

### Effective Supervision, Learning from our Mistakes

#### PROFESSIONAL DEVELOPMENT MEETING

**Date: October 16,  
2008, Thursday**

#### **Topic:**

Effective Supervision,  
Learning from our  
Mistakes

#### **Speaker:**

**Mr. Robert Gray,  
CGFM, CIA, CFE**

**Time: 11:30 AM -  
1:00 PM**

1 hour CPE

#### **New 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 10 to register**



The October 2008 Professional Development Meeting guest speaker is **Mr. Robert Gray, CGFM, CIA, CFE**, a retired Regional Inspector General of the US Department of Agriculture, Office of Inspector General.

Using on-the-job supervisory skills and managerial ability, Mr. Gray will talk on effective supervision. Supervision is the main ingredient on workers productivity. The worker's degree of comfort with the supervisor is a factor in ensuring positive results. When supervising or managing tasks, some unexpected things may happen. When unexpected things happen, do you pause, step back and reflect on it so you can learn from the experience. What could you have done differently to change the result? What role did you as supervisor/manager play in the result? Our speaker who is from Seattle, Washington will cover the supervisory art of learning from our (supervisor/manager) mistakes and give hindsight on some setbacks and evolution of supervision. Take advantage of this training opportunity offered to you. *JOIN US!*

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### Chapter Membership Drive – \$35 Discount

If you are not a member of AGA yet, you can sign-in as new member at the October 2008 Professional Development 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.

Take advantage of this special October 2008 membership drive. This is a good deal! See application form and member's benefits list, which are attached to this Newsletter.

## CHAPTER EXECUTIVE BOARD

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(Santa Clara Valley Transportation Authority)  
<mailto:grace.salandanan@vta.org>

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Email: [Vinod.Sharma@fin.sccgov.org](mailto:Vinod.Sharma@fin.sccgov.org)

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### **Committee**

**Bill Brown** – Meetings Coordinator  
(Santa Clara Valley Transportation Authority)  
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(408) 321-5648

## PRESIDENT'S WELCOME ADDRESS

By Grace S. Ragni, CPA, CISA, CIA



It is apparent in the recent luncheon meeting survey conducted that we have a diverse group of members to impress and inform. It's made up of individuals, though majority in the government sector, work in various areas ranging from property tax to sales tax, construction to health services, education to contracting, to name a few. That's why with each issue of our newsletter, we strive to bring you the best information, written and/or compiled by the best people. Starting with our last month's issue and continuing with this month's, we've made two changes – one to boost your knowledge and the other to test it.

Since we encourage members and non-members to take the Certified Government Financial Manager (CGFM) examination, we included a CGFM quiz. The objective is to spark new interest in obtaining the designation, or for those who have already started, to keep such interest going. A great way to refresh on our knowledge through the AGA, the quiz, published in each newsletter, will be based on information from the previous month's newsletter publication.

Needless to say, we're always interested in helping to keep your knowledge as current and comprehensive as possible. Although we get a rough idea of what our members are interested in when we conduct luncheon-meeting surveys, it's always best to hear from individuals directly. We listen attentively to all suggestions, ideas, complaints, and constructive criticism.

## CERTIFIED GOVERNMENT FINANCIAL MANAGER

### What Do CGFM Exams Cover?



The three comprehensive examinations that make up the core requirements of the CGFM program are:

[Examination 1: Governmental Environment](#)

[Examination 2: Governmental Accounting, Financial Reporting and Budgeting](#)

[Examination 3: Governmental Financial Management and Control](#)

Each of the three separate examinations is structured to require a candidate to demonstrate primarily a general familiarity, understanding and appreciation of the subject area. However, portions of each examination, particularly Examination 2, requires a more detailed knowledge of specific techniques, standards, procedures and practices unique to either the federal government or state and local governments.

The three CGFM Examinations are administered year-round in a multiple-choice, computerized format on behalf of AGA by NetCertification, Inc. via the Prometric Technology Centers. This computer-based administration allows the CGFM Examinations to be offered securely in more than 300 locations in the United States, reducing travel costs and allowing candidates to schedule exams at their convenience. See [Examination Procedures](http://www.agacgfm.org/cgfm/purchase/cgfm_examprocedures.aspx) - [http://www.agacgfm.org/cgfm/purchase/cgfm\\_examprocedures.aspx](http://www.agacgfm.org/cgfm/purchase/cgfm_examprocedures.aspx) for more information on how the examinations are administered.

