

## Chapter President's Message



Welcome to the April issue of The Communique

During the month of March, the chapter was busy with membership and early career networking events. We had a successful turnout of chapter members to watch the Washington Wizards game on March 23<sup>rd</sup>. Although the Wizards did not prevail with the win, our chapter members were able to network with early career candidates and successfully peak their interest to join AGA.

On March 9<sup>th</sup>, Mike Peckham, HHS gave a presentation on the Digital Accountability and Transparency Act (DATA Act). The DATA Act was enacted to provide the Congress, the general public and other key stakeholders with transparency on federal spending. Mr. Peckham provided some interesting details on the DATA Act and its impact on grants pilot framework that is currently being implemented at HHS. Please visit the website for posting of the presentation.

Our monthly dinner meeting will be held on Wednesday, April 13<sup>th</sup> at the Hilton Hotel in Rockville, Maryland. Our featured speaker will be Tony Scardino, Chief Financial Officer, US Patent and Trademark Office presenting on CFO Challenges. Please join us for this exciting and informative presentation!

Please mark your calendars for our annual Crab Feast on April 18<sup>th</sup> at the Bethesda Crab House. Maryland is the destination for the blue crab and we will show you how to crack, open, peel and eat! For those that don't want to deal with the mess, other seafood options are available. This will be a good time of networking with chapter members from government, private industry and academia.

Finally, our chapter will be participating in Habitat for Humanity for the 11<sup>th</sup> year in a row. Once again the site for the volunteering efforts will be the Big Easy city of New Orleans. Our active participation is a testament to our chapter's continued community service initiatives.

We have several upcoming events in April and early May. Please see below for details.

### Dinner meeting

Wed, April 13 – Tony Scardino, CFO, US Patent and Trademark Office – CFO Challenges

### AGA Webinars (Earn 2 FREE CPEs)

Wed, April 13 – DATA Act

Wed, April 27 – The Brave New World of Grants Under the Uniform Grants Guidance

### Other Events

April 18 – Crab Feast – Bethesda Crab House

May 5 – Annual Spring Workshop – Registration information coming soon!

Please continue to check the website frequently for updates on educational and social events for our chapter. If you have any questions or suggestions regarding our events, or would like to become involved, please contact me by email at [president@marylandaga.com](mailto:president@marylandaga.com).

- Marlon Perry, Chapter President

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## Upcoming Chapter Events

### April 13| April Dinner Meeting (1 CPE)

**Presentation:** Tony Scardino, Chief Financial Officer, US Patent and Trademark Office will present “CFO Challenges”

**Time:** 6:30—8:30 PM, Reception 6:00—6:30PM

**Location:** Hilton Hotel, 1750 Rockville Pike, Rockville, MD

**Cost:** \$35 per person for non-government employees, \$20 for state, local, and federal government employees. and \$15 for students (credit card payment required).

**Registration:** <http://www.marylandaga.com/events/meetings.cfm>.

#### April 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

### April 13| \*FREE\* AGA Audio Conference: “The DATA Act.” (2 CPEs)

*Sponsored for our chapter's members by corporate partners CliftonLarsonAllen LLP*

**Time:** 2:00—3:50 PM

**Location:** CliftonLarsonAllen, 11710 Beltsville Drive, Ste. 300, Calverton, MD 20705

**RSVP:** Contact Katrina Lynch @ [Katrina.Lynch@claconnect.com](mailto:Katrina.Lynch@claconnect.com) or 301-931-2050.

#### May 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31	1	2	3	4

### April 18| Annual Crab Feast

**Where:** The Bethesda Crab House

**When:** Monday April 18, 2016

**Time:** 5pm

**Cost:** \$25 for AGA Members & Corporate Sponsors and \$35 for Non-AGA Members

**Registration ends Friday April 15, 2016**

### April 25| ERM and Internal Controls Forum (6 CPEs)

**Time:** 8:00 AM—5:00 PM

**Location:** Washington, DC Convention Center

**Cost:** Complimentary for individuals who work for government. Private sector participation is available via sponsorship.

**RSVP:** Please email [meetings@agacgfm.org](mailto:meetings@agacgfm.org) to be added to the waiting list in case of any last-minute cancellations.

### April 27| \*FREE\* AGA Audio Conference: “The Brave New World of Grants Under the Uniform Grant Guidance.” (2 CPEs)

*Sponsored for our chapter's members by corporate partners CliftonLarsonAllen LLP*

**Time:** 2:00—3:50 PM

**Location:** CliftonLarsonAllen, 11710 Beltsville Drive, Ste. 300, Calverton, MD 20705

**RSVP:** Contact Katrina Lynch @ [Katrina.Lynch@claconnect.com](mailto:Katrina.Lynch@claconnect.com) or 301-931-2050.

### May 11| May Dinner Meeting (1 CPE)

**Presentation:** TBD

**Time:** 6:30—8:30 PM, Reception 6:00—6:30PM

**Location:** Hilton Hotel, 1750 Rockville Pike, Rockville, MD

**Cost:** \$35 per person for non-government employees, \$20 for state, local, and federal government employees. and \$15 for students (credit card payment required).

