

Volume 3, Issue 12

December 7, 2007

President's Message



Chapter President
Jerry Mitchell, CPA, CGFM



As Christmas and the New Year is very near, I first want to wish everyone a safe and happy holiday season. I appreciate everyone's involvement and hard work to make this a great Chapter.

Jeff Roberts and Angela Morelock from BKD, CPAs were called to Texas and will not be with us in December. We will work with their

calendar to reschedule them to another time in the coming months.

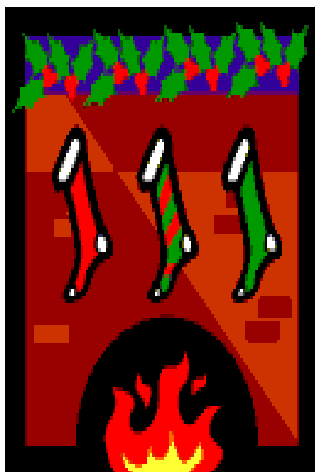
However, I am excited to announce that we will be having a live, web presentation on capital and operating budget software from **Mr. Andre Aberdeen with Questica. This will be a live web presentation discussing a Team budgeting solution**

used by various clients throughout the country. This discussion will center around this software's ability to track budgets, as well as web sharing and providing an increased security around the web

based budgets. Please plan on attending if at all possible.

Our final group of fifth graders from Weller Elementary school will be in attendance at our December 11 meeting as well, which should make for an entertaining time.

Merry Christmas,
Jerry



Ozarks Chapter December Educational Event

Andre Aberdeen
Live web presentation:
"Team Budgeting Solutions"
Tuesday, December 11, 2007
12:00 Noon
The Tower Club, 21nd floor

RSVP: Cindy Stein 868-4120
cstein@greencountymo.org
by Tuesday, Dec.. 10, 3:00 PM

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Special points of interest:

- A Dashboard Implementation
- Weller Students meet with AGA
- Citizen Centric Reports on the Increase
- 2008 PDC in Atlanta
- Weller School Seeks Mentors

Volunteer for the American Red Cross New Finance Disaster Response Team

The American Red Cross invites CPAs to join its new Finance Disaster Response Team to ensure proper stewardship of donor dollars during large-scale disasters. Current members of the FDRT include more than 90 Red Cross employees and partnership organization volunteers. These individu-

als are trained in the key internal control procedures that must be in place during a disaster relief operation. The Red Cross pays trip expenses including flight, hotel, rental car, food, etc. CPAs have recently been deployed to the Calif. wildfires and the severe flooding in Tex., Okla. and Kan. As members of

the FDRT, these CPAs have helped set up and implement financial controls at Red Cross service centers where financial assistance has been disbursed to clients. For more information, e-mail Jacob Tudor at FDRT@usa.redcross.org

Dashboards Simplify Performance Reporting

Second in a series of articles on Performance Management written by Stevan Gorcester and Rhonda Reinke. Stevan Gorcester was a speaker at the national conference in Phoenix.

DASHBOARD IMPLEMENTATION AT THE TRANSPORTATION IMPROVEMENT BOARD

The TIB is an independent state agency created by the legislature in 1988 to address the escalating demand for roadways as urban development increased. The agency awards \$80 million per year in competitive grants to cities and urban counties for street and sidewalk projects.

In early 2001, the TIB was about 95 percent over-programmed; too many grants had been awarded and the bill was coming due. For 10 years, hundreds of project schedules were adjusted by hand on a huge pad of paper spreadsheets to control \$600 million in expected billings. The new agency director discovered on his fourth day on the job that many agencies would not be paid until the new fiscal biennium, five months away. On day five, the new mission of the agency became clear, recover from the likely default and never allow this to happen again. Most importantly, decisions would have to be carefully rationalized against supporting data.

In 2002, the staff and board completed a balanced scorecard strategic plan and adopted new financial and project performance measures. Key benchmarks evolved from the scorecard initiative. The project inventory needed to be reduced by about 400 projects. Total obligations, then at \$655 million, should be no more than \$380 million. The agency set performance targets and began to pursue the resolution of about 200 long-

delayed projects. Excessive obligations were moderated through withdrawals and curtailing previously uncontrolled funding increases.

The data from 12 years of project activity represented a unique information warehouse that formed the foundation for the TIB's business intelligence initiative. By 2003, the TIB had automated many data reporting steps and this evolved by the end of the year into the agency's first performance dashboard. The TIB's dashboard displays metrics, graphs, and maps from data extracted from an extensive SQL project tracking system. The dashboard runs on an Intranet Web site providing instant access to all staff. By the end of 2007, certain dashboard pages will be available on the external Internet pages to provide best practices and lessons learned to other agencies.

