

## ABOUT OUR UPCOMING EVENTS

**JANUARY 29, 2003**

### TECHNOLOGY CONFERENCE

AT MEETING ROOM 6 OF THE EMPIRE  
STATE PLAZA, ALBANY, NY WITH CARMELLA  
CARNAVALE (NYS OFT),  
JOHN BEVERIDGE (MASS SAO),  
JOHN SENNETT (FBI) AND  
DIANE TAYLOR (NYS OSC).

**FREE FOR AGA/ISACA/IIA MEMBERS**  
**\$50 FOR OTHERS**  
**8 CPE CREDITS**

**FEBRUARY 25, 2003**

### PROFESSIONAL CERTIFICATION INFORMATION SEMINAR

AT THE HOLIDAY INN TURF,  
WOLF ROAD, COLONIE, NY.  
SEMINAR- 3:00 P.M. TO 5:00 P.M.  
NETWORKING- 5:00 P.M. TO 6:00 P.M.  
FREE (BUT YOU MUST PRE-REGISTER)

**MARCH 17 - 19, 2003**

### THE CONFERENCE THAT COUNTS

AT THE HOLIDAY INN TURF,  
WOLF ROAD, COLONIE, NY.  
**UP TO 21 CPE CREDITS**  
(SEPARATE REGISTRATION PROCESS)

RESERVATIONS: BARBARA WAMPOLE AT  
BWAMPOLE@WOJESKICO.COM  
OR CALL (518) 477-1102

NO-SHOWS WILL BE BILLED THE  
FULL COST OF THE EVENT.



## Invitation to Participate in AGA Chapter Leadership

You should consider the benefits of participating in AGA Chapter Leadership for the upcoming year. Participation offers you a great opportunity to enhance your organizational and communication skills, while permitting you the chance to work closely with and network with other accountability professionals in State, Federal and local government as well as from the private sector and academia.

Officer and Board member positions offer an opportunity to participate in the organization at a high level. However, if you don't feel that you are ready for that high level commitment, committee positions offer members an opportunity to become involved in a more limited capacity in a team environment. This year, we begin implementing the Chapter Strategic Plan that was developed and approved last year. As a result, there will be an even wider variety of committee participation opportunities available to members.

Following is a brief description of the various AGA Chapter positions.

#### Officers:

*President-Elect:* Assists the President, performs special functions as assigned by the President, chairs the Nominating Committee to identify next year's slate of Officers and Directors and coordinates the submission of the Chapter Recognition Program report to the National AGA.

*Treasurer:* Acts as custodian for all Chapter funds and chairs the Chapter Budget and Finance Committee.

*Secretary:* Performs administrative duties, including keeping minutes for the CEC.

*Vice Presidents:* Education and Programs; Communication; Membership; Community Service; Early Careers; and Certification.

#### Directors:

Ten members hold two-year terms, with five terms expiring each June. Directors are on the CEC.

#### Committees:

*Chapter Executive Committee (CEC):* Chaired by the President and made up of the Directors and all Officers, this committee is responsible setting goals,

*Continued on page 11.*

Watch for the grand re-opening of the Chapter's  
new and improved website on January 31, 2003.  
<http://www.aganycap.org>

# CAPITAL IDEAS

PUBLISHED BY: NEW YORK CAPITAL CHAPTER  
ASSOCIATION OF GOVERNMENT ACCOUNTANTS

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P.O. BOX 1923  
ALBANY, NY 12201



## President's Message

from  
**Linda Zinzow, CGFM, CPA**



Let me start off by saying that our last two events were an overwhelming success. I'd like to thank those of you who attended and all those who volunteered their time and talents to make those programs successful. I'd mention all the volunteers by name, but I'm afraid that I'd forget someone, so.... "Thank you one and all." Without your behind the scenes efforts none of our programs would be possible.

Next I'd like to bring you up-to-date on our Community Service efforts. At the Fraud Conference in November, which we co-sponsored with the ACFE's, we raised \$826 for the Regional Food Bank. Tammy Quackenbush, from the food bank, graciously accepted our donation on their behalf. She gave a brief overview of how many people they serve and on their expanded facilities. I think what truly impresses me most about the food bank is how much food your donation can buy. For each \$1 donated they can buy between \$12 and \$15 of food. Just think at a time of the year when people are planning celebrations, your donations helped to provide between \$9,912 and \$12,390 worth of food for people in need. Thank you from the bottom of my heart for your contribution.

As part of the Holiday Luncheon, which was co-sponsored by the IIA, ISACA, and ACFE, \$1,677 was raised for the Ronald McDonald House, Benita Zahn's charity of choice. Although I couldn't attend, I understand that Benita spoke about not stressing yourself out, especially during the holiday season. I'm sure those who attended would agree that her advice could be applied to other times of the year and situations.

Before I talk about some of our future seminars, I'd like to update you on a couple of administrative items. First, our revised By-Laws were unanimously adopted by those present and voting. Second, as you may or may not be aware, AGA National requested a dues increase. Yes, the dues increase was passed, but keep in mind that our Chapter continues not to charge local dues as most chapters do.

Speaking of the dues increase spurs me on to offering a few reasons to extend a membership invitation to a friend. There are good networking opportunities, savings off seminars and luncheon fees, and free seminars. Yes, if you are a member the Technology Conference coming up on January 29, 2003 is free and so is the Professional Certification Information Seminar on February 25, 2003. Also if you sign up a new member by March 31, 2003, they can pay the current rates before the dues increase takes effect. Think about this. Take control of your career. Show a little initiative by becoming a member, and maybe your supervisor will be more willing to pay your way to training. Given the State's fiscal crisis, if

*Continued on page 15.*

## New York State e-Commerce Initiatives Government Without Walls

On June 12, 2000, Governor George Pataki kicked off New York State's e-Commerce/e-Government Initiative by electronically signing the first electronic proclamation in New York State history. The proclamation declared "June 12, 2000 as the official commencement of the E-Commerce Initiative and the creation of a digital 'Government Without Walls' in the Empire State." This initiative is designed to provide on-line access to critical State services and resources in a user-friendly and easily-accessible environment.

Also on June 12, 2000, the Governor officially "lit" the NYeNet, New York State's fiber optic highway. The NYeNet stretches across the State and will serve as the backbone for the delivery of New York State's online services and transactions.

The foundation of the "government without walls" theme is to breakdown the walls of individual State agencies for citizens doing business with State government and allow citizens to conduct business and find information anytime, anywhere without having to know which agency handles each type of transaction a one-stop shopping concept.

As the private sector responds to the pervasiveness of the Internet and online transactions, so too must government successfully meet the demands of its citizens. The public is frustrated with government bureaucracy and its myriad of agencies handling different functions. This model of government will change to a new "Government Without Walls," one that is available 24 hours a day, 7 days a week, 365 days a year.

"In this day and age, when you can buy a canoe on line at three o'clock in the morning, New Yorkers should also be able to renew their driver's licenses, apply for student loans or even pay their taxes without having to stand in line at some bureaucracy," the Governor said.

Governor Pataki's strong leadership is moving New York State into the forefront of bringing government online. The Governor's proclamation firmly establishes New York's strong position and its future in e-Commerce/e-Government. In September 1999, the Governor paved the way for e-commerce by signing into law the Electronic Signatures and Records Act (ESRA), which provides for and promotes the acceptance of electronic signatures and records by both the public and private sector. Electronic signatures are now the legal equivalent of signatures affixed by hand.

James G. Natoli, Director of State Operations, has played an important part in moving the State's e-Commerce Initiative, as well as other technology initiatives forward as the Chair of the Governor's Office for Technology.

A common web banner will be placed on all executive agency home pages. The banner will enable users to access information from a variety of entry points, ranging from transactional (business applications) to topical (life event categories) and geographical (map-based).

E-Commerce efforts are initially focused on getting the State's 75 Top Priority Services and transactions online. Updates and progress status will be reported to the Director of State Operations on a quarterly basis.

The vision of the Governor, along with the tremendous support and guidance of James Natoli, will ensure that New York State is successful in creating our Government Without Walls.

