



SOUTHERN  
WISCONSIN  
CHAPTER



[www.aga-wis.org](http://www.aga-wis.org)



# Monthly Footnotes

October 2012 [www.aga-wis.org](http://www.aga-wis.org)



**October 18, 2012 Cost Allocation A-87 Training  
Joe Stertz, Mequon, WI (see page 4 For details)**

&

## October Luncheon Meeting

Welcome Members and Nonmembers

**TOPIC:** The Planning of Audits – Setting  
Priorities and How IT is used in Audits

**SPEAKER:** Elizabeth R. Dionne, CPA

**DATE:** Thursday, October 25, 2012

**REGISTRATION:** 11:30 a.m. LUNCH: 11:45 a.m.

**COST:** \$6 for Members, \$12 for Non-Members

**PLACE:** Vintage Brewing Company  
674 South Whitney Way

**MENU:** meals include pub chips, fountain soda/tea/coffee

- ❖ **Cheeseburger** - cheddar cheese, lettuce, tomato, onion on a Parker House roll
- ❖ **Veggie Burger:** house-made black bean patty, cheddar cheese, lettuce, tomato, onion on a Parker House roll
- ❖ **BBQ Pulled Pork Sloppy Joe:** tender pulled pork in chipotle peach BBQ sauce & VBC coleslaw on a Parker House roll
- ❖ **Crispy Buffalo Chicken Wrap:** crispy chicken tossed in buffalo sauce with cheddar jack cheese, lettuce, tomato, and ranch dressing in a garlic herb wrap

**RESERVATIONS:** Contact Sherri Voigt by 11 a.m. on Monday, October 22, 2012 with your name, membership status, meal choice, and for carpooling information at (608) 266-2814/e-mail: [sherriv@live.com](mailto:sherriv@live.com)

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## PRESIDENTS MESSAGE

Carrie Ferguson, CPA



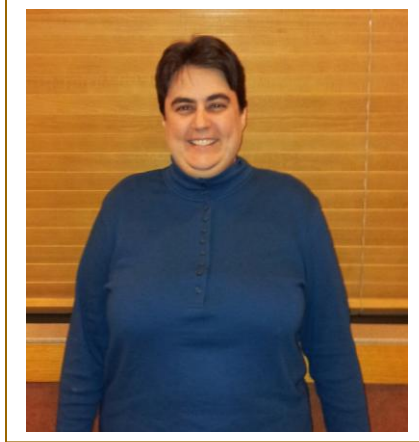
The fall colors are definitely upon us. It's a great time of year to take a few minutes for a short walk just to enjoy the scenery.

It's also a good time of year for AGA events. This month we are offering two events. First, on October 18, we are offering the all-day training session: "Cost Principles and Cost Allocation Rules and Regulations for Federally Funded Grants and Contracts" at Concordia University in Mequon, Wisconsin. Check out the brochure for the event on the homepage of our Chapter website ([www.aga-wis.org/](http://www.aga-wis.org/)). It will be an informative (and low cost!) way to earn 8 CPE.

If you are planning on attending the October 18 training event, it might be a good time to look into AGA membership, since it will allow you to attend this course at the lower member rate! Not to mention, you'll continue to gain additional savings for future events. In fact, we are currently running our 20-20-20 membership drive (see page 7 for more information), so you will see some additional savings right away if you take advantage of that offer.

Next, October 25<sup>th</sup> is our next luncheon meeting, where we will have E. Dionne of the University of Wisconsin speaking to us on "The Planning of Audits – Setting Priorities and How IT is used in Audits." Like most of our luncheon meetings, attending will earn you 1 CPE, not to mention some auditing tips.

In case you missed attending the September luncheon, Todd Berry of the



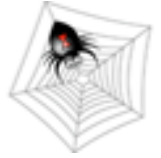
Wisconsin Taxpayers Alliance provided an informative picture of the state and federal government, including what financial issues are looming large in the future. For more information on this meeting, see the recap on page 5.

Finally, we released our Chapter's Citizen Centric Report. We hope our members will take a look at it and find it useful. This report can be found on the homepage of our Chapter website under the link: "2011-12 Report to Members" (<http://www.aga-wis.org/PDFFiles/WI-CCR-2012%20rev.pdf>). If any of you work for a government or nonprofit organization that is interested in preparing its own Citizen Centric Report, please contact our Accountability Outreach Chair, Sherri Voigt, for more information ([sherriv@live.com](mailto:sherriv@live.com)).