### **Q: Are there sample examination questions? Why?**

**A:** Sample questions are not currently provided by AGA due to a limited number of questions being used on the examinations. However, detailed information on the content of examinations can be found in [What Do Exams Cover?](#) section of the CGFM web pages.

AGA Silicon Valley came out with a short quiz below that may help you test your knowledge on government financial management related to state and local government :

1. What is the primary improvement of presenting government-wide financial statement over the prior reporting model?
  - a. The Statement of Fund Net Assets is combined with the Statement of activities.
  - b. Financial information is aggregated for the government activity and not just reported by funds.
  - c. Activities of governments are reported in several separate funds.
  - d. Reporting remains basically the same except for the presentation of segregating funds.
  
2. Government-wide financial statements are reported using the accrual method of accounting. True or False.

Continue to page 4

## **CERTIFIED GOVERNMENT FINANCIAL MANAGER**

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3. Accrual method of accounting uses a business-type approach to measuring the cost of government. True or False
4. Government-wide financial statements are prepared using:
  - a. the economic resources measurement focus and the modified accrual basis of accounting
  - b. the economic resources measurement focus and the accrual basis of accounting
  - c. the cash measurement focus and the modified accrual basis of accounting
  - d. the cash measurement focus and the accrual basis of accounting
5. The government-wide statements and the fund statements do not have the same focus. True or False

*(Response to this quiz will be posted in the next month's Chapter Newsletter)*

### Educational Write-up to prepare CGFM takers (Basis for Next Month's Quiz): [Allocating Indirect Costs and Determining Indirect Cost Rates](#)

To facilitate the distribution of indirect costs, it may be necessary to establish several pools of indirect costs. Indirect cost pools should be distributed to benefited cost objectives on bases that will produce an equitable result in consideration of relative benefits received.

If a government's department or agency has only one major function, or where all its major functions benefit from the indirect costs to approximately the same degree, the allocation of indirect costs and the computation of an indirect cost rate may be done through the simplified method.

The simplified method is accomplished in two steps:

1. Classify the agency's total cost for the base period as either direct or indirect.
2. Divide the allowable indirect cost (net of credits) by an equitable distribution base. Examples of an equitable distribution base may be total direct costs, direct salaries and wages or another base, which results in an equitable distribution.

The result of this process is an indirect cost rate that is used to distribute indirect costs to individual grantors. The rate should be expressed as the percentage that the total allowable indirect cost bears to the base selected.

If a government has several major functions that benefit from indirect costs in varying degrees, the allocation may require the accumulation of costs into separate cost groupings. Costs are then allocated individually to benefited functions by means of a base that best measures the relative degree or benefit of the activity for which the costs have been grouped. The indirect costs allocated to each function are then distributed to individual programs, awards or other activities included in that function by means of an indirect cost rate.

The number of separate groupings should be held within practical limits, taking into consideration the materiality of the amounts involved and the degree of the precision needed. Source: CGFM Study Guide by Pete Rose, CGFM, and Wendy M Payne, CGFM



OCTOBER 08, 2008

**A TRUE FINANCIAL MARKETS MELTDOWN OR  
SIMPLY AN ACCOUNTING PROBLEM?**

By: Jeffrey C. Steinhoff, CGFM, CPA, CFE

*Jeffrey C. Steinhoff, CGFM, CPA, CFE, a member of AGA's Northern Virginia and Washington, D.C. Chapters, retired earlier this year after 40 years of government service. His most recent position was managing director, Financial Management and Assurance, U.S. Government Accountability Office (GAO). He is an AGA Past National President and is known in the Association as the "father" of the Certified Government Financial Manager (CGFM) Program.*

In the past month, the country watched the federal government provide financial support to facilitate the acquisition of Bear Stearns, take over Fannie Mae, Freddie Mac and AIG, and now approve a massive financial institution bailout. We all watched the venerable Lehman Brothers collapse, Washington Mutual tank, and a household name, Merrill Lynch, be acquired by the Bank of America to stave off possible bankruptcy. President Bush went on national television to discuss the precarious position of our financial markets and the urgent need for immediate action by the federal government to avoid a meltdown. The Secretary of the Treasury demonstrated leadership in fighting what was a burgeoning forest fire on several fronts using a variety of garden hoses and calling for high-pressured fire hoses backed up by billions in taxpayer dollars. When the House of Representatives rejected the first bailout bill, the stock market responded with an all-time record one-day drop of 778 points. But after all, members of Congress had all of about a week to act on a proposal that put untold billions of taxpayer money on the table. Based on my experience, the average person spends more time picking out a sofa.