### Welcome to the NYeNet



The NYeNet is an electronic communications network designed to reach all the major areas within New York State with fiber optic cables running from New York City to Albany, from Albany west to Buffalo and north to Plattsburgh near the Canadian border. Along this "digital backbone" of fiber optic cables, with network access points across the state, information can flow to and from virtually all areas of the State.

The basic NYeNet infrastructure is in place, and agencies are beginning to migrate from proprietary agency networks to the State's NYeNet. The focus of this initiative will shift to expanding the services of the NYeNet, and the corresponding customer and operational support functions. Although the original plan was to phase in intranet services first, followed by Internet access, the emerging statewide e-Commerce initiative requires OFT to proceed in parallel with both these service offerings. Infrastructure expansion and upgrades will continue as necessary to support the expanding user base.

## Cybercrime

# Crime on the Internet

### Overview

If cyberspace is a type of community, a giant neighborhood made up of networked computer users around the world, then it seems natural that many elements of a traditional society can be found taking shape as bits and bytes. With electronic commerce comes electronic merchants, plugged-in educators provide online education, and doctors meet with patients in offices on-line. It should come as no surprise that there are also cybercriminals committing cybercrimes.

As an unregulated medley of corporations, individuals, governments, educational institutions, and other organizations that have agreed in principle to use a standard set of communication protocols, the Internet is wide open to exploitation. There are no sheriffs on the Information Superhighway waiting to zap potential offenders with a radar gun or search for weapons if someone looks suspicious. By almost all accounts, this lack of “law enforcement” leaves net users to regulate each other according to the reigning norms of the moment. Community standards in cyberspace appear to be vastly different from the standards found at the corner of Main Street and Elm in Any City, USA. Unfortunately, cyberspace is also a virtual tourist trap where faceless, nameless con artists can work the crowds.

Mimicking real life, crimes and criminals come in all varieties on the Internet. The FBI and the National White Collar Crime Center are dedicated to detecting and preventing all types of computer-related crimes. Some issues being carefully studied by everyone from Net veterans and law enforcement agencies to radical pundits include:

- Computer network break-ins
- Industrial espionage
- Software piracy
- Child pornography
- E-mail bombings
- Password sniffers
- Spoofing
- Credit card fraud

### Computer network break-ins

Using software tools installed on a computer in a remote location, hackers can break into computer systems to steal data, plant viruses or trojan horses, or work mischief of a less serious sort by changing user names or passwords. Network intrusions have been made illegal by the U.S. federal government, but detection and enforcement are difficult. Limitations with the law as it is currently written can be seen

upon examining Kevin Mitnick’s plea bargain, wherein there is little connection between his final plea and the crimes he allegedly committed.

### Industrial espionage

Corporations, like governments, love to spy on the enemy. Networked systems provide new opportunities for this, as hackers-for-hire retrieve information about product development and marketing strategies, rarely leaving behind any evidence of the theft. Not only is tracing the criminal labor-intensive, convictions are hard to obtain when laws are not written with electronic theft in mind.

### Software piracy

According to estimates by the U.S. Software and Information Industry Association, as much as \$7.5 billion of American software may be illegally copied and distributed annually worldwide. These copies work as well as the originals, and sell for significantly less money. Piracy is relatively easy, and only the largest rings of distributors are usually caught. Moreover, software pirates know that they are unlikely to serve hard jail time when prisons are overcrowded with people convicted of more serious crimes. From the legal perspective, prosecutors in the Dave LaMacchia case found that matching charges to an alleged crime was not an easy task.

### Child pornography

This is one crime that is clearly illegal, both on and off the Internet. Crackdowns may catch some offenders, but there are still ways to acquire images of children in varying stages of dress and performing a variety of sexual acts. Legally speaking, people who use or provide access to child porn face the same charges whether the images are digital or on a piece of photographic paper. Trials of network users arrested in a recent FBI bust may challenge the validity of those laws as they apply to online services.

### Mail bombings

Software can be written that will instruct a computer to do almost anything, and terrorism has hit the Internet in the form of mail bombings. By instructing a computer to repeatedly send electronic mail (email) to a specified person’s email address, the cybercriminal can overwhelm the recipient’s personal account and potentially shut down entire systems. This may or may not be illegal, but it is certainly disruptive. Well-known journalists Joshua Quittner and Michelle Slatalla learned the hard way what it feels like to be targeted by mail bombs when their home computer was flooded with gibberish and their phone lines were rerouted for a weekend.

### **Password sniffers**

Password sniffers are programs that monitor and record the name and password of network users as they log in, jeopardizing security at a site. Whoever installs the sniffer can then impersonate an authorized user and log in to access restricted documents. Laws are not yet set up to adequately prosecute a person for impersonating another person on-line, but laws designed to prevent unauthorized access to information may be effective in apprehending hackers using sniffer programs. The Wall Street Journal suggests in recent reports that hackers may have sniffed out passwords used by members of America OnLine, a service with more than 3.5 million subscribers. If the reports are accurate, even the president of the service found his account security jeopardized.

### **Spoofing**

Spoofing is the act of disguising one computer to electronically “look” like another computer in order to gain access to a system that would normally be restricted. Legally, this can be handled in the same manner as password sniffers, but the law will have to change if spoofing is going to be addressed with more than a quick-fix solution. Spoofing was used to access valuable documents stored on a computer belonging to security expert Tsutomu Shimomura.

### **Credit card fraud**

The U.S. Secret Service believes that half a billion dollars may be lost annually by consumers who have credit card and calling card numbers stolen from on-line databases. Security measures are improving, and traditional methods of law enforcement seem to be sufficient for prosecuting the thieves of such information. Bulletin boards and other on-line services are frequent targets for hackers who want to access large databases of credit card information. Such attacks usually result in the implementation of stronger security systems.

Since there is no single widely-used definition of computer-related crime, computer network users and law enforcement officials must distinguish between illegal or deliberate network abuse versus behavior that is merely annoying. Legal systems everywhere are busily studying ways of dealing with crimes and criminals on the Internet. Currently, the prosecution of cybercriminals is handled differently from one jurisdiction to another. The results of high-profile cases involving Kevin Mitnick, Jake Baker, and Dave LaMacchia could have significant ramifications for the legal world.

Kevin Mitnick, alternately described as anything from a genius to a menace, was arrested on February 15, 1995, for allegedly breaking into the home computer of Tsutomu Shimomura, a well-respected member of the computer security world. Known to hackers around the planet as “Condor,” a name taken from the Robert Redford movie “Three Days of the Condor,”

Mitnick was suspected of spoofing his way through Shimomura’s elaborate blockade and stealing computer security tools to distribute over the Internet. By July 1, Mitnick’s lawyer and federal prosecutors had reached a plea bargain agreement whereby Mitnick would admit to “possessing unauthorized access devices” and the prosecutors would drop the other 22 charges brought against the renowned hacker. Mitnick’s admission of guilt carried a maximum prison sentence of eight months.

Dave LaMacchia was indicted by a grand jury on April 7, 1994 on charges of “conspiracy and scheme to defraud.” The charges stemmed from LaMacchia’s involvement in the operation of a pair of bulletin board systems (BBS) at the Massachusetts Institute of Technology (MIT). The boards, called CYNOSURE I and CYNOSURE II, were allegedly used as distribution centers for illegally copied software. In this case, the law was not prepared to handle whatever crimes may have been committed. The judge ruled that there was no conspiracy and dismissed the case. If statutes were in place to address the liability taken on by a BBS operator for the materials contained on the system, situations like this might be handled very differently.

Jake Baker, a student at the University of Michigan in Ann Arbor, was arrested by FBI agents on February 9, 1995 and charged with “transmitting threats across state lines.” The charge came about after it was discovered that Baker had posted an erotic fantasy on the Internet in which he raped and tortured a character with the same name as one of Baker’s real-life classmates. The charges were later revised to making a “threat to injure another person,” but in the meantime Baker had been suspended from the University of Michigan and his story had made headlines around the world. The case raises issues beyond the legality of posting a fantasy in which a living person’s name is used. Many people have expressed concern over whether Baker’s civil liberties were violated when he was suspended and how much liability an individual has when posting materials to the Internet. Baker was eventually acquitted, in part because his story was determined to be “self expression” and did not constitute a threat.

