



SILICON VALLEY  
CHAPTER

# The Working Papers

## Chapter Newsletter

*Advancing Government Accountability*

VOLUME XXXVI, ISSUE 9

June 2009

### PROFESSIONAL DEVELOPMENT MEETING

June 18, 2009  
Thursday

**Topic:** American  
Recovery and  
Reinvestment Act –  
Guidance,  
Compliance &  
Reporting

#### **Speaker:**

David Bullock, CPA Partner –  
Macias Gini & O’Connell, LLP

Time: 11:30 AM - 1:00 PM

1 hour CPE credit

**Meeting Place:** Biltmore  
Hotel, 2151 Laurelwood  
Rd, Santa Clara, CA  
95054  
(408) 988-8411  
[www.hotelbiltmore.com](http://www.hotelbiltmore.com)

(Off Freeway 101 & Montague  
Expressway

See page 11 to register

### American Recovery and Reinvestment Act Guidance, Compliance & Reporting

The invited speaker for the chapter’s June 18, 2009 Professional Development Meeting is **David G. Bullock, CPA**. His topic is the American Recovery & Reinvestment Act (ARRA). The ARRA, better known as Stimulus Act or Recovery Act, represents the federal government’s significant investment of our future. Be a part of this \$787 Billion Act. Learn your role in promoting accountability and transparency, as a citizen and as a government finance professional.

At this professional development meeting, you will find and learn the compliance and reporting requirements that you ought to know. If your organization (federal, state, city and special district/agency) is a recipient of or planning to participate in the Economic Recovery Act funding, you need to know the reporting and accountability requirements. The Office of Management and Budget (OMB) on February 18, 2009 issued the Initial Implementing Guidance. These requirements are intended to meet the following crucial accountability objectives:

- Funds are awarded and distributed in a prompt, fair, and reasonable manner;
- The recipients and uses of all funds are transparent to the public, and the public benefits of these funds are reported clearly, accurately, and in a timely manner;
- Funds are used for authorized purposes and instances of fraud, waste, error, and abuse are mitigated
- Projects funded under this Act avoid unnecessary delays and cost overruns; and
- Program goals are achieved, including specific program outcomes and improved results on broader economic indicators.

David will be covering said OMB requirements. David is an Assurance and Government Advisory Services Partner in MGO’s San Francisco Bay Area Office. He has over 16 years of professional experience providing auditing, accounting, tax and

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## CHAPTER EXECUTIVE BOARD

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## PRESIDENT'S MESSAGE

By Grace S. Ragni, CGFM, CPA, CISA, CIA



The numerous changes in the economy and accounting laws have forced us to focus our attention on the importance of internal controls. But, let's face it

establishing controls usually lags behind changes in systems and operations. Many don't act aggressively to protect against fraud until they've become victimized. Our May speaker, **Kathryne Daniels, CTP, Senior Vice-President, Bank of America**, reinforced the fact that fraud prevention is truly a concern at all levels within our organization. She spoke on how an organization could integrate workflow efficiently on various areas to deter fraud.

I am pleased to report that the AGA-Silicon Valley Chapter has been chosen to receive the Platinum Chapter Recognition Award, i.e. the highest award possible, for an outstanding performance for the past year's activities that include professional education, community service, Certified Government Financial Manager (CGFM), membership and communication. Kudos to all the officers and members who worked hard to achieve this award. As a token of our gratitude, the chapter is sponsoring a "Social Hour"; the objective of which is to recognize its members and most importantly, reach out to prospective members who could lead this great organization to much greater accomplishments and success. We will make sure that we announce the details of this occasion ahead of time so all of us could plan for it.

Again, congratulations to everyone for a job well done!



**HAPPY JULY 4<sup>TH</sup>  
HOLIDAY!**

## AGA Silicon Valley Chapter Earns National Awards

### ***Platinum Chapter Award, First Place Chapter Newsletter Award and First Place Chapter Web Site Award***

Silicon Valley Chapter and Chapter President Grace S. Ragni will receive a Platinum Chapter Award from AGA National at the 58<sup>th</sup> Annual Professional Development Conference & Exposition (PDC) Breakfast Award Event in New Orleans on June 24, 2009, to be witnessed by over 1,800 expected attendees from all over the nationwide and some other countries.

