



SOUTHERN
WISCONSIN
CHAPTER



Monthly Footnotes

April 2011

VOLUME XI, ISSUE 9



Photo by April Fowler

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April Audio Conference Meeting Welcome Members and Non-Members

TOPIC: Making Internal Controls Work in Your Organization (audio cd of live broadcast done on 2/2/11)

SPEAKER: John J Hall, CPA (cd) with live discussion moderation provided by Ann Marie Anderson, CPA, from WI Department of Health Services

DATE: Tuesday, April 26, 2011

REGISTRATION: 8:15 a.m.

PROGRAM: 8:30-11:00 a.m., 2.5 CPE hours

COST: Free for Members, \$5 for Non-Members

PLACE: Wisconsin Department of Revenue conference room, 2135 Rimrock Road, free visitor parking in the lot

MENU: Muffins and Coffee will be provided

RESERVATIONS

Please contact Sherri Voigt by 1 p.m. on Friday, April 22, 2011 with your name and membership status at (608)267-9818/e-mail: sherri.voigt@wisconsin.gov. If you need help getting a ride to the meeting, please contact Sherri for car-pooling information.



ABOUT THIS MONTH'S MEETING

Making Internal Controls Work in Your Organization *Live Broadcast on February 2, 2011*

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--making internal controls work by considering risks to the organization and building certain procedures into daily behavior.

This program will show participants how to:

- Design and implement effective internal controls
- Match organization risks to internal control procedures
- Build strong soft control procedures into daily behaviors

The presenter will cover the following areas:

- Introduction to business risk management and internal controls
- Internal control concepts
- Example business risk models and control matrices
- Organization governance, oversight and related controls
- The COSO Control Framework and similar models
- Example control documentation
- Why controls fail, and what to do about it
- Soft controls versus hard controls
- Preventive controls versus detective controls
- Case studies and examples

To share his expertise in internal controls, fraud and risk management is John J. Hall, CPA, a professional speaker, seminar instructor and business consultant. He has 30-plus years of business experience in public accounting, multinational corporations and as a business owner and operator. His presentations stress active participant interaction, the development of high impact "how to" actions and solutions, and enhanced business and interpersonal skills for all involved.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speaker's commentary, about 20 minutes was set aside for questions.

Learning Objectives: To learn how to make internal controls work in your organization

Program Level: Intermediate

Advance Prep: None required

Field of Study: Auditing

The CD playback includes live discussion moderated by Ann Marie Anderson, CPA, from WI Department of Health Services

2.5 CPE offered

Ann Marie Anderson, CPA, is the lead auditor for Single Audit at the Wisconsin Department of Health Services. She is responsible for developing audit policy for sub-recipient and provider agencies, reviewing and acting on their audit reports, and providing technical assistance to agencies and their auditors.



PRESIDENTS MESSAGE

Sherri Voigt, CGFM, CPA



In April, we are offering a cd version of the audio conference that was live broadcast on February 2. We couldn't have offered it live since that happened to be a blizzard here in Wisconsin. We are combining the recorded session with facilitated live discussion. Ann Marie Anderson, CPA, from the WI Department of Health Services will be helping us with that. This session will be held at the Department of Revenue conference room (on Rimrock Road). This site has free parking. It will be a morning session, 8:30-11, and provides 2.5 CPE.

The annual Symposium is set for May 10. The highlights appear on page 4, and the full conference brochure is posted on our web site at www.aga-wis.org. We have an interesting agenda set up for the day and it is an inexpensive way to collect 7 CPE. The deadline is April 29.

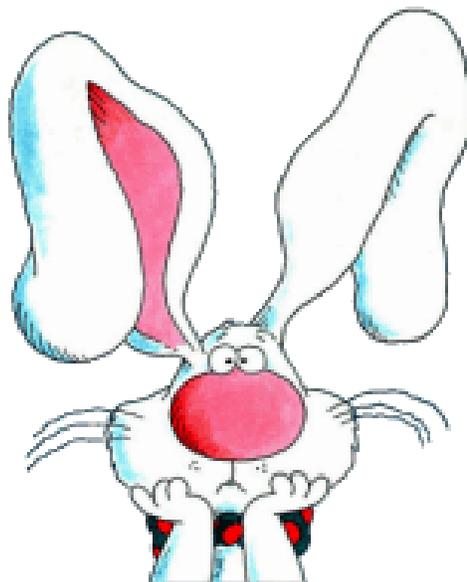
Our March speaker was Tom Mooney from the Southern WI American Red Cross Chapter. I am excited to report that we collected \$122 in donations and the Chapter wrote a check for another \$75. Thank you to everyone who attended.