**Registration:** <http://www.marylandaga.com/events/meetings.cfm>.



**It's that time of year again...**

**...the Annual Corporate Sponsorship Social Event!**

**It's that time of year again...**

**The Sponsorship and Membership Committee of the AGA Montgomery/PG Chapter will be hosting our Annual Crab Feast in recognition of our Corporate Sponsors**

On behalf of the Sponsorship Committee and the Montgomery/Prince Georges County AGA Chapter, we would like to thank all of our Corporate Sponsors, CliftonLarsonAllen, Cotton & Company, Allmond & Company, Becker Professional Education, KPMG, and Kearney & Company for their continued support and help giving back to the community and for supporting the careers and professional development of government professionals working in the federal, state, and local governments as well as the private sector and academia.

**Where: The Bethesda Crab House**

**When: Monday April 18, 2016**

**Time: 5pm**

**Cost: \$25 for AGA Members & Corporate Sponsors and \$35 for Non-AGA Members**

**Registration ends Friday April 15, 2016**

**The event provides 3 Entrée Options (below) along with Cole Slaw or Corn on the Cob and various seafood appetizers –**

- 1.) "All you can Eat" Crabs
- 2.) Jumbo Lump Crab Cake Platter
- 3.) Snow Crab Legs (2 pounds)

**Please come out and support the Montgomery/Prince Georges County AGA Chapter!**

**This Event is open to our AGA Sponsors, AGA Members, and Non-Members**

**Register at:** <https://www.123signup.com/register?id=prsvx>



# MPGC SPRING WORKSHOP

Our Spring Workshop will be held on **Thursday, May 5th** from 8 am - 5 pm. The Spring Workshop will be held in the **KPMG Washington, DC office** located at 1801 K Street, NW. Register at <http://marylandaga.com/events/workshops.cfm> today!

An outstanding program is planned, with dynamic speakers from Professional Service firms; Federal, State, and Local Government; and Regulators who will present on Internal Controls and Professional Development. All speakers will present new ideas in informative sessions, offering unparalleled opportunities to network.

Program Level: Intermediate

Who Should Attend:

- Senior Level Managers and Executives
- Auditors, Accountants
- CPAs, CGFMs

**Earn up to 8 CPE credits in Governmental Accounting, Governmental Auditing, Management and Advisory Services and Professional Development.**

Topic	Speakers
Incorporating the 2014 Green Book	Grant Simmons
Navigating Uncertainty through ERM: A Practical Approach to Implementing OMB Circular A-123	Jeffrey Steinhoff, KPMG LLP Mike Wetklow, NSF
Multiple Views about the New Internal Control Requirements	Moderator - John Hummel, Montgomery County  Panelists - Allen Lawrence, US Department of Interior  Kathy Hill, FEMA  Charles Willoughby, Montgomery County  David Zavada, Kearney and Co.
Achievement Now! Success Characteristics	Tyler Enslin
Effective Communication	Karlyn Lothery-Kieffer

**We are offering early bird pricing for registration though April 22.**



# AGA BALTIMORE CHAPTER ANNUAL ETHICS AND FRAUD TRAINING

- **8 CPEs (including 4 for Ethics)**

Maritime Institute of Technology 692 Maritime Blvd.  
Building #3 Auditorium Linthicum Heights, MD 21090

**When:** Wednesday, May 18, 2016

**Registration:** 7:45 a.m. – 8:15 a.m.

**Presentations:** 8:15 a.m. – 4:30 p.m.

## FEATURED SPEAKERS AND TOPICS

- Chris Bauer, Chris Bauer Ethics (Ethics)
- John Grasso, SSA, OIG, Office of Investigations (SSA's Operation Recoil Case)
- John Homan, National President of AGA (Issues & Challenges in Government Accountability)
- Jesse Morton, KPMG (Federal Government Related Fraud Issues: Prevention and Detection)

**PRICING:** Price includes lunch buffet, continental breakfast, and two snack breaks

\*AGA Members: \$130 if paid by April 22, 2016 \$160 after April 22th

\* IIA – CFE – ISACA – ASMC Members receive the member rates.

