Greetings fellow Chapter Members:

We are celebrating our 25th Annual Fall Education Seminar this year. Please join us as we celebrate this milestone. This year the conference will be at Auburn University at Montgomery on November 9, 2012, in the Taylor Center. Our theme is “Maintaining Integrity in Government Accounting.” I am very excited about our speakers and look forward to their presentations. We are pleased to announce that AGA National President, Evelyn Brown will be presenting. For more information about the Fall Education Seminar, please visit our website at www.montgomeryaga.org. I hope that you will enjoy the seminar and all of the activities.

With the holidays drawing near, let’s remind ourselves to give back to those in our community that are less fortunate than us. Our chapter will be participating in several community service projects during the holiday season. It is hard to believe there are people in our community that are without basic needs such as food and shelter; however, it’s reality. I hope you will consider community service with our chapter during this holiday season. The chapter will be collecting canned goods or non-perishable items to the Fall Education Seminar to benefit the Montgomery Area Food Bank.

The Accountability Committee has prepared the Chapter’s Citizen Centric Report which is available on the website. We are thrilled about this report because it is a part of our chapter’s goal to promote and advance accountability in government. This report is easy to read. It provides members and the public with a clear understanding of the Montgomery Chapter. The Committee will also assist other entities in preparing a Citizen Centric Report.

AGA National is paying tribute to the best and the brightest members calling for national award nominations. This is your opportunity to shape association programs, advance your profession and represent members' interests. AGA is seeking leaders to serve on our National Board of Directors. The deadline to submit is November 9, 2012. For more information, please visit www.agacgfm.org. In upcoming months, the Montgomery Chapter will be requesting volunteers to fulfill open officer positions for the 2013-2014 program year. Watch for that announcement and submit your nomination(s) by the deadline.

If you are interested in volunteering to be a part of your chapter’s leadership team, please contact me at Pamela.Henderson@medicaid.alabama.gov. Our next monthly meeting will be on December 13, 2012, at the RSA Plaza on the 6th floor. Your suggestions or comments on how to make our chapter better are always welcomed. We are here to serve you!

Sincerely,
Pamela Henderson
President, Montgomery Chapter AGA
2012 Fall Education Seminar

“Maintaining Integrity in Government Accounting”
Friday, November 9, 2012

Auburn University at Montgomery
Taylor Center—Rooms 221-223
7440 East Drive
Montgomery, AL
8:00 a.m. to 5:00 p.m.

Cost: $175 for Members

AGENDA

7:00 am – 8:00 a.m. — Registration

8:00 am – 8:15 a.m. — Opening Remarks
Pamela Henderson, Chapter President
LaTanya Lucas, Director of Education

8:15 am – 8:30 am. — Welcome
Dr. Dan Hollingsworth, CPA
Department Head of Accounting
Auburn University at Montgomery

8:30 am – 9:20 am. — Our Professional Journey and Paths to Success
Evelyn Brown, CGFM-Retired
AGA 2012-2013 National President

9:20 am – 10:50 am. — GASB Updates
Blake R. Rodgers, Practice Fellow
Governmental Accounting Standards Board (GASB)

10:50 am – 11:00 am BREAK

11:00 am – 11:50 am — Anti-Deficiency Act
Jeanna L. Pryor, Colonel, USAF, CDFM
Director, Defense Financial Management and Comptroller

11:50 a.m. – 1:00 p.m. Lunch & 25th Celebration

1:00 pm – 2:30 p.m. — Internal Controls
Kevin Robinson, CIA, CFE, CCEP, Executive Director
Auburn University Audit Department

2:30 pm – 3:20 pm. — Ethics
William Morehead, Ph.D., CPA, CGFM
Associate Professor of Accountancy, Mississippi College

3:20 pm – 3:30 pm. — BREAK

3:30 pm – 4:30 p.m. — Fraud – Tax Evasion
Emanuel Roberts, Special Agent Manager
Mobile Taxpayer Service Center
Alabama Department of Revenue

4:30 pm – 4:45 pm

Montgomery Chapter AGA is celebrating 25 years of offering CPE to its members and non-members at the Fall Education Seminar. It is truly a milestone in our chapter’s history to have remained a sound organization that is dedicated to its mission of advancing government accountability. AGA has been fortunate to have been led by several presidents that have assisted the organization in providing assistance to its members and others in the accounting arena. Let’s take the time to recognize our outstanding past presidents:

1975-1976  Fred G. Johnson
1976-1977  Gary Rasio
1977-1978  Ronald L. Jones, CGFM
1978-1979  David R. Mills
1979-1980  Henry M. Mathews
1981-1982  Ronald L. Jones, CGFM
1982-1983  John P. Jefers
1983-1984  John E. Norris
1984-1985  Dr. Robert Rogow, CGFM
1985-1986  Judith A. Kamnikar, CGFM
1986-1987  Larry R. Curvin, CGFM
1987-1988  Susan M. McPherson (Jones)
1989-1990  Marvin E. Jones
1990-1991  Roland L. Buffington, CGFM
1991-1992  Jean Conner
1993-1994  Gail Hubbard
1994-1995  Frances P. Copeland, CGFM
1995-1996  Robert Childree
1996-1997  Bill A. Flowers, CGFM
1997-1998  Karen L. Herman, CGFM
1998-1999  Robert M. Brantley, CGFM
1999-2000  Tammy J. Rolling
2000-2001  Susan M. McPherson (Jones)
2001-2002  Beth Hamilton
2002-2003  Robert Weaver
2003-2004  Gladys A. Gray
2004-2005  Carol Magee (Preston)
2005-2006  Donna Joyner
2006-2007  Carolyn Courson, CGFM
2007-2008  Cindy Reaser
2008-2009  Pamela Hill
2009-2010  Kathleen Baxter, CGFM
2010-2011  Dr. Keren Deal, CPA, CGFM
2011-2012  William Waldroff
Join Us at the December Meeting!

