



## Ozarks Chapter Past President Inducted into Springfield Area Sports Hall of Fame



By Mike Scott, KSPR, Dan Lucy, and the Big Sports staff.

On Tuesday night 4 new members were enshrined into the Springfield Area Sports Hall of Fame. The 80th, 81st, 82nd, and 83rd inductees into the Hall are Penny Clayton, Nolan McCaullley, Jim Mentis and Chuck Williams.

Penny Clayton is a 1976 graduate of Hillcrest High School. She led amateur softball teams to state and regional championships from 1975 to 1979. In 1978, at age 20, she pitched a perfect game in the Amateur Softball Association national tournament. Clayton is one of the greatest softball players in Southwest Missouri history.

Dr. Clayton, now a professor at Drury University Breech School of Business, was one of the nation's top pitchers at MSU. Many to this day will tell you that Clayton's strong right arm was the key to the success of that group. Her "rise ball" baffled one outstanding hitter after another during a twenty-five year career. Among her fondest memories was the time she was able to strike out Dot Richardson who was an Olympic gold medal winner in later years during the Atlanta games.

She began her college career at Southwest Missouri State in 1976 and during the next four seasons helped the SMS women to more than one hundred victories, including a 20-win season in 1978 when the Bears finished 7th nationally with a 31-7 record, and three appearances in the AIAW College World Series, where they finished in the top ten each time. During her four years at SMS, Clayton won 40 games. On two occasions her season earned run average was 0.66 or better and her career ERA of 0.72 continues to rank as the second best effort on record at the school.

At the ceremony Penny said: "So many of the great women athletes are the reason that I got to where I am today. I hope that I can think clearly enough to recognize them tonight. But it's just a great experience and I appreciate it. This has been a fantastic trip down memory lane."

Penny Clayton received her B.S. from SMS in 1980 and earned her M.B.A. from Drury College in 1983. Her pursuit of education continued at Oklahoma State University, where in 1990 she added her doctorate degree in accounting to her resume. She is a Certified Public Accountant (CPA) and a Certified Fraud Examiner (CFE).

As President-Elect of the Ozarks Chapter, Penny coordinated the Fall 2001 Educational Seminar. She served as Chapter President the following year.

Congratulations Penny!! - from your friends at the Ozarks Chapter of AGA.



# CEC Meeting Minutes-Sept 8, 2009



## Order of Business:

On September 8, 2009, the Ozarks Chapter of AGA received a proclamation for community service from the Commission at Greene County Missouri.

Final details for the September meeting have been arranged, Teresa Allen will provide the water for the meeting and Martha Mundt will arrange the food.

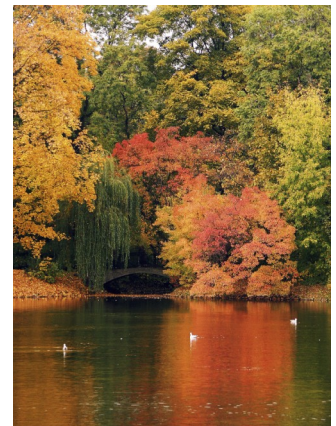
The meeting day for the CEC will be changed to the first Tuesday of every month to allow for issues to be brought before the board in time to report in the newsletter and in the member meeting the following Tuesday.

The Ozarks Chapter of AGA has registered to participate in the "Soak Up Springfield" event that is new to Drury. This event will introduce over 350 new Drury students to various businesses and non-profit organizations in the Springfield area. The event will be held on Wednesday, September 16, 2009 from 10:30am to 2:00pm at the Findlay Student Center Circle. The banner for the Ozarks Chapter has been ordered and will be available for the event. Volunteers will need to review the benefits of Early Careers by reviewing National's website. Students interested in information regarding scholarships and Early Careers will be asked to sign up to receive information. Pens and lanyards will be given out.