What does this AGA Platinum Award mean to our chapter? Winning the AGA Platinum Chapter Recognition Award recognizes our chapter for operating the highest structure needed in maintaining and operating a well-rounded AGA chapter. At the beginning of the program year, AGA National sets up ranks of goals and objectives for all chapters to achieve and implement AGA's mission of government accountability and transparency that include the following programs: advancing government accountability, certification through the CGFM, education and research, and membership services. Other Chapter award categories are Bronze Chapter Designation, Silver Chapter Designation, and Gold Chapter Designation. Last year our chapter received the Gold Chapter Designation.

This year our Silicon Valley Chapter has operated and met the highest criteria and will be awarded with the highest award that a chapter can reach. With around 90 chapters nationwide, only few chapters in the past have operated at this caliber to receive such highest award. This demonstrates that Silicon Valley Chapter is thriving. Our chapter has a small membership with small members in the Executive Board. Although, vacancies in the Executive Board have remained unfilled, the leadership, dedication and teamwork of each member of the Executive Board had managed our chapter to reach this highest award. Thank you to the leadership of our Chapter President Grace S. Ragni, who is the Fiscal Resources Manager of Santa Clara Valley Transit Authority. A BIG CONGRATULATIONS goes to her and the Chapter Executive Board for great teamwork!

Our chapter is also proud to receive the 1<sup>st</sup> Place Award for both Best Chapter Newsletter and Best Web Site in Group E Chapter Category at the PDC in New Orleans. All chapters that participated in the newsletter and web site contests were judged by impartial panel of past award winners using pre-determined criteria to recognize the hard work, creativity, and dedication of the chapter's communication coordinators.

Other chapters in California will also be receiving awards at the New Orleans PDC that include Inland Empire Chapter for the Platinum Chapter Award and Los Angeles Chapter for the Gold Chapter Award. Congratulations to these two chapters in the south. - Editor

*“Exercising leadership is a way of giving meaning to our lives by contributing to the lives of others. At the end, we can look back with open hearts and sincerity... we see areas of accomplishments, weaknesses, and failures but above all we did our best, there's a joy in our hearts because we made a difference.”*

## AGA Silicon Valley Chapter Board Vacancies

### ***Save training cost for your staff, have a say in the chapter's training plan!***

As we end our chapter's program year, we start filling our next year's board and officers. AGA Silicon Valley Chapter invites you and your organization's representative to fill the chapter's Board vacancies for fiscal year 2009-10. Having a representative from your organization would give you the opportunity to incorporate and blend your staff's training needs and continuing education, a cost saving in this time of budget constraint. The term begins on July 1, 2009.

AGA Silicon Valley Chapter was founded in 1970 and still thriving. It was founded by a group of auditors from the US Defense Contract Audit Agency. The Chapter's mission is to serve and create value to the members by:

- Providing quality and affordable educational opportunities
- Promoting professional networking.
- Providing leadership opportunities - both local and national level.
- Fostering professional development and certification through the CGFM program.
- Supporting accounting standards and research to advance government accountability.
- Serving the community through our time and service.

Below is the list of open positions:

- Secretary
- Board of Director, By-Laws
- Board of Director, Membership & Early Career
- Board of Directors, At-large

The Board meets once a month on a Saturday morning for an hour and communicates mostly on emails. By joining the Chapter Executive Board, you will gain intangible leadership benefits and the opportunity to participate in the Chapter's decision-making process. Other benefits include the chance to receive a free 5-day hotel accommodation at AGA's Annual Professional Development, attendance to the AGA's Western/Mid-western Sectional Leadership Meeting and discounted registration rate on the monthly professional development meetings and trainings.

If you are interested or your organization is interested to send representative to fill any of the positions above in the Chapter Executive Board, send email to the Chapter President Grace S. Ragni at [grace.salandan@vta.org](mailto:grace.salandan@vta.org).



**Enjoy the summer**



**THANK YOU FOR BEING THE CHAPTER SPONSOR**



**Courses Available  
in San Francisco  
& San Diego!**

**Are you prepared for AGA's CGFM Exams?**

## The CGFM Training Series

Consists of three courses, offered throughout the U.S.