BOO



## **NEW MEMBERS FIRST LUNCHEON MEETING IS FREE**

If you are a new member and you are attending your first luncheon, it's **FREE!** Please note that when calling in your reservation.

### **ABOUT THIS MONTH'S LUNCHEON SPEAKER**

Elizabeth Dionne is a Certified Public Accountant, licensed in Missouri and Wisconsin. She currently serves as the Director of Internal Audit for the University of Wisconsin System. Prior to joining the System, she spent nearly 10 years in the St. Louis office of KPMG. While at KPMG, Elizabeth served as a senior manager in the public sector practice, performing financial statement and A-133 audits for various large clients within the higher education and state and local government practices. In addition, Elizabeth was a national instructor and field developer of curriculum for the public sector, primarily focusing on courses of new and emerging topics impacting governmental and not-for-profit entities.

## **Chapter News**

### **Community Service**

The Chapter will continue holding a food drives at the October and November lunch meetings. In addition, we will collect paper grocery bags for the MOM food pantry in Middleton to use for packing the food for people to take home.

As a new addition, we will also collect any personal items, including those little shampoo and conditioner bottles brought home from hotels, for the Salvation Army. Full size bottles and bar soaps are great, also. Other ideas include: liquid soap, diapers, baby wipes, Kleenex, etc.



## Chapter Board Meeting Minutes October 2, 2012

Present: Lily Radivojevich, David Mellem, Dolly O’Laughlin, Carrie Ferguson, Bea Beasley, Mary Laufenberg, Tom Scheidegger, Sherri Voigt, Roger Birkett.

- Treasurer’s Report – Account balance was \$25,173.07 as of 10/2/12.
- Membership – 82 members including 6 new members. We received a scholarship from National and will be running a campaign through 12/28/12.
- CGFM – The chairs will work on CGFM tips for future newsletters.
- Community Service – The chapter will repeat the food and bag drive at the October and November lunch meetings. Cash donations will be discussed at a later board meeting.
- Accountability – The 2012 Member Centric Report was submitted to National and posted to the web site on 9/30/12. We will step up local government collaboration to get more reports prepared in our area.
- Chapter Recognition – Quarter 1 points have been recorded.
- Newsletter – The October issue will be posted to website 10/5/12. The November issue should be posted the last week in October. No newsletter in December
- Education
  - Discussed ideas for November speaker and added to topics list.
  - The follow-up session from the 3/1 training will be scheduled soon.
  - The December 18 Ethics training will be in partnership with WI DHS and will run through their registration process, details pending. 3 CPE expected.
  - Symposium topics planning began. Mary will look into speakers that could

present them or other similar topics.

- Other – Social Event: Discussed ideas for social event to be held later in the year.

### 2012 Chapter Financial Summary

2012 Chapter Financial Summary	
<b>Chapter Revenues</b>	
Monthly Lunch Meetings	\$1,730
Annual Symposium	9,910
Training Events	4,020
Member Recruitment	0
Interest on Bank Account	56
Donations at Lunches	114
<b>Total Chapter Revenues</b>	<b>\$15,830</b>
<b>Chapter Expenditures</b>	
Monthly Lunch Meetings	\$2,338
Annual Symposium	3,375
Training Events	3,794
Community Service Donations	1,184
Chapter Administration	1,051
Member Recruitment	120
PDC Sponsorship	518
CGFM Program	683
<b>Total Chapter Expenditures</b>	<b>\$13,063</b>
<b>Net Increase in Cash Balance</b>	<b>\$2,767</b>

### 2012-13 Officers and Directors



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

# Cost Principles, Cost Allocation Rules and Regulations for Federally Funded Grants and Contracts

Thursday, October 18, 2012  
8:30 a.m. to 4:30 p.m.

Concordia University  
12800 N Lake Shore Drive  
Mequon, WI 53097

Presented by:  
Joseph Stertz

Full Training Brochure at [www.aga-wis.org](http://www.aga-wis.org)

**Registration deadline is October 10**

In partnership with



## September Lunch Recap Todd Berry, Wisconsin Taxpayers Alliance Fiscal and Economic Issues: The 2012 Context

The working title of the day was Accounting for Chaos: Political Economy of Dysfunction

Mr. Berry talked in general about budgets in Wisconsin. The bulk of spending isn't state government, it is to fund schools, Medicaid, the UW, and prisons. All the one-time fixes over the years have led to the huge structural deficits we face now (\$500M+).