A discussion on rates for members and non-members for meetings was continued. The discussion requires a clarification on which will be the best investment for members and still entice non-members to join. After suggestions were made it was determined that additional input from CEC members, not at the meeting, is necessary to ensure all avenues are being considered. Consideration needs to be given to the option of charging a member/CPE rate and non-member/CPE rate versus charging a member/hourly rate and non-member/hourly rate. Teresa Allen submitted written proposals for review and discussion. The proposal will be updated to reflect additional options for review. A copy of the updated proposal will be sent to each of the CEC members to review and prepare their vote. No changes were made to seminar rates that have already been approved. Audio conference rates will remain the same.

Meeting adjourned at 12:48pm.

Attendees: Teresa Allen, President  
Bob Wells, Treasurer  
Deb Fraley, Newsletter Editor  
Martha Mundt, Director of Education  
Julie Vaughan, Secretary



## Highlights from AGA's Fourth Annual Internal Control & Fraud Conference



September 18, 2009 - More than 500 attendees at AGA's Internal Control & Fraud Conference, held Wednesday and Thursday in Washington, D.C., first heard from **Earl E. Devaney**, Chair, Recovery Accountability and Transparency Board, Executive Office of the President, on "The Role of the Recovery, Accountability and Transparency Board in Safeguarding Federal Investments from Fraud."

The board was created by Congress as part of the Recovery Act. Ten specific federal inspectors general were appointed to the board, plus two additional IGs who were appointed by the president. With Devaney serving as chair, the total membership is 13.

As part of the mission of the board, a new federal agency had to be established, so there have been a lot of administrative tasks to attend to. The board has also overhauled the [recovery.gov](http://recovery.gov) website, which will debut on Sept. 28 with all-new functionality.



"We knew this website had some failings and needed to be improved considerably to meet the expectations in the act, which is a historic level of transparency," he said. Contractors were hired to build a new site. "I think this website is going to be one of the better websites in government." Devaney described it as visually pleasing, useful and highly interactive. "We're going to be displaying every contract, every dollar that we can on a map."

Users can punch in their ZIP code to see where the projects are in their area and then they can click on the project. The contract will pop up and citizens can read it.

## Community Service Director



The Community Service Director position with the Ozarks Chapter is currently open. This is a great opportunity to get involved, stretch your leadership legs and work with a great bunch of people. This position will lead the organiza-

tion in an easy fall fundraiser for a good cause, as well as an activity in the spring, and lead the scholarship committee in awarding student and member scholarships. If you want to do a good thing for the community and get involved in AGA, then contact me at: [tallen@springfieldmo.gov](mailto:tallen@springfieldmo.gov)

## This Week on the AGA BLOG

**Monday: AGA National President William A. "Billy" Morehead, Ph.D., CGFM, CPA**, on "Think Big! Act Courageously! Make a Difference!"

**Wednesday: Prof. Adrienne Ferguson**, of the CFO Academy, on "Internal Controls: Whose Responsibility is it Anyway?"

**Friday: William Aaron**, Chief of Consulting Services and Innovation for Weidner, Inc., on Four Levels of Transparency

**AGA Needs You on the Blog!** Come share your opinions with the AGA community! Contact [Marie Force](mailto:Marie.Force) to book your day on the AGA Blog.





Advancing Government Accountability

Mark Your Calendars
For this Ozarks Chapter Event
Date: October 13, 2009
Time: 1:00 PM to 5:00 PM
4 Hours CPE

Fall Seminar



Cooper Tennis Complex
Atrium Conference Room
2331 E. Pythian, Springfield, Missouri



Speakers/Topics:

- Peggy Guinn—"Mo Taxpayer Advocate Services"
Rachelle Dwiggins, CPA—"GASB Update"
Cassie Meschke, CPA—"Effect of ARRA on the A-133 Single Audit"
Shelly Brown—"Professional Social Networking On-Line"



Directions: From Chestnut Expy and Glenstone, go East on Chestnut and just before the first corner, turn left on Pythian. Go past Killian; Cooper Tennis will be on the left.

Time: 1:00 to 5:00 PM
A snack will be provided for the breaks.

For additional information call/email:
Teresa Allen 417-864-1337
tallen@springfieldmo.gov

The Fall Seminar proceeds benefit the Ozarks AGA student scholarship fund.



