

Chapter President's Message



Welcome to the final issue of The Communiqué for this Chapter year.

The Montgomery/Prince Georges Chapter enjoyed a fantastic year! We had new board members who brought a renewed perspective to chapter events and meetings held throughout the year. I will cherish my opportunity and the learning experiences gained as the Chapter President. It was a pleasure to meet with AGA members at various events and listen to our distinguished speakers at the monthly dinner meeting presenting on a variety of topics that impact the public sector financial management community. I want to thank all who participated to the success of the chapter achievements! I have unwavering confidence that the incoming board will continue the success of this chapter.

The month of April was a busy month for the chapter. We enjoyed the topic discussion of "CFO Challenges" from Tony Scardino, CFO, U.S. Patent and Trademark Office during our chapter dinner meeting. Further, we held the annual Crab Feast and our attendees of the event included AGA members from the federal government, academia and private sector. More importantly, our chapter members continued our successful volunteering efforts in New Orleans working on the Habitat for Humanity project.

Our annual spring workshop will be held at the offices of KPMG on Thursday, May 5th, focusing primarily on internal controls and its impact on the public sector. The sessions will range from the GAO's Green Book to OMB Circular A-123. Please don't miss an important opportunity to learn about refreshed internal control framework. All attendees will earn up to 8 CPEs.

The Chapter Awards ceremony and our final dinner meeting will be held during this month. At this event, the chapter recognizes public sector financial management leaders that serve with impact as well chapter members that continue to volunteer their efforts for the success of AGA and its mission. Please come out and support our event.

Please join us for the following events and webinars in May and June:

Dinner meeting: Wednesday May 11- Chapter Awards Ceremony

AGA Webinars and Training:

Thurs, May 5 - Annual Spring Workshop,

Wed, May 11 - "Ethics"

> Wed, June 1 - "The Importance of Change Management in Federal Shared Services"

Other Events

> Sat, June 4 - Community Service at Manna Food Center from 10:00 am - 12 pm.

Please continue to check the website frequently for updates on the chapter events. 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.

- Marlon Perry, Chapter President

Inside Pages

Upcoming Events	2
Special Events	3-5
CGFM	6
Membership	7
Awards & Recognition	7
AGA National Events	8
Early Careers	9
Technical Updates Corner	9
Chapter Leadership	10
Sponsors	10

Upcoming Chapter Events

May 5| Spring Workshop

Presentations: See p. 3 of the newsletter or go to our website at <http://marylandaga.com/events/workshops.cfm> for more details!

Time: 8:00 am—5:00 pm

Location: KPMG Washington Office, 1801 K Street, NW

Cost: \$15-65, see p.3 of the newsletter for more details.

Registration: [https://s01.123signup.com/servlet/SignUpMember?](https://s01.123signup.com/servlet/SignUpMember?PG=1534687182300&P=15346871911420627100)

[PG=1534687182300&P=15346871911420627100](https://s01.123signup.com/servlet/SignUpMember?PG=1534687182300&P=15346871911420627100)

May 11| May Dinner Meeting and Awards Banquet

Presentation: Ms. Gina Smith Moss, Incoming AGA Regional Vice President

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>.

May 11| *FREE* AGA Audio Conference: “Ethics.” (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 or 301-931-2050.

May 18| AGA Baltimore Chapter Annual Ethics and Fraud Training (8 CPEs)

Presentation: See flyer on p.4 of the newsletter

Time: Registration: 7:45 am—8:15 am Registration, Presentations: 8:15am—4:30 pm

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

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

Registration: Cash, checks and credit cards are accepted at the door but you will need to send an e-mail to agabaltwebmaster@yahoo.com to advise that you are attending (State the name of attendee/member or non-member/employer). You may also pay using a credit card at <http://agabaltimore.org/cpe-events/>

June 1| *FREE* AGA Audio Conference: “The Importance of Change Management in Federal Shared Services” (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 or 301-931-2050.

June 4| MD AGA Community Service Event—Manna Food Center

We are calling for volunteers to help us pre-sort non-perishable food items at the Manna Food Center.

Time: 10:00 am—12:00 pm

Location: Manna Food Center, 9311 Gaither Rd., Gaithersburg, MD 20877

RSVP: Please contact Renwei Shi at rwshi330805@gmail.com by May 15th if you can volunteer. Please see our website for more details.

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

June 2016

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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	1	2

Please see page 7 of the newsletter for more AGA events that are taking place this summer!

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 (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

Questions about CGFM? Contact: 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) and Gabrielle Chapman (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 by the March 31st deadline.
- For those of you 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)

FASAB Issues Statement of Federal Financial Accounting Standards 49, Public-Private Partnerships: Disclosure Requirements

SFFAS 49 establishes principles to ensure that disclosures about public-private partnerships (P3s) are presented in the reporting entity's general purpose federal financial reports. The principles establish a P3 definition and identify risk-based characteristics that need to exist before considering the P3 arrangement or transaction for disclosure.