May 1 is the MS Walk. Our Chapter has had a team for the last few years. If you are interested in walking and/or donating, please see the information on page 4, or visit the Walk MS website at:

http://main.nationalmssociety.org/site/TR/Walk/WIGWalkEvents?px=4388879&pg=personal&fr_id=16681

I would love to have some walking companions join me for a lovely walk over at Warner Park

Sherri V. 🍷



Register Today!



**SOUTHERN
WISCONSIN
CHAPTER**

**THIRTY-FOURTH
ACCOUNTING
AND
FINANCIAL
MANAGEMENT
CONFERENCE**

**May 10, 2011
University of Wisconsin
Memorial Union**

SEE THE FULL BROCHURE AT-- <http://www.aga-wis.org/>

Registration should be received by April 29, 2011.

Mail to: Association of Government Accountants,
PO Box 1454; Madison, WI 53701-1454
Registration Contact: Sherri Voigt at 608-267-9818 or fax 608-264-6277
sherri.voigt@wisconsin.gov



Please join the AGA-Southern Wisconsin Team and walk with us on Sunday, May 1, 10 a.m., Warner Park.

To join the team, go to:

http://main.nationalmssociety.org/site/TR/Walk/WIGWalkEvents?px=4388879&pg=personal&f_r_id=16681

Register and enter your fundraising goal (if you mark a pledge here, it will bill you for it now.) Contact Sherri Voigt if you have questions

If you can't make the Walk and just want to make a donation, use the link above, click on a team member, and select "Donate to Walker." If you prefer to use a check, contact Sherri Voigt to pledge to Team AGA.



Don Dent, Former Chapter President. Passes Away

We were sent the following on Monday, 4/11:

Hello,

I'd like to share the attached obituary for Donald J Dent.

I worked with/for Don when he was the Audit Section Chief in the Bureau of Fiscal Services within the WI Department of Health and Family Services (early 70's through mid 1980's).

I'm not certain, but I thought I recalled that Don was a past member of AGA and was perhaps even a past officer/committee member (although I may have that part wrong).

I learned of his death in the obituaries of today's State Journal, so I have no other information to offer. I did not know that he has apparently been ill for some time.

-Margie

*Marjorie Kriel, Auditor
WI Dept. of Health Services*

Our historian did some checking through the AGA Chapter history. Don was chapter president in the 1983-1984 chapter year. He was an AGA member for almost 32 years from May 1978 through March 2010.

Following is the obituary from the Wisconsin State Journal:

Donald James Dent, age 77, passed away on Friday, April 8, 2011, at Capitol Lakes Health Center in Madison, following a long illness.

He was born on Dec. 15, 1933, in Madison, the son of Harold and Veronica Dent. He graduated from Madison East High School, class of 1951. Donald then enlisted in the Navy. After completing Boot Camp at Great Lakes, Ill., he went through Airman Prep School, and Class A, Aviation Machinist Mate School, both at Norman, Okla. Donald served

with a rating of Aviation Machinist Mate, Airman First Class. He was attached to an All Weather Flight Squadron, Naval Air Station, Corpus Christi, Texas. After completing active duty he returned to Madison, and attended Madison Business College and graduated with a degree in accounting. While in school, Donald worked part time at Wisconsin Mutual Insurance Co. After graduation he worked for Rayovac Corp., in the cost accounting department. Donald then moved to Milwaukee, and was employed as an auditor with the Milwaukee office of the Wisconsin Department of Revenue. After five years, Donald transferred to Madison and was employed as a field auditor with the Department of Health and Family Services. He was an Audit Section Chief for many years until his retirement. He was a Certified Government Financial Manager and a Certified Fraud Examiner.