Ozarks Chapter of AGA



Peggy Guinn  
Local Taxpayer Advocate  
Taxpayer Advocate Service

**1:00—1:50** Peggy A. Guinn began her IRS career-long commitment to advocacy as a Taxpayer Service Specialist in 1988, under the Problem Resolution Program in Dallas, TX. She also performed a collateral assignment as Systemic Coordinator for her division. Beginning in 1993, Peggy held progressively responsible management and managerial positions in the Customer Service Division.

After joining Taxpayer Advocate Service (TAS) in January 2002, Peggy held the positions of TAS Group Manager and Senior Analyst. She was selected as the Local Taxpayer Advocate in St. Louis, MO in July 2008. In that capacity, Peggy manages the local St. Louis office charged with ensuring the IRS's policies, processes, and procedures protect the rights granted taxpayers and furthers the Service's goals, including improved customer service. She manages the St. Louis TAS program through the technical and administrative direction of a staff of 35 employees, consisting of two managers, two analysts, 28 case/intake advocates and administrative support personnel.



Rachel R. Dwiggins, CPA  
Audit Senior Manager  
BKD, LLP

**2:00—2:50** As a member of BKD Not-for-Profit and Government Group, Rachel provides audit and consulting services for not-for-profit and governmental organizations, colleges, universities, and charitable organizations. She is experienced with A-133 audit requirements and has been designated as one of BKD's top OMB Circular A-133 reviewers. She also has served as a principal instructor for the firm's annual government/not-for-profit accounting and auditing new in-charge training.

Rachel has also served as a reviewer for the interoffice inspection program and on external peer review teams in the governmental and nonprofit areas. She also has received computer-assisted auditing techniques training and is an ACL software champion for the Southern Missouri practice.

Rachel also works with clients in the real estate industry, providing audit and consulting services for real estate developers with low-income housing tax credit properties.

She is a member of the American Institute of Certified Public Accountants and Missouri Society of Certified Public Accountants. Rachel is a 1998 magna cum laude graduate of Missouri State University, Springfield, with a B.S. degree in accounting.

Rachel's not-for-profit, government and A-133 experience includes: Missouri Department of Transportation, Missouri Student Loan Program, Missouri State University, Iowa/Nebraska Primary Care Association, Inc., University of Central



Cassie Meschke, CPA  
Senior Manager  
KPMG, LLP

**3:00—3:50** Cassie is a senior manager in KPMG's Audit practice in the Kansas City office. She has more than 9 years of experience serving local government and not-for-profit clients. Cassie has substantial experience managing and coordinating government financial statement engagements, including A-133 audits. She has served as the lead manager on large city and county audits (including enterprise fund and PFC audits) and related pension plans. Cassie has also provided subject matter knowledge and guidance on GASB pronouncements, internal controls testing, and GFOA reporting requirements. Most recently, Cassie was a speaker at the Nebraska Governmental Accounting and Auditing Conference.

Cassie has a Bachelor of Science and a Masters degree in Accounting from Truman State University. Cassie is a member of the American Institute of Certified Public Accountants, and the Missouri Society of Certified Public Accountants. She is licensed in Missouri, Kansas, and Nebraska.



Shelley Brown  
Director of Web Services  
Southwest Baptist University

**4:00—4:50** Shelly Brown is currently the Director of Web Services at Southwest Baptist University in Bolivar, Missouri. Brown earned a Bachelor of Science degree in Communications and Marketing and a Techno-MBA from Missouri State University in Springfield, Missouri.

Brown, an Adobe Certified Dreamweaver 8 Developer, serves as the vice-president of the Missouri Higher Education Web Developers and the secretary for the National HighEdWeb Association. She has presented at national conferences on various web topics including findability, accessibility and flash animation.