If these characteristics and other criteria are met, the Statement requires the disclosure of quantitative and qualitative information. The information will assist users in understanding the nature of P3s, such as the relative benefits/revenues received in exchange for the government's consideration, the contractual terms governing payments to and from the government, and related risks to the government including those deemed remote.

Agencies can provide disclosures by individual P3 or summarized - for example, by an entity's strategic objectives, departmental or bureau categorizations, or program budget classifications.

The Statement is available at <http://www.fasab.gov/document-by-chapter/>

Governmental Accounting Standards Board (GASB)

GASB ISSUES PENSION GUIDANCE ADDRESSING ISSUES RAISED BY STAKEHOLDERS DURING IMPLEMENTATION

April 11, 2016—[GASB Statement No. 82](#), *Pension Issues*, addresses:

- Presentation of payroll-related measures in required supplementary information
- Selection of assumptions and the treatment of deviations from guidance in Actuarial Standards of Practice for financial reporting purposes, and
- Classification of payments made by employers to satisfy plan member contribution requirements.

The Statement is designed to improve consistency in the application of the pension standards by clarifying or amending related areas of existing guidance. Specifically, the practice issues raised by stakeholders during implementation relate to the following Statements: [No. 67, Financial Reporting for Pension Plans](#), [No. 68, Accounting and Financial Reporting for Pensions](#), and [No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68](#).

The requirements of GASB Statement 82 are generally effective for reporting periods beginning after June 15, 2016, with earlier application encouraged. Additional information regarding implementation timing is available in the document.

The full text of the Statement is available at www.gasb.org.

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, nonlease components embedded in lease contracts (such as service agreements), and related-party leases.

Chapter Leadership

- **President**
president@marylandaga.com
- Marlon Perry, CPA
301-931-2050
- **President-Elect & Education Co-Director**
presidentelect@marylandaga.com
- Corinne Dougherty, CPA, CGFM
202-533-7066
- **Past President & Secretary**
secretary@marylandaga.com
- Carla Mewborn, CGFM
301-492-4963
- **Treasurer**
treasurer@marylandaga.com
- Alex Dickey, CPA
240-715-6432
- **Accountability**
accountability@marylandaga.com
- Jane Stephen
- **Awards Co-Directors**
awards@marylandaga.com
- Paul Ambrozewicz
301-492-4963
- Scott Ing
- **Certification Co-Directors**
cgfm@marylandaga.com
- Gabrielle Chapman, CPA, CGFM
703-286-8570
- Tom Birchall, CPA, CGFM
202-533-7292
- **Community Service**
communityservice@marylandaga.com
- Renwei Shi
202-533-3457
- **Early Careers Co-Directors**
earlycareers@marylandaga.com
- Ashlei Pope
202-533-3004
- Erica Williams
240-399-0691
- **Education Co-Directors**
education@marylandaga.com
- Carol Boothe, CPA, CGFM
202-533-8320
- Jimmy Hauer, CPA, CGFM
202-533-3624
- **Historian**
historian@marylandaga.com
- Jeff Cole, CGFM, CICA
- **Meetings Co-Directors**
meetings@marylandaga.com
- Wilson Kayo
410-493-1068
- Chase Flott
- **Membership Co-Directors**
membership@marylandaga.com
- Kathleen Sobieralski
240-684-2808
- Jonathon Deboer, CPA, CGFM
- Natalie Samuel, CGFM
- **Newsletter**
newsletter@marylandaga.com
- Michelle Merritt, CPA, CGFM
304-820-4385
- **Programs Co-Directors**
programs@marylandaga.com
- Eric Rasmussen, CPA, CGFM
202-533-5222
- **Recognition Co-Director**
recognition@marylandaga.com
- Isaiah Okyere
301-394-2571
- Kip Yego
- **Special Projects**
specialprojects@marylandaga.com
- Doreen Shute, CPA, CGFM
301-931-2050
- **Sponsorship Co-Directors**
sponsorship@marylandaga.com
- Danielle Rosemond
301-931-2050
- Troy Hailey
301-931-2050
- **Webmaster**
webmaster@marylandaga.com
- Denise Reyes, CPA, CGFM
202-533-5810

Stay Connected!

Visit us at www.marylandaga.com or



Our Chapter wishes to thank our corporate sponsors:

Platinum Sponsor



Gold Sponsors



Auditors ♦ Advisors



ALLMOND & COMPANY, LLC

Silver Sponsors



Bronze Sponsors



For more information about becoming a sponsor, please contact Danielle Rosemond and Erhivue Abu at sponsorship@marylandaga.com.

Sponsors