



# Monthly Footnotes

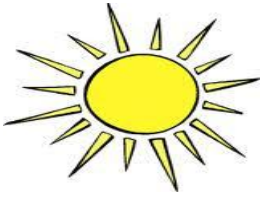
May 2012

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**PRESIDENTS MESSAGE**  
**Carrie Ferguson, CPA**



The arrival of May brings not only May flowers but also the Southern Wisconsin's annual symposium. Hopefully, you have already signed up to attend this training event. If not, you will be missing the opportunity of earn 7 hours of CPE credits while listening to a promising lineup of speakers and topics. You will also be missing a great chance to network with your colleagues.



In past years, we traditionally held our symposium at the Memorial Union, but this year we have moved the conference to the New Union South. I've been to Union South, and the space looks very promising, so the Southern Wisconsin Chapter Board hopes this change will be a good fit for this year and future years. Still, we will want to find out if you like the change, so we are hoping that many of you that attend our annual symposium will complete the electronic survey we'll be sending out after the conference.

Of course, even if this event wasn't being held at a new location, we'd hope that you'd respond to our survey after attending the symposium. We believe in the power of feedback. This is your chapter, after all, so we want to hear your opinions and serve your needs.

As always, you can drop any of the board members a line with comments or suggestions for future training topics and speakers. All our emails are included at the end of every newsletter. We want to hear from you!



## Hotel Scholarship for the Professional Development Conference

The AGA National office has provided the Southern Wisconsin Chapter with a hotel scholarship for the upcoming [61st Annual Professional Development Conference](#) (PDC) in San Diego. This scholarship covers the cost for one room at the [Manchester Grand Hyatt](#) for 5 nights. All other costs associated with the PDC would be the responsibility of the attendee. If you are a member of the Southern Wisconsin Chapter and would be interested in using this scholarship, please e-mail: Carrie Ferguson ([carrie.ferguson@legis.wisconsin.gov](mailto:carrie.ferguson@legis.wisconsin.gov)) or Sherri Voigt ([sherri.voigt@wisconsin.gov](mailto:sherri.voigt@wisconsin.gov)). If we receive more than one request for the hotel scholarship, we will ask the members to send us some additional

information to help determine how to award the scholarship. If you receive the hotel scholarship, the Chapter will ask that you:

- Represent the Chapter at one or two of the AGA chapter meetings, held on Sunday afternoon at 1:00 or 3:50, and collect handouts/take notes to bring back to the Chapter (content area options are: Membership/Chapter Assistance, CGFM/Education, Communications)
- Attend at least the August or September board meeting to report back on PDC events

**Please contact us with your interest by Tuesday, May 22.**



## AGA Seeks Opinions on E-Reporting

AGA has started a research project on electronic reporting for governments. As part of the research we are asking you to participate by answering our survey. The goal of the project is to determine the information that would be useful to citizens and other decision-makers. The survey takes approximately seven minutes and will provide information for us to make recommendations to the appropriate standards-setters. By identifying your name and email at the end of the survey, you will be entered into a drawing to receive a free iPad.

The research project is being sponsored by Ernst & Young and the lead researcher is Past National President **Billy Morehead, Ph.D., CGFM, CPA**. Since the project is designed to provide information

for financial and non-financial users, please ask your friends and relatives to also take the survey. We would appreciate responses by **Friday, May 11** to aid in early compilation of the results, but also welcome continued feedback as you identify potential respondents and forward the survey link, which will expire **May 25**. We hope to gather as robust and diverse a list of responses as possible.

Thank you, in advance, for your participation. A report on the project will be provided at the PDC training in July.

If you have any questions, please contact [Evie Barry](#) at AGA at 1-800-242-7211.

[Please take the survey now. \(click here\)](#)



A team of 7 met up at Warner Park on Sunday, May 6, to participate in the MS Walk. Due to lightning storms, the physical Walk was deemed unsafe. However, the AGA Southern Wisconsin team collected and turned in donations totaling \$605.00!

If you would still like to donate, visit the team page at: [http://main.nationalmssociety.org/site/TR/Walk/WIGWalkEvents?team\\_id=276078&pg=team&fr\\_id=18308](http://main.nationalmssociety.org/site/TR/Walk/WIGWalkEvents?team_id=276078&pg=team&fr_id=18308)

### 2012 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



## MILWAUKEE COUNTY DEPUTY COMPTROLLER



### MINIMUM QUALIFICATIONS:

**EDUCATION:** Possession of a bachelor's degree required from approved college or university. Possession of a Certified Public Accountant certificate or master's degree in a related field from approved college or university preferred.