Legal systems are not yet adequately prepared for the variety of crimes that can be committed over computer networks. The legality or illegality of “cybercrimes” is ambiguous, although certain jurisdictions are taking steps to answer these questions. Florida, California, Texas, and Georgia are leading the way with statutes designed specifically to combat cybercrimes.

*From Jones Telecommunication and Multimedia Encyclopedia.  
Contributed by Natalie D. Voss*



ANNIVERSARY

# NEW YORK CAPITAL CHAPTER

## TOPIC:

**THIRD ANNUAL TECHNOLOGY CONFERENCE**

## DATE:

**JANUARY 29, 2003**

## GUEST SPEAKERS:

**CARMELLA CARNEVALE, NYS OFT**  
**JOHN BEVERIDGE, MASS SAO**  
**JOHN J. SENNETT, FBI**  
**DIANE TAYLOR, NYS OSC**

## LOCATION:

**EMPIRE STATE PLAZA**  
**MEETING ROOM 6**  
**ALBANY, NY**

## TIMES:

**REGISTRATION 7:45 A.M. - 8:30 A.M.**  
**CONFERENCE 8:30 A.M. - 4:45 P.M.**

**CPEs: EIGHT (8)**

**COST: FREE FOR AGA MEMBERS**  
**FREE FOR IIA MEMBERS**  
**FREE FOR ISACA MEMBERS**  
**\$50 FOR OTHERS**

**LUNCH: ON YOUR OWN**

The local chapters of the AGA, IIA and ISACA will again join forces to present this must attend conference on emerging technology issues. As a thank you to our respective membership, there will be *no charge* for members (\$50 for non-members).

The topics that we have chosen this year include:

**Office for Technology Program Initiatives** - The New York State Office for Technology is charged with coordinating the State's vast technology resources and works collaboratively with other agencies to achieve its mission. OFT's responsibilities include management of the NYeNet and the Consolidated Data Center, as well as Governor Pataki's e-Commerce/e-Government initiative ("Government Without Walls"), the Central HIPAA Coordination Project, the Project Management Office and the Technology Training Academy, among others. In addition to its operational duties, OFT is also responsible for the establishment of Statewide technology policies. This session will provide overviews of the current status of OFT initiatives and its plans for the future.

**CoBIT: Control Objective for Information Technology** - This session will explain the CoBIT framework and explore its components: control objectives, audit guidelines and management guidelines, as well as CoBIT as a governance tool and a process tool. Further, it will help you understand why CoBIT is the answer for your organization and real-world strategies for implementing it.

**Cyber Crime and Cyber Terrorism** - The reliance on technology in government is extensive and continues to grow. The transformation to e-government and e-commerce, while streamlining processes and providing easier access to information and services, has created greater threat opportunities to our critical infrastructure resulting in cyber attack and mischief. This session will delve into the vulnerabilities created by our increasing reliance on technology, new vs. traditional threats, trends in cyber crime and terrorism, who engages in cyber crime and an overview of prominent cases. Practical advice on what to do or not to do in the face of a significant cyber intrusion will also be provided.

**New York State e-Grants Project** - The e-Grants Project is a top-75 e-Commerce initiative sponsored jointly by the New York State Office of the State Comptroller and the New York State Office for Technology. Collaboration is the hallmark of this innovative e-Commerce project: project co-sponsors, numerous State agencies, not-for-profit organizations and municipalities have participated in building the e-Grants future vision and defining and testing system requirements.

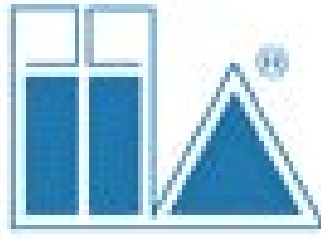
**Reservations are Required by January 27, 2003**

To register for the Conference, please contact Barbara Wampole at [bwampole@wojeskico.com](mailto:bwampole@wojeskico.com) or call (518) 477-1102.

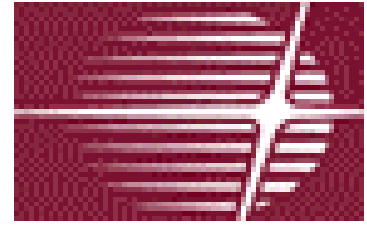
## January 29, 2003 Seminar Speaker Bios



*New York Capital Chapter  
Association of Government  
Accountants*



*Albany Chapter  
Institute of Internal Auditors*



*Hudson Valley Chapter  
Information System Audit  
and Control Association*

### Carmela Carnevale

Carmella Carnevale has been with the public sector, New York State Office for Technology for about two years. Her previous career was in the private sector, most recently Microsoft Corporation as the Account Manager for New York (State and local jurisdictions) and previously with MCI WorldCom as the Strategic Account Manager for New York State.

### John Beveridge

John Beveridge, Deputy Auditor, is responsible for the Information Technology Audit Division for the Massachusetts Office of the State Auditor. John currently serves as a member of the Commonwealth's IT Commission and the Enterprise Security Board. His professional career spans over 25 years in government and private industry in the United States and England, including over 20 years in information systems management and IT auditing. John holds an undergraduate degree from the University of Massachusetts and a Masters degree from Suffolk University. He is certified as an information systems auditor, fraud examiner, quality assurance specialist, and governmental financial manager.

### John J. Sennett

John J. Sennett has been a Special Agent of the FBI for the past 23 years. Special Agent Sennett has done counterintelligence and counterterrorism investigations in the FBI's Cleveland office, counterintelligence work in the Washington D.C. area, and counterintelligence, counterterrorism, and criminal investigative work in the FBI's New Haven office. Special Agent Sennett now works in his home area of Albany where, aside from his ongoing investigative duties, he is the Albany Division's National Security Training Coordinator and Weapons of Mass Destruction Coordinator. He regularly provides training to State and local law enforcement agencies, emergency response and preparedness officials, and professional and business groups, on current developments and emerging threats in terrorism and related national security issues.

### Diane Taylor

Diane Taylor is the e-Grants Project Manager for the Office of the State Comptroller. She came to the e-Grants Project early in 2001. Diane holds a Master's degree in Public Administration with a concentration in Public Finance from the University at Albany, Nelson A. Rockefeller College of Public Affairs and Policy. She has worked in New York State government for over 15 years, primarily in Project Management positions and IT procurement, with a focus on system development projects.

## Introducing: AGA's National Leadership Conference February 21 – 23, 2003 - Washington, D.C.

AGA is pleased to present the first National Leadership Conference in February 2003 as part of its ongoing effort to advance government accountability. This conference will bring together the top leaders from all levels of government to discuss the issues most pressing to government accountability professionals in a new and challenging environment. It offers an opportunity to bring together a variety of members and speakers to hear discussions that will equally benefit federal, state and local government professionals. The conference will be held at the Ronald Reagan Building, International Trade Center, Washington, DC, February 20-21, 2003.

### Special 'Best Practices' Session!

Increasing Accountability through Controls Assessment: Best Practices Workshop and Case Study on Monitoring Credit Card Transactions

Time: 1:30 p.m. to 4:30 p.m., February 19, 2003

Location: Ronald Reagan Building and International Trade Center, Hemisphere A Room, Washington, D.C.

Speakers: Colonel Bill Kelley, U.S. Department of Defense, Office of the Inspector General John Verver, Vice President, Professional Services, ACL Services Ltd.

Increased scrutiny and financial accountability. High volumes of transactions, complex processes and IT infrastructures. The challenges of assuring compliance with internal controls and cost containment have never been greater.

This workshop focuses on how data analysis technology can be applied through continuous monitoring applications to develop an early warning system that notifies management of exceptions that may indicate potential risks and weaknesses in internal controls and compliance policies. The primary case study highlights the work undertaken by the Department of Defense to review the use of over 200,000 purchase cards, more than 10.5 million transactions, and controls over the \$6.1 billion in payments. Hear about the objectives of the evaluation, challenges encountered, methodology adopted, and results achieved. Learn how to automate data analysis through continuous monitoring for proactive, independent testing and validation of transactions and data against defined operational and regulatory compliance requirements.

To register for the pre-conference workshop please visit [www.acl.com/aga](http://www.acl.com/aga) or call 1-888-669-4225 x 1385.

