

🔊 President's Message 🔊

AGA President Message for October 2019

It was nice seeing everyone who was able to attend the September meeting in which John Gabriel presented on unclaimed property processes for the State of Tennessee.

Please see the brochure for the two-day training, November 13 and 14, at the UT Conference Center. The cost is \$285 for members and \$335 for non-members. Also, please mark if you need credit for the TN State Specific Ethics. The price includes the CPE, two lunches, two breakfasts, snacks for breaks, and parking. We have some great speakers/topics lined up and hope that all of you will be able to attend.

Also, we would welcome all of you to the October meeting to engage with Michael Fitzgerald who is speaking on Background Checks in Practice.

Chris

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October 2019 Meeting

**Tuesday,
Oct. 8, 2019
11:30 AM**



Michael Fitzgerald
University of Tennessee
Asso. General Counsel



Agenda

- 11:30 Registration/Networking
- 11:30 – 12:10 Lunch
- 12:10 – 1:00 Presentation

Calhoun's on the River

401 Neyland Drive
865-673-3399

Menu

Roasted Bar-B-Que Chicken on the bone
Bar-B-Que Pork with buns
Cole Slaw
Potato Salad
Smoky Mountain Baked Beans
Biscuits & Corn Muffins
Chocolate Chip Cookies

Cost

\$10.00 (member)
\$15.00 (non-member)

Please contact Patti Rebholz
to make your reservation by
Friday, Oct. 4, 2019

AGA National News

AGA Web Conferences: CPE Simplified

Looking for a way to stretch your training budget? AGA Web Conferences make earning CPE hours easy and affordable. Web conferences feature experts on a variety of government financial management and performance topics. Each event includes time for participants to ask questions and receive answers from the presenters. The web conferences are held on **Wednesdays from 2–3:50 p.m. ET.**

Upcoming Web Conferences

Oct 23	Internal Control	2 CPE
Nov 20	Ethics	2 CPE
Jan 08	Uniform Guidance	2 CPE
Feb 05	GASB Update	2 CPE

Recruit a Member

Did you know that a large percentage of new members join AGA simply because someone invited them?

As a valued member, you can impact the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. No one knows better than a current AGA member how beneficial membership is to advancing government accountability.

There are recognition and rewards for recruiting such as sponsor lapel pin for one or more new members, special recognition in AGA publications and at AGA events. You could even become the next recruiter of the year by recruiting the most new members from April 1st thru March 31st of any given year.

2019-2020 National Events Calendar

Oct. 29-30, 2019	AFERM ERM Summit – Next Generation Enterprise Risk Management	10 – CPE's	Washington, DC
Feb. 12-13, 2020	National Leadership Training	14 – CPE's	Washington, DC

Check out www.agacgfm.org for the latest in National AGA information and news. You can also access the member's only section of the site to update your personal information, renew your membership, report membership news and view how we are doing on points in the chapter

Chapter News

Speaker Bio

Michael Fitzgerald
Associate General Counsel
University of Tennessee

Michael Fitzgerald is a 1999 graduate of the University of Tennessee College of Law, where he was Editor in Chief of the Tennessee Law Review. He has specialized in employment law for the past 20 years, including 13 years in the Office of the General Counsel at UT. He also advises UT system-wide on employment matters and represents the University in employment litigation.

September Minutes

Our first meeting of the 2019-2020 year was held on September 10, 2019 at Calhoun's on the River. The meeting was opened by Chris Simons, President with a welcome to everyone and a reminder of our Professional Development Training coming up on November 13th and 14th. After a great lunch, Chris introduced the speaker, John Gabriel, Director of the State of Tennessee Unclaimed Property Division.

John presented a program – “Tennessee Department of Treasury – Find Your Missing Money”. John discussed the various types of unclaimed property and how the type of property is instrumental in determining the reporting requirements (such as dormancy period). As John explained, the State of Tennessee's main goal is to return all unclaimed property to its rightful owner. He also discussed the process that a holder of unclaimed property must go through in order to be compliant with Tennessee state law. Another important bit of information John provided was the Compliance Disclosure Agreement that is available to holders of unclaimed property in order to become compliant and avoid any penalties. The information John shared was very interesting and informative.