**EXPERIENCE:** Five (5) years of fiscal management experience which must have included developing, implementing and monitoring accounting policy and procedures and the supervision of fiscal staff. Experience in governmental accounting preferred. Public accounting experience preferred. Audit experience is a plus, either in governmental or private sector.

**KNOWLEDGE, SKILLS, AND ABILITIES:** Knowledge of integrated accounting systems; knowledge of the principles, practices and methods of auditing and accounting; knowledge of generally accepted accounting principles; knowledge of governmental accounting standards and practices; knowledge of modern office practices; knowledge of database and spreadsheet applications such as Excel, Access, and Word; analytical skills; organization skills; problem solving skills; oral and written communication skills; supervisory skills; ability to work independently; and ability to work effectively and harmoniously with others.

**DUTIES:** Under general supervision; to assist the Comptroller with management of the Office of the Comptroller; to prepare and/or maintain accurate financial records, financial statements and reports; to assist with conducting periodic budget performance reviews to identify budget variances; to review and update accounting policies and procedures to ensure proper internal controls; to monitor accounting procedures to ensure financial transactions and County reports are accurately accounted for in the County general ledger system; to develop and maintain accounting controls and procedures; to assist County departments with complex accounting issues; to monitor the work of staff; to provide training in new accounting systems and procedures County departments as needed; to prepare fiscal notes and memorandums for the County Board; to present financial information to the County Board or its committees; to prepare financial analysis and schedules to assist with preparation of County budget; to develop and implement changes in departmental procedures to ensure maximum efficiency; to review the preparation of the Comprehensive Annual Financial Report to ensure compliance with Government Accounting Standards Board regulations; to review the annual Single Audit Report to ensure compliance with Office of Management and Budget A-133 guidelines and Wisconsin Department of Administration State Single Audit Guidelines; to review the preparation of the State of Wisconsin Financial Report and the Indirect Cost Allocation Plan to ensure accuracy; to assist with the preparation of various financial schedules and analysis for the annual financial audit to ensure auditors are provided accurate and timely information; to perform arbitrage rebate calculations on County bond issues; to prepare cost estimates for labor agreement contract proposals; to represent the Comptroller in the Comptroller's absence; to perform such other duties as may be assigned.

**SALARY: \$77,376 (low) to \$96,012 (mid) to \$114,640 (high) annually**

### APPLICATION:

Please send detailed information regarding qualifications before **June 1, 2012**. Candidates will be screened based upon the information supplied. Only best qualified will be invited for interviews. Send cover letter and resume to:

Scott Manske  
Milwaukee County Comptroller's Office  
901 N. 9th Street, Room 301  
Milwaukee, WI 53233

Effective October 1, 1998, background checks must be conducted of all individuals appointed to positions covered by Wisconsin Act 27 of the laws of 1997 and Wisconsin State Statute 50.065. This requirement impacts all positions authorized in the Milwaukee County Department of Human Services, Behavioral Health Division as well as other positions in County Service. In accordance with the provisions of a Federal Court Order, #74-C-374 issued by U.S. District Judge Myron L. Gordon, ratio hiring based on race may be used in selecting qualified employees for this classification. Appointee must establish residency in Milwaukee County within six (6) months of appointment and maintain such residency during incumbency. All names will be removed from eligible lists one (1) year after eligibility is established.



# National News



**Richard O. Bunce, Jr.**  
**Senior Advisor to the**  
**President**  
Virginia Commonwealth  
University

benefit of learning from City Auditor **Edwin Young, MBA, CGFM, CIA, CFE**, who assisted in the award-winning SEA reporting efforts in his previous position in Palo Alto, CA.

“It was a major undertaking, a first for Honolulu and the state of Hawaii,” said **Susan Hall**, project manager and deputy city auditor. “We looked at Palo Alto, and that helped to formulate the types of performance information, and how to communicate it to first-time readers.” However, the City and County of Honolulu has more than twice as many departments as Palo Alto, covers the entire island of Oahu and about 70 percent of Hawaii’s population.

Hall said the auditor’s office welcomed the challenge. The SEA report would for the first time provide an independent, impartial assessment of performance trends, and also answer questions council members often asked, such as the actual number of filled and vacant city positions.