**December 13, 2012**
Speaker: Linda Swann, Director
Alabama Department of Commerce
Register Online Today!
www.montgomeryaga.org

**UPCOMING AUDIO CONFERENCE**

January 9, 2013
**Government Finance Management**
Location: AL Department of Transportation — Room #8
Cost: $20.00

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**AGA MEETING DATES**
**2012-2013 PROGRAM YEAR**

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>November 9, 2012</td>
<td>Fall Seminar</td>
<td>AUM</td>
</tr>
<tr>
<td>December 13, 2012</td>
<td>Luncheon</td>
<td>RSA Plaza</td>
</tr>
<tr>
<td>January 10, 2013</td>
<td>Luncheon</td>
<td>Activity Center</td>
</tr>
<tr>
<td>February 14, 2013</td>
<td>Luncheon</td>
<td>RSA Plaza</td>
</tr>
<tr>
<td>March 14, 2013</td>
<td>Luncheon</td>
<td>RSA Plaza</td>
</tr>
<tr>
<td>April 12, 2013</td>
<td>Spring Seminar</td>
<td>Faulkner University</td>
</tr>
<tr>
<td>May 9, 2013</td>
<td>Awards</td>
<td>RSA Plaza</td>
</tr>
</tbody>
</table>

**ATTENTION: Note change in location of monthly luncheons!**

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**COMMUNITY SERVICE**

The Community Service Committee is dedicated to our community. Help us serve the needy of South Central Alabama by participating in our annual canned food drive. Non-perishable items and/or monetary donations will be collected in a designated area at the Fall Seminar. All donations will benefit the Montgomery Area Food Bank. You may also make donations by credit card, by visiting www.montgomeryaga.org and clicking on canned food drive. The Committee will also be accepting bids on various items and donations for the second annual silent auction to benefit The Sickle Cell Foundation. All donations are tax-deductible. Monetary donations should be made payable to AGA Montgomery Chapter, marked 2012 Silent Auction. We look forward to your participation in both of these activities at the Fall Education Seminar.

**November 9, 2012**
Auburn University at Montgomery
Taylor Center
8:00 a.m. to 5:00 p.m.

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**AGA NATIONAL**

**AGA’s Journal CPE Online Quizzes**
The quarterly Journal of Government Financial Management provides valuable, in-depth information to decision-makers at all levels of government. By reading the Journal and taking an online quiz, you can earn 3 continuing professional education (CPE) credits. Visit www.agacgfm.org for more information or to register.

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**VOLUNTEERS NEEDED**

AGA is seeking volunteers for the following positions:

* Webmaster, responsibilities include disseminating chapter information via website, email, and social networks
* Instructors for CGFM study sessions

If you are interested, please contact Pamela Henderson at Pamela.Henderson@medicaid.alabama.gov

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**Are You a Super Recruiter?** The 2012 National PDC marks the launch of the NEW AGA Super Recruiters Club! Members who sponsor 10 members or more during the period of May 1, 2012 – April 30, 2013 will be inducted into the Super Recruiters Club. Super Recruiter status affords many exclusive rewards including recognition at a private reception at National Annual PDC. For more information visit: [http://www.agacgfm.org/Membership/Recruit-a-Member.aspx](http://www.agacgfm.org/Membership/Recruit-a-Member.aspx)
### SYLLABUS FOR CGFM EXAM 2

**GOVERNMENTAL ACCOUNTING, FINANCIAL REPORTING, BUDGETING**  
**Directors: Dixie Black, CGFM and Pat Hemme**  
**Location: RSA Union Conference Room #200**  
**Dates: October 31, 2012 - February 13, 2013**  
**Time: 12:00 p.m. - 1:00 p.m.**

<table>
<thead>
<tr>
<th>Date</th>
<th>Session</th>
<th>Topic</th>
<th>Instructor</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wed, 10/31/2012</td>
<td>1</td>
<td>Influences, Concepts of Financial Reporting</td>
<td>Steve Emerson CPA, CGFM, CGAP, CFE, CITP, CGMA</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 11/7/2012</td>
<td>1</td>
<td>Cost Accounting</td>
<td>Christine Harden, CPA, CGFM</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 11/14/2012</td>
<td>1</td>
<td>Budgeting</td>
<td>Nakia Tetter, CGFM</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 12/05/2012</td>
<td>2</td>
<td>Fund Accounting and Reporting</td>
<td>Pamela Hill</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 12/12/2012</td>
<td>2</td>
<td>Government-Wide Financial Reporting</td>
<td>Dennice Hillard</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 12/19/2012</td>
<td>2</td>
<td>Accounting and Reporting for Specific Asset and Liability Transactions</td>
<td>Dixie Black, CGFM, CPM</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 1/9/2013</td>
<td>2</td>
<td>Revenue, Expenditure/Expense and Other Operating Statement Transactions</td>
<td>Steve Emerson CPA, CGFM, CGAP, CFE, CITP, CGMA</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 1/16/2013</td>
<td>2</td>
<td>Federal Financial Statements and Management’s Discussion and Analysis</td>
<td>Christine Harden, CPA</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 1/23/2013</td>
<td>3</td>
<td>Federal Financial Accounting and Reporting Foundations</td>
<td>Margie Toney CGFM</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 1/30/2013</td>
<td>3</td>
<td>Federal Budgeting &amp; Federal</td>
<td>Nakia Tetter CGFM</td>
<td>2nd Floor - Suite 200</td>
</tr>
<tr>
<td>Wed, 2/6/2013</td>
<td>3</td>
<td>Federal Financial Accounting Standards and Illustrations</td>
<td>Steve Emerson CPA, CGFM, CGAP, CFE, CITP, CGMA</td>
<td>2nd Floor - Suite 200</td>
</tr>
</tbody>
</table>