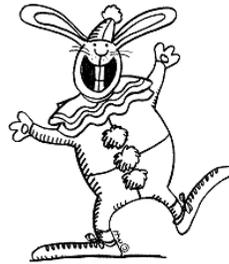
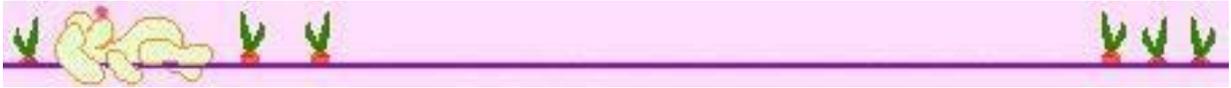
Donald was an avid guitar player and taught guitar at Madison Area Technical College for several years. He was also co-founder of the Madison Fencing Club.

Don is survived by his dear wife of many years, Paula. He is also survived by a son, Stephen Dent; and daughters, Elizabeth (Erik) Bayer and Jennifer (Greg) Vlack; four grandchildren, Ashley, Alexis, Brooke and Luke; and his former wife, Dorothy.

Don was preceded in death by his sister, Aileen Nolan and infant son, Michael.

Funeral services will be held at GUNDERSON EAST FUNERAL HOME, 5203 Monona Drive, Madison, at 6 p.m. on Tuesday, April 12, 2011.

The family would like to extend their appreciation for the caring nurses and staff at Capitol Lakes and the Hospice support staff.



2011 Southern Wisconsin Chapter Officers and Directors

Pictured (left to right): front: Tom Scheidegger, Mary Laufenberg, Sherri Voigt, Dolly O’Laughlin; back: Roger Birkett, David Mellem, Lillian Radivojevich, Carrie Ferguson



National News



**National President
Lisa Casias, CPA**

Happy Spring! After a long cold winter on the East Coast, thoughts at AGA are turning to the Sectional Leadership Meetings, the Second Annual Federal Performance Conference and the 60th Annual Professional Development Conference & Exposition in Atlanta. Those are just a few of the items on the calendar for what is always a busy time of year for the Association. This year, we have an additional item on the docket and that is the update to our strategic plan.

I've been working on this project over the last several months with a working group of dedicated AGA leaders, members and staff along with a consultant who has guided us through the process. The update was based on research that included focus groups at last year's PDC and the member survey. [Read more.](#)



From the National Office

Federal Performance Conference— Only a Few Sponsorships Opportunities Still Available

AGA's Second Annual Federal Performance Conference on May 3–4, 2011 brings together federal government officials who are using performance reports to measure progress toward achieving their goals every year. This unique event attracts leaders from all levels of the federal government, the private sector and academia.

Become an advertiser, exhibitor or sponsor to gain visibility and showcase your commitment to the growing field of performance management and SEA reporting. We offer a wide range of marketing opportunities... choose the one that's right for you! [Learn more.](#)

[Register for the conference.](#)

Win a Free PDC 2011 Conference Registration Plus Five Hotel Nights

Grab your digital video camera and produce a creative two-minute video and you may win a PDC registration and five nights hotel accommodations worth \$1,600. Share your views on the value of attendance at AGA's 60th Annual Professional Development Conference & Exposition in Atlanta. What are you waiting for? Show us what you've got!

- [Read the video contest information and rules.](#)
- [Complete an entry form.](#)

Attention PDC Attendees—Hotel Rooms Are 93 Percent Sold

We encourage you to reserve your room as quickly as possible to secure your spot at the headquarters hotel, the Atlanta Marriott Marquis.

To make a hotel reservation:

- Call 866.469.5475 and mention you are attending the “AGA PDC” to ensure you receive the discounted rate. A credit card is required to guarantee the reservation.
- [Go online.](#)

The rate is \$132 per night (plus tax) until **June 20, 2011**, or until the room block is sold out. Reservations received after June 20, or after the room block has been filled, will only be made on a space-available basis, and may be subject to significantly higher rates.

Register Today for PDC 2011

- [Register online now.](#)
- [Print registration form.](#)
- [Visit the website.](#)

CGFM Corner



March is CGFM Month!