**OZARKS AGA FALL SEMINAR  
COOPER TENNIS COMPLEX ATRIUM ROOM  
2331 E. PYTHIAN  
SPRINGFIELD, MISSOURI  
TUESDAY, October 13<sup>TH</sup>, 2009  
[REGISTRATION FORM](#)**

NAME	
EMPLOYER	
JOB POSITION/TITLE	
WORK PHONE	
EMAIL	

**Registration fee: Members - \$60  
Non-members - \$80**

**The fees from this seminar will be set aside for the Ozarks Chapter Scholarship Awards  
Watch future newsletters for scholarship application instructions.**

**Please make registration checks payable to Ozarks Chapter of AGA  
Check-in opens at 12:30 PM, the seminar starts at 1:00 PM  
If your organization needs an invoice or needs to be billed, that service will be provided.**



**Fall Community Service Project**

At this year's fall seminar, we will be collecting money for the Underprivileged School Children's Fund (UPSCF) as a fundraiser. The UPSCF began in 1952 and provides medical supplies, clothing and shoes for needy, at-risk children in the Springfield Public School district (check the latest newsletter for all the details). For every dollar you donate, your Ozarks Chapter will match every dollar (up to \$500), and National AGA will match THOSE dollars (up to \$500). So watch the donations grow as we turn your \$10 into \$40 for a great cause! Every dollar counts so give what you can. Fundraiser checks should be made payable to the **United Way**.

**Return by October 9th to:**  
Teresa Allen  
Springfield/Greene County Park Board  
1923 N. Weller  
Springfield, MO 65803  
Email: [tallen@springfieldmo.gov](mailto:tallen@springfieldmo.gov)  
Phone: 417-864-1337 Fax: 417-837-5811

## Additional Governments Produce Citizen-Focused Reports

The city of Stamford (CT), Benton County (WA), the city of Columbus (IN) and the Springfield-Green County Health Department (MO) join the growing list of governmental units using AGA's Citizen-Centric Reporting format as a means to communicate financial and performance information to its constituency.

The Citizen-Centric Report itself is a four-page document, produced annually, that clearly expresses the state of government finances in a way that avoids complex, off-putting technical detail and presents information in a visually appealing, clear and straightforward format. Reports follow a suggested format, with the first page laying out community information; the second, a performance report on key missions and services; the third, cost and revenue information; and the fourth, a look forward to the year ahead. Completed reports are made available to citizens in hard copy and digital formats.

AGA offers a [Certificate of Excellence in Citizen-Centric Reporting](#) for governmental entities that prepare and distribute exceptional reports. To be eligible for the **Certificate of Excellence**, governments must incorporate into their report the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting.

We need your help in advancing the program! Earn Chapter Recognition bonus credits for the 2009-2010 Year under Section V, Membership:

Make contact with a government, encourage them to produce and publish a four-page Citizen Centric Report—100 credits per contact made (please forward information to [Susan Fritzlen](#))

Government that you contacted produces and publishes a four-page Citizen Centric Report—500 credits per published report (please forward pdf of published report to [Susan Fritzlen](#))

## AGA Offers Certificate of Excellence in Citizen-Centric Reporting

The following elements **must be included** in the report to be eligible for the **Certificate of Excellence**:

1. How the entity is organized/operates (items such as vision statement and strategic goals)
2. Key accomplishments surrounding key missions and service and/or along with selected performance measures.
3. Bar and/or pie charts to display revenues and expenses.
4. Similar statements are listed: An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found at [www.xyz.gov](#).
5. Future challenges affecting the entity.
6. Similar statements are listed: We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting xxx.
7. Report is free of technical accounting language.
8. Report incorporates pictures and other graphics to make it visually appealing.
9. Report has been distributed (hardcopy, posted to website and/or posted in newspaper)
10. Report is issued in a timely manner following the close of the entity's fiscal year:
  - a. First-year report submitted to AGA: must be within 6 months with a clean audit
  - b. Second-year report submitted to AGA: must be within 5 months with a clean audit
  - c. Third-year report submitted to AGA: must be within 4 months with a clean audit
  - d. Fourth-year and beyond report submitted to AGA: must be within 3 months with a clean audit


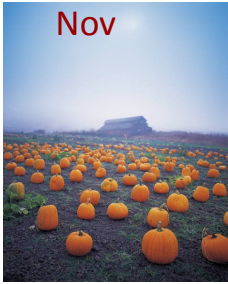
There is no cost to participate in the program.