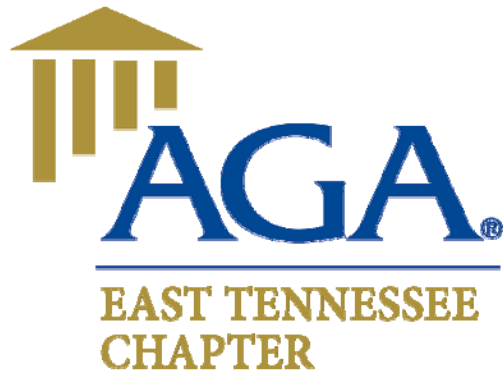
Chris closed the meeting by thanking John for his presentation and a brief board meeting was held. The Board voted unanimously to increase local dues to \$10.00 (currently they are \$7.50).

Gail Cook
Secretary

FINANCIAL INFORMATION



Treasurer Connie Cook reported the bank balance as of Sept. 30, 2019 as \$ 13,466.82



Proudly presents the

***East Tennessee Chapter
Professional Development
Fall Training Event***

— At —

University of Tennessee Conference Center
Conference Center Building
600 Henley Street
Fourth Floor

Knoxville, Tennessee

November 13 and 14, 2019
8:00 a.m. to 4:15 p.m.

Registration Form

AGA East Tennessee

Fall Professional Development Training

*Sponsored By the East Tennessee Chapter of the
Association of Government Accountants*

November 13-14, 2019

Name _____

AGA Chapter _____

Membership _____

Address _____

E-mail _____

Home/Business _____

Phone _____

Indicate any special dietary needs below:

Registration includes 16 CPEs, two lunches &
two continental breakfasts:

___ \$285 member ___ \$335 non-member

Post marked after October 31st:

___ Add a \$50 late fee

Please mark if need State Specific Ethics credit:

Make Check Payable to:

East Tennessee Chapter of AGA

Mail Complete Form and Payment to:

Connie Aytes – AGA Treasurer

Office of Accounts and Budgets

200 East Race Street, Suite #1, PO Box 643

Kingston, TN 37763

Office (865) 717-4118

Fax (865) 376-5671

Wednesday Program Agenda

November 13, 2019

7:30 – 8:00	<i>Registration and Continental Breakfast</i>
8:00 – 9:40	Cybersecurity and Protection of PII, FERPA and HIPAA (Fuller)
9:40 – 10:00	<i>Break</i>
10:00 – 11:40	Technology in Government and Leadership (Almonte)
11:40 – 12:35	<i>Lunch Buffet</i>
12:35 – 2:15	Schemes and Scams in Government Contracts (Slatton)
2:15 – 2:35	<i>Break</i>
2:35 – 4:15	Standards for Tennessee CPAs: State Specific Ethics (Myers)

Thursday Program Agenda

November 14, 2019

7:30 – 8:00	<i>Continental Breakfast</i>
8:00 – 9:40	GASB Statement No. 84 “Fiduciary Activities” and No. 87 “Leases” (Sutton)
9:40 – 10:00	<i>Break</i>
10:00 – 11:40	The Scoop on Federal Financial Reporting (Payne)
11:40 – 12:35	<i>Lunch Buffet</i>
12:35 – 1:25	Tennessee State Board of Accountancy Update (Garvin)
1:25 – 1:35	<i>Break</i>
1:35 – 3:15	Navigating Cloud Adoption Risks (Platz)
3:15 – 3:25	<i>Break</i>
3:25 – 4:15	It’s Easy to Excel So Don’t Cell Yourself (Hart)

Continuing Professional Education Credits

The conference will provide up to sixteen (16) hours of Continuing Professional Education (CPE) credits for CGFM’s & CPA’s with up to 16 of the hours in Governmental subject areas. The certificate will certify a total of 16 hours in Accounting/Auditing.

The National Association of Government Accountants (AGA) is a NASBA approved CPE provider. The East TN Chapter is an approved sponsor with the TN State Board of Accountancy; credits are on a 50-minute hour

Speakers

(in order of appearance)

Dr. Robert Fuller

Robert M. Fuller is the Jan R. Williams Professor and Associate Professor in the Department of Accounting and Information Management at the University of Tennessee, Knoxville. He currently serves as the Director of the Master of Accountancy program. He teaches courses in cybersecurity, IT governance, and accounting analytics and his research focuses on the use of collaborative technologies, communication media, and social media for virtual team interactions and performance. He received his Ph.D. in Management Information Systems from Indiana University, an MBA from Middle Tennessee State University and a BSBA in finance from Tennessee Technological University. Prior to entering academia, Dr. Fuller worked in Nashville, TN, as a Midrange Server Specialist for IBM.