	San Diego, CA
Governmental Environment	August 19, 2009
Governmental Financial Management and Control	August 20-21, 2009
Governmental Accounting, Financial Reporting and Budgeting	August 24-26, 2009

**Register Today!**

For additional course dates and locations, call 703.790.9595 ext. 4046 or visit [www.managementconcepts.com/cgfm](http://www.managementconcepts.com/cgfm)

Sponsored by AGA and Management Concepts



### Active Certified Government Financial Manager now in the AGA Web

AGA National has published the list of CGFMs in active status. The list is not all-inclusive as some CGFMs may request not to have their name published (it also may not reflect the new CGFMs who earned their designation within the last four weeks). If you are not able to find someone on the list or if your information is different from the information on the list, please contact Katya Silver at 703.684.6931, ext. 305 or [ksilver@agacgfm.org](mailto:ksilver@agacgfm.org). If you are an active CGFM and you do not wish your name to be included on this list, please contact the AGA's Office of Professional Certification via email ([agacgfm@agacgfm.org](mailto:agacgfm@agacgfm.org)) or fax (703-562-0361). This list is updated periodically and may not reflect the most recent changes to the individual CGFM records. Last updated: 3/31/09, the active CGFM list can be viewed by visiting - <http://www.agacgfm.org/cgfm/downloads/ActiveCGFMs033109.pdf>

“A leader takes people where they want to go. A great leader takes people where they don't necessarily want to go, but ought to be.” - Rosalynn Carter, US First Lady



June 8, 2009

## Accounting Model Creates Systemic Risks

By: Sheila Weinberg

*Sheila Weinberg is the CEO for the Institute for Truth Accounting.*

The Institute for Truth in Accounting recently completed *The Truth About Balanced Budgets: A Fifty State Study*. One of our findings is that each state's budget process is where seeds of fiscal irresponsibility can be planted. The cash basis system used to calculate state budgets is the soil in which these seeds can flourish. This short-sighted accounting method creates at least two systematic risks, ignorant behavior and an immoral behavior.

Ignorant behavior is when a body acts without malice, but differently than it otherwise would because it is insulated from the effects of its actions. Without adequate knowledge someone may unconsciously take riskier actions than they otherwise would.

For example, legislators and governors are subject to ignorantly budgeting as a consequence of the cash basis budgeting method. Because this accounting method insulates politicians from the very real hazards of future obligations that are accumulating, they make decisions that they might not otherwise make, or that they may be legally prohibited from making. Incurring costs **now** is a much greater incentive if the costs do not need to be paid or **budgeted for** until a future point in time. This is particularly true if the reckoning will occur after the politician leaves office. This "not in my term of office" attitude is enabled by cash basis budgeting, because it creates spending capacity today and shifts the political pain to the future.

This is a phenomenon that may occur without malice. The Institute has interviewed a number of legislators who simply do not understand the budgeting process and the implications of ignoring accrued costs that will need to be paid in the future. Moreover, the nearly unlimited demand for services for which only a limited supply of resources exists creates such an immediate pressure even the most able and upright legislator might be unable to resist.

Cash basis budgeting also leads to **immoral** behavior. Immoral behavior occurs when a body acts **unethically** because it is insulated from the effects of its decisions. Legislators who use cash budgeting to avoid the intentions of their state balanced budget requirements exemplify an immoral behavior.

Unfortunately, state and local government officials determined long ago that if they paid their employees more salaries there would be an impact on their current budgets and financial statements. The cash basis method used to calculate state budgets allows governmental officials to use deferred compensation gimmicks to avoid such negative impacts and keep their work forces happy. So, during labor negotiations, governmental officials just keep promising employees more pension and retiree health care benefits. None of these deferred costs appeared on the budget so politicians do not have to cut other programs to provide for these benefits, nor do they have to raise taxes to fund these future promises.

Unscrupulous legislators may understand that they are incurring future costs but use the budget process deficiencies to avoid the necessity of recognizing and providing for those expenses. At least some officials must understand the situation well and yet use it to their political advantage. To

## AGA Weblog – (continued from page 6)

put employees' current service cost obligations on the backs of future taxpayers is to create a fundamentally unbalanced budget. Unbalanced budgets are inequitable to future taxpayers who have no voice in today's spending decisions. According to the Governmental Accounting Standards Board, this is contrary to the intent of balanced budget requirements, which is to provide accountability and to ensure that current costs are not passed on to future taxpayers.

The shortsightedness of cash basis budgeting is starting to catch up to governmental entities, especially when the governments' true financial positions, including the pension and Other Post Employment Benefits liabilities, are calculated. New Jersey Governor Jon Corzine highlighted in one of his budget addresses, "The constant focus on short-term priorities without consideration of long-term costs has led to financial decisions that hang over the state today, tomorrow, and far into the future."

Should governmental entities change the way they calculate their budgets? If so, what method should they use? Should government budgets be calculated using one set of rules? During the current economic downturn, what financial tools can governmental accountants suggest to legislators and governors so state budgets can be balanced based on sound accounting principles, including accountability?