A dashboard is a reporting tool that must be fed by a data source. A data feed is used to link the dashboard to the SQL database in the same way CNN and other news organizations feed new updates to users subscribing to RSS feeds. The dashboard refreshes data each time a Web page loads, ensuring that the user always views the most current information. The TIB also employs several user interfaces to insert data directly into the dashboard to allow use of data not stored in the SQL database. For example, financial data from statewide systems are transferred to the dashboard through a user interface. Dashboards can be driven by Excel spreadsheets as well; however, con-

nection to a database is highly recommended to achieve greater functionality and less duplicative data entry.

At the TIB, a single in-house information technology specialist with advanced coding skills built the dashboard using commercial software. In-house development provided advantages of high familiarity with agency business and the same programmer who developed the SQL database. Hundreds of hours of staff time went into identifying and perfecting performance measures and linking them to strategic initiatives. The total cost for the TIB's system was less than \$50,000 and took about four months from procurement to initial rollout. Skilled external programmers can develop dashboards, but knowledgeable internal support should be provided. Using an outside consulting firm could save considerable staff time devoted to developing a system and could be well worth the cost for the expertise in balanced scorecard and performance measurement. Dashboard development at the TIB has continued throughout the four years since initial use. New applications, like Google mashups, have been developed and some charts have been discarded in favor of more useful data.



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Next month: Getting started and what to measure.

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Chapter Meeting Minutes November 13, 2007

Our special guests at the November meeting were the students from Weller Elementary School. The Ozarks Chapter community service project for this fall was landscaping at Weller's new building addition.

Jerry Mitchell and Justin Hill had such a great time working with the kids that they decided to invite the class and their teacher to our monthly meeting at the Tower Club. The kids enjoyed the view from the 22nd floor. Jerry and Justin thanked them for all their



help and encouraged them to do well in school, for the rewards and benefits later in life can be tremendous if they do their best.

We did not have an opportunity to have a business meeting,

but our speaker, Janis Prewitt-Auner from Drury University, had an interesting presentation on Employment Law. She gave each of us a sizeable handout that contained important material and case references.



CEC Minutes November 15, 2007



On November 15th the officers gathered at the Parks Department conference room for a board meeting. Justin, Linda, Jerry, Deb G, Deb F and Teresa were present. We discussed future speakers for the next 6 months and the spring ½ day seminar. Deb G suggested an officers' retreat/planning meeting for the spring, possibly in March, for the AGA recognition program. Deb G brought forward a suggestion of giving a scholarship to encourage CGFM certification. The thought was to offer a \$200 scholarship per person. This would help cover some of the testing expense. The chapter may be able to offer up to three scholarships per year. This will be brought up for discussion at the December meeting.

The meeting was followed by an ACFE webinar entitled "Fraud in the Digital Age." It was a two-hour session that focused on how technology is being used to hone classic fraud schemes and how it has created many new opportunities for fraudsters, including using the internet to launder money. It examined how emerging technologies have created new pitfalls which organizations now face on an every-day basis.

Additional Governments Sign On to Produce Citizen-Centric Reports

The state of Arizona, the city of Schenectady (NY), the state of Nevada, the city of Albany, NY, the state of West Virginia and the city of West Valley, UT, are the latest governments to join a [growing list of state and local governments and federal agencies](#) that are producing four-page Citizen-Centric Reports and answering the call for fiscal accountability and transparency.

The four-page annual "state of the government" reports are designed to be visually appealing, provide understandable information to citizens about the performance and financial condition of the govern-

ment as well as demographics and future challenges while answering the question, "Are we better off today than we were last year?"

Democracy is all about engaging the citizenry in the operations of government. We believe the AGA Citizen-Centric Reporting model provides more useful and timely information to our citizens thereby engaging taxpayer participation. If your government is not producing a Citizen-Centric Report, please help convince them to do so. All the tools you need to start the process can be found on the [AGA website](#).

This document will improve governmental financial and performance reporting to citizens. As the thought leader for government accountability, we feel that this task is AGA's responsibility. If we do not do this, who will?

"Thank you AGA for developing these tools to help governments be accountable to the citizens they serve! Keep up the good work."

Christa Brooks
Special Projects Coordinator
Division of Administration
Missouri Department of Health & Senior Services

2008 PDC Hotel Now Accepting Reservations

It's time to look ahead to the 2008 PDC in Atlanta! Next year's conference will take place July 27 – 30 at the [Marriott Atlanta Marquis](#). Everyone attending the conference will be housed in this hotel; AGA's room block is now open. Be sure to mention that you are attending the AGA PDC when making your reservation.

Once again, we will be offering two hotel scholarships to each AGA chapter. However, please note that the reservation process will be different this year. Members chosen by their chapter to participate in the hotel scholarship will make their

own hotel reservations (don't forget to include any extra vacation days) by calling the hotel directly and mentioning that they are attending AGA's conference. Then, for those participating in the hotel scholarship, we will ask for your confirmation number shortly before the PDC to set you up under the scholarship.