### Continuing Professional Education (CPE) Requirements

All active CGFMs are required to complete at least 80 hours of continuing professional education (CPE) every two years in government financial management topics or related technical subjects. The 80 CPE hours must be completed within the CGFM’s two-year CPE cycle. See Calendar of CPE cycles. Visit www.agacgfm.org.

CGFMs do not need to submit supporting documentation of the CPE hours at the time of renewal. The payment itself serves as the CGFM’s affirmation of his or her compliance with the CPE requirements. CGFMs are required to maintain supporting documentation on CPE hours earned for a minimum of three years and provide it to AGA upon request. This documentation may be requested by AGA as part of the annual audit of a random sample of CGFMs.

Waivers or extensions on earning CPE hours are granted on an individual case basis. All requests for waivers must be sent in writing to the AGA’s Office of Professional Certification no later than April 30 in the year following the end of the two-year CPE cycle.
As the third year of the Patient Protection and Affordable Care Act (PPACA) approaches, employers need to be aware of additional fees that will be assessed on insurers and plan administrators of self-insured plans beginning in 2013. In addition, reporting health care costs to the government begins. The new fees will increase the cost of providing group health plans for employees. They include:

**Fees to fund research on patient-centered outcomes, Transitional reinsurance fees, 
pay or play penalties, and the Cadillac tax.**

**Fees to Fund Research on Patient-Centered Outcomes**

Health care reform created the Patient-Centered Outcomes Research Institute (PCORI), which is charged with promoting research to evaluate and compare the health outcomes and clinical effectiveness, risks, and benefits of medical treatments, services, procedures, and drugs. PCORI is to be funded in part by fees assessed on health insurers and sponsors of self-insured group health plans. This fee is commonly referred to as the "comparative effectiveness fee" or "PCORI fee." The PCORI fee will be assessed at $1.00 times the average number of covered lives (employees and dependents) for the first plan or policy year ending on or after October 1, 2012. Employer plan sponsors must choose a method for calculating the average number of covered lives for their required annual fees by December 31, 2012, for calendar year plans.

** Transitional Reinsurance Fees**

The transitional reinsurance program will require health insurance issuers, as well as certain plan administrators on behalf of self-insured group health plans, to make contributions to a transitional reinsurance program for the three-year period beginning January 1, 2014. This fee is likely to result in additional costs for employer plan sponsors and - depending on whether the plan at issue is self-administered - certain additional reporting obligations.

**Pay or Play Penalties**

In 2014, large employers with fifty or more full-time equivalent employees could be subject to two potential penalties: the No Coverage Penalty and the Unaffordable Coverage Penalty. The No Insurance Penalty subjects certain employers to a $2,000 per full-time employee penalty (excluding the first thirty full-time employees) under specific conditions. The Unaffordable Coverage Penalty applies if an employer offers its full-time employees the opportunity to enroll in coverage under an employer plan that either is unaffordable (relative to an employee's household income) or does not provide minimum value. This penalty is $3,000 for every full-time employee who receives a subsidy for coverage in a state exchange. In some cases, the total cost of these penalties may be less than the total cost of providing coverage. CliftonLarsonAllen’s Health Insurance and Penalty Calculator provides information about the impact of reform on individual companies.

**Cadillac Tax**

Starting in 2018, insurers of employer-sponsored plans or companies that self-insure their own plans will be subject to an excise tax if their premiums are in excess of $10,200 for individual coverage and $27,500 for family coverage. Roughly 60 percent of large employers believe their plans would trigger the tax unless they take action to avoid it, according to a 2011 survey by Mercer, a human resources consulting firm. Although the tax is to be imposed on insurers, the effects are likely to trickle down to consumers. Many health care reform provisions will impact the cost to provide health care coverage for employees. Employers should be aware of the additional fees and reporting requirements and work with their benefits consultants to determine the financial impact of health care on their businesses. Plan sponsors should have already verified that they have the systems in place to determine and report the aggregate cost of applicable employer-sponsored coverage for 2012 on employees’ Forms W-2.

