

# The Philadelphia Penn

Association of Government Accountants – Philadelphia Chapter

Volume 32, Issue 23

January 2007

## **LUNCHEON MEETING**

The next luncheon meeting will be held on January 17, 2007, at Maggianos. Richard L. Fair, the National AGA President-elect will be the speaker. The topic will be "Challenges facing the Accountability Community."

## **AUDIO CONFERENCE**

An audio conference on Internal Controls will be held on February 28<sup>th</sup>. It will be free to members and the cost to non-members is \$20. See page 5 for additional details.

## **SOCIAL OUTTING**

A survey will soon be posted soon on our website regarding your interest in a Philadelphia venue scheduled for Spring 2007.

## **VOLUNTEER FOUND**

Nancy Rapport has volunteered to audit the activities of the Chapter for the year.

## **AGA AWARDS**

For the latest AGA awards information go to National AGA web page (Membership/Award & Scholarship Section), by accessing our Chapter's web page at [www.agaphil.com](http://www.agaphil.com).

## **IMPORTANT NEWSLETTER NEWS**

Because just about everyone is now connected to the world wide web, we are posting the monthly chapter newsletters to our web site [www.agaphil.com](http://www.agaphil.com). We will also email a copy of the newsletter to those individuals that provide their email addresses. If you want to have your copy of the newsletter e-mailed to you, send your e-mail address to [coyle.robert@oig.dol.gov](mailto:coyle.robert@oig.dol.gov).

## **NATIONAL AGA NEWS**

For the latest National AGA News visit our web site at [www.agaphil.com](http://www.agaphil.com) and link into the AGA National homepage.

## **MEMBERSHIP RENEWALS**

Annual membership renewals were due to be paid by March 31, 2006. Did you renew?

## **CGFM STUDY PROGRAM**

Anyone interested in a local CGFM study program should contact Vince Gallo (215-814-5773 or via email at [gallo.vince@epa.gov](mailto:gallo.vince@epa.gov)) or John Carlucci (215-861-4496 or via email at [John.Carlucci@oig.hhs.gov](mailto:John.Carlucci@oig.hhs.gov)).

## **ALERT OTHERS TO YOUR AGA MEMBERS VOLUNTEER EFFORTS**

If you would like to share your volunteer efforts with other AGA members, email a summary of the efforts to [coyle.robert@oig.dol.gov](mailto:coyle.robert@oig.dol.gov) for inclusion in the monthly newsletter. Consider adding pictures.

## INSIDE THIS ISSUE

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# Chapter Activities

## Executive Board Meetings

The Board met on November 15, 2006, to plan activities for the upcoming year. The Board discussed: future potential luncheon speakers, various administrative items, selection of officers, potential social events, and plans for the upcoming Professional Development Conference in May 2007.

## Financial Position

Dennis T. Zawacki, Treasurer, reported the chapter finances for the current fiscal year from May 1, 2006 to December 31, 2006.

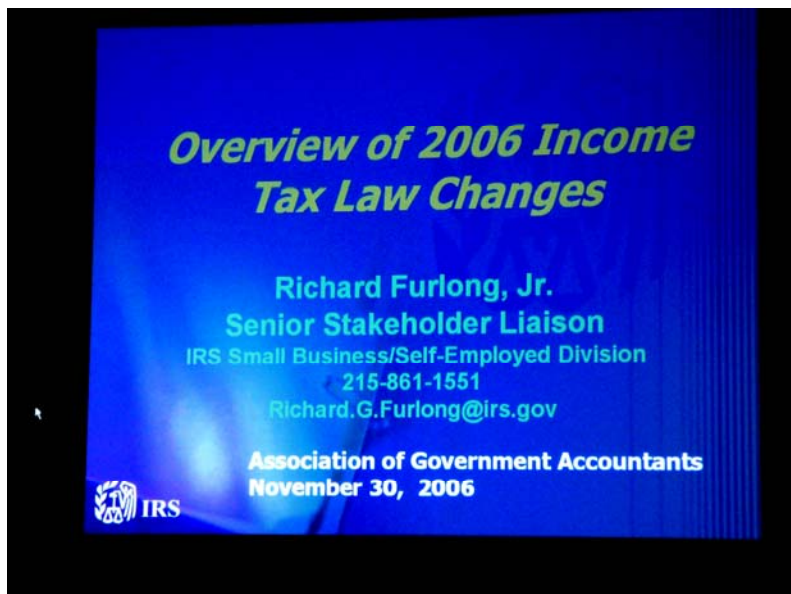
### Balance Sheet

As of December 31, 2006

|                              |                    |
|------------------------------|--------------------|
| Cash in Bank                 | \$14,230.13        |
| Prepaid Expenses             | <u>1,050.00</u>    |
| Total Assets                 | <u>\$15,280.13</u> |
|                              |                    |
| Liabilities and Equity       |                    |
| Retained Earnings            | \$11,848.23        |
| Net Income                   | <u>3,431.90</u>    |
| Total Liabilities and Equity | <u>\$15,280.13</u> |

## Tax Seminar

The annual Tax Seminar was held on Thursday, November 30, 2006. The Chapter awarded 8 hours of CPE to attendees. The presentation was well attended. See photos below.