Review the [Institute's complete study](http://www.truthinaccounting.org/news/listing_article.asp?section=451&section2=451&CatID=3&ArticleSource=567) of the budgeting and accounting practices of all 50 states ([http://www.truthinaccounting.org/news/listing\\_article.asp?section=451&section2=451&CatID=3&ArticleSource=567](http://www.truthinaccounting.org/news/listing_article.asp?section=451&section2=451&CatID=3&ArticleSource=567)).

## American Recovery and Reinvestment Act, Guidance, Compliance & Reporting – Speaker: David Bullock, CPA

(Continued from page 1)

consulting services to the private and public sectors. Since joining MGO in 1996, David has provided professional services to numerous cities, counties and special districts.

David has made numerous presentations and lectures on various topics to MGO employees, clients, and professional organizations, including the California State Association of County Auditors, the Association of Government Accountants, the BDO Seidman Alliance Government Industry Group, the California Association of Public Retirement Systems, and the California County Audit Chiefs Association.

David is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. He obtained a Bachelor of Science degree in Business Administration with a concentration in Accounting from California State University, San Jose.

## FROM THE EDITOR:

Members are encouraged to send news articles for our Newsletter - *The Working Papers*. We also want to know what you are doing (i.e. promotion, new job, community service, etc.). Email your article(s) by the first day of the month to the editor, [AGASiliconVal@sbcglobal.net](mailto:AGASiliconVal@sbcglobal.net).

## Governmental Accounting Standards Board

### NEWS RELEASE

Norwalk, CT, May 18, 2009- GASB Considering Whether Pension Standards Can be Improved! The Governmental Accounting Standards Board (GASB) has issued an Invitation to Comment on Pension Accounting and Financial Reporting. The Invitation to Comment marks the beginning of the process that is designed to provide the Board with an opportunity to consider whether modifications to the pension standards are required to better meet the financial reporting objectives of accountability and decision usefulness, including enabling users of financial reports to assess the extent to which interperiod equity has been achieved. The written comment deadline for the Invitation to Comment is July 31, 2009. For details, visit - <http://www.gasb.org/>.

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Norwalk, CT, May 21, 2009—The Financial Accounting Foundation (FAF) today announced that **David E. Sundstrom**, Auditor-Controller for Orange County, California, has been named to the Governmental Accounting Standards Board (GASB). The appointment was made by the FAF Board of Trustees, which oversees the activities of the GASB and Financial Accounting Standards Board (FASB).

John J. Brennan, FAF Chairman, stated “On behalf of the FAF Board of Trustees, I am pleased to welcome David Sundstrom to the GASB. During his distinguished career in public sector finance and auditing, David has demonstrated a strong commitment to serving citizens through transparency in financial reporting, making him an outstanding addition to the Board.”

Robert Attmore, Chairman of the GASB, added, “David Sundstrom is an accomplished professional who brings a thorough understanding of the financial and operational workings of government that will benefit the GASB. On behalf of my GASB colleagues, we look forward to having David as a member of the GASB team, and we expect to benefit greatly from his knowledge, breadth of government experience, and strong interest in public accountability and fiscal responsibility.”

Following Orange County’s bankruptcy in 1995, Mr. Sundstrom joined the county as its Director of Internal Audit and helped lead the county’s recovery. He was then elected as the county Auditor-Controller in June 1998. He was University Auditor for the California State University System from 1989 to 1996, and was Campus Audit Manager for the University of California-Davis from 1980 to 1989. He is also a member of numerous professional and community organizations, including the California State Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Government Finance Officers Association. Mr. Sundstrom received his M.B.A. in Finance-Accounting and Management Information Systems from the University of California-Davis, and his B.A. in Management from Sonoma State University.

Mr. Sundstrom begins his term on the GASB effective July 1, 2009, when he will become one of six part-time members serving on the seven-member Board. His term extends until June 30, 2014. He succeeds Richard C. Tracy, the retired Director of Audits for the City of Portland, Oregon, who concludes his second term on the GASB on June 30, 2009.

## AGA PDC 2009 in New Orleans—Register and Reserve Your Hotel Accommodations Today



### Don't Miss AGA's PDC in New Orleans-- Register Today

If you have already registered for the 58th Annual Professional Development Conference & Exposition (PDC), we look forward to seeing you. You've made a smart investment in yourself and your organization.