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**Sweet Potato Pie**

Recipe Courtesy of Alton Brown

www.foodnetwork.com

- 1 pound 3 ounces sweet potatoes, peeled and cubed
- 1 1/4 cups plain yogurt
- 3/4 cup packed, dark brown sugar
- 1/2 teaspoon of cinnamon
- 1/4 teaspoon of nutmeg
- 5 egg yolks
- Salt
- 1 (9-inch) deep dish, frozen pie shell
- 1 cup chopped pecans, toasted
- 1 tablespoon maple syrup

Special equipment: steamer basket

Put cubed potatoes into steamer basket and place steamer basket into a large pot of simmering water that is no closer than 2 inches from the bottom of basket. Allow to steam for 20 minutes or until the potatoes are fork tender. Mash with potato masher and set aside. Preheat the oven to 350 degrees F. Place sweet potatoes in the bowl of a stand mixer and beat with the paddle attachment. Add yogurt, brown sugar, cinnamon, nutmeg, yolks, and salt, to taste, and beat until well combined. Pour this batter into the pie shell and place onto a sheet pan. Sprinkle pecans on top and drizzle with maple syrup. Bake for 50 to 55 minutes or until the custard reaches 165 to 180 degrees. Remove from oven and cool. Keep refrigerated after cooling.

**Autumn Potato Gratin**

Recipe Courtesy of Rachael Ray

www.foodnetwork.com

- 4 pounds mixed baby potatoes, such as Red Bliss, Peruvian Purples, and Fingerlings
- 2 cups heavy cream, plus some to cover
- 4 tablespoons butter (1/2 stick)
- 2 sprigs each fresh thyme, sage, and rosemary
- 2 garlic cloves, cracked
- Salt and pepper
- 1/2 cup grated parmesan cheese

Preheat the oven to 400 degrees F. Halve the potatoes and toss them into a large baking dish and season with salt and pepper. Meanwhile, put the cream, butter, herbs, and garlic in a small saucepan and bring to a simmer over medium heat. Cook for about 5 minutes, to infuse the cream with flavor. Season with salt and pepper. Pour the hot cream mixture through a strainer over the potatoes, (discard the herbs and garlic), if there is not enough cream to go 3/4 of the way up the potatoes then pour some additional cream on top to make up the difference. Sprinkle the Parmesan evenly over the top. Bake for 30 to 35 minutes, until the potatoes are cooked through and top begins to brown. Cover and keep warm until ready to serve.
Remembering our Fallen Heroes...

Montgomery Chapter has joined AGA National and the AGA San Antonio Chapter in the initiative of remembering our fallen heroes through this wonderful project.

Wreaths-Across America

This year we are recognizing our fallen heroes through "Wreaths-Across America" Organization. In conjunction with this organization, the US Air Force (Auxiliary) places these wreaths on military gravesites throughout our country. Last year there were not enough wreaths to honor all fallen heroes. We need more chapters and chapter members to make a difference and sponsor wreaths. To sponsor a wreath please go to http://www.wreathsacrossamerica.org/store/.

We thank those who already sponsored wreaths recognizing our fallen heroes. We need more wreaths for this upcoming holiday to cover more military cemeteries across America. Let’s make a difference!

“To be killed in war is not the worst that can happen. To be lost is not the worst that can happen... to be forgotten is the worst.” - Pierre Claeyssens (1909-2003).

November Is Diabetes Awareness Month
Recognize The Symptoms And Save A Life

November is National Diabetes Awareness Month. JDRF - formerly known as the Juvenile Diabetes Research Foundation – recently changed its name to better reflect the state of type 1 diabetes (T1D) and the organization’s work, which remains committed to curing, treating, and preventing the disease. JDRF removed the word “juvenile” from its name for two reasons. The disease is now known as type 1 diabetes, or T1D, not juvenile diabetes. T1D can strike at any age, and that 85 percent of people in the United States with the disease are adults—some who were diagnosed as children, and others who were diagnosed later in life. Half of all new cases of T1D are diagnosed in adults. There never is a vacation from T1D. Insulin is a therapy. It is not a cure. People with T1D need to test their blood sugar and give themselves insulin (with injections or an insulin pump) multiple times every day, and carefully balance insulin doses with eating and daily activities throughout the day and night. People with T1D are at greater risk for devastating complications such as heart attack, stroke, blindness, nerve damage, kidney disease and amputation. JDRF is the leader in research for the treatment, cure and ultimate prevention of diabetes. JDRF sets the global agenda for diabetes research, and is the largest charitable funder and advocate of diabetes science worldwide. Diabetes often goes undiagnosed because many of its symptoms seem so harmless. If you have one or more of these diabetes symptoms, see your doctor right away.

Symptoms

<table>
<thead>
<tr>
<th>Type 1 Diabetes</th>
<th>Type 2 Diabetes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequent urination</td>
<td>Any of the type 1 symptoms</td>
</tr>
<tr>
<td>Unusual thirst</td>
<td>Frequent infections</td>
</tr>
<tr>
<td>Extreme hunger</td>
<td>Blurred vision</td>
</tr>
<tr>
<td>Unusual weight loss</td>
<td>Cuts/bruises that are slow to heal</td>
</tr>
<tr>
<td>Extreme fatigue and irritability</td>
<td>Tingling/numbness in the hands/feet</td>
</tr>
</tbody>
</table>

Gestational Diabetes

- Frequent urination
- Unusual thirst
- Extreme hunger
- Unusual weight loss
- Extreme fatigue and Irritability

AGA’s Citizen-Centric Government Reporting Initiative is intended to foster innovative means of communication between governments and their citizenry. AGA believes that government financial information should be provided to citizens in forms that are clear and understandable, updated regularly and often, delivered to all, easy to locate, honest in breadth and technically accurate in detail. In fact, as the owners of government, citizens have a right to this information. AGA’s Citizen-Centric Reports detail government finances in a visually appealing, clear and understandable four-page document. The suggested format shows community information—such as population figures, regional characteristics and government goals for the community—on the first page, and the second page presents a performance report on key missions and service. The third page details cost and revenue information, and the fourth looks forward to the year ahead. AGA believes that these reports will make governments more accountable to their citizens, and will help Americans become better educated and better able to participate in government activities.

