

<u>Contents:</u>	<u>Page #s</u>
Reminders & Announcements	1
Warm Wishes at Thanksgiving	1
Things we Learned	2-3
Triangle Chapter Recognition Points	3
2006-2007 Monthly Meetings Schedule	3
Triangle Chapter Leadership	3
“Tried & True” Holiday Recipes	3-4

**Please Mark Your Calendars:**

**Tuesday, November 14, 2006**  
**12:00 pm – 1:00 pm, 1 Hour CPE**

Featuring: Daniel Douglas, Director Raleigh Urban Design Center - Downtown Revitalization  
 Cost: \$10 members & \$15 non-members

**Tuesday, December 5, 2006**  
**8:00 am – 11:00 am, 2 Hour CPE**

Featuring: Rick Rochetti & Jane Bosarth @ our first **BREAKFAST MEETING**

Please register via our website –  
<http://www.ncaga.org> or  
 you may contact Wayne Davenport at  
 919-733-3624 x 331 or  
[wdavenport@dot.state.nc.us](mailto:wdavenport@dot.state.nc.us)

**HAPPY THANKSGIVING!**

Traditionally, Thanksgiving is a time to gather with our families and friends to celebrate our blessings by enjoying an abundance of great food and fellowship. Holidays are an excellent opportunity to build upon our relationships, to renew old acquaintances, and to make new friendships. Most of us will enjoy the time that we share together, and several of us may reminisce about the good old days.

We all will contribute to the overall success of the day. The talented cooks will prepare the delicious Thanksgiving meal, and swap “tried and true” family recipes. Some folks will play games with the kids; others will watch the football games on TV, while the rest will brag about their deer-hunting season. Regardless of how your time is spent or what you choose

to do for Thanksgiving in 2006, please remember to relax and to have lots of fun.

Capture the smiles and the magical moments of your loved ones as they are created. Looking back through my old family photo albums, I give thanks for each and every happy occasion that we were able to share together. We have all been truly blessed!

The holiday season is a wonderful time of the year for most people, but not everyone looks forward to it. Not everyone has someone to go spend the holidays with, or a big coat to keep them warm during the cold weather. Others are hungry and homeless.



Can we share our blessings with those less fortunate?



**On Tuesday, November 14, 2006, please bring a bag of non-perishable items/goods for the hungry.** (No glass containers, please.) Our collaborative efforts will furnish the Food Bank’s empty shelves with items that are desired and needed by many hungry people in our community.

**Items most needed include: Peanut Butter, Canned Meals** (stews, soups, tuna, ravioli – pop-top cans are better), **Canned Fruits, Rice, Cereal, Paper Products** (toilet paper, paper towels, etc.), **Hygiene Items** (toothpaste, shaving items, soap, etc.), **Diapers & “Attends”, Elderly Nutrition Drinks** (Ensure), **Infant Formula** (Baby Food Jars not allowed due to health regulations)

Thank you for reaching out to those who really need and could use your help. Please give generously of your time, talent & money throughout the holidays.

Wishing you and yours lots of good health, an abundance of happiness & continued prosperity this holiday season,  
 Sarah M. Brake, Newsletter Chair

**Things We Learned on 10/13/06**

We enjoyed three wonderful presentations from an excellent panel of speakers on October 13, 2006! Since a great deal of information was shared with those attending the Exploris Mini-PDC, I will highlight a few of the more memorable items.

We learned:

- 1) The NCSBI Financial Crimes Unit does not have original jurisdiction in most fraud cases committed in NC. **Lawrence Young of the SBI Financial Crimes Unit** informed the AGA group that their unit only provided assistance to the local law enforcement agencies that asked for their expertise.
- 2) Lawrence Young also informed our group of accountants and auditors that if **one** victim's losses totaled in excess of \$100,000, the "fraudster" was guilty of a Class "C" Felony, and he/she would automatically receive a five-year prison sentence.
- 3) According to Lawrence Young, the two most prevalent charges in fraud cases are embezzlement and false pretenses.
- 4) Is the recently publicized case involving the Wake County School Bus personnel a good example of fraud or false pretenses? Although the case is on appeal, the verdict of the district court was guilty.
- 5) **Tim Kennedy, CPA** presented Professional Ethics and Conduct, which provided 2 CPEs on the mandatory topic. We learned the Five Principles of Ethical Power for Organizations consist of Purpose, Pride, Patience, Persistence & Perspective.
- 6) Reminding us of the sage advice once shared with us by our omniscient parents, Tim Kennedy said if you find yourself perplexed with an ethical situation, stop and think. How would you feel if your actions became public knowledge and were published in the newspaper?