Wisconsin was hit hard by the recession since there hasn't been any real effort to appropriate to the rainy day fund. WI and AR had the lowest reserves in the country going into the tough times.

For 2013-15, the goal is to reduce the structural deficit and have a lesser Medicaid burden. Other sources of spending pressures remain, such as: schools, higher education, shared revenues, agencies, compensation.

Schools are the biggest chunk of the state budget. Revenue caps are the biggest issue

we face. This is why school aids  $\neq$  school money.

Recall elections: there were 15 in 11 months. 17 of the 36 recalls in US history were here. Only 19 states permit recalls and only 11 do not limit the quantity. The June recall served as a fiscal message to democrats and a behavior message to republicans.

Mr. Barry highlighted the new economics of dysfunction and discussed the politics, policy, and economic impacts of recent events.

"The outside image of Wisconsin is of a state in turmoil." *Dr. Larry Sabato (U Va)*  
WSJ 1-25-12

We need to look for systemic problems and craft solutions.

Visit <https://wistax.org> for more information. For 80 years, their focus has been nonpartisan research and citizen education.

## Southern Wisconsin AGA Chapter 20-20-20 MEMBER RECRUITMENT CAMPAIGN



### \$20 Incentive Payments, \$20 Bonus, and \$20 Rebates

#### New Member Recruitment Program

**Incentive Payments:** You can earn an incentive single payment of \$20 as a Southern Wisconsin Chapter member simply by recruiting one or more new chapter members.

**Bonus Award:** Members who recruit more than one member will be entered into a drawing for a prize of an additional \$20 award. Members who recruit more than one new member will have one entry for each additional member recruited.

**Rebates:** Each new chapter member will receive a \$20 rebate for their first year's dues.

Recruitment program runs **through Friday, December 28, 2012**. The membership application must be submitted by December 28, 2012 to the AGA national office. Notify the chapter membership chairperson at [david.mellem@oig.hhs.gov](mailto:david.mellem@oig.hhs.gov) or 608-264-5415 ext. 25 by submission deadline.

The AGA Membership Categories, annual dues and reduced dues after rebate for this recruitment campaign until January 20, 2012 are as follows:

- Full Government Member -- \$90 less \$20 rebate = only \$70
- Private Sector Member -- \$150 less \$20 rebate = only \$130
- Early Career Member -- \$45 less \$20 rebate = only \$25
- Student Member -- \$30 less \$20 rebate = only \$10
- Retired -- \$30 less \$20 rebate = only \$10

Membership applications and instructions are available on the AGA national website at <http://www.agacqfm.org/homepage.aspx> under the Membership drop down menu near the top of the website homepage.

# 2012 - 2013 AGA NATIONAL MEMBER RECRUITMENT PROGRAM

As a valued member, you can impact the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. A large percentage of new members join AGA simply because someone invited them? Consider sharing your AGA membership experience and get rewarded for doing so. Recruit a member today!

## Recognition and Rewards

- Recruit ONE or more members, receive a Sponsor Lapel Pin.
- Receive special recognition in AGA publications and at AGA events.

## Super Recruiters Club



Once you have recruited 10 members, you become part of the **Super Recruiters Club!** Super Recruiter status affords many exclusive rewards including recognition at a private reception at the annual PDC. Awards are presented at the annual national training event, the PDC, each summer.

- **Recruiter of the Year** (one winner)—The member who recruits the most new members from May 1, 2012 through April 30, 2013 will be presented with the Recruiter of the Year distinction and receive a complimentary AGA national meeting registration.
- **Top Sponsor** (two winners)—The next two members who recruit the highest number of new members from May 1, 2012 through April 30, 2013 will each be bestowed with the Top Sponsor distinction and each will receive a complimentary AGA national meeting registration
- **Chapter Overall Growth** (six winning chapters)—Those six chapters achieving the highest overall growth percentage in their chapter size grouping for the membership year will each win a complimentary AGA national meeting registration.

## Start Recruiting Today!

[Download a membership application.](#) You can also order applications by calling AGA at 800.AGA.7211 and/or emailing [agamembers@agacgfm.org](mailto:agamembers@agacgfm.org).

Tell your peers and co-workers about AGA. Simply encourage them to fill out AGA's membership application or apply online. Be sure to include your name in the sponsor's name category on the application to receive credit.



