

From the Ozarks



# The Ozarks Ledger



Ozarks Chapter  
Volume IV, Issue 9  
October 10, 2008

We're on the Web at  
[www.ozarksaga.org](http://www.ozarksaga.org)

## President's Message

Hello everyone,

The leaves are turning and we are experiencing wonderful weather this fall, I hope you have had a chance to enjoy it. Fall is a perfect time to finish up projects we set aside during the hot summer months, to complete those tasks we need to get done before the holidays begin, and to prepare for the coming winter. Reflecting back on this last month Steve Gorcester did a great job presenting his agency's success story and although he would never admit I have heard him described as an accounting hero in some circles, now those are two words you do not hear together. Steve was very gracious and spent extra time after the meeting speaking with several folks and answering questions.

For AGA October is a busy month with an opportunity to earn 4 CPE at our Fall Educational Seminar. We will be having it at the Cooper Tennis Complex once again. There are three interesting speakers lined up talking about Social Security Administration audits, P-Cards and a Code of Conduct. I have had the fortune to hear two of our speakers and met with the third, so I can assure you the time you spend at the seminar will be most beneficial. Take a look at the great brochure Deb Fraley sent out for more information on the speakers and their topics.

We are also sponsoring a seminar for CPAs facilitated by our own Jerry Mitchell. In conjunction with the CPA seminar we are sponsoring a charity golf tournament for Weller School. In fact all the funds raised by the seminar and tournament will be going toward our community service with Weller School. It is most fitting that we as accountants help the kids at Weller improve their math skills. With the funds raised we will be matching a grant Weller's principal is applying for to provide



Deb Gillenwaters, CGFM

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"Math Advantage" kits for each of the classroom teachers. So, if you are a golfer I encourage you to come out and play a round with us and for the kids on October 24<sup>th</sup>. Let Jerry or I know if you are interested in swinging your clubs.

November will bring us an audio conference on the 12<sup>th</sup>; this is a Wednesday, since many of us will be off for Veteran's Day on Tuesday. The conference is offered by National AGA and is on Soft Controls. I am sure you are asking yourself, what are "Soft Controls" and why should I be concerned? Current research on employee motivation suggests that soft controls can be used to improve organization performance and that behavioral controls can be a strong deterrent to fraud. Please join us in November at the Health Department's new conference room to learn more about this facet of internal controls.

In December we will be returning to the Tower and will have the pleasure of hearing Mary Mannix-Decker, the Finance Director for the City of Springfield speak to us. Stay tuned for further developments on the topic Mary will discuss. Until then see you on the 14<sup>th</sup> 1 PM at Cooper Tennis Complex.

# Chapter Meeting Minutes Sept 17, 2008

The Ozarks Chapter of AGA meeting was held at Cooper Tennis Complex from 10 to 12 on September 17, 2008. There were approximately twenty-five attendees.

Steve Gorcester, Executive Director of Washington State Transportation Improvement Board, explained the importance of Dashboards for monitoring performance. He demonstrated how the dashboard effectively showed the status of budgeted of projects, and performance measures, such

as the timing of payments and other transactional data. He also demonstrated the user-friendly data retrieval tools used in the website. The presentation was a very informative source of insight on how to present governmental accounting data in user friendly fashion in today's electronic world. Several members stayed after his presentations to discuss further how to implement such a system.

Submitted by,  
Linda Charles  
The Ozarks Chapter Secretary



# Chapter Executive Committee Minutes Sept 16, 2008

The Ozarks Chapter of AGA held a board meeting on September 16, 2008 in the Springfield-Greene Health department's first floor conference room.

The board members present were Deb Gillenwaters, Teresa Allen, Justin Hill, Jerry Mitchell and Linda Charles.

The items discussed were:

The CPA Day Seminar brochure was created by Deb Fraley and the Ozarks Fall Seminar flyer was created by Teresa Allen.

Deb Gillenwaters and Teresa Allen have checked the Internet connection at Cooper Tennis for the September 17 presentation on Dashboards. Steve Gorcester, Executive Director of the Washington State Transportation Improvement Board, will arrive in Springfield this evening. Mr. Gorcester will speak to Springfield-Greene County Health Administration, the Institute of Management Accountants, and the Ozarks Chapter of AGA members.

Review of articles 5 & 6 of the by-laws was tabled until next month's meeting, scheduled on October 21<sup>st</sup>.

Stephanie Teasley, the Ozarks Chapter Treasurer, has restructured the Chapter financial reports for members to read in the newsletter and on the website.