For the past six years, thanks to the initiative and dedication of AGA regional and chapter leaders, states and local governments have been declaring March as CGFM month. This



project has been a great example of AGA leadership and teamwork and continues to help spread the word about the CGFM Program.

Your AGA Southern WI Chapter is proud to continue this tradition for 2011.

Take the **CGFM Examinations before the Professional Development Conference in Atlanta in July**—[Learn more](#) about this process.

Articles

State and Local News

Public Employees Rush to Retire; Pay Cuts, Fear of Losing Benefits Trigger Exodus

Public employees are retiring at a quickening pace around the U.S., providing a mixed blessing for state and local governments seeking to save money. The retirements mean employers can shelve some planned layoffs. And some of the departing workers, generally more senior and higher paid, are being replaced by lower-paid employees with less-generous retirement benefits, government officials say. But the loss of

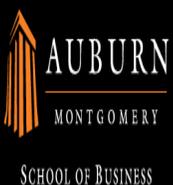


veterans threatens to erode the quality of public services that make communities attractive, they say. The exodus of public employees is an unintended consequence of states' financial struggles. Some workers have been required to take unpaid furlough days, and many fear they'll lose benefits at the center of political battles. In Wisconsin, where lawmakers voted in mid-March to end workers' collective bargaining for future employment contracts, 3,362 people have applied to retire this year, a 73 percent jump from last year. And 10,975 people since the beginning of the year have taken the first step toward retirement—flooding the Wisconsin Department of Employee Trust Funds with requests for estimates of their potential benefits. That's up 134 percent. - Jeanne Dugan, *The Wall Street Journal*. [Read more.](#)

State Hiring Freezes Tend to Melt Away

Oklahoma state government has been under a hiring freeze since 1991. At least technically, it has. The degree of frozenness

has varied enormously from agency to agency. Some departments have brought in huge numbers of people while the freeze has been in effect. The directive hasn't been lifted because no governor wants to see a front-page headline, "Governor Ends Hiring Freeze." It doesn't sound fiscally conservative. "We all know it's silly, but it's one of those political realities. And if I were governor, I, too, would not want to end the hiring freeze because of the fallout you'd get," says Hank Batty, deputy administrator for programs in the Oklahoma Office of Personnel Management. While Batty says "I'm not proud of this," he notes that the freeze has had some effect. For example, 'it has added a bureaucratic process through which you have to get the approval of a cabinet secretary to hire a correctional officer.' Oklahoma's freeze is unusual in its duration, but hiring freezes, at least nominal ones, have become a way of life for many state governments. In a January 2010 survey of personnel managers by the Center for State & Local Government



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Excellence, hiring freezes were found to be the most common cost-cutting measure, with more than 65 percent of those surveyed indicating that their state or locality had implemented some kind of freeze in recent years. In contrast, 40 percent said they had laid off employees and 30 percent had implemented furloughs. - Melissa Maynard, *Stateline.org*. [Read more.](#)

Federal News

Cracking Down on Improper Payments Requires a Fine Balance

The government faces a challenging task in preventing and recovering improper payments while simultaneously ensuring that money is disbursed in a timely manner to those entitled to it, a panel of federal officials said on Wednesday. The Department of Housing and Urban Development (HUD), for example, reduced its improper payments from 17 percent to 3 percent during the past decade, said David Sidari, HUD's deputy chief financial officer, but efforts to improve internal controls and institute reform slowed the rate of payments to people who were eligible for assistance, he added. Sidari noted agencies must

individually measure their own risk as it relates to preventing and recovering improper payments while ensuring that proper payments are processed expeditiously. "Do you let the money flow to achieve your mission, or slow it down while you retool?" he asked. Other panelists agreed that the pressure to improve financial management while efficiently serving customers can be a fine line to walk. George Mills, director of the provider compliance group in the office of financial management at the Centers for Medicare and Medicaid Services, described a typical day in his job. "You've got the Office of Management and Budget and Capitol Hill saying, 'Stop these improper payments,' " he said. But rooting out improper payments takes time, and agencies can be accused of hassling folks in an effort to recover money, he added. - Kellie Lunney, *Government Executive*. [Read more.](#)

Cyber Attacks on Federal Networks Up 40 Percent

Cyber attacks against the federal government increased almost 40 percent last year, according to government data. Federal agencies suffered 41,776 cyber attacks in 2010, up from 30,000 the previous year, according to the Department of Homeland Security's U.S.