Pundits have ruminated over the causes, whether it be Wall Street greed, deregulation, political inaction, the wrong incentives, naiveté by home buyers, flat-out stupidity or a combination of all of the above, which is most likely the case. A lot of fingers have been pointed. While one can certainly disagree as to the solution, the bottom line is that there is a serious problem, with a range of culprits, requiring some type of intervention by the federal government to avoid further disruption of the financial markets and serious impacts to our economy.

One rationale cited for the market meltdown was the decision by the Financial Accounting Standards Board (FASB) to adopt fair value or mark to market accounting, whereby assets are reported at their fair value. Some now want the clock rolled back on that standard. If fair value accounting pushed the crisis over the edge as some claim, it simply did so sooner than later by helping shed much needed light on the seriousness of the situation. We are in a financial market crisis because banks made a lot of shaky loans and bad business decisions resulting in an avalanche of bad assets, not because in its wisdom FASB required the mark down of these assets to their proper worth for financial reporting! In fact, fair value reporting is one step toward rethinking the financial reporting model. We should go further in moving financial reporting in a direction that helps facilitate the identification of financial problems and risks much earlier in the cycle.

## **AGA BLOG** – continued from page 5

It is most unfortunate the problem was not on the table much earlier in the process so that all options could be fully explored. One lesson that we should learn from all of this is

that financial reporting has to tell a story and be more anticipatory. What is the substance of a transaction and the risk associated with various financial instruments? For example, the present credit crisis might have been averted or its impact lessened had management and auditors been required to look more at the substance of transactions and disclose the degree of leverage and the related risks involved in the mortgages and related derivative paper that the banks and investment companies were holding.

Following the Enron and WorldCom debacles, steps were taken to deal with corporate fraud and enhance corporate governance. The risk of implosion of the financial markets and the related worldwide economic risks—not just to Wall Street but to Main Street as the President and Treasury Secretary pointed out in making their case for immediate action—should cause us to reexamine the financial reporting and audit models.

The time is right to ask fundamental questions as to their adequacy in today's complex economic world. If fair value accounting pushed us over the edge, we owe FASB a debt of gratitude for getting the ball rolling. We just want to do that pushing a little earlier next time and through a financial reporting and auditing model that helps support early intervention or, better yet, enable us to avoid government intervention altogether.

My questions to the bloggers:

Do you think that fair value accounting was a culprit here or is it getting a totally bum rap in being cited as a contributor to the problems in the financial markets and should FASB be applauded?

Do you think we should reevaluate the financial statement model in earnest in light of the current financial market crisis and be willing to make bold changes as needed?

Do you believe the present audit model works or is it mission impossible for auditors where the risk of the underlying financial model is tenuous at best?

We encourage you to participate in the AGA Blog. This gives you another opportunity to network with your peers and learn from them. Check it out! Visit- <http://aga.typepad.com/aga>.

Want to be our guest on the Blog? Contact Marie Force, AGA Communications Director, at [mforce@cox.net](mailto:mforce@cox.net).

Join AGA Membership

Visit – <http://www.agasiliconvalley.org/>

## **Community Service - KTEH TV Membership Drive**

Our Chapter will be participating in the November 28<sup>th</sup> KTEH TV Membership Drive from 6:00 pm to 10:30 pm. Volunteers are needed! And if you are interested to join our Chapter as a Team, contact Grace S. Ragni, Chapter President at [grace.salandanan@vta.org](mailto:grace.salandanan@vta.org) or Kris DeLisle, Chapter Community Service Chair at [kristine.delisle@dcaa.mil](mailto:kristine.delisle@dcaa.mil). You need to confirm your participation by October 31, 2008.

## **IMPROVING PERFORMANCE REPORTING FOR LOCAL GOVERNMENT THE CITY OF STOCKTON, CA, HONORED WITH NATIONAL ACCOUNTABILITY AWARD**

***Congratulations to the Office of the City Auditor headed by F. Michael Taylor, City Auditor, for receiving the Certificate of Achievement in SEA Reporting!***

Recognizing performance reporting excellence, the Association of Government Accountants (AGA) has honored the City of Stockton, California with a Certificate of Achievement in Service Efforts and Accomplishments (SEA) Award. A distinguished panel of government financial managers chose to honor the city for their exceptional Accountability Report.