The fee for Paul Koehler to speak at the CPA seminar is \$2,500. Teresa Allen made a motion to send a retainer in the amount of \$500 to Paul Koehler. The motion was seconded by Justin Hill. A charity golf tournament will be held at Rivercut the day after the CPA Seminar. The proceeds from the tournament will be donated to Weller Elementary School as a match for Weller's math kit grant.

The speakers for the Ozarks Chapter's seminar on October 14<sup>th</sup> will be:

Mark Bailey, Social Security Administration, will speak about the Office of the Inspector General – one hour CPE.

Michelle Holland, State of Missouri, will speak on the implementation and monitoring of Purchasing Cards – two hours CPE.

Ruth Shyrack, Jordan Valley Community Health, will speak about implementing a Code of Conduct – one hour CPE.

The Ozarks Chapter's Fall Seminar cost will be \$60 to members and \$80 to non-members. Snacks will be provided. Attendees can purchase beverages from vending machines.

A task force was formed to study sending two officers to the PD conference in June. The Hotels are covered. Linda Charles and Justin Hill will check on the cost of the conference. Jerry Mitchell also agreed to work with Linda and Justin to make a recommendation to the CEC and subsequently to the full membership.

A conference call on early career members will be held on either September 25<sup>th</sup> or 30<sup>th</sup>. Deb Gillenwaters will not be available on the 25<sup>th</sup> and has asked for others to participate in the call.

Justin Hill has notified the Tower Club that the Ozarks Chapter will be on a month-to-month basis for meetings. Meetings will resume at Tower Club in December 2008 and continue through March 2009.

With no further business to discuss the meeting was adjourned at 12:55 PM.

Submitted by,  
Linda Montgomery Charles  
Ozarks Chapter Secretary

# Soft Controls Audio Conference Set for Nov. 12



AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA) is pleased to announce an audio conference, [Understanding the Importance of Soft Controls in Improving Operations](#).

## Understanding the Importance of Soft Controls in Improving Operations

AN AGA TRAINING AUDIO CONFERENCE

November 12, 2008

2 CPE Hours Available!

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA) is pleased to announce a new and increasingly important topic to our audio conference schedule—the role that Soft Internal Controls plays in an organization.

View “soft controls” in a way that goes beyond current accepted models. Hear why soft controls are a required component of effective management and what has made them so difficult to implement. Learn how certain research on employee motiva-

tion suggests using soft controls to recognize opportunities to improve organization performance. Discover why “soft controls” may be a misnomer and explore the concept of “behavioral controls” as a better way to detect and prevent the opportunity for fraud to occur.

To share their practical experiences in auditing and teaching about the role of soft internal controls is Mark B. Mitchell, MBA, CGFM, CIA, Audit Director, New York State Energy Research and Development Authority, and Michael L. Piazza, MBA, Director of Program Development and Training for the Institute of Internal Controls.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speaker’s commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speaker questions and share their own experiences.

**Date: Wednesday, November 12, 2008**

**Location: The new Health Dept. Conference Room, first floor, southeast corner of building**

**Time: 1 – 2:50 p.m. Central Standard Time**

**To register: email Deb Gillenwaters at [dgillenwaters@springfieldmo.gov](mailto:dgillenwaters@springfieldmo.gov)**

# Future Ozarks Chapter Educational Events

Month	Date	Description	Location
October	10/14/2008	4 Hour PDC Seminar	1:00 - 5:00 pm Cooper Tennis Complex
November	11/12/2008	Audio Conference 2 CPE Internal Controls	Health Dept Conf Rm
December	12/9/2008	Budgeting Mary Mannix-Decker	Tower Club
January	1/13/2009	CAFR Martha Mundt, CGFM	Tower Club
February	2/10/2009	County Structure Cindy Stein, CPA	Tower Club
March	3/10/2009	2 CPE - Ethics Dr Oglesby	Tower Club
April	TBA	8 Hour Membership Conference	Cooper Tennis Complex
May	TBA	Audio Confererence 2 CPE	Health Dept Conf Rm
June	6/9/2009	MSU Speaker	Tower Club



**Position Title:** *Director of Finance*

**Position Summary:** Under the direction of the Chief Financial Officer, assists in the direction and coordination of Accounting, financial reporting, and budgeting activities of the Springfield Public Schools.