If you need more information about the the National Leadership Conference please contact Ada Phillips, Conferences & Meetings Director at [aphillips@agacgm.org](mailto:aphillips@agacgm.org) or at 800.242.7211.

We encourage you to check the AGA site for continuous updates about this conference.

## There's No Excuse for Missing The Conference That Counts 2003



The New York Capital Chapter of the Association of Government Accountants, the Albany Chapter of The Institute of Internal Auditors and the Hudson Valley Chapter of the Information Systems Audit and Control Association remind you: "There's No Excuse for Missing The Conference That Counts 2003" being held at the Holiday Inn Turf on March 17 to 19, 2003.

The Conference That Counts 2003 offers three highly focused concurrent tracks:

- IS Audit & Security
- Auditing
- General / Financial

Up to 21 CPE hours can be earned by attending all three days. This is the eighth TCTC, and it has gotten so popular over the years that you must register early to ensure you get in. For registration information, call Kathy Whitsett at (518) 473-8854. To get an electronic copy of the TCTC 2003 brochure, go to [www.aganycap.org/education/tctc\\_2003\\_brochure.pdf](http://www.aganycap.org/education/tctc_2003_brochure.pdf)



## There's No Excuse for Missing The Conference That Counts 2003

Be sure to hear Jay Rifenburg's Keynote Address on March 17, 2003 at 8:30 a.m.

March 17, 2003	7:30-9:30	9:30-10:45	10:45-11:15	11:15-12:30	12:30-1:45	1:45-3:00	3:00-3:30	3:30-4:45
Track 1 IS Audit & Security	Registration & Coffee 7:30-8:30  Keynote Address 8:30-9:20	Session 101 Anatomy of an IT Risk Assessment Engagement Dr. James Hansen	Morning Break	Session 101 (continued)	Lunch	Session 102 The Practical State of Security Tom Milner	Afternoon Break	Session 103 Hack Attack Blaise Fallon
Track 2 Auditing		Session 201 Negotiation Skills for Auditors Margie Popowsky		Session 201 (continued)		Session 202 Marketing and Selling Internal Audit Margie Popowsky		Session 203 Controls are Everybody's Business Margie Popowsky
Track 3 General/Financial		Session 301 No Excuse! Principles for Life and Success Jay Rifenburg		Session 301 (continued)		Session 302 No Excuse! Principles for Life and Success Jay Rifenburg		Session 302 (continued)

March 18, 2003	7:30-8:30	8:30-10:00	10:00-10:30	10:30-12:00	12:00-1:15	1:15-2:45	2:45-3:15	3:15-4:45
Track 1 IS Audit & Security	Registration & Coffee	Session 104 Cyberterrorism Jeff Conner	Morning Break	Session 104 (continued)	Lunch	Session 104 (continued)	Afternoon Break	Session 104 (continued)
Track 2 Auditing		Session 204 Fraud Happens Art Hayes		Session 204 (continued)		Session 205 Ethical Dilemmas for Auditors Art Hayes		Session 205 (continued)
Track 3 General/Financial		Session 303 Reviewing and Editing Skills for Managers Sally Cutler		Session 304 Characteristics of Consulting Reports Sally Cutler		Session 305 Human Relations in Auditing Beth Ashcroft		Session 305 (continued)

March 19, 2003	7:30-8:30	8:30-10:00	10:00-10:30	10:30-12:00	12:00-1:15	1:15-2:45	2:45-3:15	3:15-4:45
Track 1 IS Audit & Security	Registration & Coffee	Session 105 Auditing Automated Business Applications Xenia Parker	Morning Break	Session 105 (continued)	Lunch	Session 105 (continued)	Afternoon Break	Session 105 (continued)
Track 2 Auditing		Session 206 Designing Message- Based Audit Reports Sally Cutler		Session 206 (continued)		Session 207 Yellow Book Standards Lori Vaccaro & Marcella Junco		Session 208 Identifying Risk Abby Fiorella & Paige Graves
Track 3 General/Financial		Session 306 Change Happens Art Hayes		Session 307 Balancing Work & Life Art Hayes		Session 308 Being a Leader Art Hayes		Session 309 Magnet Theory Art Hayes

*A Blast from the Past*

# Flab

by John Wrafter

**M**y first recollection of hearing or seeing a flabby adjective occurred when I was a little kid about eight years old (circa 1940). I recall seeing an octagonal red and white sign at some street corner which read “FULL STOP.” Inquiring what the sign meant, my Uncle informed me that the sign meant that you would be violating the law if you came to a “rolling stop.” I was satisfied then with the explanation, but I realized as I grew older that I should have sought another explanation because a “rolling stop” is not a stop. It’s a go.

As I grew older, and more attune to the intricacies of the English language, I began to realize that adjectives have an important function. They define nouns and sometimes other adjectives. A came to realize, too, that adjectives often were used but did nothing to fulfill their function. The noun “stop” has a finality about it which defies further definition by an adjective such as “full” or “partial.” On the other hand, one can come to an “abrupt” stop or to a “gradual” stop, but once you stop, you are stopped, period.

Apparently, the people who wrote road signs came to realize the errors of their ways. Some years later (perhaps circa 1960), the “FULL STOP” signs began to be replaced with similar signs which simply read “STOP.”

You may think that’s the happy ending to the story. Well it ain’t.

Recently, I observed another road sign at a New York State Thruway rest area between Oneida and Albany. The sign, strategically placed at the apex of a fork in the entrance ramp, read “ALL TRUCKS” and showed an arrow pointing to the road to the right. My Uncle was not available at the time so I asked a State Trooper what the sign meant. He replied that the sign meant that “every” truck must go to the right, not just the tractor-trailer variety. Discretion cautioned me not to retort either “If they meant every truck, why didn’t the sign read ‘EVERY’ instead of ‘ALL’” or, better yet, “But wouldn’t the word “TRUCKS” have been enough?”

Continuing my trip along the Northway, which traverses between Albany and Montreal, I noticed another curious sign. The sign appeared about 500 feet before a bridge overpass. It read “BRIDGE CLEARANCE APPROXIMATELY 14 FEET 2 INCHES.” My confidence was hardly shaken after I roughly estimated the height of my car to be no more than six feet. This time I was traveling about 60 MPH, and neither my Uncle nor the State Trooper was available to field my question.

Spending a lot of time on the road by oneself, gets oneself to thinking. Deeply. And questioning oneself. I began thinking about the tractor-trailer truck drivers approaching the sign with trucks 14 feet 2 inches. “How many of the drivers,” I asked myself, “would decide to give it a try?” Again thinking to myself, I concluded that, according to the best rules of chance (some call it

statistical theory), there was an equal chance that the actual height of the overpass was higher than 14 feet 2 inches as there was that it was lower. A fifty-fifty shot. I, therefore, answered “Probably one-half the drivers would proceed, and the other half would detour.”

That is the way with adjectives. If they are used when not absolutely necessary, they just take up space. What’s more, they tend to confuse little kids and automobile drivers, not to mention tractor-trailer truck drivers.

It’s not just “on the road” that such confusion exists, though. I was also confused as a kid when someone, usually a relative, would mention that I was a “good boy.” Am I not, hearkening to my school days, at least “very good,” if not “excellent,” not to mention “very excellent” (as Sister Mary Gervais was wont to mark)? Of course, in school, “very good” was better than “good,” “excellent” was better than “very good” and, in Sister Mary Gervais’ case, “very excellent” was better than “excellent.” But that was in school. In real life, by referring to someone as a “good person,” you are saying it all. After all, goodness is a most admirable virtue we all should strive for. “Very” is a very overused word. Take a look at the following two sentences and see whether you can spot the flabby adjectives, delete them, and improve the sentences.

- John took Loretta’s request to take the garbage out under active consideration.
- John asked Mary, “Will you make a definite decision by Friday as to whether you will go to the concert with me?”

If you spotted “active” and “definite” as the flabby adjectives, you were right. After all, can there be such things as “inactive” consideration, or “indefinite” decisions?

But if you were content to simply eliminate the flabby adjectives and leave the sentences as they were, you weren’t listening to the second lesson on substituting nouns for verbs. The improved versions:

- John considered Loretta’s request to take the garbage out.
- John asked Mary “Will you decide by Friday whether you will go to the concert with me?”