AGA established this award program in conjunction with the Alfred P. Sloan Foundation. The Foundation granted AGA funds to launch the Certificate of Excellence in Service Efforts and Accomplishments (SEA) Reporting Program. The program offers in-depth evaluation of SEA reports (also called performance reports), recommendations for improvements and recognition of excellent reports with a Certificate of Excellence. The SEA Program encourages issuing regular high-quality service efforts and accomplishments reports and helps state and local governments effectively commu-

unicate performance to the public.

“This award for excellence should alert the tax-paying public, Congress, public interest groups and other financial management professionals that state and local government agencies are strenuously working to make the government more accountable,” stated AGA Executive Director, Relmond P. Van Daniker, DBA, CPA. “Not only are they working hard, but they are also achieving these sought after goals,” he said.

“The number of state and local governments issuing such performance reports is increasing substantially following the Governmental Accounting Standards Board’s release, in April 2003, of *Reporting Performance Information: Suggested Criteria for Effective Communication*. This book, which has come to be known as the Green Book, is a special report setting forth 16 non-authoritative suggested criteria and 11 good practices) to guide the preparation of such reports.

Van Daniker said that governments issuing performance reports would like these reports to be not only complete and comprehensive, but also interesting, informative, and inviting to read. They would appreciate knowing if the report is fulfilling its purpose of effectively informing readers of the government’s performance and if it is recognized as an “outstanding document.”

## **The City of Stockton, CA, Honored with National Accountability Award** – continued from page 7

The purpose of the reviews is to evaluate how well the government or other organization informs the public about its performance. The review is not intended to evaluate the quality of the government or its performance. Rather, the focus is entirely on the report's usefulness to the public and other decision-makers who have a stake in the effectiveness of the government's services and programs.



AGA honored the City of Stockton team headed by **F. Michael Taylor, City Auditor**, (holding the SEA Crystal Award in the photo) at an awards ceremony on September 23, 2008. The ceremony was held in conjunction with the Stockton City Council meeting scheduled for 5:30 p.m. that evening. The SEA Crystal Award was presented to the City on behalf of AGA by AGA Sacramento Chapter headed by **AL Quint**, AGA Sacramento Chapter President and **Angie Lowi-Teng**, Membership Coordinator.

The annual Service Efforts and Accomplishments (SEA) Report was prepared by the Office of the City Auditor of the City of Stockton. The SEA Report provides the city council, management, and citizens with an independent, objective assessment of past performance to strengthen public accountability, improve city's efficiency and effectiveness, and support future decision making. The first City's annual SEA Report was issued on December 21, 2007 for the fiscal year (FY) ended June 30, 2007.

To view the City of Stockton Service Efforts and Accomplishments Reporting, visit - <http://www.stocktongov.com/Auditor/index.cfm>. - Contact: Jennifer I. Curtin, MPA, AGA Director of Public Affairs

‘The only freedom that is of enduring importance is freedom of intelligence, that is to say, freedom of observation and of judgment exercise in behalf of purposes that are intrinsically worthwhile’ – John Dewey, American Philosopher, Educator

Exercise your rights, cast your vote on Election Day, November 4, 2008!

## SEPTEMBER 2008 PROFESSIONAL DEVELOPMENT MEETING RECAP



Our recent Professional Development Meeting (PDM) was held on September 18, 2008 at the Biltmore Hotel in San Jose. Our invited speaker, **Mr. Vinod Sharma**, Controller/Treasurer of Santa Clara County, captivated our audience with his humor and presentation on Property Tax 101. Property Tax 101 is the initial topic of knowing property taxes in California.

To highlight Mr. Sharma's presentation, he talked on Proposition 13, role of different agencies, apportionment process, tax rate area, and apportionment factors. Despite of only an hour presentation, Mr. Sharma was able to squeeze the time and cover the entire topic by highlighting the salient points. One of the salient point of Proposition 13 is prohibiting state and local governments to impose any new ad-valorem taxes on real property, unless approved by a two-thirds vote of the Legislature for any new increased state taxes and a two-thirds of the voters for special local taxes.