But if you have not yet registered, don't worry... there's still time! Register today to guarantee your spot at this one-of-a-kind education, training and networking event. And advance registration means we'll have a name badge ready upon your arrival to ensure a smooth check-in onsite.

PDC 2009  
New Orleans, LA

June 21–24

PDC 2009 promises to be bigger and better than ever! This event is packed with dynamic speakers, hot topics and informative sessions. Earn up to 24 CPE hours, share best practices, get technical training and hear leadership secrets from the best in the business. Join us June 21-24, in New Orleans, Louisiana to hear from the top financial management and accountability leaders and industry experts.

*PDC Program Now Available Online!* View the agenda to see the complete list of top-notch speakers, outstanding education sessions and unforgettable networking events offered at this year's conference. You can also use the program to find specific exhibitors and learn more about this year's award recipients. You can check out the [program](#) before arriving in the Big Easy or visit our website at the links below.

[Sunday - http://www.agacgfm.org/pdc2009/sunday.htm](http://www.agacgfm.org/pdc2009/sunday.htm)

- [Monday](http://www.agacgfm.org/pdc2009/monday.htm) - <http://www.agacgfm.org/pdc2009/monday.htm>
- [Tuesday](http://www.agacgfm.org/pdc2009/tuesday.htm) - <http://www.agacgfm.org/pdc2009/tuesday.htm>
- [Wednesday](http://www.agacgfm.org/pdc2009/wednesday.htm) - <http://www.agacgfm.org/pdc2009/wednesday.htm>

In addition to an excellent technical program, the PDC provides ample opportunities to network, make new friends, and let the good times roll.

- [Register Online and Save!](https://members.agacgfm.org/source/security/member-logon.cfm?origin=meetings) <https://members.agacgfm.org/source/security/member-logon.cfm?origin=meetings>
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<http://www.agacgfm.org/conferences/downloads/PDCRegistrationForm.pdf>
- [Visit the Website](http://www.agacgfm.org/pdc2009/index.htm) - <http://www.agacgfm.org/pdc2009/index.htm>

## **Fighting Fraud Using Today's Banking Technology**

Below are some measures in fighting fraud using today's banking technology as covered by Kathyne Daniels, CTP, Senior Vice-President, Bank of America, during the May 2009 Professional Development Meeting:

1. Use ACH whenever possible
2. Use outside comprehensive payable service
3. Use plastic cards whenever possible
4. Use positive pay
5. Access bank's on-line information reporting system daily
6. Use bank's account reconciliation plan
7. Use separate account number for ACH blocks and filters
8. Establish maximum dollar limits on account as part of positive pay
9. Use direct pay for all payments to consumers, including payroll, reimbursement, etc.
10. Separate account for large dollar checks

You can view the speaker's presentation at –

<http://www.agasiliconvalley.org/FraudTechnologyKDaniels.pps>.



## Chapter Membership Drive

If you are not a member of AGA yet, you can sign-in as new member at this month's Professional Development Meeting or when you register to attend the meeting. You will then receive a \$20 or 21% discount on your membership dues. Once you sign-in as new member, you are entitled to pay the member's meeting registration rate, which is additional \$15 saving. Overall, you will save \$35.

In five meetings you will recoup your membership dues by paying only the member's registration fee. Take advantage of this month's membership drive. This is a good deal! See application form and member's benefits list, which are included in this Newsletter, and send an email to [AGASiliconVal@sbcglobal.net](mailto:AGASiliconVal@sbcglobal.net).

### Upcoming Chapter Professional Development Meetings Mark your Calendar!

**July 16, 2009, Thursday**

Byron McGinley, DCIS Special Agent  
*Topic: Fraud and Investigation*

**August 2009 – Summer Break, No meeting**

**September 17, 2009, Thursday**

Jerry Gandara, JD, MBA  
*Topic: Ethics in Government*

### Planning to attend the June 18, 2009 Professional Development Meeting?

Make reservation by contacting:

Bill Brown, <mailto:william.brown@vta.org>  
(408) 321-5648

Gary Epstein, <mailto:gary.epstein@vta.org>  
(408) 321-5683

Remi Thomas, <mailto:remegia.thomas@vta.org>  
(408) 952-4125

**Cost:** Member/Student/Retiree, \$25,  
Nonmember, \$40

**Food Selection:**

- **Baked Mahi Mahi** - Filet of Mahi Mahi, baked and topped with Orange Beurre Blanc Sauce. Served with Rice Pilaf & Vegetables
- **Veggie Wrap**
- **Apricot Chicken** - Double breast of Chicken sautéed and topped with Apricot sauce, Sundried Apricots, & Cranberries. Served with Rice Pilaf and Vegetables.