## Rule

- Don’t bolster strong nouns or adjectives with flabby adjectives.

*This article originally appeared in the January 1986 issue of Capital Ideas. John Wrafter was the New York Capital Chapter’s first President.*

## Invitation to Participate

*Continued from page 1.*

objectives, policies and procedures; reviewing and approving the budget and programs; and providing general oversight for Chapter activities.

*Strategic Direction, By-Laws and Procedures:* Chaired by the President and President-Elect, this committee is responsible for overseeing the Strategic Plan, By-Laws and Procedures and making recommendations for changes.

*Education and Programs:* Chaired by the Vice President, this committee plans and coordinates activities to meet the ongoing educational needs of members, including logistics and registration for events.

*Communication:* Chaired by the Vice President, this committee is responsible for organizing, preparing and distributing Chapter communications, including the newsletter, Internet site and public relations information.

*Membership:* Chaired by the Vice President, this committee promotes recruitment and retention of members, maintains membership records and provides liaison with National Office on membership issues.

*Community Service:* Chaired by the Vice President, this committee plans, coordinates and promotes Chapter community service activities.

*Early Careers:* Chaired by the Vice President, this committee organizes activities to recruit and retain early career members, assists them with their career development and promotes their involvement in activities.

*Certification:* Chaired by the Vice President, this committee promotes and assists individuals in obtaining AGA's Certified Government Financial Manager designation.

*Budget and Finance:* Chaired by the Treasurer, this committee gathers information for the Chapter budget, presents it to the CEC for review and approval, provides oversight for the budget during the fiscal year for the CEC and proposes financial policy to the CEC.

*Awards:* Assists the Chapter President in identifying and presenting awards to members who have made noteworthy contributions to the Chapter or the profession.

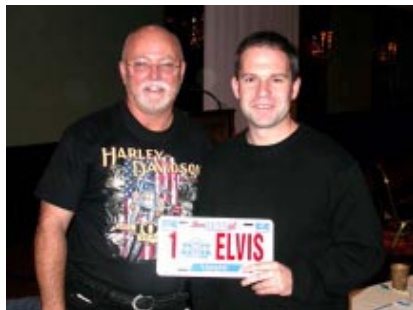
*TCTC:* The AGA, IIA and ISACA hold an annual training conference (The Conference That Counts). Chapter members serve on a steering committee for the conference that includes scheduling, planning and coordinating the event. Activities of this committee include registration, budget and finance, program development, brochure preparation, and logistical support.

### Shadow Positions

Lastly, for the first time, we will be testing a concept called "shadow" positions. With these positions, we will try to promote leadership learning and involvement by early career members. The duties for these positions are not defined yet, but generally they will assist specific Chapter officers with their duties and the participants will learn valuable organization and leadership skills.

If you are a member and would like to become involved in any of the above Officer, Director or Committee positions for the next program year or are an early career member and interested in the "shadow" program, please contact Kirk Schanzenbach at 473-2662.

## Scenes from Recent Chapter Events



Fraud Conference: Presenter Arthur Hayes awards an Elvis licence plate to "Feisty Bubba" Jeff Mazula.



Holiday Luncheon: WNYT Channel 13's Health Correspondent Benita Zahn with Nancy Varley.



25th Anniversary: Additional award participants who were unable to attend the October Celebration Dinner.

The New York Capital Chapter has been active in community service for many years. In addition to individual members volunteering their services for a variety of activities, the chapter continues to be dedicated to give back to the community in which the members live.

Last year, the Chapter participated in the various events to help raise funds for several organizations including the Regional Food Bank of Northeastern New York, the Center for the Disabled, the March of Dimes, Big Brothers and Big Sisters and WMHT. In addition, we participated in the IRS's VITA Tax Preparers program and Hands on Capitaland.

## Community Service Corner

The Community Services Committee consists of:

Ann Marsh - 518-473-2020 or amarsh@mail.nysed.gov

Jim Cox - 518-437-9399 or jcox@os.dhhs.gov

Denise Grebert - 518-477-1102 or dgrebert@dot.state.ny.us

Marcella Junco - 518-427-4753 or mjunco@kpmg.com

The Committee is seeking volunteers to participate in the following events remaining this year. Feel free to contact any committee member for more information or to share your ideas for events or visit our website at [www.aganycap.org](http://www.aganycap.org).

### ***IRS Voluntary Income Tax Assistance (VITA)***

*When:* January 2003

VITA involves IRS-trained volunteers who provide free tax assistance at community locations to individuals who need assistance with basic income tax return preparation. VITA is aimed at those for whom paid professional assistance may be out of reach, those who are non-English speaking, persons with disabilities, those with a low to fixed income, the elderly, and other individuals with special needs.

### ***Big Brothers Big Sisters "Bowl for Kids Sake" Bowl-a-thon***

*When:* March 2003

This event raises funds, through amounts pledged for participating bowlers, for the Big Brothers Big Sisters organization. Due to the past success of the BFKS, Big Brothers Big Sisters has been able to provide hundreds of children, from their waiting list, with the friendship and guidance of a Big Brother or a Big Sister.



### ***March of Dimes WalkAmerica***

*When:* May 2003

We all dream of the day when every baby is born healthy. But all too often, babies are born with problems-many born too soon and some so small they may struggle just to survive. The March of Dimes is working to prevent birth defects, premature birth, low birthweight, and other threats to infant health. Through WalkAmerica, the March of Dimes raises funds to support cutting edge research and innovative programs that save babies' lives.



### ***WMHT Membership Drive***

*When:* To be determined

*Where:* The WMHT Studios

As our local public broadcasting station and a non-profit organization, WMHT relies heavily on the support of the community. The membership drives enable the PBS station to provide quality television programs. This will be the second year that the AGA has participated in the live broadcast to answer phones to collect pledges for the station.




For updates on events, visit the Community Services Corner in our newsletter or on our website regularly.

# CGFM

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by Lori Vaccaro

## The AGA New York Capital Chapter CGFM Raffle



The AGA New York Capital Chapter is running a raffle that will be held on the last day of the TCTC 2003, Wednesday, March 19<sup>th</sup>. The raffle is open to everyone and you do not need to be in attendance to claim your prize. Tickets are \$1 each, 6 for \$5, or 15 for \$10. Half of the proceeds will go to the Make A Wish Foundation. Tickets may be purchased at AGA events, the TCTC, or in advance by contacting Lori Vaccaro at Lvaccaro@KPMG.com or (212) 909-5305. The prizes that are being raffled are:

- 1<sup>st</sup> Prize** One registration to each of the three CGFM examinations (not including application fee) to be taken before December 31, 2003 (a \$327 value)
- 2<sup>nd</sup> Prize** One AGA Executive Saddlebag – 16”x12” bag with front flap and embroidered with the AGA logo (a \$25 value)
- 3<sup>rd</sup> Prize** One AGA Executive Canvas Portfolio (an \$18 value)

#### ***A Little Bit About the CGFM***

The Certified Government Financial Manager (CGFM) program spans the public, private, and academic sectors in the United States. It recognizes the unique skills and experience that government financial management professionals possess. It identifies those who have knowledge in many function areas and know how to apply it in a government setting. More than 13,000 professionals have been designated CGFMs.

#### **Why Certify?**

Among government financial managers, the CGFM has become known and appreciated. It is a mark of distinction and offers you a wide range of important benefits. It:

- demonstrates your understanding of all aspects of financial management in every level of government.
- gets you plugged in to the latest information in the field and gives you access to large networks of people that will help you perform at your best.
- makes a statement that you possess specialized skills and professional expertise.
- shows your commitment to expanding your knowledge to handle increasing responsibilities.
- differentiates between you and others in a field that has every kind of credential, but only one that was developed by, for and with government financial managers.

#### **The Exam**

The three CGFM examinations measure the wide range of knowledge and skills that a government financial management professional needs to succeed. The exams are administered year-round in a multiple-choice, computerized format on behalf of AGA by Prometric a division of Thomas Learning at their Sylvan Technology Centers. There are over 500 testing sites – there’s even one located on Central Avenue in Albany.