**SPONSOR REGISTRATION FORM**

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>LEVEL</th>
<th>BENEFITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,250</td>
<td>PLATINUM PLUS</td>
<td><strong>Limited to one company per breakfast or break period</strong>&lt;br&gt;<strong>All the benefits of Gold Level PLUS:</strong> Recognition as a Platinum Sponsor at event, before and after breakfast or break, and in the event program; Opportunity for company representative to be (or designate) a speaker for the event; One (1) additional complimentary luncheon meeting ticket* for Chapter luncheon (total of 3 tickets) <strong>and</strong>; One (1) additional complimentary audio conference ticket* for Chapter audio conference (total of 3 tickets)</td>
</tr>
<tr>
<td>$750</td>
<td>PLATINUM</td>
<td><strong>Limited to one company per event</strong>&lt;br&gt;<strong>All the benefits of Silver Level PLUS:</strong> Recognition as the Gold Sponsor at event; Recognition with company logo on Montgomery Chapter website homepage; Recognition with company logo on overhead slides in meeting; One (1) additional complimentary luncheon meeting ticket* for Chapter luncheon (total of 2 tickets) <strong>and</strong> One (1) additional complimentary audio conference ticket* for Chapter audio conference (total of 2 tickets)</td>
</tr>
<tr>
<td>$500</td>
<td>GOLD</td>
<td><strong>All the benefits of Bronze Level PLUS:</strong> Attendance for a second company representative - total of two (2); One (1) complimentary luncheon meeting ticket* for Chapter luncheon <strong>and</strong> One (1) complimentary audio conference ticket* for Chapter audio conference</td>
</tr>
<tr>
<td>$250</td>
<td>SILVER</td>
<td>Exhibit booth at 2011 Fall Education Seminar and exhibitor ribbons/badges for a company representative(s); Recognition with company logo on Chapter website event page; One (1) complimentary luncheon meeting ticket* for Chapter luncheon <strong>or</strong>; One (1) complimentary audio conference ticket* for Chapter audio conference</td>
</tr>
<tr>
<td>$125</td>
<td>BRONZE</td>
<td>Flyer stuffer and attendance for one company representative.</td>
</tr>
</tbody>
</table>

*Complimentary tickets are non-transferrable and must be redeemed by a representative of your company.

For additional information, please contact:
Keren Deal, Chair, Sponsorship Committee
Contact: Kdeal@aum.edu
CEC Meeting Minutes from October 4, 2012 Meeting

The CEC meeting of the officers and directors of the Montgomery, AL Chapter of Association of Government Accountants (AGA) was called to order at 11:02 a.m. at the RSA Activity Center Basement Level, Thursday, October 4th by President Pamela Henderson. A quorum was present with the following officers and directors in attendance: President Pamela Henderson, William Waldroff, Andrette Munnerlyn, Sandra Steele, Carmen Leonard, Costella German, Patrick Hemme, LaTaya Lucas, and Pamela Hill. President Henderson distributed agenda and other documents.

Treasurer’s Report: Andrette Munnerlyn distributed June 1 – September 30, 2012 financial reports. CEC reviewed reports. Sandra Steele made a motion to accept the financial reports; Pat Hemme seconded. Motion carried. Minutes: Sandra Steele read minutes to CEC. Motion made by Andrette Munnerlyn to accept minutes; seconded by LaTaya Lucas. Motion carried. President’s Report: The President reported that we have 301 members and 60 suspended members. She stated that all CEC members need to reach out to the suspended members so we can maintain our 300 or above status. She also stated that the American Express problem has been resolved. She stated that the next chapter president will have to change the physical address to avoid the suspension of the American Express. The statements are delivered to the post office box but a physical address is required. She reminded the CEC of the recruiting campaigns. Chapter Recognition Points: President Henderson distributed Chapter Recognition Points. As of September 30th we have 6,050. Immediate Past President: William Waldroff stated that the bylaws are on the Chapter’s website under contact us.

Meetings/Registration: It was reported that we had 125 attending today. Programs: President Henderson reported that we need speakers for the February and March meetings. The President suggested the CGFM panel for March. Accountability: Carmen Leonard reported that our Chapter received the Certificate of Excellence in Member Centric Reporting from National. Ms. Leonard requested that the President Elect send the chapter recognition points to her; but the President asked Carmen to see if she can access this information via the internet. Awards: Costella German stated that she will give away two Holiday Market tickets and a $15 gas card. She will donate $25 to the Children’s Specialty Center on behalf of our speaker. Audit: No report. CGFM: Pat stated that we need five more instructors for Exam 2 which will start October 31. Community Service: The President reported upcoming community service events. We received a copy of a letter to use if we were requesting donations. Ms. German asked if items had to be new (someone asked her). She will ask Terese Toby. Education: LaTaya Lucas reported 121 registered so far for the Fall Seminar; max is 225. She needs volunteers to contact the 25 past presidents. She needs at least two people to pick up cupcakes. LaTaya distributed an invitation to President’s Reception and the behind the scene agenda. October 31. Membership: The chapter still needs a webmaster.