To cancel registration, please provide 24-hour notice to any of the contact persons above or a "no show" registration fee applies.

### AGA Silicon Valley Chapter Treasurer Report May 31, 2009

Cash In Bank - April 2009	\$ 3,389
Sources:	
Meeting registration fee	270
Uses:	
Meeting expenditures	<u>(375)</u>
Cash In Bank - May 2009	<u>\$ 3,284</u>



# 10 Great Reasons to Join AGA

## 10. Keep up with the Latest Issues

In today's busy society, everyone knows it is harder than ever to keep up with the latest issues—to know who's doing what, and how. One way you can have regular access to the latest information—and build your professional network at the same time—is by attending AGA's NASBA-certified seminars, conferences and local chapter events. It is the best opportunity you have to keep on keeping up...and as a member, you're assured of hearing about all of the conferences and meetings well in advance. Another way is by receiving AGA publications, which are all easily accessible to members on the AGA website and are also e-mailed right to your desktop.

## 9. Stop Reinventing the Wheel

AGA is the *ONLY* professional association that boasts a membership across *ALL* levels of government—local, state and federal. Plus, AGA also has members who work for tribal governments, academic institutions and private sector organizations. The greatest benefit AGA makes available to you is access to this powerful network of professionals. With a membership at 15,000, you can talk with peers, find solutions to current issues and seek advice, all within minutes!

## 8. Stay Abreast of the Latest Technologies and Financial Systems

Everywhere we turn, technology is affecting our lives. Whether we're online buying a gift, making vacation plans or keeping in contact with friends and relatives, technology and the Internet are key to how we get things done in today's fast-paced environment. Turn to AGA Corporate Partner organizations to keep up with the latest and greatest in technology and software applications. Private-sector organizations bring a wealth of intellectual knowledge and industry viewpoints to AGA members. White Papers and survey data give members a better understanding of how technology can be applied toward solving everyday business problems and issues.

## 7. Save Money For You and Your Employer

It's true—your AGA membership can help you and your employer save money. Your membership in AGA entitles you to significant savings on registration fees for conferences, workshops and courses, as well as AGA periodicals and training materials. So you can keep current—without breaking the bank.

## 6. Make New Friends and Important Professional Contacts

A true professional knows the value of good contacts. Your local AGA Chapter puts you in contact with other accountability professionals in your area. You'll get the chance to participate in social events, business meetings and educational seminars with other professionals who understand your concerns. Your AGA membership means you're part of a tremendous nationwide network.

*"As a small business owner providing services to the government, AGA membership provides me excellent continuing education and networking opportunities."*

**Flora Milans,**  
**CGFM, CPA**  
**President, RoundUp**  
**Accounting**  
**AGA Member Since 1995**

*"Membership has its advantages. More than you may realize like leadership, travel, meeting great people, and helping to make a difference in our accountability profession. It is more than CPE. Many professional associations offer CPE, but AGA gives you that plus insight and networking opportunities that are unparalleled."*

**Nauri D. Ahmed, CGFM, CPA**  
**Commonwealth of Virginia, AGA Member Since 1996**

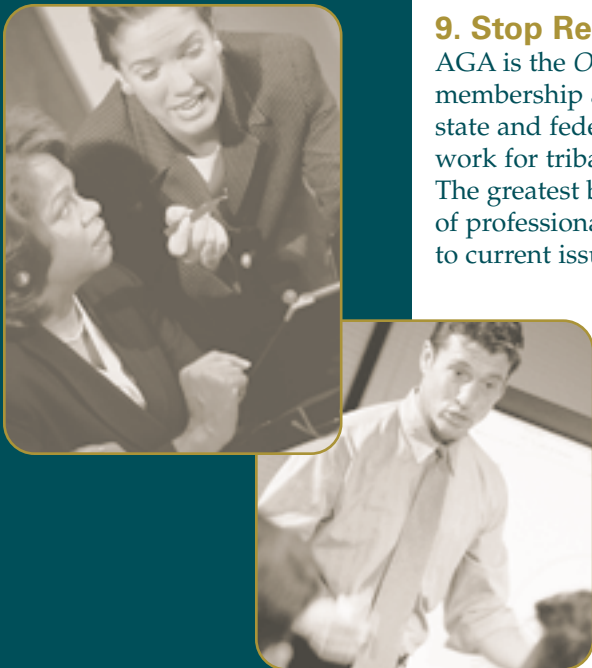
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### **5. Be Represented by an Industry Leader**

AGA has been serving accountability professionals since 1950. Just as you through your career and outside interests have contributed to improving our governments, AGA remains committed to advancing government accountability at all levels of government. AGA monitors congressional and regulatory activities and keeps you informed of new developments. Together AGA members represent a strong, unified voice in support of the advancement of accountability in government financial management.