**Position Description:**

- Process, monitor and provide accurate and timely financial information.
- Develop, recommend, interpret and implement policies and procedures affecting general accounting, budget and investment functions for the District.
- Supervise the accounts receivable/payable function, the budget function, the investment function and the payroll function for the District.
- Assist site/program administrators in their program planning, including organizational goal achievement, budgeting, facilities, equipment, supplies, utilization and statistical and financial reporting.
- Provide leadership in the development and the implementation of new financial information and reporting systems.
- Act as a liaison between assigned department personnel and other District staff and the public as appropriate.
- Develop and maintain short-term and long-term financial projections.
- Coordinate the annual audit to ensure that requested supporting documentation is provided accurately and timely.
- Ensure accurate and timely submission of Annual Secretary of the Board Report (ASBR).
- Advise all District administrators on financial management of their departments.
- Provide management, operational and accounting control systems. Establish a department organization structure that provides adequate direction through supervision. Carefully select, train, and supervise employees and provide opportunities for individual growth. Develop and maintain current position responsibilities for each person in the department.
- Supervise the department budget, salary increases, fee adjustments and reimbursement activities.

All duties and standards within this document will be performed in compliance with regulatory guidelines and applicable District, state and federal regulations and laws according to Springfield Public Schools policies and procedures.

**Qualifications:**

- Minimum of a Bachelor degree in accounting or finance. Advanced degree or professional certification as a Certified Public or Governmental Accountant is preferred.
- Four to five years of experience in a position of comparable responsibility. Government experience is helpful.
- Possess the ability to work with staff and communicate effectively at all levels within the District with a commitment to meet and facilitate the needs of the SPS community in a “customer-oriented” manner.

**Length of Service:** Twelve-month position

**Salary:** Administrative/Supervisory Salary Schedule, Level C: \$71,535 - \$101,775

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***To be considered please send resume to  
Human Resources, Kraft Administrative Center,  
940 North Jefferson, Springfield, Missouri 65802***

***or e-mail [dhawkins@spsmail.org](mailto:dhawkins@spsmail.org)***

***Date Posted: September 29, 2008***

***Posted Until Filled***

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***The Springfield Public School Board does not discriminate on the basis of age, sex, race, color, religion, disability or national origin in its employment practices or education programs and activities.***

# Future Educational Events



## October 14, 2008

The Ozarks Chapter Fall Seminar will again be held at Cooper Tennis Complex from 1:00 to 5:00 pm. Four hours CPE

## Oct 23 & 24

The Ozarks Chapter is sponsoring "CPA Day." This will be an 8 hour seminar on Thursday for practicing CPAs to be held at the new **Lake Springfield Boathouse and Marina**. Paul Koehler, CPA will discuss the revisions to the ten Generally Accepted Auditing Standards. A charity golf tournament will follow on Friday at 12:30 at

Rivercut golf course with an awards banquet afterward at "Riverhouse." Proceeds from the golf tournament will benefit Weller Elementary School.

## PMC Set for Seattle Oct. 27-28, 2008

Join government professionals who have a keen interest in government performance in Seattle on Oct. 27-28, 2008, for the Fourth Annual Performance Management Conference.



## Feb. 19-20, 2009

National Leadership Conference, Ronald Reagan Building, Washington, D.C

## June 21-24, 2009

Professional Development Conference, New Orleans Marriott, New Orleans, LA

## Dec 9 & 10, 2008

MSCPA Fall Tax Institute will be held at the Holiday Inn University Plaza Hotel. 16 hours CPE. \$285 for members, \$335 for non-members. Instructor: Larry Gray, CPA

## AGA Seeks IT Intern—

The Association of Government Accountants (AGA), the thought leader for government financial management, seeks an IT Intern who can help attract a younger generation through different electronic avenues like Facebook, YouTube, and other social networking sites. See details at: <http://www.agacqfm.org/downloads/AGAITInternship.pdf>



## TREASURER'S REPORT

September 2008 Activity

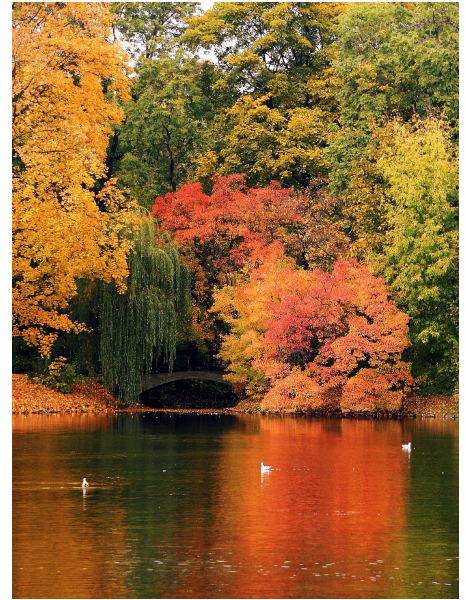
August 31, 2008			\$4,960.18
Receipts:			
	Chapter Dues	\$ 45.00	
	Gorcester Seminar	145.00	
Total Receipts			190.00
Disbursements:			
	Paul Kohler Advance		(500.00)
Total Disbursements:			(500.00)
September 30, 2008			4,650.18
Checking Acct Balance	4,625.18		
Savings Acct Balance	25.00		
Total Cash in Bank			\$4,650.18

