  County  City  International  
 Private  Academia  Student  Retired  Private International

### Responsibility Area:

- Accounting  Budgeting  Financial Management  Management  Academia  
 Contract Management  Grants Management  Program Management  Administration  Consulting  
 Information Systems  Retired  Auditing  Finance  Legal  
 Student  Other

### How did you hear about AGA?

- Friend/Co-Worker  AGA/Chapter  AGA Conference  Employer  AGA Website  
 CGFM Program  Internet Search  Chapter Meeting  AGA Publication  Direct Mail

### Age:

- Below 20  21 - 25  26 - 30  31 - 35  36 - 40  41 - 45  46 - 50  51 - 55  56 - 60  61 - 65  66+

Please list any other financial management or accounting associations you are a member of:

Education:  Highest degree attained:  Accreditation and Certificates:

## III. Sponsor's Name

(if applicable)  Member ID #

## IV. Membership Data/Dues

Please choose a membership category and fill in the appropriate dues from the list on the back of this application. Retired? Call the AGA Customer Satisfaction Center at 800.AGA.7211 to find out about our retired membership category.

- Full Government**—\$90/year—This class of membership requires three or more years of government experience, involving the professional performance of financial management activities in an operational, administrative and/or supervisory capacity. This class is also available to individuals with similar experience outside the government who are engaged in educational activities having the same objectives as the Association, or who have made a contribution toward the improvement of government financial management.
- Private Sector**—\$150/year—This class of membership is available to individuals working for commercial activities/ventures that are actively engaged in and support AGA's purpose and objectives.
- Early Career**—\$45/year—This class of membership is available to government employees with less than three years experience.
- Student**—\$30/year—This class of membership is available to college/university students.

Primary Chapter  Dues

Additional Chapter Membership(s) Optional  Dues

Dues

(please refer to list on the reverse side)

## V. Method of Payment

Check enclosed (make checks payable to AGA)

Charge to my:  VISA  MasterCard  AMEX  Discover

Total Amount Enclosed

Card Number  Expiration Date

Signature

Advancing  
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Association  
of Government  
Accountants

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