### **4. Increase Your Skills and Value to Your Employer**

Access thousands of hours of inexpensive continuing professional education via NASBA-certified conferences, classroom courses, training events, and online self-study. Learn new techniques to help improve workplace efficiencies and effectiveness.

### **3. Earn Professional Recognition**

You've put a lot of hard work into getting where you are today. Enhance your credentials as a government financial manager by choosing to have your unique skills and knowledge recognized through professional certification in AGA's Certified Government Financial Manager (CGFM) designation. The CGFM designation is proof of a broad range of government financial management expertise—an attribute most sought after by government employers. The CGFM demonstrates your ability to keep abreast of change and enhances your credibility to the government accountability community you serve.

*"Being part of AGA for the past two decades has been one of the highlights of my career! I've learned many skills from AGA—from how to work on teams to leading large organizations. I've kept current on industry knowledge by taking advantage of the many educational events offered to me."*

*Cindy Cox, CGFM  
AGA's North Central  
Regional Vice President  
DFAS Leaders in Motion  
Program Manager  
AGA Member Since 1996*



### **2. Build Your Leadership Skills**

And your professional reputation. How? Active participation in your local AGA chapter and AGA national committees! In addition to leadership skills, you'll develop effective teamwork and communications skills as well as networking skills. Traits ALL employers are looking for! NOW is the time to get your career on the fast track!

### **1. Get a Head Start on Your Career**

Make valuable contacts. Meet your peers. Keep up your education. Build a professional network. Learn new skills. Learn from the leaders. Don't waste another valuable minute. Now is the time to join AGA!

*Check out AGA on the Internet at [www.agacgfm.org](http://www.agacgfm.org) or call the Customer Satisfaction Center at 800.AGA.7211.*



# 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.

**o Full Government**—\$90/year—Full Government - This class of membership is available to individuals with three or more years of government experience. This class is also available to individuals with similar experience who work for colleges/universities and not for profit organizations.

**o Private Sector**—\$150/year—This class of membership is available to individuals working for private companies, corporations, partnerships and sole proprietors.

**o Early Career**—\$45/year—This class of membership is available to individuals with less than three years of experience.

**o Student**—\$30/year—This class of membership is available to full-time college/university students that are not gainfully employed.

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  
Government  
Accountability*

Association  
of Government  
Accountants

2208 Mount Vernon Avenue  
Alexandria, VA 22301

PH 703.684.6931  
TF 800.AGA.7211  
FX 703.548.9367

www.agacgfm.org  
agamembers@agacgfm.org



# Annual Chapter Dues Table

F = Full Government Member  
 P = Private Sector Member  
 E = Early Career Member  
 S = Student Member

CHAPTER	F/P	E	S
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## ALABAMA

Montgomery	10.00	10.00	5.00
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## ALASKA

Alaska Capital	10.00	10.00	-0-
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## ARIZONA

Phoenix	5.00	5.00	3.00
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## ARKANSAS

Central Arkansas	5.00	5.00	5.00
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## CALIFORNIA

Central Coast	5.00	5.00	5.00
Inland Empire of CA	10.00	10.00	10.00
Los Angeles	5.00	5.00	5.00
Los Angeles Civic Center	5.00	5.00	5.00
Orange County	5.00	5.00	1.00
Silicon Valley	5.00	5.00	5.00
Sacramento	3.50	3.50	3.50
San Diego	7.50	5.00	2.50
San Francisco	6.00	6.00	6.00

## COLORADO

Denver	5.00	5.00	5.00
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## CONNECTICUT

Hartford	5.00	5.00	5.00
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## DELAWARE

Dover Capital	10.00	10.00	5.00
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## DISTRICT OF COLUMBIA

Washington, D.C.	10.00	5.00	5.00
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## FLORIDA

Tallahassee	5.00	5.00	5.00
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## GEORGIA

Atlanta	5.00	5.00	5.00
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## GUAM

Guam	5.00	5.00	5.00
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## HAWAII

Hawaii	5.00	5.00	-0-
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## IDAHO