You can check out the National AGA website for some sample questions. If you have problems with the sample questions, you can find a list of materials to brush up on your government financial manager skills at [www.agacgfm.org/cgfm/cgfm\\_prepare.htm](http://www.agacgfm.org/cgfm/cgfm_prepare.htm). In addition, AGA offers online courses that are available at your convenience, 24 hours a day, 7 days a week. Alternatively, Management Concepts provides review courses for each of the three exams in Washington, D.C. There is a one-time application fee of \$85 and a registration fee for each of the three exams of \$109.

If you are interested in becoming a CGFM please email Lori Vaccaro, Vice-President for Certification, at Lvaccaro@KPMG.com. More information can also be found at [www.agacgfm.org](http://www.agacgfm.org) and by reading more about the exam on the next page.

## Taking the CGFM Exam

by Virginia Brizendine

So, you want to earn your CGFM designation — how do you go about applying and taking the test?

First you need to apply to the CGFM program. You must meet the following requirements to be accepted:

- Meet the education requirement - a bachelor's degree from an accredited college or university, including 24 credit hours of study in financial management topics,
- Meet the professional experience requirement - at least two years of professional-level experience in government financial management,
- Agree to abide by AGA's Code of Ethics, and
- Submit the application and the nonrefundable \$85 application fee.

You will receive a letter of eligibility from AGA's Office of Professional Certification indicating that you are eligible to sit for the examinations. You can choose to take one, two or three exams at the same time or at different times. You have up to three years from your application date to complete the three examinations. Of course, I encourage you to complete them as soon as possible, especially if you have taken the courses or have participated in a study group. Because the exams are computerized and offered at over 300 testing sites within the USA, six days a week, you may set up your own appointment time, choose the location that is most convenient for you to take the exam(s) and purchase the exams directly on the AGA web site. Each exam is two hours in length.

When you arrive to take the exam, you will first have to prove that you are really you! You will have to have two forms of picture ID. You can take nothing into the exam room. The test is delivered over the internet, so there may be a delay between hitting "enter" and getting the next question. You are not "charged" for the question's transmission time, however. The clock stops while the question is loading, so the actual time you are in the exam room may be longer than two hours. The questions are multiple-choice and can be answered, left blank or flagged for review. I had enough time to complete the exam, review my answers and circle back to flagged questions.

Immediately upon completing the exam, the computer will let you know whether you passed or failed. The examining location will certify the results. Approximately two weeks

later, you will receive official notification from the AGA National Office.

The process is straightforward and not difficult at all. If you have been considering taking an exam, what are you waiting for? JUST DO IT!!!

If you have questions on the exam process, contact Joan Schwartz at the national office (800-242-7211) or [jschwartz@agacgfm.org](mailto:jschwartz@agacgfm.org). Alternatively, you may contact your local Chapter CGFM coordinator, Lori Vaccaro at [lvaccaro@kpmg.com](mailto:lvaccaro@kpmg.com).

### New Scholarship Opportunity Available for AGA Members



Rutgers University has created a scholarship program for AGA members interested in earning the CGFM certification and an advanced degree in government financial management, which is now completely available online. The criteria for this program is posted on the homepage of AGA Website at [www.agacgfm.org](http://www.agacgfm.org). Rutgers will commit \$25,000 over a two-year period, with five students receiving \$2,000 each in the first year. For more information, contact AGA Director of Education Linda Martin-Latham, MA, at 800.AGA.7211 x 209, or at [llatham@agacgfm.org](mailto:llatham@agacgfm.org). Check [www.Gov-maccy.rutgers.edu](http://www.Gov-maccy.rutgers.edu) for additional information about admission, curriculum, program requirements and faculty.

All applications are due by March 31, 2003 to:

Professor Robert H. Werner, CGFM  
 Rutgers Business School  
 MACCY Program and Governmental  
 Accounting  
 Levin Building, 94 Rockefeller Road  
 Piccataway, NJ 07102-1897

# The Big Picture

by Jim Arnett, Nashville AGA Chapter President

It is easy to forget that our chapter is a part of a large national organization such as the Association of Government Accountants. AGA is comprised of a national administrative staff, several national boards and committees, and over 90 local chapters. In Nashville, our focus tends to be on our chapter. Most of our continuing professional education training events and networking opportunities such as luncheon meetings, community service projects, and social events are provided by the local chapter. Therefore, many of us are neither aware of nor concerned about what is happening with the national organization. Unfortunately, many of us believe that receiving the *Journal* and *Topics* are the only benefits the national organization provides to the average AGA member.

AGA is so much more than a couple of publications. The CGFM certification is now recognized as the mark of excellence in government financial management. AGA's Financial Management Standards Board presents position statements on exposure drafts that involve the establishment of generally accepted accounting and auditing standards for local, state, and federal government. AGA closely monitors federal legislation that benefits professional development and certification as well as other legislation that affects government financial management. AGA also sponsors a certification of excellence for federal agencies that produce high quality accountability reports and will soon sponsor a certification of excellence for state and local governments regarding service efforts and accomplishments

The national dues increase proposed by the National Executive Committee to the National Board of Directors comes as a result of a peer review performed on the national organization earlier this year. One of the peer review team's findings stated, "AGA's financial hemorrhaging must stop." The peer review report went on to state that AGA's current revenues are not sufficient to continue to provide the current level of member services and that AGA should consider raising membership dues in that the current dues structure is low compared to similar professional organizations. Without new revenues, AGA will lose approximately \$800,000 over the next four years and will have depleted 80% of their operating reserves since fiscal year 1998.

The dues increase proposal would be effective fiscal year 2004. Full government membership dues would go from \$70 to \$90. Retired memberships would increase from \$14 to

\$30, student memberships from \$15 to \$30, early career memberships from \$35 to \$45, and private sector memberships from \$70 to \$150. The NBD vote on the dues increase ended on December 20, 2002 and the measure passed.

## President's Message

*Continued from page 2.*

we show we're willing to give a little, maybe we'll be given a little more. Think about it. Right now, if you are eligible to join under a group membership, your dues are only \$51 versus \$70. Since the Technology Conference costs \$50 for non-members, your membership virtually cost you \$1 or \$20. Either way it is a bargain, then you can take advantage of the discounted member rates for seminars for the next year. Now is your chance.

Seminars!! Have I got some seminars for you!! Coming on **January 29, 2003** is the Third Annual Technology Conference co-sponsored with the IIA and ISACA. We have lined up four dynamic speakers for this conference. (See elsewhere in the newsletter for bios and seminar details.) On **February 25, 2003**, we have the Professional Certification Information Seminar. Have you ever asked yourself which professional certification is best for you? Come find out more. Bring a friend. It's free! A representative from each certification sponsoring organization will provide an overview of their professional certification and answer questions.

Now, of course, you know I've saved the best for last. Thanks to all of you who hung in for this. Our 8<sup>th</sup> Annual TCTC kicks off on March 17, 2003 with the motivational speaker, Jay Rifenburg. As the brochure says there's "No Excuse for Missing the TCTC." Where else can you get your money's worth. Twenty-one (21) CPE's for between \$15 and \$25 a CPE, depending on when you register and what discounts are available to you and your organization. The committee has put together a wonderful program again this year. Make plans to join us for 1, 2, or all 3 days at the Holiday Inn Turf on Wolf Road on **March 17, 18, and 19, 2003**. Watch the mail for your brochure. Hope to see you all there!

# Membership News

by Jill Flinton

## Dues Renewal Time

It's that time of year again. The due renewal invoices will be out shortly. Did you know that you can pay your dues and your CGFM renewal online? You can also receive a \$5 discount to renew on-line by February 28, 2003.

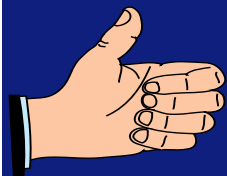
Here's how you can do it:

1. Go to [www.agacgfm.org](http://www.agacgfm.org)
2. Click on Members Only on the right side of the blue title bar
3. You will see two pop-up windows. One is about the National Leadership Conference and the other is about Online Dues Renewal.
4. On the screen behind the pop-up windows, the Members Only website, click Login on the upper left side.
5. Type your login id (your member number) and your password (first initial last name). For example John Doe with member number 11111 would type: 11111 in Login and jdoo in password
6. After you login, you will see your contact information on the screen. Please review that information and if any changes are needed, please click Edit at the top of the screen and make the changes.
7. To renew your dues, click the Renew line on the left side of the screen.
8. Review the information and click Add to Basket.
9. Fill out the form and click Check Out.
10. Congratulations! You just paid your dues and CGFM renewal.