Computer Emergency Readiness Team (US-CERT), which is tasked with defending the dot-gov domain and sharing information with industry and local governments. The data is included in an annual report on federal cyber security efforts by the Office of Management Budget. Of the attacks reported last year, 12,864 or 31 percent were classified as malicious code. Another 11,336 (27 percent) are under investigation or labeled as "other." Unauthorized access, denial of service, improper usage and scans probes and attempted access made up the remaining incidents. Those numbers will continue to increase as new technologies and access to mobile devices and social networking sites expands. - Nicole Blake Johnson, *Federal Times*. [Read more.](#)

Private Sector News

Minimize Personality Conflicts in Your Workplace

The motherly instruction to "play well with others" doesn't always travel from the playground to the workplace, a new Accountemps survey suggests. Managers interviewed said they spend, on average, 18 percent of their time more than seven hours a week or nine weeks per

year intervening in employee disputes. Resolving staff conflicts is an ongoing issue faced by supervisors. Past Accountemps studies from as far back as 1991 show similar results. Managers were asked, "What percentage of management time is wasted resolving staff personality conflicts?" The mean response was 18 percent. "Although staff management is part of the job for supervisors, too much time spent handling disputes gets in the way of business priorities and often signals a larger issue needs to be addressed," said Max Messmer, chairman of Accountemps. "For example, being chronically short-staffed can cause friction among employees, as can an overly competitive work environment." - *AccountingWEB*. [Read more.](#)

Accounting Standards News

GASB Issues 2011 Request for Research, Research Brief on Timeliness

The Governmental Accounting Standards Board (GASB) has issued a request for research for its 2011 Gil Crain Memorial Research Grant. Also, GASB has released a research brief examining how long it takes state and local governments to issue financial reports, and how the passage of time affects the usefulness of the reports for users.

FASAB Seeks Comments on its Annual Report

During 2010, the Federal Accounting Standards Advisory Board (FASAB) worked



with the American Institute of CPAs to develop practices that would provide the public more information about the board's operations. The board committed to publishing an annual report summarizing key information about its governance, resources, and results. We are very interested in your feedback on the report. Please send any suggestions to fasab@fasab.gov or by calling 202.512.7350.



Win a FREE PDC 2011 Conference Registration and Hotel Room

Grab your digital video camera and produce a creative and entertaining two-minute video to share your views on the value of attendance at AGA's 60th Professional Development Conference & Exposition in Atlanta, GA. One grand prize winner will receive complimentary registration to PDC 2011 or PDC 2012 in San Diego, CA PLUS five nights hotel accommodations. Two runner-ups will receive complimentary registration to the PDC11 or PDC12. What are you waiting for? Show us what you've got! Make sure to e-mail the link to your video to Jerome Bruce by May 20.

[Complete an entry form](#)

[Read video contest information and rules](#)



Register for AGA's First Graduate-Level Government Finance Case Challenge

The best graduate students in accounting, business, financial management or public administration are invited to compete in the first graduate-level Government Finance Case Challenge, sponsored by AGA. Student teams will collaboratively analyze and offer a written response to a case centered on the creation of a citizen-centric report for a U.S. city government.

The registration deadline is **April 29**. The competition begins on **May 2**. All members of the three highest-scoring teams will receive a free registration to AGA's [Professional Development Conference](#), set for July 10-13, in Atlanta. [Learn more.](#)

AICPA Seeks Outstanding CPA in Government Award Nominations

The American Institute for Certified Public Accountants (AICPA) encourages state CPA societies and their members to celebrate CPAs who have made a significant contribution to local, state or federal government organizations. The nomination period for the [AICPA Outstanding CPA in Government Award](#) is now through **May 14, 2011**. Contact [Cortney McCullough](#) for more information.

ARE YOU MOVING?