While some departments jumped on board and provided more detailed information than the auditor’s office even hoped for, some were initially skeptical. “What changed a lot of departments’ minds is that we were in a collaborative process with them, with drafts going back and forth, clarifying information for their chapter. During budget deliberations, department heads used the SEA report to defend their budgets and to compare their operations and costs to cities on the mainland,” Hall said. “The Corporation Counsel defended its budget by citing the SEA report data that showed its attorneys were paid less than counterparts in cities comparable in size to Honolulu.” [Read more.](#)

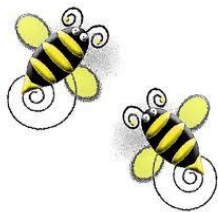
## From the National Office

### **Honolulu Official Describes Lessons Learned, Plans for Future SEA Reports**

The City and County of Honolulu’s work to report on its own performance has come a long way in a short time.

Government officials embarked on their first effort to create an annual Service Efforts and Accomplishments (SEA) Report in 2010, earning a silver award from AGA’s Certificate of Achievement in SEA Reporting Program.

Creating an SEA report from scratch is hard work, but the city and county had the



## **AGA's™ Louise Kapelewski Receives Performance Certificate**

AGA's **Louise Kapelewski** has earned the Public Performance Measurement (PPM) certificate from the Public Performance Measurement and Reporting Network and the National Center for Public Performance. Kapelewski is the program coordinator for AGA's™ performance and accountability programs. The PPM certificate program explores the major areas of performance in four online classes over about six months. [Learn more about the certificate.](#)



## **What is Citizen-Centric Reporting?**

AGA is encouraging governments of all sizes to produce Citizen-Centric Reports, or CCRs, which detail government finances in a visually appealing, clear and understandable four-page document. More governments every year are adopting CCRs as a way to communicate government finances to the people they serve.

AGA's suggested format shows community information such as population figures, regional characteristics and government goals for the community on the first page. The second page presents a performance report on key missions and service. The third page details cost and revenue information, and the fourth looks forward to the year ahead. Three states, Texas, Idaho and Nevada, have prepared CCRs for 2011. [See all submitted CCRs.](#)

## **Annual ALGA Conference Set for May in Arizona**

The 2012 Association of Local Government Auditors Annual Conference, worth 15 CPE hours, is set for May 7 at the Tempe Mission Palms Hotel in Tempe, AZ. The theme is "The Heat is on for Local Government Auditing." Topics include risk assessment, data mining and analysis, social media, leadership, law enforcement auditing, career development, auditing standards updates and more. [Learn more about the agenda, registration and travel information.](#)





## CGFM Corner

### Take CGFM Exams Before the PDC

Don't miss the opportunity to take the CGFM Examinations and earn your CGFM before the 61st Annual PDC in San Diego. AGA is offering a two-day Intensive Review Course on Thursday, July 26, and Friday, July 27, 2012 and an opportunity to take CGFM Examinations on July 28 and 29, 2012. The cost of the course is only \$315 for qualified participants, and it offers 18 CPE hours. Special Bonus: The CGFM Examinations are offered at no cost to course attendees. Find [more information and a registration form](#) on AGA's website.

## Articles

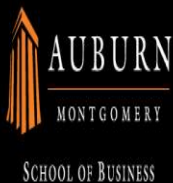
### *Federal News*

### House Panel Approves Part-Time Retirement for Feds

A House panel voted unanimously Wednesday to advance legislation that would allow retirement-eligible employees to work part time and to roll unused annual leave into their Thrift Savings Plans. The bill, [H.R. 4363](#), would amend U.S. law to allow federal employees to continue working part time while partially retired. It was introduced last week in the House Oversight and Government Reform committee, where it won support from both parties on a panel that usually displays deep divisions over provisions regarding federal employees. While details were not yet available, the bill's sponsor, Rep. Darrell Issa, R-Calif., said the legislation could save taxpayers approximately \$465 million dollars within 10 years, since agencies would not have to replace all retirees with part-time employees. - Amanda Palleschi, *Government Executive*. [Read more.](#)

### DoD, Intelligence Community Seek to Shed Antiquated Acquisition Model

As the US Department of Defense (DOD) and the government writ large struggle to match policy to the pace of technology, the gap that is acquisition speed doesn't seem to be getting much smaller. Now DOD and the intelligence community are looking at