If you need your member number or have problems, please contact Jill Flinton at 518-437-9390 ext 241 or via email at [jflinton@oig.hhs.gov](mailto:jflinton@oig.hhs.gov) Or you can contact the National Office at 1-800-272-7211.

## Special Attention

National AGA is offering a \$5 discount when you renew your membership online by February 28, 2003. Just access [www.agacgfm.org](http://www.agacgfm.org) and click on Quick Links, Application – Membership and follow the instructions for renewal. Save \$ by renewing online, on time!



## “Member Items”

## Welcome & Thanks

Welcome to the following new members:

- Nicholas Halko, CPA – US Department of Health and Human Services
- Julianne Teresco – Wojeski & Co, CPAs
- Frederick Shellard, Jr. – NYS GFOA
- Cole Hickland, CPA, CMA – NYS Office of State Comptroller
- Michael Lefebvre, NYS Division of Housing & Community Renewal
- Jeff Madej – NYS Office of State Comptroller
- Maria Stewart – NYS Office of State Comptroller
- Robert Scott – Scott, Stackrow & Co., CPAs, P.C.
- Joseph Ambrose – NYS Department of State

Thanks to the following sponsors:

- Jill Flinton – US Department of Health and Human Services
- Denise Grebert, CPA – Wojeski & Co, CPAs
- J. Dwight Hadley – Albany International Airport
- Kirk Schanzenbach – NYS Office of State Comptroller
- Katie Meyer, CGFM – NYS Division of Housing & Community Renewal
- Mark Mitchell – NYS Department of State

## Starting the Year Off Right

After investing many hours of studying in 2002, Jill Flinton rang in the new year by passing the first CGFM exam - Governmental Environment. Way to go, Jill! With only two parts left to go it looks like our Chapter will soon have another CGFM to add to the list.

## New Dues Structure

After extensive debate, the AGA National Board of Directors (Chapter Presidents, National and Regional leaders) have approved a new dues structure to strengthen the financial foundation of the Association. The new rates are effective for all renewals for the next year. New members who join **NOW (before April 1, 2003)** will join at the current rate and their next renewal notice will have the new dues amount. Also, there is a \$5 discount if you renew on-line by February 28, 2003.

### Comparison of Dues Amounts

<u>Member Type</u>	<u>Current</u>	<u>New</u>	
Full Government	\$70	\$90	more than three years
Private Sector	\$70	\$150	new category
Early Career	\$35	\$45	first three years
Student	\$15	\$30	first year of employment
Retired	\$14	\$30	
Group	\$51	\$70	seven or more full members

CGFM renewal amounts are not affected by this change.

### Group Discounts

Did you know that if your organization has seven or more full members you can qualify for a group discount? Currently, we have group discounts for the following agencies

- U.S. Department of Health and Human Services
- NYS Office of the State Comptroller
- NYS Education Department
- NYS Department of Taxation and Finance

We are pursuing group discounts for:

- NYS Department of Health
- NYS Department of Transportation

Do you belong to any of these organizations? Or do you think that your organization qualifies for a group discount? If you believe that you are entitled to a group discount, please contact Jill Flinton at 518-437-9390 ext 241 or at [jflinton@oig.hhs.gov](mailto:jflinton@oig.hhs.gov)

## AGA National Names Sectional/Regional Boundaries Working Group

National President, Bill Anderson has asked 12 AGA members to serve on a Sectional/Regional Boundaries Working Group. AGA's current regional and sectional geographic boundaries were realigned in 2001 to "better equalize member representation and support." However, over the last two years, the NEC has become aware that some of the geographical boundaries are too large for one individual to properly support because of the amount of travel involved. The Working Group will look into such things as the possibility of establishing a fifth section and/or changing regional boundaries, and report back to the AGA National President as soon as possible, but no later than May 2, 2003. The group will conduct business by conference call and email. The following AGA members have agreed to serve on the working group:

Barbara B. Gladfelter, Sacramento Chapter, Chair  
 Raymond H. Harris, New York Capital Chapter, Vice Chair  
 James P. Armstrong, Los Angeles Civic Center Chapter  
 Paul W. Bognaski, Montgomery/Prince Georges Chapter  
 Lance M. Chilcoat, Baltimore Chapter  
 Robert M. Crowl, Atlanta Chapter

Bobby A. Derrick, Indianapolis Chapter  
 Joseph A. Kapelewski, Richmond Chapter  
 William A. Morehead, Jackson Chapter  
 Richard V. Norment, Nashville Chapter  
 Cynthia T. Osga, Greater Lansing Chapter  
 James W. Turkett, Dallas Chapter

**Team REAP**

## Recruit & Retain Essential Accountability Professionals

**WHAT:** AGA's 2002-03 Membership Campaign - our goals for the year are to recruit **2,300 new members** and to **lose no more than 1,900 members** - a 2% net growth.

**WHO:** You! Make the commitment and become a player for **TEAM REAP**. Help your chapter by recruiting new members into AGA as well as retaining members. Spread the word!

**WHEN:** The Campaign runs from **May 1, 2002 through April 30, 2003**.

**PRIZES:** We have lined up an exciting array of prizes for everyone to have a chance at winning:



- Individual Members (1 prize in total) – *A fishbowl drawing for a trip for 2 to anywhere in the Continental US or Alaska, Hawaii or Caribbean (airfare and hotel only)*. Your name gets put into the fishbowl each time you recruit a new member – recruit 1 member, get 1 chance, recruit 100 members, get 100 chances.
- The Recruiter of the Year and the Top Two Sponsors will also receive a complimentary meeting registration.



**So start recruiting today! More information will be sent later – stay tuned....**

### LOCALLY...

The top three recruiters of the year receive gift certificates to local companies.

### Chapter Membership Statistics as of January 7, 2003

	<u>National Goal</u>	<u>Actual Number</u>	<u>Percent of Goal</u>
Current Members	410	368	90%
New Members	75	31	41%
Retained Members	336	337	100%

Membership questions? Contact Jill Flinton at [jflinton@oig.hhs.gov](mailto:jflinton@oig.hhs.gov) or 518-437-9390 extension 241.

# Chapter Executive Committee

November 12, 2002  
Minutes

The Chapter Executive Committee (CEC) held its fifth meeting of the program year on November 12, 2002 at the Department of Transportation on the State Campus in Albany. In attendance were: Jim Cox, Ken Evans, Jill Flinton, Denise Grebert, Ray Harris, Ann Marsh, Brian Mason, Roger Mazula, Anne Marie Mosby, Jim Nellegar, Kirk Schanzenbach and Marcella Junco and Lori Vaccaro (via phone).

Minutes were adopted for the October 8, 2002 meeting.

## **Administrative**

Linda Zinzow changed the next meeting from December 10 to December 3, 2002. The meeting will be held in the CAB conference room in Building 4, Room 100 at 3:30pm. Also, Anne Marie Mosby will be resigning her position as secretary effective December 3, 2002, and will be replaced by Francine Marzinsky following ratification by the CEC.

## **Finance**

Marcella Junco stated that money from the September and October events are still being received. The 25<sup>th</sup> anniversary dinner will cost \$350 more than expected and we were charged for 49 dinners at the event.

## **CGFM**

Lori proposed that the chapter raffle off a registration for the CGFM exam at TCTC 2003. The raffle information will be put in our newsletter and the IIAA newsletter. A portion of the raffle proceeds will be donated to charity. Other items will be available for the raffle.

## **Chapter Bylaws**

Ray and Dan have proposed changes to the Bylaws based on National pro-type; the revisions need to be finalized by December 31, 2002. Ray will process all suggestions for Bylaw changes by November 13, 2002. The revised Bylaws will be published in the next Newsletter so that members can vote on the changes at the Chapter meeting following the Holiday luncheon on December 10.