If you are moving, or have already moved, please notify both your chapter and AGA National of your address change. You can update your address online at the national website: www.agacqfm.org/membership/form_address.htm



SHARE YOUR NEWS

Do you have some interesting news that your fellow chapter members may be interested in? If so, you are welcome (and encouraged) to submit an article to the NewsletterEditoratradiojevich@co.dane.wi.us. Deadline for submission of articles is the 25th of the month. Feel to send in topic suggestions or features to include.

COMMENTS

Do you have feedback? Let us know what you like, what you hate, what we can do better! Contact the Newsletter Editor at radiojevich@co.dane.wi.us or the Chapter President at sherri.voigt@wisconsin.gov

Southern Wisconsin Chapter Calendar of Events for 2010-2011

August 31, 2010 – Board Meeting, Old Country Buffet, Madison

September 23, 2010 – Lunch Meeting, Tom Winkler, Government Accountability Board, Role of the Wisconsin Government Accountability Board, Dayton Street Café, Concourse Hotel

October 5, 2010 – Board Meeting, Old Country Buffet, Madison

October 27, 2010 – Lunch Meeting, Representative Spencer Black (D-Madison, WI), Dayton Street Café, Concourse Hotel

November 16, 2010 – Board Meeting Cancelled, Old Country Buffet, Madison

November 18, 2010 – Lunch Meeting, James Hubing, Henry Vilas Zoo-Open Every Day of the Year for Free-Financial Challenges, Talula Restaurant

December, 2010 – no Board Meeting or Lunch Meeting

January 4, 2011 – Board Meeting, Old Country Buffet, Madison

January 27, 2011 – Lunch Meeting, Annual Tax Update, Mardee L. Blattner, CPA, MST, Baker Tilley-Virchow Krause, Imperial Gardens Restaurant

February 1, 2011 – Board Meeting, Old Country Buffet, Madison, WI

February 24, 2011 – Lunch Meeting, FBI Perspective on Detecting and Pursuing Fraud, Neil Purtell, Retired FBI Supervisory Special Agent, Dayton Street Café

March 1, 2011 – Board Meeting, Old Country Buffet, Madison

March 31, 2011 – Lunch Meeting, The American Red Cross Serving Our Community: Down the Street, Across the Country and Around the World -- Tom Mooney, CEO, American Red Cross, Madison Chapter – Talula Restaurant

April 7, 2011 – Board Meeting, Old Country Buffet, Madison

April 26, 2011 – Audio CD: Making Internal Controls Work in Your Organization, with live moderation by Anne Anderson, CPA, DHS (WI DOR Conference Room)

May 1, 2011 – MS Walk 2011 (community service event)

May 3, 2011 – Board Meeting, Old Country Buffet, Madison

May 10, 2011 – *Annual Spring Symposium*

June 7, 2011 – Board Meeting, Old Country Buffet, Madison

June 9, 2011 – Luncheon topic and location to be determined

Note: Community service, VITA, and social events will be announced during the year.

AGA Southern Wisconsin Chapter 2011 Officers and Directors

President – Sherri Voigt, CGFM, CPA, DNR, sherri.voigt@wisconsin.gov, 608-267-9818
President Elect – Carrie Ferguson, CPA, LAB, carrie.ferguson@legis.state.wi.us, 608-259-9839
Past President – Eric Busse, DPI eric.busse@dpi.state.wi.us, 608-267-9199
Chapter Recognition – Dolly O’Laughlin, olaughlin@co.dane.wi.us, 608-242-6314
Secretary – Vacant
Treasurer – Roger Birkett, CPA, jabirk@charter.net
Historian – David Mellem, CGFM, CIA, CISA, US DHHS OIG, david.mellem@oig.hhs.gov, 608-264-5415 ext 25
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Webmaster – Scott Thornton, scott@goochpages.com
Community Service Chair – Sherri Voigt, CGFM, CPA, DNR, sherri.voigt@wisconsin.gov
Research Coordinator & Liaison w/ Other Profession Organizations – Vacant
CGFM Chair – Vacant
Awards Chair – Vacant
Early Careers Chair – Vacant
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Chapter Website – www.aga-wis.org



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