## NATIONAL NEWS



Brown serves as AGA National President and chair of the National Executive Committee with more than 34 years of government financial management experience.

## AGA Celebrates Five Years of Intergovernmental Cooperation

Launched in cooperation with the U.S. Office of Management and Budget in October 2007, AGA's Intergovernmental



Partnership has made great strides toward its mission of opening the lines of communications among governments. [Read more](#)

## AGA Research Panel Discussion: Mobile Transactions

Oct. 2 | 8-10 a.m. | JW Marriott, Washington, DC | [Register Now](#)

You are invited to attend a complimentary breakfast event to learn about potential mobile phone payment and collection applications that could provide better services to citizens and reduce costs of those services, while improving operational effectiveness in government programs. [Read more](#)

## AGA to Host a Fall Career Fair

AGA's Career Fair offers job seekers opportunities to connect with prospective employers and programs designed to provide the knowledge and skills they need to reach their career goals. It will also offer sessions on resumes, interviews and related topics. [Read more](#)

## Highlights from AGA's Internal Control & Fraud Prevention Training Event

Education, training and networking filled the hallways of the Ronald Reagan Building and International Trade Center during last



week's AGA training event. Attendees met with exhibitors and listened to the best practice information offered by various leaders within the government financial management field. View highlights: [Sept. 24](#) | [Sept. 25](#)



## FMSB Offers Comments to IPSASB About Public Sector Combinations

AGA's Financial Management Standards Board (FMSB) provided comments to the International Public Sector Accounting Standards Board (IPSASB) on its Consultation Paper (CP) entitled, 'Public Sector Combinations'. The FMSB believes that the need for guidance in the arena of public sector combinations is important and necessary. [Read more](#)

## Perspectives: Is it Time to Harmonize the Useful Lives of Internal Use Software Among Federal Agencies?



Software, and technology in general, has experienced remarkable technological

improvements over the past half-century. One observation of these rapid technological advancements is Moore's law, named after Intel co-founder Gordon Moore, which theorizes that transistor counts, and thereby the power of computing resources, double every two to three years - Andrew C. Lewis, CGFM, CPA, CIPP/G, Partner, KPMG LLP. [Read more](#)

## AGA's Undergraduate Government Finance Case Challenge

The best undergraduate accounting, business, public administration students are invited to compete in the AGA Government Finance Case Challenge. Student teams will create a citizen-centric report for a U.S. city, county government or a school district. [Read more](#)





[AGA's Code of Ethics](#), earning the [Continuing Professional Education \(CPE\) hours](#) and [renewing your CGFM](#).  
[Learn more about maintaining your CGFM.](#)

- [CGFM Renewal](#)—If you are ready to renew your CGFM, [click here](#).

Have additional questions? Try our [Frequently Asked Questions page](#), or call the Office of Professional Certification at 800.AGA.7211 or 703.684.6931.

## CGFM Corner

### Certified Government Financial Manager (CGFM®)



**The Mark of  
Excellence in  
Federal, State  
and Local  
Government**

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.

#### **Requirements to Maintain the Certification**

Continue to enjoy the benefits of the active CGFM certification by abiding by



## Articles

### STATE & LOCAL NEWS

### Global Libor Scandal Cost States and Localities Millions

State and local governments have sued banks, claiming that they cheated them out of enormous investment returns at a time when their budgets were already badly damaged from the recession. A few months ago, Baltimore Mayor Stephanie Rawlings-Blake publicly savaged international bankers for taking money out of the pockets of city residents. The bankers, she told reporters, "are pretty much playing fast and loose with the people they are meant to protect." She added, "We are not afraid of a fight." - Donald F. Kettl, *Governing*. [Read more](#)

### As Government Funding Dwindles, So May Public Disclosure

As state and local coffers have dwindled, public officials nationwide have embraced the "public-private partnership" -- often referred to as P3 -- where a public agency



involves the private sector in designing and putting up the financing for public projects. P3s have been touted as a way to save money and get things done in an era of raging deficits and public distaste for government spending. Connecticut has just started to dabble in them - Neena Satigja, *Connecticut Mirror*. [Read more](#)