Ernest Almonte, CGFM, CPA, CFF, CFE, AGA President

Ernie is a partner at RSM and is a firm-designated government, not-for-profit, litigation support, and higher education specialist with more than 37 years of experience. He works in the Boston Not-For Profit/Public Sector Industry team. He has managed the audits of numerous public sectors and not-for profit organizations and has provided technical assistance on accounting and financial reporting issues to these organizations. Ernie is a frequent speaker on industry related topics.

Special Agent Laura Slatton, CPA

Laura is a Criminal Investigator with the U.S. Department of Energy's Office of Inspector General. As a Federal Law Enforcement Officer, Laura has investigated various fraud schemes against the Government, such as money laundering, kickbacks, and false billings related to Federal contracts. Her investigations have resulted in 17 convictions and over \$17 million in funds returned to the United States Treasury. She is currently detailed to the FBI's counterintelligence division where she investigates foreign nationals stealing federally funded research. Prior to her Federal career, Laura worked in the private sector as an accountant. She is a native of East Tennessee and a graduate of the University of Tennessee.

Jim Myers, CPA

Jim Myers is a CPA with over 40 years' experience working in CPA firms (Big 8 to small firms), as a CPA firm partner for 15 years, CPA firm chief administrative officer, as a corporate controller, senior vice president and Accounting Department Director for a bank, financial director for a non-profit organization, and bank internal auditor. Myers is a member of the AICPA, the Tennessee Society of CPAs (TSCPA) and several other local and regional organizations. He has served as Vice-Chairman, Secretary, Treasurer, and at-large director of TSCPA, a member of TSCPA Council and as Chairman of the Professional Ethics and the Technology committees. He has been a speaker for continuing education courses for the AICPA, the TSCPA, Surgent CPE, the Georgia Society of CPAs, the North Carolina Association of CPAs, the Alabama Society of CPAs, the Colorado Society of CPAs, and the Tennessee Association of Public Accountants. He co-authored the TSCPA ethics training course for Tennessee CPAs.

John Sutton, CPA

John has over 35 years' experience in governmental accounting and auditing and received his BBA from Middle Tennessee State University in 1984 and obtained his CPA in 1987. He started his career with the Tennessee Comptroller of the Treasury – Local Government Audit in June 1986 the same month that the Governmental Accounting Standards Board (GASB) and the OMB Single Audit Act of 1984 (Single Audit Act) became effective. John has extensive auditing and accounting experience with counties, cities, school districts, utility districts, emergency communications districts, governmental defined benefit and contribution pension and OPEB plans, and other special purpose entities. In addition, he has experience in auditing numerous U.S. Department of Education, Energy, Health & Human Service, Homeland Security, Rural Development, Housing & Urban Development federal awards. He has made several presentations of new GASB accounting statements for continuing professional education (CPE) to co-workers and to the local and state chapters of the Tennessee Society of CPAs (TSCPA), Tennessee Association of School Business Officials (TASBO) and the Association of Government Accountants (AGA).

Wendy Payne, CPA, CGFM

Wendy Payne is a nationally recognized expert in federal financial reporting. She is the former Executive Director of the Federal Accounting Standards Advisory Board (FASAB) and current CEO of Payne Consulting, LLC. As the FASAB Executive Director, she managed the research staff supporting Board deliberations and chaired the Accounting and Auditing Policy Committee of the FASAB. Prior to joining the FASAB staff in 1991, Mrs. Payne worked in the utility field as auditor, expert witness, and financial forecaster. Mrs. Payne graduated with distinction from the University of Virginia with a Bachelor of Science degree in Commerce. She received a Master's in Public Administration from George Mason University. She is a member of the Association of Government Accountants and the American Institute of Certified Public Accountants.