Idaho Centennial	-0-	-0-	-0-
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## ILLINOIS

Chicago	7.00	7.00	7.00
Springfield	7.50	7.50	7.50
Quad Cities	-0-	-0-	-0-

## INDIANA

Central Indiana <sup>1</sup>	5.00	5.00	5.00
Indianapolis <sup>2</sup>	5.00	5.00	5.00

## IOWA

Des Moines	5.00	5.00	5.00
Quad Cities	-0-	-0-	-0-

## KANSAS

Topeka	-0-	-0-	-0-
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## KENTUCKY

Central Kentucky	5.00	5.00	5.00
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## JAPAN

Japan	5.00	5.00	5.00
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## LOUISIANA

Baton Rouge	5.00	5.00	5.00
New Orleans	5.00	5.00	5.00

## MAINE

Maine	10.00	5.00	5.00
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## MARYLAND

Baltimore	5.00	5.00	5.00
Montgomery/Prince Georges	10.00	6.00	-0-

## MASSACHUSETTS

Boston	7.50	7.50	7.50
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## MICHIGAN

Detroit	5.00	5.00	5.00
Greater Lansing	7.50	5.00	5.00

## MINNESOTA

Minneapolis/St. Paul	5.00	5.00	5.00
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## MISSISSIPPI

Jackson	5.00	5.00	5.00
West Central Mississippi	-0-	-0-	-0-

## MISSOURI

Kansas City	-0-	-0-	-0-
Mid-Missouri	-0-	-0-	-0-
St. Louis	-0-	-0-	-0-
The Ozarks	5.00	5.00	5.00

## MONTANA

Lake Missoula	10.00	10.00	10.00
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## NEBRASKA

Lincoln	7.50	7.50	7.50
Omaha Metro Area	10.00	10.00	10.00

## NEW JERSEY

Northern New Jersey	7.50	7.50	7.50
Trenton	5.00	5.00	2.00

## NEW MEXICO

Albuquerque	10.00	10.00	10.00
New Mexico	10.00	10.00	10.00

## NEW YORK

New York City	5.00	5.00	5.00
New York Capital	-0-	-0-	-0-

## NORTH CAROLINA

North Carolina Triangle	7.50	7.50	7.50
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## NORTHERN MARIANA ISLANDS

Northern Mariana Islands	-0-	-0-	-0-
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## OHIO

Cincinnati	5.00	5.00	5.00
Cleveland	5.00	5.00	5.00
Central Ohio <sup>1</sup>	5.00	5.00	5.00
Greater Columbus <sup>2</sup>	-0-	-0-	-0-
Dayton	5.00	5.00	5.00

## OKLAHOMA

Oklahoma City	7.50	7.50	5.00
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## OREGON

Portland	5.00	5.00	5.00
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## PENNSYLVANIA

Central Pennsylvania	5.00	5.00	5.00
Philadelphia	5.00	5.00	-0-

## PUERTO RICO

Puerto Rico	-0-	-0-	-0-
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## SOUTH CAROLINA

Columbia	10.00	10.00	10.00
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## TENNESSEE

Chattanooga	10.00	10.00	-0-
East Tennessee	7.50	7.50	7.50
Nashville	5.00	5.00	5.00

## TEXAS

Austin	5.00	5.00	5.00
Dallas	5.00	5.00	2.50
Fort Worth	5.00	2.50	2.50
Houston	5.00	5.00	5.00
San Antonio	5.00	5.00	5.00

## UTAH

Northern Utah	5.00	5.00	5.00
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## VIRGINIA

Northern Virginia	10.00	10.00	10.00
Richmond	5.00	5.00	5.00
Roanoke	5.00	5.00	5.00
Virginia Peninsula	-0-	-0-	-0-

## WASHINGTON

Central Washington	5.00	5.00	5.00
Mid-Columbia Basin	7.50	7.50	7.50
Northwest Inland Empire	5.00	5.00	5.00
Olympia	10.00	10.00	10.00
Seattle	5.00	5.00	1.25

## WISCONSIN

Southern Wisconsin	-0-	-0-	-0-
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## STUDENT AFFILIATE CHAPTER

Old Dominion University	N/A	N/A	-0-
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Please call AGA's Customer Satisfaction Center at 800.AGA.7211 if you do not see a chapter listed in your area.

\*Dues subject to change without notice.

Updated February 2006.

<sup>1</sup>State and Local Focus

<sup>2</sup>Federal Focus