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new ways of buying technology, goods and services, but are still determining when to buy - and when to stick with the status quo. DoD's acquisition model effectively is still rooted in an industrial-era model, but leadership is hopeful that new ways of buying are on the horizon, according to a panel of DOD and intelligence officials. - Amber Corrin, *Federal Computer Week*. [Read more.](#)

### **Federal CIO's Aim is Government Data as Accessible as iTunes Music**

Citizens should be able to download free government data online as easily as they download songs on iTunes, the federal Chief Information Officer Steven VanRoekel says. The first step in offering such services online and via mobile devices is to open data on health care, energy and other subjects to the public. That means, "to digitize everything that we do as the new default," VanRoekel told government and industry workers at the Federal Office Systems Expo in Washington on Tuesday. The administration plans to revamp the website [data.gov](http://data.gov) this year and change how it builds, consumes and delivers data across the board, he said. This is an opportunity to break down silos of application development across government. --Nicole Blake Johnson, *Federal Times*. [Read more.](#)

### **How to Link Employee Performance to Organizational Goals**

An emerging management methodology could help agencies do a better job of linking the performance of individual employees to organizational goals. The methodology, known as cascading, focuses on translating organizational goals into performance measures at every level of an organization, from senior leaders on down. Establishing a clear link between the organization's goals and their own performance metrics can help employees better understand how their work contributes to the organization and encourage them to do their best. --Michael Hardy, *Federal Computer Week*. [Read more.](#)

### **State and Local News**

#### **Disclosing Public Employee Pay Troubles Some Officials**

Many public officials are uncomfortable with subjecting their compensation to scrutiny as governments and transparency group's work to open the information to the public, a new *Governing* survey finds. Nearly 30 percent of state and local government officials say their pay should not be





considered part of the public record, while half would react negatively to names and salaries posted online. Overall, the [results](#) show public employees generally favor disclosing basic compensation information, but many feel they should not be identified by name. "There is an underlying tension here. It's between people's desire for privacy and the public's right to know," said Daniel Schuman, policy counsel for the Sunlight Foundation. - Mike Maciag, *Governing*. [Read more.](#)

### **Massachusetts State Auditor to Nonprofits: Party's Over**

Massachusetts State Auditor Suzanne Bump unleashed a warning broadside at nonprofits that abuse taxpayer funds, after the state yanked \$1.7 million in taxpayer funded disabled-services contracts from an embattled Charlestown agency where auditors say executives ran up bills at restaurants, liquor stores and Disney World. "We will make an example of people who are not playing by the rules," said Bump, who plans to audit a slew of both nonprofit and for-profit state vendors this year. "You follow the rules, you'll have no problem with me. But if you break the rules; there are consequences." The crackdown on Life Focus Center marks a tipping point in the state's dealings with private agencies that have been found to have top-heavy payrolls and questionable spending underwritten by

taxpayers, sending the message that state regulators won't tolerate nonprofit bigwigs using public funds as their own personal piggy bank, said watchdog David Tuerck of the Beacon Hill Institute. - Erin and Chris Cassidy, *The Boston Herald*. [Read more.](#)

### **Private Sector News**

#### **More Young Women Want High-Paying Career, Report Finds**

"Show me the money" is the new rallying cry among young women. Two-thirds of 18- to 34-year-old women say being successful in a high-paying career is "one of the most important things" or "very important" in their lives, according to a Pew Research Center report out Thursday. Women with that attitude surpass their male counterparts: 59 percent of young men have the same stance. In 1997, when the question was last





asked, the gender groups were more closely aligned; 56 percent of young women and 58 percent of young men expressed the same desire for a well-compensated profession. - Laura Petrecca, *USA Today*. [Read more.](#)

### *Accounting Standards News*

### **New GASB School District User Guide Available**

The newly updated and revised edition of *What You Should Know about Your School District's Finances: A Guide to Financial Statements* is now available. The new guide offers an easy-to-understand primer on the annual financial reports of school districts and includes the major new reporting requirements issued since the publication of the original guide. Additional information is available at [www.gasb.org](http://www.gasb.org) by clicking on the Store tab.

### **Upcoming Audio Conferences**

**May 9:** [Carlo Ponzi or Bernard Madoff - Who Was the Bigger Villain?](#)

**May 23:** [Ethical Dilemmas - Recognizing, Analyzing and Resolving Situations Where There Are Two Right Choices](#)

[2012 Audio Conference Schedule](#)

### **JFMIP Conference Set for May 7**

The Joint Financial Management Improvement Program (JFMIP) will be holding its annual federal financial management conference at the Ronald Reagan Building & International Trade Center in Washington, D.C., on **May 7**.