Wendy Garvin

Wendy Garvin currently serves as the Executive Director of the Tennessee State Board of Accountancy. In this role she is responsible for execution of the work of the Board in accordance with all laws and rules that regulate the accounting profession in Tennessee. Wendy has been active in supporting the accounting profession since 1999 and began her work in this field at the Florida Institute of CPAs. Prior to joining the Board in 2015, she was the Director of Professional Services for the Tennessee Society of CPAs (TSCPA) where she was responsible for several regulatory, oversight and advocacy efforts including the administration of the peer review program, the professional ethics program and serving as a liaison to the Tennessee State Board of Accountancy. During her tenure with TSCPA she served on several national taskforces to further the effectiveness of the peer review program across the country. Wendy currently serves on NASBA's Compliance Assurance Committee and most recently served on NASBA's Strategic Planning Taskforce. She holds a B.S. degree in Consumer Science from the University of Tennessee.

Jeff Platz

Jeff is a Director in KPMG's Information Technology Audit and Assurance (ITAA) practice. He has 15 years of business experience with 12 years focused on leading and performing Information Technology (IT) risk assessments, System and Organization Control (SOC) 1 examinations, financial statement audit support engagements and system implementation/integration efforts. Jeff is a proud "Hoosier" and lives in Indianapolis, Indiana, with his wife and two young boys. After graduating with an accounting and finance degree from Indiana University, Jeff started his career in the Washington, DC metro area before returning to Indiana. Jeff loved accounting so much that he married a fellow CPA! Outside of work, Jeff enjoys spending time with his family and, through the help of kids, keeping up-to-date on all things technology and superhero related.

Dr. Amelia Hart, CPA, CGMA

Dr. Amelia Hart serves on the faculty of the Haslam College of Business in the Department of Accounting and Information Management at the University of Tennessee, Knoxville. Hart serves on the Accounting Career and Education Committee and the Scholarship Committee for the TSCPA, on the Southeastern Regional Board for the National Association of Black Accountants, and on the Board of Goodwill Industries of Knoxville, and faculty sponsor for Beta Alpha Psi, the International Accounting Honor Society. Hart earned graduate degrees at the University of Tennessee and Anderson University in Indiana.

East Tennessee AGA Chapter Officers

2019-2020

President:	Chris Simons
Past President:	Alicia Dawn Reed
Webmaster:	Alicia Dawn Reed
Treasurer:	Connie Aytes
Secretary:	Pamela Gail Cook
Historian:	Amy Paganelli
Membership:	Robin Shelton
Education:	Amelia Hart
CGFM:	Karen McKee
Awards:	Astra Cope
Accountability:	Mary McDonald
Community Service:	Thaddeus Grace
Early Careers:	Perry Benshoof
Newsletter Editor:	Deb Strahler
Research:	Larry Elmore
Chapter Recognition & Meetings:	Patti Rebholz
President - Elect:	Astra Cope

EAST TENNESSEE CHAPTER OFFICER OPPORTUNITIES

There is always an opportunity for anyone of you to take a position as a board member.

BECOME A CGFM TODAY!!!

The Certified Government Financial Manager - The Mark of Excellence in Federal, State and Local Government.

Since its inception in 1994, the CGFM has become the standard by which government financial management professionals are measured. Its education, experience and ethics requirements have served to elevate the most seasoned financial professionals. More than 14,000 individuals have received the designation so far. Now it's your turn. Experience the benefits of certification first hand—the CGFM is the mark of excellence in your profession. We look forward to adding your name to our distinguished list of Certified Government Financial Managers.

Recent research has shown that employers attribute their recruiting difficulties to a shortage of qualified professionals. Give yourself a competitive advantage by showing your commitment to lifelong learning. You need a credential that shows you are qualified and have the skills to lead. The Certified Government Financial Manager (CGFM) does this like no other credential.

The CGFM is the first certification broad enough to cover the whole field of government financial management—federal, state and local. It measures a wide range of knowledge and skills that a professional needs to succeed in the federal government financial environment, or to meet the unique challenges faced by state and local government financial managers

Learn more about how to become a CGFM at <http://www.agacgfm.org/cgfm/whyearn/default.aspx>.

CGFM Exam Preparation Courses – Updated Content Outlines

What: Intensive Review course (IRC)

Where: TBA

When: TBA

Cost: \$350 for members (discount in celebration of 25th Anniversary)

Deadline: TBA

Special bonus – the CGFM examinations are offered at no additional cost to courses attendees, exams can be taken using vouchers provided by AGA between TBA

CGFM Self-Study Alternatives

Study Guides offers by AGA for online and in print options