

Autumn carries more gold in its pocket than all the other seasons. ~ Jim Bishop

Upcoming Events

Holiday Luncheon

Date: December 9, 2015
Location: Spaghetti Warehouse
Time: 12 - 1:30 pm
Cost: Members Free; Non-members \$8.50

Quarterly Luncheon

Date: January 27, 2016
Location: City Club
Time: 11 am - 3 pm
Cost: Members \$40; Non-Members \$55

Annual Professional Development Training

Date: April 21, 2016
Location: City Club
Time: 7:30 am - 4:30 pm
Cost: TBD

For more information, visit us at www.agadallas.org.

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President's Message

Members of the Accountability Community:

Last month, on October 21st, we successfully held our first quarterly luncheon which included 3 hours of CPE training — our keynote speaker, Robert Rivas (GAO), gave a riveting presentation on “Auditing in a War Zone”. The luncheon also included a 2 hour webinar provided by AGA national — our first successful venture in what is now a commonplace platform for delivering educational material. Building on that successful experience, we plan to hold the next quarterly luncheon on January 27, 2016. So please make a note on your calendar. We will update you on the topics in our next announcement.



Robert Rivas (L), Ron Salo (R)

The AGA Dallas Chapter is holding its traditional Holiday Luncheon at Spaghetti Warehouse in the West End on December 9th from 12 to 1:30 pm. This is also the culmination of our Toys for Tots and canned food drive. You can bring your toys and canned food or cash donations to the Holiday Luncheon. Each year, cash donations go to the St. Jude Children's Hospital. Additional information and registration instructions can be found inside this newsletter.

To promote transparency, we have included the chapter's financials for June through September 2015. We have also included the vacancies for the chapter's Board of Directors. We need your support to better serve our members. If you want to develop and expand your leadership, skills, and experience; please consider volunteering for one of the vacant board positions.

Ron Salo
AGA Dallas Chapter President

HOLIDAY LUNCHEON

Wednesday, December 9, 2015

12 - 1:30 pm

Spaghetti Warehouse
1815 North Market Street
West End Downtown Dallas



Members' lunch will be paid for by the AGA Dallas Chapter

Guests are welcome at a rate of \$8.50 per person

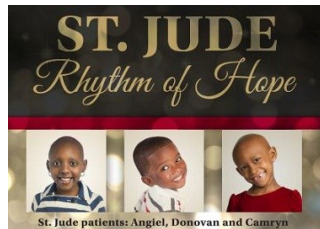
Please [RSVP](#) by 12 pm on Monday, December 7, 2015

COMMUNITY SERVICE

The AGA Dallas Chapter will be collecting canned food, toys, and/or cash donations at the Holiday Luncheon for the following charities.

St. Jude Children's Hospital

A raffle will be held during the Holiday Luncheon with proceeds going to St. Jude Children's Hospital.



Toy Drive

Toys for Tots is a program run by the United States Marine Corps Reserve which distributes toys to children whose parents cannot afford to buy them Christmas gifts.



Food Drive

The North Dallas Food Pantry helps 1,000 people each week — that's a lot of groceries — \$1.6 million annually.

We depend on your donations to make our annual campaign a successful one and make Christmas brighter for children of the DFW area.

FEATURED ARTICLE

It's a Tree! It's a Fan! It's a Rope! It's an Elephant?

by Mamatha Sparks, City of Dallas Assistant Auditor IV



Once upon time, there lived six blind men in a village. One day the villagers told them, "Hey there is an elephant in the village today." The blind men had no idea what an elephant was and though they could not see the elephant they wanted to touch the elephant.

When they came to the elephant, each man touched a different part of the elephant and concluded that the elephant is like a wall, a snake, a spear, a tree, a fan, or a rope. And so these men disputed loud and long—each man, to his own opinion, exceedingly stiff and strong. *Each man was partly in the right, and all were in the wrong.*



The Eastern culture uses this parable to teach morals about beauty, trust, and conflict amongst others. In business, the parable is more commonly used to discuss conflict and big picture. In this article, the focus is on big picture. As auditors, we are often detail oriented; and even if you believe this characteristic to not be true, you would at least agree that the audit profession is detail oriented. This single characteristic is often the culprit for why auditors speak in terms of ropes, snakes, and walls, instead of elephants or the big picture.

Take this example — the audit objective is to evaluate adequacy of internal controls over program X. After completing all the required audit procedures, one of the many audit findings you note is that: *Terminated users have access to a key application.* Accordingly, you write the recommendation for the finding, and it goes something like this: *We recommend that you establish a process to continuously review all users' access and remove unnecessary users' access on a timely basis.* Simple.

The auditor walks into the closing meeting and starts to discuss the finding. The executive listens politely and asks a series of questions: how many, how long ago, what role did they have? You go through the detailed discussion with all of the answers and evidence readily available. The executive nods, smiles and says something like this: "I have over 500 employees in my department. You found that 25 employees still had access. That's about 5%. This does not seem like a huge risk. But, you ask me to establish a new process. Your recommendation is time consuming, not cost effective, and not high-risk." What the executive is saying is that the finding feels like a "snake". What is missing is the big picture.