Who does what? The *County Recorder* maintains changes in ownership records, *Cities and Counties* maintain building permits information, *State Board of Equalization* determines state assessed values and tax rate area master file, *County Assessor* determines local assessed values, *Auditor/Controller* calculates tax rates, *Local Taxing Jurisdictions* provide amounts to be levy for special taxes, assessments, fees and charges, tax rates, if calculated by the jurisdiction, *Treasurer/Tax Collector* prints and mails bills and collects taxes, and *Taxpayers* receive and pays taxes.

Mr. Sharma, who is a Certified Public Accountant, further talked on property tax apportionment methods/plans, which are Teeter Plan and Non-Teeter Plan. Santa Clara County is on a Teeter Plan whereby it allocates and apportions to taxing jurisdictions 100% of billed tax amounts rather than the amounts collected. He further talked on secured property, which comprised of land, mineral rights, improvements, personal properties, trade and fixtures. Unsecured property taxes are derived from improvements, business personal property, boats and aircrafts. If you would like to learn more about property taxes, a book/manual called 'Demystifying the California Property Tax System' written by Dave Elledge, a retired Controller/Treasurer of the County of Santa Clara County, by visiting – <http://www.sccgov.org/portal/site/fin/>.

To view more photos taken during the September 2008 PDM, visit - <http://picasaweb.google.com/lh/photo/WR8JKwezt27Fw63Jnt5Gww?authkey=PIbTmYz3dlo> - ed

**AGA Silicon Valley Chapter  
 Treasurer's Report  
 September 30, 2008**

Cash in Bank, August 31, 2008	\$ 3,603
Sources:	
September Seminar Receipts	710
AGA National - Membership Dues	49
	759
Uses:	
September Seminar Costs	663
Travel Costs, PDC	517
	1,180
Cash in Bank, September 30, 2008	\$3,182

**AGA's 4<sup>th</sup> Annual Performance  
 Management Conference**

Seattle, Washington, October 27-28, 2008

This year's Performance Management Conference will take place October 27-28 2008 at the Renaissance Seattle Hotel

The conference brings together government officials who are using performance reports to measure progress toward achieving their goals every year. Not only can solid performance measures help governments improve operations, but they can also communicate to citizens how tax dollars are being spent.

To register, visit -  
[http://www.agacgfm.org/pmc\\_2008/index.htm](http://www.agacgfm.org/pmc_2008/index.htm)

**Upcoming Professional  
 Development Meetings**

**November 20, 2008, Thursday**

Speaker: **Claudine Hu**  
 Account Manager, ACL Services Ltd.

Topic: Best Practices in Audit Analytics: Data Access, Fraud Detection and Data Automation

**Please mark you calendar!** Visit –  
<http://www.agasiliconvalley.org/> for details

**Auditor's Conference - A New Era in  
 Auditing: Police Performance Auditing, a joint  
 conference with ILEAA**

**October 19-21, 2008**

Cost: \$425  
 Up to 21 CPE hours  
 Biltmore Hotel, 2151 Laurelwood Road  
 Santa Clara, CA 95054

To register, visit: [www.agasiliconvalley.org](http://www.agasiliconvalley.org)

**Planning to attend the  
 October 16, 2008 Professional  
 Development Meeting?**

**Make reservation by contacting:**  
 Bill Brown, [william.brown@vta.org](mailto:william.brown@vta.org)  
 Gary Epstein, [gary.epstein@vta.org](mailto:gary.epstein@vta.org), (408)  
 321-5683  
 Remi Thomas, (408) 952-4125,  
[remegia.thomas@vta.org](mailto:remegia.thomas@vta.org)

**Cost (lunch included):**  
**Members/Retirees/Students \$25**  
**Nonmembers \$40**

**FROM THE EDITOR:**

Members are encouraged to send articles for our Newsletter - The Working Papers. We want to know what you're 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)



# 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  
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Accountability*

Association  
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2208 Mount Vernon Avenue  
Alexandria, VA 22301

PH 703.684.6931  
TF 800.AGA.7211  
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agamembers@agacgfm.org



# 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**



*Advancing  
Government  
Accountability*

Association  
of Government  
Accountants

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[www.agacgfm.org](http://www.agacgfm.org)  
[agamembers@agacgfm.org](mailto:agamembers@agacgfm.org)



### **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.*