## FEDERAL NEWS

### AGA Feature: IG's Tell Managers, Employees to Beef Up Fight Against Workplace Fraud

By some unofficial estimates, 99 percent of federal employees are good, honest workers who would never commit workplace fraud. But if that number is accurate, more than 20,000 civilian government workers are corrupt, and some inspectors general say they need more support from agency leaders to fight the problem - Ruben Gomez, *Federal News Radio*. [Read more](#)

### COSO Releases Compendium of Approaches for Internal Control Over Financial

## Reporting

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) has released for public comment an exposure draft of its Internal Control over External Financial Reporting (ICEFR): Compendium of Approaches and Examples. This Compendium, part of COSO's overall project to update its Internal Control-Integrated Framework, has been developed to assist users when applying the Framework to external financial reporting objectives - *Accounting Education*. [Read more](#)

### 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 [radivojevich@danesherriff.com](mailto:radivojevich@danesherriff.com)

Deadline for submission of articles is the 25th of the month. Feel to send in topic suggestions or features to include.





## Calendar of Events 2012-2013

August 28, 2012 – Board Meeting, Hometown Buffet, Madison

September 20, 2012 – Lunch Meeting, Todd Berry, Fiscal and Economic Issues the 2012 Context, Restaurant--Rocky Rococo's Pizzeria, 1753 Thierer, Road (near East Towne)

**October 2, 2012 – Board Meeting, Hometown Buffet, Madison**

**October 18, 2012 Cost Allocation A-87 Training, Joe Stertz, Mequon, WI**

**October 25, 2012 – Lunch Meeting, E. Dionne, The Planning of Audits – Setting Priorities and How IT is used in Audits, Restaurant--Vintage Brewing, 674 S Whitney Way**

November 2012 – Board Meeting, Hometown Buffet, Madison

November 15, 2012 – Lunch Meeting, topic to be determined, Restaurant--Dayton Street Café (inside the Concourse, 1 West Dayton Street)

December 18, 2012 – Ethics Training Audio/Live Discussion, WI Department of Human Services, 3 CPE

January 2013 – Board Meeting, Hometown Buffet, Madison

January 17, 2013 – Lunch Meeting, Tax Update, Imperial Gardens

February 2013 – Board Meeting, Hometown Buffet, Madison, WI

February 21, 2013 – Lunch Meeting, topic to be determined, Restaurant--Dayton Street Café (inside the Concourse, 1 West Dayton Street)

March 2013 – Board Meeting, Hometown Buffet, Madison

March 21, 2013 – Lunch Meeting, topic and location to be determined

April 2013 – Board Meeting, Hometown Buffet, Madison

April 18, 2013 – Lunch Meeting, topic and location to be determined

May 2013 – Community Service Event

May 2013 – *Annual Spring Symposium, UW-Madison Union South*

June 2013 – Board Meeting, Hometown Buffet, Madison

June, 2013 – Lunch Meeting, topic and location to be determined

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

# AGA Southern Wisconsin Chapter Officers and Directors 2012-2013

**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, DOT, [sherriv@live.com](mailto:sherriv@live.com), 608-576-6473

## **Chapter Recognition Co-Coordinators**

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

Eric Busse, DPI [eric.busse@dpi.state.wi.us](mailto:eric.busse@dpi.state.wi.us), 608-267-9199

**Secretary** – Sherri Voigt, CGFM, CPA, DOT, [sherriv@live.com](mailto:sherriv@live.com), 608-576-6473

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

**Historian** – David Mellem, CGFM, CIA, CISA, US DHHS OIG, [david.mellem@oig.hhs.gov](mailto:david.mellem@oig.hhs.gov), 608-264-5415 ext 25

**Membership Chair** – David Mellem, CGFM, CIA, CISA, US DHHS OIG, [david.mellem@oig.hhs.gov](mailto:david.mellem@oig.hhs.gov), 608-264-5415 ext 25

**Newsletter Editor** – Lillian Radivojevich, [radivojevich@danesherriff.com](mailto:radivojevich@danesherriff.com), 608-284-4801

**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)

## **CGFM Co-Chairs** –

Michelle “Bea” Beasley, DSPS, [michelle.beasley@wisconsin.gov](mailto:michelle.beasley@wisconsin.gov)

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

**Director** - Thomas A. Scheidegger, CPA, [thomas.scheidegger@bakertilly.com](mailto:thomas.scheidegger@bakertilly.com)

**Chapter Website** – [www.aga-wis.org](http://www.aga-wis.org)

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SOUTHERN WISCONSIN CHAPTER