# Notes, Quotes, Reminders & Other “Stuff”

## Oil Trades as Low as it has Been in Over a Year – Other Commodities Follow

The threat of imminent global recession is hammering away at commodity prices, providing a small silver lining to the current economic crisis. Oil prices fell by another \$5, taking them to the low 80s. There are suggestions that oil could well sink into the \$60 range again before the year is out. The bad news is that this collapse will take place because of the other economic concerns. Steel, copper, aluminum and other metals are also falling as the market assumes that demand is about dead.

There really is some good news in this. The central banks have been freed of inflation concerns for the moment and that gives them the flexibility to engage in the rate cutting moves they have started. At some point all this liquidity is going to come back to haunt the system; but for now, the banks are able to address the immediate issue without fear of stagflation. The commodity price hikes that had been threatening to shut down consumers and manufacturers have largely faded. Not that consumers are dancing in the streets as other concerns now preoccupy them, but at least they can fill their gas tanks without taking out a loan. -Chris Kuehl, *The Business Intelligence Brief*



## Wells Fargo gets green light to buy Wachovia

Citigroup walked away from its fight to buy Wachovia, clearing the way for rival Wells Fargo to acquire the sixth-largest lender in the U.S., transforming Wells Fargo from a regional player focused on the West Coast to a national retail-banking powerhouse.



## Baby Boomers Delay Retirement

For millions of Americans approaching retirement, events of recent weeks are delivering a clear message: Not so fast. With nest eggs shrinking, housing prices still falling and anxieties about their financial future growing, the oldest members of the baby-boom generation are putting the brakes on plans to leave the office, reports the *Wall Street Journal*.

<http://online.wsj.com/article/SB122204345024061453.html>

## The Four Fun Things to do in a Recession

**Number One** – Amaze your neighbors by planting a victory garden in your front lawn. Think of all the money you will save from not mowing it. Granted, this is a little late in the season but one gets some points for trying. The **second** fun thing is learning to play the harmonica. It is impossible to ride the rails without one and it can be a great way to whittle away the hours in front of the fire in the 55 gallon drum. This also gives you an excuse to learn the words to all those Woody Guthrie tunes. The **third** suggestion is to find ways to make teenagers useful. This takes considerable ambition and more fortitude than most possess but the recession gives one some additional ammunition. Start with making them work hard enough to cramp their texting thumbs and go from there. The **final** suggestion is to experience a nostalgic view of the good old days by finding and watching a black and white TV, washing dishes in the sink, and learning to borrow everything one needs from a neighbor. -Chris Kuehl, *The Business Intelligence Brief*

*It is part of the American character to consider nothing as desperate, to surmount every difficulty by resolution and contrivance.*

—Thomas Jefferson, in a letter to his daughter, 1787



*Happy Birthday to all those celebrating in October!!*

# Your 2008-2009 Ozarks Chapter of AGA Officers

President	Deb Gillenwaters, CGFM	Ph: 417-864-1896 Fx: 417-864-2065	dgillenwaters@springfieldmo.gov
President-Elect	Teresa Allen, CGFM	Ph: 417-864-1337 Fx: 417-837-5811	tallen@springfieldmo.gov
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Past President	Jerry Mitchell, CGFM, CPA	Ph: 417-864-1325 Fx: 417-837-5811	jmittchell@springfieldmo.gov

## Board Members

Dir. of Education	Martha Mundt, CGFM	Ph: 417-864-1631 Fx: 417-864-1880	mmundt@springfieldmo.gov
Dir. of Membership & Chapter Recognition	Justin Hill	Ph: 417-829-6202	jrhill@greencountymo.org
Dir. Of Professional Certification	Deb Gillenwaters, CGFM	Ph: 417-864-1896 Fx: 417-864-2065	dgillenwaters@springfieldmo.gov
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Webmaster	Linda Charles	Ph: 417-864-1864 Fx: 417-864-1880	lcharles@springfieldmo.gov



Ozarks Chapter of AGA

ASSOCIATION OF GOVERNMENT ACCOUNTANTS,  
OZARKS CHAPTER



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Springfield, MO 65802

We're on the Web at:  
OzarksAGA.org



Ozarks Chapter of The Association of Government Accountants  
Deb Fraley, CPA, Editor

**Deadline** for articles: Monday-eight days prior to meeting date

Send articles to: [dfraley@springfieldmo.gov](mailto:dfraley@springfieldmo.gov)