### **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 in the members only area:

[www.agacgfm.org](http://www.agacgfm.org)

The sign in box is in the upper right corner



### **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 Newsletter Editor at [radiojevich@danesherriff.com](mailto:radiojevich@danesherriff.com). Deadline for submission of articles is the 25th of the month. Feel to send in topic suggestions or features to include.

# Southern Wisconsin Chapter Calendar of Events for 2011-2012

August 23, 2011 – Board Meeting, Hometown Buffet, Madison

September 22, 2011 – Lunch Meeting, Chief Noble Wray, Madison Police Department, Topic -- Policing in the New Economy, Restaurant -- Dayton Street Café (inside The Concourse, 1 West Dayton)

October 4, 2011 – Board Meeting, Hometown Buffet, Madison

October 20, 2011 – Lunch Meeting, Janice Mueller; Topic – Government Accountability Professionals: Where Have We Been and Where Are We Going? Restaurant -- Talula, 802 Atlas Avenue (off Hwy 51 at Cottage Grove Road)

November 1, 2011 – Board Meeting, Hometown Buffet, Madison

November 17, 2011 – Lunch Meeting, Mark Hanson and Dave Schmiedicke, Property Value Assessments and How They are utilized in the City of Madison Budget

January 3, 2012 – Board Meeting, Hometown Buffet, Madison

January 26, 2012 – Lunch Meeting, Annual Tax Update, Mardee L. Blattner, CPA, MST, Virchow Krause & Company, Imperial Gardens Restaurant

February 7, 2012 – Board Meeting, Hometown Buffet, Madison, WI

February 23, 2012 – Lunch Meeting, Holly Skaife, University of Wisconsin, Madison, Capital Market Consequences of the Sarbanes-Oxley Act of 2002, Restaurant -- Dayton Street Café (inside The Concourse, 1 West Dayton)

March 1, 2012 – Cost Allocation Training, WI Department of Revenue Building

March 6, 2012 – Board Meeting, Hometown Buffet, Madison

March 22, 2012 – Lunch Meeting, Railroad Grants and their Compliance Issues, Frank Huntington, WI DOT, Vintage Brewing Company.

**April 19, 2012 – Lunch Meeting, Lora Klenke, Vice President, International Business Development, WI Economic Development Corporation,**

**April 23, 2012 – Board Meeting, Hometown Buffet, Madison**

**May 7, 2012 – MS Walk 2012 (community service event)**

**May 10, 2012 – Annual Spring Symposium, UW-Madison Union South**

June 5, 2012 – Board Meeting, Hometown Buffet, Madison

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



# AGA Southern Wisconsin Chapter 2011/2012 Officers and Directors

**President** – Carrie Ferguson, CPA, LAB, [carrie.ferguson@legis.wisconsin.gov](mailto:carrie.ferguson@legis.wisconsin.gov), 608-259-9839

**President Elect** – Vacant

**Immediate Past President** – Sherri Voigt, CGFM, CPA, DNR, [sherri.voigt@wisconsin.gov](mailto:sherri.voigt@wisconsin.gov)

**Chapter Recognition** – Dolly O’Laughlin, [olaughlin@co.dane.wi.us](mailto:olaughlin@co.dane.wi.us), 608-242-6314

**Secretary** – Sherri Voigt, CGFM, CPA, DNR, [sherri.voigt@wisconsin.gov](mailto:sherri.voigt@wisconsin.gov)

**Treasurer** – Roger Birkett, CPA, [jabirk@charter.net](mailto:jabirk@charter.net)

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**Education Chair** – Mary Laufenberg, CGFM, CPA, DOR, [mary.laufenberg@revenue.wi.gov](mailto:mary.laufenberg@revenue.wi.gov), 608-266-1670

**Webmaster** – Scott Thornton, [sbthornton@gmail.com](mailto:sbthornton@gmail.com)

**Community Service Chair** – Michele Tessner, CPA, DPI, [michele.tessner@dpi.wi.gov](mailto:michele.tessner@dpi.wi.gov)

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Michele Tessner, CGFM, CPA, DPI, [michele.tessner@dpi.wi.gov](mailto:michele.tessner@dpi.wi.gov)

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SOUTHERN WISCONSIN CHAPTER