Rich Furlong's presentation



Rich doing the presentation



Al Brindisi beginning his presentation



Four hours later and everyone is still awake and taking Notes

## UPCOMING CHAPTER EVENTS

### Luncheon Meetings

The next monthly meeting will be on January 17, 2007. Richard L. Fair, the New Jersey State Auditor and the National AGA President-elect will be the speaker. Richard will discuss "Challenges Facing the Accountability Community." As usual, the luncheon meeting will be held at Maggiano's, directly across the street from Philadelphia's famed Reading Terminal Market at 12<sup>th</sup> and Filbert Streets.

### National AGA President-Elect's Bio

**Richard L. Fair, CGFM**  
**New Jersey State Auditor**

#### Responsibilities

The State Auditor directs the auditing function within the State. He is a constitutional officer and is appointed by a joint session of the legislature. As the independent appraiser of state operations, the State Auditor reviews and evaluates the financial activities of the executive and judicial branches of New Jersey government. At the request of the legislature or the Legislative Services Commission, the State Auditor provides assurance and consulting services to add value and to improve the economy, efficiency, and effectiveness of the state's risk management, control, and governance processes.

#### Certifications, Education, and Experience

Mr. Fair is a Certified Public Accountant and Certified Government Financial Manager. He has a bachelor of science with a major in accounting and economics from Rider University. Prior to his appointment as the State Auditor, Mr. Fair was the Assistant Director of Taxation for New Jersey and was responsible for the overall tax enforcement activity within the state.

#### Professional Activities

Mr. Fair has extensive experience in public sector auditing. His professional service includes over three years on the Advisory Council on Government Auditing Standards to which he was appointed by the Comptroller General of the United States. The Council

advises the Comptroller General on the establishment of Generally Accepted Government Auditing Standards. He also serves on the Comptroller General's Domestic Working Group. The Domestic Working Group was established by the Comptroller General in 2001. It consists of 6 Federal Inspectors General, 7 State Auditors, and 6 Local Government Auditors. The DWG meets annually to identify issues effecting the accountability profession and areas of possible mutual collaboration.

Mr Fair is past president of the National State Auditors' Association, the Central Jersey Chapter of the Institute of Internal Auditors and past chair of the New York/New Jersey Intergovernmental Audit Forum.

Mr Fair has been an active member of the Association of Government Accountants for thirty years. He has served as Regional Vice President and various positions in the Trenton Chapter including chapter president

The luncheons for the remainder of the Chapter's year will be held on:

- January 17, 2007
- February 20, 2007 **This is a TUESDAY.** Luncheon moved up one day because of Ash Wednesday.
- March 21, 2007
- April 18, 2007

### **Professional Development Conference**

The Chapter's annual Professional Development Conference is scheduled for May 11, 2007.

### **Audio Conferences**

February 28, 2007 – Internal Controls

March 28, 2007 – Procurement Fraud

### **Details on the Next Audio Conference**

The Philadelphia Chapter is hosting the Audio Conference on February 28, 2007 at 2:00 PM in Suite 415 of the Public Ledger Building. It will be free to members and the cost to non-members is \$20. This is the same location where we have the Tax Seminar and have held other Audio Conferences. Register before noon on February 23rd at [www.agaphil.com](http://www.agaphil.com). The audio conference, worth 2 CPE hours, is designed to help participants understand how a risk-based audit approach can be an important tool for evaluating program compliance, economy, efficiency and effectiveness. Refreshments will be served. Please Call Dennis Zawacki at 215-861-8576 for late reservations or to cancel reservations.

## **State Sponsor Numbers**

Pennsylvania State Board of Accountancy Sponsor Number - PX-000052-L

New Jersey State Board of Accountancy Sponsor Number - CE-00547

# **Earning a Certified Government Financial Manager Designation A Step-by-step Guide.**

Interested in the CGFM designation? Want to know where to start or what happens next?

Here is a step-by-step guide on how you can earn the CGFM designation:

**Step 1 - Applying for the CGFM Program.** Submit an application form for the CGFM Program via internet, fax or mail, including the application fee of \$85. Fax or mail a copy of your transcript from an accredited college or university. The transcript must show that a degree (bachelor's or higher) was awarded and must list at least 24 credit hours of courses in financial management or related topics. Your name and the name of the college or university must appear on all transcripts.