- 7) Although it seems the media is constantly reporting about political corruption these days, we really don't have any more of it now. Newspapers print headlines that sell papers; television anchors cover the stories with angst. Today's society is much better informed than our ancestors were. Currently, former US Representative Frank Balance and former NC Agricultural Commissioner Meg Phipps are both currently serving prison terms for actions, which lacked ethics. To further corroborate the graftness and corruption of our forefathers, Tim Kennedy cited a 2/26/06 N&O article written by Rob Christensen. The article said. "the 1920 gubernatorial election was likely stolen, and the 1936 may have been too." Back in the day, wads of cash in brown paper bags and under the table contributions were common.
- 8) Furnishing us a copy of the "All I Really Need to Know I Learned in Kindergarten" by Robert Fulghum, Tim Kennedy has armed us with a page of simple rules to live by that would make this world a much safer and better place to live. Just think; there would be no problems with fraud, if only everyone could abide by the "don't take things that aren't yours" rule.
- 9) **Dr. Glen Helms, Professor of Forensic Accounting at Elon University** identified the three vertices of the evil triangle as pressure, opportunity, and rationalization.
- 10) Does anyone remember who said, "The Internet is evil"? (Hint: It was the same man who cautioned us against doing online banking.) Dr. Helms told us about how dangerous it was for us to use and trust the Internet to conduct our online banking. There are elaborate schemes and spy ware that "fraudsters" employ to intercept payment information, bank routing numbers and personal identities.
- 11) In order to catch someone committing fraud, an auditor must learn to think like a "fraudster". According to Dr. Helms, an auditor must think outside of the box and use independent sources to verify records.

12)Michelle learned how to get “free” shoes. Remember, there is nothing in this world that is truly “free”. Dr. Helms reminded us that one does not always get what one pays for, and dishonest people are able to manipulate systems to receive goods and services that they don’t pay for at all.

**NC Triangle Chapter needs more Recognition Points! Please help us.**

- **Encourage potential members to attend one of our upcoming AGA meetings with you.**
- **Remember to bring your food items for the Food Bank on November 14, 2006.**

**Remaining 2006-2007 AGA NC Triangle Chapter Monthly Meeting Dates**

<u>When</u>	<u>What</u>
11/14/06	Monthly Luncheon Meeting
12/05/06	8-11 AM <b>BREAKFAST</b> Meeting
01/09/07	Monthly Luncheon Meeting
02/13/07	Monthly Luncheon Meeting
03/13/07	Monthly Luncheon Meeting
04/10/07	Monthly Luncheon Meeting
05/17/07 – 05/18/07	Annual PDC ( <b>16 hours CPE</b> )

All monthly luncheon meetings are scheduled from 12:00 PM – 1:00 PM, furnish lunch, and provide one hour CPE. For additional information on the above meetings, please visit our website at <http://www.ncaga.org>.

**AGA 2006-2007  
NC Triangle Chapter Leadership**

- President:** Michelle Brooks  
380-2137; [michelle.brooks@townofcary.org](mailto:michelle.brooks@townofcary.org)
- Pres. -- Elect:** Jeanne Erwin  
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- Past Pres. & Web Master:** Winston Harrison  
715-9574; [wharrison@dot.state.nc.us](mailto:wharrison@dot.state.nc.us)

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890-3225; [teresa.bordeaux@ci.raleigh.nc.us](mailto:teresa.bordeaux@ci.raleigh.nc.us)
- Treasurer:** Tammy Montanez  
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- CPE Chair:** Wayne Davenport  
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- Membership Chair:** Wayne Rogers  
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- Newsletter Chair:** Sarah M. Brake  
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**THANKSGIVING RECIPES**