Newsletter: Pamela Hill requested that an email notification be sent with the following officers and directors in attendance: President Pamela Henderson, William Waldroff, Andrette Munnerlyn, Sandra Steele, Carmen Leonard, Costella German, Patrick Hemme, LaTaya Lucas, and Pamela Hill. President Henderson distributed agenda and other documents.

Meeting/Registration: It was reported that we had 125 attending today. Programs: President Henderson reported that we need speakers for the February and March meetings. The President suggested the CGFM panel for March. Accountability: Carmen Leonard reported that our Chapter received the Certificate of Excellence in Member Centric Reporting from National. Ms. Leonard requested that the President Elect send the chapter recognition points to her; but the President asked Carmen to see if she can access this information via the internet. Awards: Costella German stated that she will give away two Holiday Market tickets and a $15 gas card. She will donate $25 to the Children’s Specialty Center on behalf of our speaker. Audit: No report. CGFM: Pat stated that we need five more instructors for Exam 2 which will start October 31. Community Service: The President reported upcoming community service events. We received a copy of a letter to use if we were requesting donations. Ms. German asked if items had to be new (someone asked her). She will ask Terese Toby. Education: LaTaya Lucas reported 121 registered so far for the Fall Seminar; max is 225. She needs volunteers to contact the 25 past presidents. She needs at least two people to pick up cupcakes. LaTaya distributed an invitation to President’s Reception and the behind the scene agenda. Employment: No report. Membership: The President reported that we have two new members: Wenbin Nie, student from AUM and John Morris, an AL Crime Victims employee. Newsletter: No report. Policy and Procedures: President Pam stated that Barbi received policy and procedures from Carmen and Andrette only. Scholarships: No report. Sponsorship: LaTaya reported that Grant Thornton wants to speak if he sponsors. Webmaster: The chapter still needs a webmaster. Unfinished Business: Andrette contacted Angelisa about the outstanding check. Lisa has misplaced the check. She will contact President Pam about a replacement check.

New Business: CEC voted to amend the budget to include Accountability expenses. Pamela Hill requested that an email notification be sent out to remind everyone about the availability of the newsletter.

There being no other business, a motion was made, seconded, and approved to adjourn the meeting at 11:45 a.m. The next CEC meeting will be Monday, November 5, 2012.
AGA Montgomery AL Chapter
2012-2013 Program Year
Chapter Executive Committee Directors and Members

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Pamela Henderson</td>
<td><a href="mailto:Pamela.Henderson@Medicaid.Alabama.gov">Pamela.Henderson@Medicaid.Alabama.gov</a></td>
</tr>
<tr>
<td>President Elect</td>
<td>Margie Toney</td>
<td><a href="mailto:Margie.Toney@Revenue.Alabama.gov">Margie.Toney@Revenue.Alabama.gov</a></td>
</tr>
<tr>
<td>Immediate Past President</td>
<td>William Waldroff</td>
<td><a href="mailto:william.waldroff@adeca.alabama.gov">william.waldroff@adeca.alabama.gov</a></td>
</tr>
<tr>
<td>Treasurer</td>
<td>Andrette Munnerlyn</td>
<td><a href="mailto:Andrette.Munnerlyn@revenue.alabama.gov">Andrette.Munnerlyn@revenue.alabama.gov</a></td>
</tr>
<tr>
<td>Secretary</td>
<td>Sandra Steele</td>
<td><a href="mailto:Sandra.Steele@insurance.alabama.gov">Sandra.Steele@insurance.alabama.gov</a></td>
</tr>
<tr>
<td>Asst. Secretary</td>
<td>Shelia Hatcher</td>
<td><a href="mailto:Shelia.Hatcher@dps.alabama.gov">Shelia.Hatcher@dps.alabama.gov</a></td>
</tr>
</tbody>
</table>