### Application Process

To submit your report for the certificate program, please complete the [Certificate of Excellence in Citizen-Centric Reporting Application](#) and forward along with 5 copies of your report (and/or include a link to a website where the report is posted) to: The Citizen-Centric Reporting Program, AGA, 2208 Mount Vernon Avenue Alexandria, VA 22301 or via e-mail to [sfritzlen@agacgfm.org](mailto:sfritzlen@agacgfm.org), 800.242.7211.



# Future Ozarks Chapter Educational Events

Month	Date	Description	Location
 Oct	10/13/09	<b>Ozarks Chapter Fall Scholarship Seminar</b> Featured guests will speak on topics that include IRS Tax Payer Advocacy, GASB Update-(GASB 54) Change in Funds, Effects of the Recovery Act on Single Audits, and a technology update	Cooper Tennis Complex 1:00 PM to 5:00 PM - 4 CPE Member Cost: \$60 Non-member Cost: \$80
 Nov	11/10/09	<b>Audio Conference</b> <b>“Internal Controls: Making Government Organizations More Effective”</b> Presented in the context of models of effective governance, service delivery, managing for results and organizational learning.	Springfield-Greene County Health Department Classroom on south-east side of building. 12:00 PM to 2:00 PM—2 CPE Cost: Members & Non-members only \$10
Dec		TBA	

## The CGFM’s Responsibility For CPE Documentation

### CGFM FAQ: What is the CGFM's responsibility for maintaining documentation of CPE?

**ANSWER:** CGFMs are required to maintain supporting documentation on CPE hours earned for a minimum of three years and provide it to AGA upon request. The CGFM's records must include the following information for each CPE program or activity attended or completed:

- A. The sponsoring organization (for example, AGA National Office, a local AGA chapter);
- B. The title of the program, including subject matter, field of study or a brief description of its contents;
- C. The dates attended for group programs or dates completed for individual study programs;
- D. The number of CPE hours earned; and
- E. Evidence of attendance or completion. This might include the following:
  - A certificate of attendance, a CPE form or other evidence or completion of CPE from the CPE provider for group and individual-study programs.
  - A grade report received for a university or college credit course.
  - A letter from the program sponsor, documenting the CPE courses presented and/or developed.
  - A copy of the published book, article, or materials that names the writer as author or contributor, a written statement from the writer supporting the number of CPE hours claimed, and the name and contact information of the publisher, if applicable.
  - An official report from the employer that has the employer's name and lists all of the required information (employee's name, sponsoring organization, title of the program, completion date and number of CPE hours earned).

# Your 2009-2010 Ozarks Chapter of AGA Officers

President	Teresa Allen, CGFM	Ph: 417-864-1337 Fx: 417-837-5811	tallen@springfieldmo.gov
President-Elect	TBA	Ph: 417-864-1337 Fx: 417-837-5811	
Secretary	Julie Vaughn	Ph: 417-864-1334 Fx: 417-864-2095	jvaughn@springfieldmo.gov
Treasurer	Robert Wells	Ph: 417-523-0161	rwells496@spsmail.org
Past President	Deb Gillenwaters, CGFM	Ph: 417-864-1896 Fx: 417-864-2065	dgillenwaters@springfieldmo.gov

## Board Members

Dir. of Education	Martha Mundt, CGFM	Ph: 417-864-1631 Fx: 417-864-1880	mmundt@springfieldmo.gov
Dir. of Membership	Sally Payne	Ph: 417-841-3320 Fx: 417-841-1881	spayne@jcccmis.org
Dir. Of Professional Certification	Deb Gillenwaters, CGFM	Ph: 417-864-1896 Fx: 417-864 2065	dgillenwaters@springfieldmo.gov
Newsletter Editor	Deb Fraley, CPA	Ph: 417-864-1903 Fx: 417-864-1929	dfraley@springfieldmo.gov
Director of Communications	Linda Charles	Ph: 417-864-1864 Fx: 417-864-1880	lcharles@springfieldmo.gov



ASSOCIATION OF GOVERNMENT  
ACCOUNTANTS,  
OZARKS CHAPTER



*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)*

c/o Springfield/Greene County Park Board  
1923 N. Weller  
Springfield, MO 65807

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



*Happy Birthday to all  
those celebrating in  
October*