This is where the auditor is instrumental—not just identifying a finding, but putting the finding into perspective for the executive. The auditor has to step back, stop thinking in terms of details, (part of the elephant) and put the big picture together for the executive. It might go something like this: Our audit was focused on one application and one process. The department uses the same procedures on other applications and other processes. The department has at least six key applications. Although the audit did not test specifically for the other applications, if the same process is applied, the risk of unauthorized access is higher than just the 25 discussed in this report. Now, the discussion is raised up to the level of the elephant, not the snake.

Often times, auditors get caught up in their own details, forgetting that the person receiving the message does not have the same passion about internal controls as the auditor does. In these times, instead of focusing on a part of the elephant, put the big picture together for the executive. It will make the conversation less difficult, and the auditor might also learn something new about how the details fit together.

MEMBER NEWS



Board Members Still Needed!

Please consider volunteering to serve our chapter! We still need:

- Newsletter Editor
- Community Outreach Director
- Early Careers Director
- Certified Government Financial Manager Director
- Program Director
- Education Director
- Accountability Outreach Coordinator

It is a great opportunity to use your leadership skills. If you don't think you can do everything a position requires recruit a co-chair! Contact us at membership@agadallas.org for more information.

Membership Anniversaries

1 year

Leon Powers, Jr.
Daniel Genz
Toni Wheeler
Jennifer Hunn
Laura Velez
Robert Rubel

15 years

Shadrach Sanders

20 years

Reem Samra
Michael Rogers, CGFM

25 years

Patricia Wheeler

30 years

—

35 years

Donald Whitteaker
Peter Van Der Veen

40 years

—

45 years

Wilke Marshal
Curtis Carlson
John Meche, CGFM

5 years

Laury Fiorello, CGFM
Patricia Sansom
Elfreda Jones

10 years

Joetta Obot Whitfield



WELCOME

New Members

Matthew Maddox
Cristy Jones
Wayne Joseph
Eric Mutai, CGFM



CHAPTER FINANCIALS

Dallas Chapter Statement of Account* As of June 30, 2015

Total: \$ 21,578.96

Share Checking Account

Beginning Balance	\$ 17,439.34
Plus: Deposits	-
Plus: Transfers	-
Less: Expenses	<u>(457.00)</u>
Ending Balance	<u>\$ 16,982.34</u>

Share Savings Account

Beginning Balance	\$ 3,596.62
Plus: Dividend	-
Plus: Deposit	-
Less: Transfer	<u>-</u>
Ending Balance	<u>\$ 3,596.62</u>

PayPal Account

Beginning Balance	\$ 1,000.00
Plus: Deposits	-
Plus: Dividend	-
Less: Fees	-
Less: Expenses	-
Less: Transfer	<u>-</u>
Ending Balance	<u>\$ 1,000.00</u>

* Unaudited

CHAPTER FINANCIALS

Dallas Chapter Statement of Account* As of July 31, 2015

Total: \$ 21,671.06

Share Checking Account

Beginning Balance	\$ 16,982.34
Plus: Deposits	92.10
Plus: Transfers	-
Less: Expenses	-
Ending Balance	<u>\$ 17,074.44</u>

Share Savings Account

Beginning Balance	\$ 3,596.62
Plus: Dividend	-
Plus: Deposit	-
Less: Transfer	-
Ending Balance	<u>\$ 3,596.62</u>

PayPal Account

Beginning Balance	\$ 1,000.00
Plus: Deposits	-
Plus: Dividend	-
Less: Fees	-
Less: Expenses	-
Less: Transfer	-
Ending Balance	<u>\$ 1,000.00</u>

* Unaudited

CHAPTER FINANCIALS

Dallas Chapter Statement of Account* As of August 31, 2015

Total: \$ 21,671.06

Share Checking Account

Beginning Balance	\$ 17,074.44
Plus: Deposits	-
Plus: Transfers	-
Less: Expenses	-
Ending Balance	<u>\$ 17,074.44</u>

Share Savings Account

Beginning Balance	\$ 3,596.62
Plus: Dividend	-
Plus: Deposit	-
Less: Transfer	-
Ending Balance	<u>\$ 3,596.62</u>

PayPal Account

Beginning Balance	\$ 1,000.00
Plus: Deposits	-
Plus: Dividend	-
Less: Fees	-
Less: Expenses	-
Less: Transfer	-
Ending Balance	<u>\$ 1,000.00</u>

* Unaudited

CHAPTER FINANCIALS

Dallas Chapter Statement of Account* As of September 30, 2015

Total: \$ 21,164.06

Share Checking Account

Beginning Balance	\$ 17,074.44
Plus: Deposits	-
Plus: Transfers	-
Less: Expenses	<u>(507.00)</u>
Ending Balance	<u>\$ 16,567.44</u>

Share Savings Account

Beginning Balance	\$ 3,596.62
Plus: Dividend	-
Plus: Deposit	-
Less: Transfer	<u>-</u>
Ending Balance	<u>\$ 3,596.62</u>

PayPal Account

Beginning Balance	\$ 1,000.00
Plus: Deposits	-
Plus: Dividend	-
Less: Fees	-
Less: Expenses	-
Less: Transfer	<u>-</u>
Ending Balance	<u>\$ 1,000.00</u>

* Unaudited