**Step 2 - Eligibility Letter.** Once your application, payment and degree documentation are received and processed, the Office of Professional Certification will mail you an Eligibility Letter with instructions on how to purchase your CGFM Examinations. Your eligibility for taking the CGFM Examinations expires in three years from the date your CGFM application was processed.

**Step 3 - Work Verification.** Submit a Verification of Government Financial Management Work Experience form as soon as you have at least two years of professional-level experience in the government financial management field. You do not have to submit this form before taking the examinations, but the experience requirement must be met before the designation can be granted.

**Step 4 - Studying for Examinations.** You have several options, including classroom courses, study guides and a reading resources list. You may also want to contact a local AGA chapter to find out if there are any study groups or other support available to help you prepare for the examinations.

**Step 5 - Examination Purchase.** Following the instructions on your Eligibility Letter, purchase CGFM Examination(s) through the AGA website and print the Test Authorization Letter. Examination fees are \$109 for each of the three examinations.

**Step 6 - Taking the Examinations.** Follow the instructions on the Test Authorization Letter to schedule a testing appointment at a Prometric Test Center near you. Show up at the testing center on your appointment date (be sure to read and follow the testing procedures described on the Test Authorization Letter).

**Step 7 - Score Reporting and Retakes.** After you complete an examination at a Prometric Test Center, you will immediately receive a pass/fail score on the computer. Numerical scores are not provided. If you did not pass your exam, there is a 30-day waiting period before you can repurchase and retake that examination. If you fail the same exam more than once, the waiting period is 90 days.

**Step 8 - Award Letter.** Once you pass all three CGFM Examinations, and your Verification of Government Financial Management Work Experience form has been submitted and accepted, the Office of Professional Certification will send you an award letter announcing your new CGFM designation. You can start using the "CGFM" after your name only after you receive the official award letter from AGA.

**Step 9 - CGFM Certificate.** A CGFM certificate will be mailed within a few weeks of issuing the award letter.

An excellent source of additional information on the CGFM Program is the AGA website ([www.agacgfm.org](http://www.agacgfm.org), select "CGFM Certification" on the navigational bar). If you have any questions, please feel free to contact the Office of Professional Certification at 1.800.AGA.7211, ext. 306 or 305.

## **PHILADELPHIA CHAPTER CGFM STUDY PROGRAM**

Anyone interested in a local CGFM study program should contact Vince Gallo (215-814-5773 or via email at [gallo.vince@epa.gov](mailto:gallo.vince@epa.gov)) or John Carlucci (215-861-4496 or via email at [John.Carlucci@oig.hhs.gov](mailto:John.Carlucci@oig.hhs.gov).)

### **TAKE THE CGFM EXAM BEFORE THE NLC**

AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM before the annual National Leadership Conference (NLC) in Washington D.C. Whether you've been thinking about earning your CGFM or have enrolled but found it difficult to find time to complete the three exams, this is your chance to get it done!

To help you reach that goal, we are offering a two-day Intensive Review Course on Thursday, February 8, and Friday, February 9, 2007 and an opportunity to take CGFM Examinations on February 10-11, 2007. The cost of the course is only \$249 for qualified participants, and it offers 18 CPE hours. Special Bonus: the CGFM Examinations are offered at no cost to course attendees.

This course is designed as a supplement to previous preparation for the CGFM Examinations, so this is a perfect opportunity for those individuals who have already attended GFM training courses or have been preparing by using the CGFM Study Guides. Enrollment is limited and participants must first apply and be accepted into the CGFM Program, so don't delay.

More information and a registration form for this event are available on AGA website - [http://www.agacgfm.org/nlc\\_2007/cgfm\\_exam.htm](http://www.agacgfm.org/nlc_2007/cgfm_exam.htm). If you have any questions, contact Katya Silver at 703-684-6931 ext. 305 or [ksilver@agacgfm.org](mailto:ksilver@agacgfm.org).

## **CGFM Profile: Second Career Prompts Dave Swindell to Find 'Right' Certification**

Like many career military officers, Dave Swindell needed to make a big transition after his retirement. Unlike many of his peers, he did not shift to consulting work, contracting for the Department of Defense or maintaining close ties to his Army past.

He made a big break, moving to an area with no military presence and taking on something completely new: a job in local government.

"When you change careers, everything's open. I considered the private sector, but in the end I was fairly pleased with the ethics and purpose of government. I don't know if I could work that hard to make someone else money."

Swindell ended his 22-year military career, and moved from Oklahoma to Pocatello, Idaho, where he has served as the city's chief financial officer for the past five years. One of his first priorities was to become certified, and the CGFM turned out to be the broad-based governmental accounting certification that he was looking for.