**Directors & Committees Members**

<table>
<thead>
<tr>
<th>Committee</th>
<th>Members 1</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountability</td>
<td>Carmen Leonard, Pamela Hill, Marcus Johnson, Angela Stokes</td>
<td><a href="mailto:leonardc@dot.state.al.us">leonardc@dot.state.al.us</a>, <a href="mailto:Pamela.Hill@revenue.alabama.gov">Pamela.Hill@revenue.alabama.gov</a>, <a href="mailto:Marcus.Johnson@revenue.Alabama.gov">Marcus.Johnson@revenue.Alabama.gov</a>, <a href="mailto:stokesa@dot.state.al.us">stokesa@dot.state.al.us</a></td>
</tr>
<tr>
<td>Awards</td>
<td>Costella German, Janice Duncan, Bonnie Bullock</td>
<td><a href="mailto:Costella.German@dps.alabama.gov">Costella.German@dps.alabama.gov</a>, <a href="mailto:duncanj@dot.state.al.us">duncanj@dot.state.al.us</a>, <a href="mailto:bonnie.bullock@dps.alabama.gov">bonnie.bullock@dps.alabama.gov</a></td>
</tr>
<tr>
<td>Audit</td>
<td>Margie Toney, Annie Patterson</td>
<td><a href="mailto:Margie.Toney@Revenue.Alabama.gov">Margie.Toney@Revenue.Alabama.gov</a>, <a href="mailto:Annie.Patterson@Revenue.Alabama.gov">Annie.Patterson@Revenue.Alabama.gov</a></td>
</tr>
<tr>
<td>By Laws and Procedures</td>
<td>Barbi Lee</td>
<td><a href="mailto:barbi.lee@ethics.alabama.gov">barbi.lee@ethics.alabama.gov</a></td>
</tr>
<tr>
<td>CGFM/Professional Certification</td>
<td>Patrick Hemme, Dixie Black, Rachel Chou, Sandra Steele</td>
<td><a href="mailto:Patrick.Hemme@insurance.alabama.gov">Patrick.Hemme@insurance.alabama.gov</a>, <a href="mailto:Dixie.Black@va.alabama.gov">Dixie.Black@va.alabama.gov</a>, <a href="mailto:Rachel.Chou@comptroller.alabama.gov">Rachel.Chou@comptroller.alabama.gov</a>, <a href="mailto:Sandra.Steele@insurance.alabama.gov">Sandra.Steele@insurance.alabama.gov</a></td>
</tr>
<tr>
<td>Communications</td>
<td>Schenese Wade, Carolyn Rhodes</td>
<td><a href="mailto:Wadesc@dot.state.al.us">Wadesc@dot.state.al.us</a>, <a href="mailto:Crhodes@alsde.edu">Crhodes@alsde.edu</a></td>
</tr>
<tr>
<td>Community Service</td>
<td>Terese Toby, Angela Abernathy, Ruthie Bonds, Valerie Byrd, Beverlyn Dean, Janice Herring, Mary Mangum, Tiffany McCauley, Candace Moore, Nakia Tetter, Saketa Wilkerson</td>
<td><a href="mailto:Terese.Toby@mh.alabama.gov">Terese.Toby@mh.alabama.gov</a>, <a href="mailto:Aaberternathy@alsde.edu">Aaberternathy@alsde.edu</a>, <a href="mailto:Ruthie.bonds@labor.alabama.gov">Ruthie.bonds@labor.alabama.gov</a>, <a href="mailto:Valerie.Byrd@adeca.alabama.gov">Valerie.Byrd@adeca.alabama.gov</a>, <a href="mailto:Beverlyn.Dean@revenue.alabama.gov">Beverlyn.Dean@revenue.alabama.gov</a>, <a href="mailto:janice.herring@mh.alabama.gov">janice.herring@mh.alabama.gov</a>, <a href="mailto:Mary.Mangum@aceda.alabama.gov">Mary.Mangum@aceda.alabama.gov</a>, <a href="mailto:tmccauley@ago.state.al.us">tmccauley@ago.state.al.us</a>, <a href="mailto:candace.moore@aceda.alabama.gov">candace.moore@aceda.alabama.gov</a>, <a href="mailto:nakia.tetter@insurance.alabama.gov">nakia.tetter@insurance.alabama.gov</a>, <a href="mailto:saketa.wilkerson@treasury.alabama.gov">saketa.wilkerson@treasury.alabama.gov</a></td>
</tr>
<tr>
<td>Education (Seminars &amp; Audio Conferences)</td>
<td>LaTaya Lucas, Lucinda Bollinger, Jennifer Miller, Chris Neuenschwander</td>
<td><a href="mailto:LaTaya.Lucas@doc.alabama.gov">LaTaya.Lucas@doc.alabama.gov</a>, <a href="mailto:lucinda.bollinger@jacksonthornton.com">lucinda.bollinger@jacksonthornton.com</a>, <a href="mailto:Jennifer.Miller.40@US.AF.Mil">Jennifer.Miller.40@US.AF.Mil</a>, <a href="mailto:chris.neuenschwander@jacksonthornton.com">chris.neuenschwander@jacksonthornton.com</a></td>
</tr>
<tr>
<td>Meetings (Registrations)</td>
<td>Kimwana Robinson, Kennesha Richardson, Reneta Poole</td>
<td><a href="mailto:Kimwana.Robinson@medicaid.alabama.gov">Kimwana.Robinson@medicaid.alabama.gov</a>, <a href="mailto:kennesha.richardson@dps.alabama.gov">kennesha.richardson@dps.alabama.gov</a>, <a href="mailto:reneta.poole@rehabilitation.alabama.gov">reneta.poole@rehabilitation.alabama.gov</a></td>
</tr>
<tr>
<td>Membership/Early Career</td>
<td>Shaundra Morris, Jackalya Baker, Katherine Ching Ho Reed, Kristy Eubanks, Pamela Hill</td>
<td><a href="mailto:Shaundra.Morris@dps.alabama.gov">Shaundra.Morris@dps.alabama.gov</a>, <a href="mailto:Jakalya.baker@revenue.alabama.gov">Jakalya.baker@revenue.alabama.gov</a>, <a href="mailto:cho@au.m.edu">cho@au.m.edu</a>, <a href="mailto:kristy5254@yahoo.com">kristy5254@yahoo.com</a>, <a href="mailto:Pamela.Hill@revenue.alabama.gov">Pamela.Hill@revenue.alabama.gov</a></td>
</tr>
<tr>
<td>Programs (Monthly Meetings)</td>
<td>Gladys Gray</td>
<td><a href="mailto:kdeal@aum.edu">kdeal@aum.edu</a></td>
</tr>
<tr>
<td>Sponsorship</td>
<td>Keren Deal, Lucinda Bollinger</td>
<td><a href="mailto:kideal@aum.edu">kideal@aum.edu</a>, <a href="mailto:lucinda.bollinger@jacksonthornton.com">lucinda.bollinger@jacksonthornton.com</a></td>
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<tr>
<td>Scholarship</td>
<td>Kay Wilson</td>
<td><a href="mailto:kay.wilson@adfs.alabama.gov">kay.wilson@adfs.alabama.gov</a></td>
</tr>
<tr>
<td>Employment</td>
<td>Schenese Wade</td>
<td><a href="mailto:Wadesc@dot.state.al.us">Wadesc@dot.state.al.us</a></td>
</tr>
</tbody>
</table>