**Twice Baked Potatoes**

**INGREDIENTS:**

- 4 large baking potatoes
- 1/2 pound bacon
- 4 tablespoons butter
- 1 large onion, chopped
- 1/2 cup chopped fresh mushrooms
- 1 teaspoon crushed red pepper
- 1 teaspoon garlic powder
- 1 teaspoon ground black pepper
- 1 teaspoon chopped fresh chives
- 1 teaspoon salt
- 1 (8 ounce) container sour cream
- 1 (8 ounce) package shredded Cheddar cheese
- 1 teaspoon dry bread crumbs

**DIRECTIONS:**

1. Preheat oven to 400 degrees F (200 degrees C). Use a fork to pierce the potato skins.
2. Bake the potatoes unwrapped for about 1 hour, or until soft, in the preheated oven.
3. Place bacon in a large, deep skillet. Cook over medium high heat until evenly brown. Drain, crumble and set aside.
4. Over medium-low heat melt the butter in a large saucepan. Combine onion, mushrooms, red pepper, garlic powder, pepper, chives and salt. Cook slowly, stirring occasionally until the onions are soft.
5. Slice open the baked potatoes and, keeping the skins intact, scoop the insides into a medium bowl. Transfer the onion mixture to

the bowl. Mix in the sour cream. Pour in 1/2 of the cheese and continue mixing until all ingredients are well blended.

6. Using a large spoon, fill the potato skins with the mixture. Top with bread crumbs, the remaining cheese and bacon.
7. Return the potatoes to the preheated oven and continue baking for about 15 minutes, until the cheese is melted and the filling is slightly brown.

(Thanks Master Chef Phillip Ayscue.)

**Balsamic Glazed Carrots**

**INGREDIENTS:**

- 3 cups baby carrots
- 1 tablespoon olive oil
- 1 1/2 tablespoons balsamic vinegar
- 1 tablespoon brown sugar

**DIRECTIONS:**

1. Heat oil in a skillet over medium-high heat. Sauté carrots in oil for about 10 minutes, or until tender. Stir in balsamic vinegar and brown sugar, mix to coat and serve.

(Thanks Master Chef Phillip Ayscue.)



**Apple Stuffed Pork Chops**

**INGREDIENTS:**

- 1 tablespoon chopped onion
- 1/4 cup butter
- 3 cups fresh bread crumbs
- 2 cups chopped apples
- 1/4 cup chopped celery
- 2 teaspoons chopped fresh parsley
- 1/4 teaspoon salt
- 6 (1 1/4 inch) thick pork chops
- salt and pepper to taste
- 1 tablespoon vegetable oil

**DIRECTIONS:**

1. Preheat oven to 350 degrees F (175 degrees C).
2. In a large skillet sauté onion in butter or margarine until tender. Remove from heat. Add the bread crumbs, apples, celery, parsley and salt. Mix all

together. Cut a large pocket in the side of each pork chop; season inside and out with salt and pepper to taste.

Spoon apple mixture loosely into pockets.

3. In skillet, heat oil to medium high and brown chops on both sides. Place browned chops in an ungreased 9x13 inch baking dish. Cover with aluminum foil and bake in the preheated oven for 30 minutes. Remove cover and bake for 30 minutes longer or until juices run clear.

(Thanks Master Chef Phillip Ayscue.) ; )

**Pumpkin Crisp**

- 1 large can of pumpkin or pumpkin pie mix
- 1 can Eagle Brand Milk
- 3 eggs
- 1 cup of sugar
- 1 tsp. cinnamon
- 1 box of yellow cake mix
- 1 cup of chopped pecans + few extra to sprinkle on top
- 2 sticks of butter, melted
- 1 8oz. Cream cheese, softened
- 12oz. Cool Whip
- 1 1/2 cups of powered sugar

Beat together the 1<sup>st</sup> five ingredients until mixed well.

Line a 9x13 pan with wax paper & grease it.

Pour mixture into pan.

Sprinkle with dry cake mix & pecans.

Pour melted butter over the top.

Bake at 350 for 50-60 minutes.

May need to cover with foil after 40 minutes so pecans do not burn.

Cool completely (about 2 hrs).

Turn out of pan upside down onto serving tray.

Beat together cream cheese, cool whip & powered sugar.

Spread on top & sides.

Sprinkle a few pecans on top.

Keep refrigerated.

(Thanks Master Chef Wayne Davenport.) ; )