"I was influenced by others who were active in AGA," Swindell said. "Pocatello is home to Idaho State University and Kitty Pumphrey. Kitty is the Professor of Governmental Accounting and an active AGA pusher - and on my selection committee, I later found out. She got me thinking about the CGFM."

Swindell said that as a federal employee, he became well schooled in financial and policy analysis. He also earned a master's degree in public administration along the way. In the Army, his focus was on setting budget priorities, not the specifics of governmental accounting.

By contrast, one of Swindell's first hires - CPA Joyce Stroschein - was stronger in accounting techniques and not as experienced in financial analysis. He purchased the self-study guides and got to work. After he passed the first exam, Stroschein also started studying, and ended up earning her certification before her boss did.

"We really studied on our own, but we encouraged each other. I couldn't help but finish," he said. "There was a little honor involved." In addition to her CGFM, Stroschein received a promotion from senior accountant to controller. "She also found the program to be a good refresher of just how everything is connected between accounting, management, leadership and accountability to the public," Swindell said.

Earning the CGFM from Pocatello was somewhat complicated. To take the exams, Swindell traveled to Ogden (130 miles), Salt Lake City (177 miles) and Boise (240 miles), with his wife in the passenger seat quizzing him on the way to the testing centers. Being an AGA member isn't simple either, as the Idaho Centennial Chapter meets in Boise, on the other end of the state. Swindell and Stroschein attend AGA's regional conferences and as many chapter functions as time and distance allow.

Taking a job in local government has been a great experience and a huge growth opportunity, Swindell said. Since entering West Point at age 18, his life had been wrapped up in the Army, a life he understood and knew well. He was comfortable walking the halls of Congress or the Pentagon, but nowhere is the role of government in people's lives more obvious than in City Hall. Approving a setback for a garage may sound mundane, but it's pretty important to the resident involved. At the federal level, the direct impact of what you do can be somewhat lost, he said. "Everything a city does is generally important," he said. "I found the right niche for me."

The values he learned through his military education-becoming a well-rounded person with awareness of many disciplines-applied to the CGFM. As a big believer in what he calls a "core education," the CGFM fit into his desire to understand the big picture. Studying for the CGFM Exams gave Swindell a stronger knowledge of the theoretical underpinnings of governmental accounting, describing the origin of certain rules and how they evolved to the point where they are today.

"I think the CGFM distinguishes you amongst your peers," he said. "I can testify to the value of it."

-by Christina Camara

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Katya Silver

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| <b>CHAPTER OFFICERS</b>        |                                    |                     |
|--------------------------------|------------------------------------|---------------------|
| <b>Office</b>                  | <b>Officer</b>                     | <b>Phone Number</b> |
| President                      | Lisa Ferraro, HHS                  | 215-861-4501 x 2006 |
| 1 <sup>st</sup> Vice President | Harry Snyder*, DCAA                | 215-597-7462        |
| 2 <sup>nd</sup> Vice President | Danielle Brown-Buzan, DOL          | 215-446-3705        |
| Treasurer                      | Dennis T. Zawacki, U.S. Attorney   | 215-861-8576        |
| Secretary                      | Janet Ward, DOL                    | 215-446-3726        |
| Past President                 | Paul C. Teti, HHS                  | 215-861-4505 x 2027 |
| <b>COMMITTEE DIRECTORS</b>     |                                    |                     |
| <b>Committee</b>               | <b>Director</b>                    | <b>Phone Number</b> |
| Bylaws and Procedures          | Jennifer Varvel, DOL               | 215-446-3725        |
| Web Master                     | Bob Peterson, DCAA                 | 215-597-7457        |
| Public Service                 | Rosemarie Mariebello*, TIGTA       | 215-516-3120        |
| Research                       | Paul Sager*, City of Philadelphia  | 215-686-1149        |
| Education                      | Vince Gallo*, EPA                  | 215-814-5773        |
| Membership                     | Cara Lindsey, City of Philadelphia | 215-685-6058        |
| Professional Certification     | John Carlucci*, HHS                | 215-861-4496        |
| Newsletter Editor              | Robert Coyle*, DOL                 | 215-446-3720        |
| Awards                         | Teri Lewis*, ED                    | 215-656-6276        |
| Recognition                    | Fred Warren*, EPA                  | 215-814-5154        |
| Historian                      | Charles Hoeger, DoD (Ret)          | 215-322-7190        |
|                                |                                    |                     |
|                                | * CGFM                             |                     |

### UPCOMING FEDERAL HOLIDAYS

January 15, 2007: Martin Luther King Day

February 19, 2007: Presidents Day

May 28, 2007: Memorial Day

July 4, 2007: Independence Day