**AGA—Chapter Executive Committee (CEC) meets at 10:50 a.m. prior to the noon luncheon meetings each month.**
Auditor - Jefferson County

Close Date 11/09/2012

www.pbajcal.org

Conducts audits of financial records, personal property, programs, and operations of businesses to ensure compliance with guidelines, regulations, or laws. Determines tax overpayments and refunds. Participates in and facilitates legal proceedings. Prepares reports, letters, and other documents. Advises others (e.g., staff, management, boards, and committees). Performs miscellaneous administrative functions.

STATE OF ALABAMA

WRITTEN EXAMINATIONS SCHEDULED FOR NOVEMBER 17, 2012 (Subject to changes)

To be scheduled for a written continuous examination listed below, applications must be received by the State Personnel Department at least 25 days prior to the announced examination date.

11231 Insurance Examiner
50222 Financial Support Worker
50247 Financial Support Supervisor

25th Annual Governmental Accounting and Auditing Forum

Sponsored by Government Finance Officers Association of Alabama, Association of Government Accountants, and the Alabama Society of Certified Public Accountants

December 5-6, 2012

16 Hours of Accounting and Auditing Education
$285 for Members of ASCPA, AGA, and GFOAA
An early bird discount will be available until November 26th.
$310 for members after November 26th
$360 for non-members

More information on session registration to follow

Lodging Information

Birmingham Marriott
3590 Grandview Parkway
Birmingham, Alabama 35243
(205) 968-3775
$119 per night

Visit www.ascpa.org for more information or register online.

GFOAA 29th Annual Conference

February 27 - March 1, 2013

Renaissance Montgomery Hotel & Spa at the Convention Center
201 Tallapoosa Street
Montgomery, AL 36104

Room rate: $129/night plus applicable taxes; Single or Double
For reservations, call 1-877-545-0311
Cut-off for reservations at the conference rate is Sunday, January 27, 2013.

GFOAA Summer Conference

August 14-16, 2013

Hampton Inn and Suites Orange Beach/Gulf Front
25518 Perdido Beach Boulevard
Orange Beach, AL 36561

Accommodations:
For Hampton Inn and Suites hotel reservations call 251-923-4400.

Visit www.gfoaa.org for more information.

State Personnel Training Schedule

These classes are free and open to all state employees. All classes are offered at State Personnel Department in Meeting Room 319.

November 8, 2012 — Employment Law for Supervisors

November 15, 2012 — Interview and Selection

November 28-29, 2012 — Dynamics of Supervision

December 4, 2012 — Performance Appraisal for Supervisors

December 5, 2012 — Progressive Discipline

December 6, 2012 — Dealing with Difficult People

December 18, 2012 — Interview and Selection

Visit www.personnel.alabama.gov for more information.
## Summary of Receipts and Disbursements

### June 1, 2012 — September 30, 2012

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<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>YTD Receipts</th>
<th>YTD Disbursements</th>
<th>Outstanding Checks</th>
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<tbody>
<tr>
<td>Share</td>
<td>$30.60</td>
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<td>$30.63</td>
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<td>Checking</td>
<td>$12,009.39</td>
<td>2997.86</td>
<td>(3239.70)</td>
<td>(34.00)</td>
<td>$11,733.55</td>
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**Bank Reconciliation**

- Ending Balance @ MAX as of 9/30/2012: $11,814.97
- Plus: Deposits in Transit: $- 
- Less: Outstanding Checks: $ (47.42) $ (34.00)
- **Check Register Balance as of 9/30/2012**: $11,733.55
- Plus: Share Balance: $30.63
- **Share and Checking Balance as of 9/30/2012**: $11,764.18

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### November 2012 Calendar

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<tr>
<th>Sun</th>
<th>Mon</th>
<th>Tue</th>
<th>Wed</th>
<th>Thu</th>
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<tr>
<td>4</td>
<td>5</td>
<td>ELECTION DAY</td>
<td>6</td>
<td>CGFM Study Session</td>
<td>7</td>
<td>8</td>
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<td>9</td>
<td>10</td>
<td></td>
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<td>FALL EDUCATION SEMINAR AUM 8:00 A.M.—5:00 P.M.</td>
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<tr>
<td>11</td>
<td>Veteran’s Day</td>
<td>13</td>
<td>CGFM Study Session</td>
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<tr>
<td>18</td>
<td>19</td>
<td>20</td>
<td>21</td>
<td>Thanksgiving Day</td>
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<tr>
<td>25</td>
<td>26</td>
<td>27</td>
<td>CGFM Study Session</td>
<td>28</td>
<td>29</td>
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**ASSOCIATION OF GOVERNMENT ACCOUNTANTS**

**Montgomery Chapter Newsletter**

*The Capital City Focus*

Post Office Box 1001

Montgomery, AL 36101