- [Register Online](#)
- [Download Registration Form](#)

Feb 6 Audio Conference

Using Internal Controls to Improve Operations

Date: Wednesday, February 6, 2008
Time: 2:00 - 3:50 p.m. Eastern Std Time
Learning Objectives: Understanding how internal controls can be used to improve operations
Prerequisite: Familiarity with IC concepts
CPE: Two credits
Cost: \$249 per site (UNLIMITED ATTENDANCE) if you register on or before Friday, February 1, 2008 and \$299 thereafter.

SPECIAL PROMOTION: Government agencies and AGA Corporate Partner members who register five or more offices will receive a 20% discount (i.e., \$200 per site) **To register:** <https://members.agacqfm.org/source/security/member-logon.cfm?origin=meetings>

Weller Elementary School Seeks Student Mentors

Principal Monroe at Weller Elementary is looking for 15 after school mentors for one-on-one tutoring (kindergarten class) on Monday's from 3:20 to 4:15. She needs 15 people to cover everyone in the classes. This is a year-long project in which you would not have to at-

tend every Monday, just the days that fit your schedule. Ms. Monroe says there is tremendous evidence that this sort of program is very effective at raising test and achievement scores now and in the future for these kids. If you're interested in

the program, please contact Ms. Monroe at **523-1910**.



**OZARKS CHAPTER OF AGA
CASH REPORT
November, 2007**

Beginning Balance July 31, 2006 \$ 2,973.92

Income:

Chapter Dues	\$ 215.00
Meetings	4,636.00
Merchandise Sales	0.00
Seminar (fall \$3105 spring \$1675 1/2 day fall \$1350)	<u>6,130.00</u>

Total Income \$ 10,981.00

Expenses:

Board Meetings	139.63
Check Printing	0.00
Gifts	799.76
Meetings	4,407.15
Membership Drive	0.00
Newsletter	0.00
Sponsorships	273.00
Scholarship Awards	3,000.00
Spring Seminar (\$150.00 food, \$16.38 misc supplies)	166.38
Seminar (ROOM 906.88, MOVIE 28.77, CAL LEMON 200, MISC 27.15)	1,162.80
Fall Seminar (Prizes \$86.10, food \$86.57)	<u>172.67</u>

Total Expenses \$ 10,121.39

Ending Balance November 30, 2007 \$ 3,833.53 **

SUMMARY:

Beginning Balance	\$ 2,973.92
Ending Balance	<u>3,833.53</u>
Net Increase (Decrease)	\$ 859.61

SEMINAR:

Receipts	\$ 6,130.00 *
Disbursements	<u>1,501.85</u>
Net Income	\$ 4,628.15

MEETINGS:

Receipts	\$ 4,636.00
Disbursements	<u>4,407.15</u>
Net Income (Loss)	\$ 228.85

** This balance does not reflect the \$25.00 in our savings.



Ozarks Chapter of AGA



Merry Christmas and Best Wishes for 2008

ASSOCIATION OF GOVERNMENT
ACCOUNTANTS, OZARKS CHAPTER

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*Advancing Government
Accountability*

We're on the Web at
www.ozarksaga.org

*Ozarks Chapter of The Association
of Government Accountants
Deb Fraley, CPA, Editor
Deadline for articles: Friday-eleven days prior to meeting date
Send articles to: dfraley@ci.springfield.mo.us*

Future Speakers

Notes & Reminders

January 8, 2008

Davis, Lynn & Moots, P.C.

Tony is a graduate of Southwest Missouri State University. His expertise spans twenty years. Tony oversees the firm's health care practice and is responsible for the firm's accounting and management advisory services.



Anthony Lynn, CPA

Tony is a member of AICPA, MSCPA and the Missouri Health Care Association. He is chairman of the AICPA Peer Review Board, past chair of the MSCPA Peer Review Executive Committee and has served on several AICPA and MSCPA committees and task forces.

In addition, Tony was featured in an article for "Best Practices for Audit Efficiency" in the September 2000 issue of the Journal of Accountancy.

February 12, 2008



**MODOT
Performance Measurement**

More information in next month's newsletter.

CNN -- In a pair of landmark studies, two groups of scientists announced Tuesday that they have reprogrammed human skin cells to act like embryonic stem cells, whose potential to mature into any other kind of cell in the body may ultimately prove key to curing a number of diseases, without the use & destruction of embryos.

Stem cell research is not banned. Private research using embryonic stem cells is allowed, but federal money -- the largest single source of funding for such work -- is limited to research involving embryonic stem cells that were created before August 2001, when Bush announced that federal funds could be used only for work on lines already in existence.



Birthday Greetings to all who are celebrating in December.