Non-Members: \$160 if paid by April 22, 2016 \$200 after April 22th

## REGISTRATION

Cash, checks and credit cards are accepted at the door but need to send an e-mail to [agabaltwebmaster@yahoo.com](mailto:agabaltwebmaster@yahoo.com) (State name of attendee/member or non-member/employer). You may also pay using a credit card at <http://agabaltimore.org/cpe-events/> **DON'T MISS OUT ON THE EARLY BIRD SPECIAL!**

## CGFM

### WHAT IS CGFM?

Certified Government Financial Manager® (CGFM®) is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local levels.

To earn the CGFM, individuals must apply for the CGFM program and meet the following requirements:

**Ethics** — read and agree to abide by AGA's Code of Ethics

**Education** — have a bachelor's degree from an accredited college or university

**Examinations** — pass three comprehensive CGFM examinations

**Experience** — have at least two years of professional-level experience in government financial management

### **Not yet a CGFM?**

**CGFM Examination:** Applicants must take and pass three comprehensive examinations to become a CGFM:

- **Course 1:** Governmental Environment
- **Course 2:** Governmental Accounting, Financial Reporting and Budgeting
- **Course 3:** Governmental Financial Management and Control

Visit the [AGA National CGFM website](#) for more details.

**If you are considering taking the CGFM exams in 2016, why not sign up for AGA's Intensive Review Course with CGFM examinations included – it's a great opportunity to review the course material with a knowledgeable instructor and complete your CGFM!**

The Intensive Review Course (IRC), offering up to 18 CPEs, will be held in Anaheim, CA, on July 15-16, 2016. The class will run 8 a.m. – 5 p.m. both days. The cost of the course for qualified participants is as follows:

\$375 for AGA members

\$425 for non-members

**SPECIAL BONUS: The CGFM examinations are offered at no additional cost to course attendees — a \$375 savings!**

### **Do you know someone who wants to earn their CGFM?**

Consider reaching out to colleagues who are not members but may be interested in certification. This may be a good opportunity to re-engage members with a CGFM study group!

Details on the program are available here: [www.agacgfm.org/cgfm/springpromo2015](http://www.agacgfm.org/cgfm/springpromo2015)

Questions about CGFM? Contact: [agacgfm@agacgfm.org](mailto:agacgfm@agacgfm.org)

Additional information related to the CGFM, including (1) Reasons to become certified, (2) How to apply, (3) Testing locations, and (4) CGFM Proclamations, can be found on the Maryland AGA website at <http://www.marylandaga.com/cgfm/index.cfm>. For additional questions or information about the CGFM, please contact Montgomery/Prince George's County CGFM Co-Chairs: Thomas Birchall ([tbirchall@kpmg.com](mailto:tbirchall@kpmg.com)) and Gabrielle Chapman ([gabriellechapman@kpmg.com](mailto:gabriellechapman@kpmg.com)).



## Membership

Membership in AGA has many **benefits**, including education and networking opportunities, awards and scholarship programs, discounts for training, exclusive CPE opportunities, and access to our **resources**. Members join a local **chapter** through which they gain additional networking, leadership and education experiences.

### REMINDER — Renewal Season began in March for Membership Dues !

- Thank you for those who renewed prior to March 31. We met our goal of at least 50% renewals!
- For those who have not yet renewed, please, do so now!
- Your support and participation as members is appreciated and we look forward to continuing to provide value in the new year!
- Online renewal is SECURE and members will get an instant receipt on the screen and via email.

### We would also like to welcome the following new members to the MPG Chapter:

Ms. Barbara Denny	Mr. Jeffrey A, Martin
Ms. Lynn M. Harshman	Ms. Gloria M. Roye
Ms. Xiaolu Li, CGFM	Mr. Michael A. Smith

### Dual Chapter Members:

Mr. Rendell L. Jones (DC)

Mr. Michael A. Smith (DC)

## Awards and Recognition

### Awards

AGA honors members for service both to the association and to the government financial management profession. We bestow awards based on peer nomination to those who have exemplified principles of leadership, transparency and financial stewardship.

### Scholarships

AGA grants scholarships to undergraduate and graduate students pursuing finance careers in an effort to grow the government financial management community and support current and future practitioners from the beginning of their careers.

### Nominations

AGA offers a variety of **leadership** positions at the chapter, regional and national levels. Learn more about our leadership structure and how you can get involved.

### Recognition

AGA celebrates the commitment and determination shown by members reaching several **membership milestones**. Lifetime Membership is conferred to individuals who have remained paid members for at least 40 consecutive years. The commitment and determination shown by these individuals has made AGA the strong, vital organization it is today. As a token of their achievement, each of these individuals was presented with a Lifetime Member certificate. As Lifetime Members, these individuals no longer pay AGA membership or chapter dues.

Go to <https://www.agacgfm.org/Membership/Connect/Awards-Recognition.aspx> to learn more about the individual programs.

## AGA National Events and Updates

### 2016 CFO-CIO Summit (4 CPEs)



**May 13, 2016**  
**Washington Marriott Metro Center, Washington, DC**

Join the AGA and AFFIRM in Washington for this free\* educational event and listen to an insightful dialogue on the intersection of policies and management issues that impact CFOs and CIOs and how they are working together to improve efficiency and transparency, reduce risk and strengthen their workforce.

\*Complimentary for individuals who work for government. Private-sector participation is available via [sponsorship](#). Are you a small business?

Contact AGA for special sponsorship pricing.

### CGFM Intensive Review Course (up to 18 CPEs)



**July 15-16, 2016**  
**Anaheim, CA**

Sign up for AGA's Intensive Review Course with CGFM Examinations *included* – it's a great opportunity to review the course material with a knowledgeable instructor and complete your CGFM!

The class will run 8 a.m. – 5 p.m. both days. The cost of the course is only \$375 for AGA Members and \$425 for Non-Members and offers up to 18 CPE hours.

### 2016 Professional Development Training (up to 24 CPEs)



**July 17-20, 2016**  
**Anaheim Convention Center**  
**Anaheim, CA (or attend virtually!)**

AGA's annual PDT brings together the top officials in federal, state and local government, as well as from academia and the private sector for three and a half days of valuable training and networking. The PDT provides up to 24 CPEs from leading speakers from the federal, state, local, academia and the private sector, and is a place to connect with others in the industry to exchange ideas and best practices.

Throughout the training, AGA will recognize individuals that have made outstanding contributions to AGA and to the government financial management profession it serves.

For more information, and to register, visit: <https://www.agacgfm.org/PDT-2016.aspx>

### 2016 Internal Control and Fraud Prevention Training (up to 14 CPEs)



**September 20-21, 2016**  
**Ronald Reagan Building**  
**Washington, D.C.**

Each year, the Internal Control and Fraud Prevention Training provides the 'latest and greatest' developments in the government finance profession. The agenda includes a range of timely and valuable information including: fraud detection, data analytics, improper payments and risks with government payment cards. For more information, visit: <http://www.agacgfm.org/Fraud-2016.aspx>.



## Technical Updates Corner

### Federal Accounting Standards Advisory Board (FASAB)

- Stop by the FASAB website! FASAB has updated its website to make it easier to find all the federal financial information that you need. Changes include easier navigation from the left side for each main subject—which means no more drop down boxes and streamlining of content and pages.

Current FASAB Projects include:

- DoD Implementation Guidance
- Financial Reporting
- Non-intragovernmental Lease Accounting
- Risk-Assumed Insurance Programs
- Accounting and Reporting of Government Land
- Tax Expenditures
- Reconciling Budget and Accrual Project Plan

### Governmental Accounting Standards Board (GASB)

#### GASB PUBLISHES NEW IMPLEMENTATION GUIDANCE TO ASSIST STAKEHOLDERS WITH RECENT PRONOUNCEMENTS

**March 24, 2016**—Implementation Guide No. 2016-1, *Implementation Guidance Update-2016*, addresses questions that have been raised relative to the Board’s recently issued standards on fair value and tax abatement disclosures. The Guide also addresses a wide array of practice issues on other topics that have been brought to the GASB’s attention and reinstates certain previously superseded questions and answers that have been updated for the effects of newly issued standards on pensions and other postemployment benefits.

The requirements of Implementation Guide 2016-1 are effective for reporting periods beginning after June 15, 2016. The Guide is available to download free of charge on the GASB website.

#### GASB ISSUES ENHANCED GUIDANCE ON IRREVOCABLE SPLIT-INTEREST AGREEMENTS

**March 29, 2016**—Under a typical irrevocable split-interest agreement, a donor transfers assets for the shared benefit of at least two beneficiaries: a government (often a public college, university, or hospital) and another donor-designated beneficiary. The donor transfers the related assets to either the government or to a separate third party, such as a bank.

[GASB Statement No. 81](#), *Irrevocable Split-Interest Agreements*, addresses when these types of arrangements constitute an asset for accounting and financial reporting purposes when the resources are administered by a third party. The Statement also provides expanded guidance for circumstances in which the government holds the assets.

“The types of agreements addressed by Statement 81 can represent significant resources for certain public colleges, universities, and hospitals,” said GASB Chair David A. Vaudt. “This guidance will lead to more consistent accounting for these agreements, which will allow users access to more comparable information about them.”

The requirements of GASB Statement 81 are effective for reporting periods beginning after December 15, 2016. The full text of the Statement is available at [www.gasb.org/transactions](http://www.gasb.org/transactions), nonlease components embedded in lease contracts (such as service agreements), and related-party leases.

## Chapter Leadership

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