The additional proposed changes that were discussed at the meeting are as follows:

1. Objectives, page 5, a-f (national) – make reference to strategic plan following national objectives
2. Legislative Clause, page 5 – positive statements should come before negative statements.

Ray stated that our Chapter should have three Standing Committees: Bylaws and Procedures Committee, CEC and a Nominating Committee. The Nominating Committee is responsible for recommending a slate of officers for the next year. The date for having the slate of officers ready for the membership has been moved up to January.

## **Membership**

Jill presented a membership update. There were 24 new members added, 35 suspended and 364 active members of the local Chapter. The Chapter has met the goal for retained members. Group membership is out of the suspend mode. A discounted membership rate will be given if more than seven full members come from the same group. National has a Team Reap program concerning recruitment. The top recruitment sponsors will receive gift certificates.

# Chapter Executive Committee

December 10, 2002  
Minutes

## **Community Service**

Seven people participated in the Walkathon for Breast Cancer. Donations will be received for the Regional Food Bank at the upcoming Fraud Conference. A charity needs to be chosen for the Holiday Luncheon on December 10, 2002.

## **Early Careers**

Ken suggested that the next early careers event might be a charity golf tournament. This will be a social as well as charity event and there will be no cost to the association. The next early careers event will be November 25<sup>th</sup> at Jillian's. AGA membership applications and nametags will be provided. The next Early Careers Roundtable will take place in the Spring of 2003.

## **Website**

Jim Nellegar will be the new AGA Webmaster. He suggested that each vice-president be responsible for their own web page. Advertising space could be available to private companies. All web links should lead back to National website. More information about the website will be available in future CEC meetings.

## **Other**

The menu for the Holiday Luncheon is set. The program for TCTC 2003 has been settled.

The Chapter Executive Committee (CEC) held its sixth meeting of the program year on December 19, 2002 at the Department of Transportation on the State Campus in Albany. In attendance were: Jim Cox, Ken Evans, Denise Grebert, Ray Harris, Rose Johnson, Marcella Junco, Brian Lotz, Francine Marzinsky, Brian Mason, Roger Mazula, Anne Marie Mosby, John Samaniuk, Kirk Schanzanbach, Dan Tworek, Lori Vaccaro (via phone) Nancy Varley, and Linda Zinzow.

Minutes were adopted for the November 12, 2002 meeting with approved changes.

## **Administrative**

Motion was made to appoint Francine Marzinsky as the new secretary. Marcella seconded the motion. Motion was carried.

## **Finance**

Marcella stated that neither the receivables nor the expenses from the Fraud Conference were presented in the financial statements. Registration problems arose at the Fraud Conference as well as the October Conference. Non-members whose applications were in process were allowed to participate at the member rate. We will track the status of these pending membership applications.

## **Dues**

AGA National has proposed that annual dues for members be increased to \$90. Ray and Linda are on the National Board and are looking for feedback concerning the dues increase before the ballots are taken. A four year projection revealed that the AGA will be bankrupt without an increase in revenues. An increase of dues to \$90 will result in a positive fund balance. National annual dues of \$90 will still be below other professional accounting organizations. The motion to support the dues increase passed.

**Website**

Linda stated that Jim Nellegar has created a sample of our new website but he still needs information that each vice-president wants to put on his/her web page. He needs information from everyone including PDF versions of the newsletter and financial statements. Linda will send Jim’s link to the board so that they can see the mock up and review it.

**TCTC**

The program is complete, and a brochure announcement will be sent by e-mail to all members. The title this year will be “There’s No Excuse for Missing TCTC 2003.” It is hoped that the State’s financial condition will not affect the number of registrants at the conference. A replacement is needed for Nancy on the logistics committee for the TCTC.

**Community Service**

We raised \$826 for the Food Bank at the Fraud Conference, of that \$326 was raised at the conference and both co-sponsoring organizations each donated \$250. Roger suggested Lights in the Park as a community service event for next year. Each group that participates in Lights in the Park does so for anywhere from one day to four days.

**Holiday Luncheon**

To date, 54 people have registered for the luncheon and four associations will be participating. Administrative responsibilities for the luncheon are being shared. The AGA will take care of paying Wolfert’s Roost and the honorarium for Benita Zahn. The charity chosen for the Holiday Luncheon collection is the Ronald McDonald House. The IIA will donate \$500 and the other organizations will donate \$250, in addition cash donations will be collected at the event. Each organization president or designee will participate in the luncheon. Each organization will have hand-outs for their upcoming events on a designated side table.

**Early Careers**

Ken stated that about 15 people attended the event in November at Jillian’s. The Early Careers Roundtable will take place on April 16, 2003 at the Department of Transportation. It will be in the morning and the AGA will provide refreshments. AGA members need to contact Audit Director’s to encourage them to send new auditors to the roundtable. The next event will probably be a golf outing sometime during the early summer. Possible places include Wolfert Roost, Burden Lake or Eagle Crest.

**Schedule of Chapter Executive Committee Meetings 2002 - 2003**

- September 10, 2002
- October 8, 2002
- November 12, 2002
- December 10, 2002
- January 14, 2003
- February 11, 2003
- March 11, 2003
- April 8, 2003
- May 13, 2003

All meetings will be held from 3:30 p.m. to 5:00 p.m. at the State Office Campus, Building 4, Ground Floor, classroom 1

Parking is available in Lot D right behind building 3, the cafeteria. Any time after 3:00 p.m., parking is available in any of the adjacent lots such as C or E. Classroom 1 is on the ground floor on the South end of the building (Western Ave Side).

**AGA New York Capital Chapter Financial Condition As of January 10, 2003**

<b>Assets</b>		
Checking/Savings		\$6,112.75
Accounts Receivable		3,560.00
Other Current Assets		<u>2,557.37</u>
<b>Total Assets</b>		<b><u>\$12,230.12</u></b>
<b>Liabilities and Equity</b>		
Accounts Payable	\$2,699.97	
Other Current Liabilities	<u>0.00</u>	\$2,699.97
<b>Equity</b>		
Reserve for PDC	\$6,400.00	
Retained Earnings	17,084.36	
Net Income	<u>-13,954.21</u>	<u>9,530.15</u>
<b>Total Liabilities and Equity</b>		<b><u>\$12,230.12</u></b>

## New York Capital Chapter Schedule of Events: 2002-2003

September	17	Lunch / Seminar	<i>Luncheon and Civil Service Exam Preparation Seminar</i> <b>Alan Stern</b> , NY SED Jack's Oyster House, 42 State Street, Albany, NY 11:30 a.m. - 1:00 p.m. - Registration and Lunch 1:00 p.m. - 3:00 p.m. - Seminar
September	18	Early Careers Event	<i>Networking with Other Early Careers Members</i> Jillians, 59 North Pearl Street, Albany, NY 4:30 p.m. - 7:30 p.m. - Networking
October	22	Seminar CPE: 4	<i>The New Yellow Book - and - Where Did We Miss the Boat?</i> <b>Marcia Buccanan</b> , GAO; <b>Rick Hannmann</b> , KPMG; <b>David R. Hancox</b> , NYS OSC Century House, Route 9, Latham, NY 11:30 a.m. - 1:00 p.m. - Registration and Lunch 1:00 p.m. - 4:45 p.m. - Seminar
October	22	25 <sup>th</sup> Anniversary Dinner	<i>Celebrate the 25<sup>th</sup> Anniversary with Your Friends and Colleagues</i> Century House, Route 9, Latham, NY 5:00 p.m. - 7:30 p.m. - Reception and Awards 7:30 p.m. - 9:00 p.m. - Dinner
November	26	Conference CPE: 8	<i>Fraud Prevention and Investigation</i> <b>Arthur A. Hayes</b> , State of Tennessee; <b>Ronald R. Stevens</b> and <b>William Mosher</b> , NY State Police Century House, Route 9, Latham, NY 7:45 a.m. - 8:30 a.m. - Registration 8:30 a.m. - 4:45 p.m. - Conference
December	10	Luncheon	<i>Holiday Luncheon - Health and Wellness</i> <b>Benita Zahn</b> , WNYT, Channel 13 Wolfert's Roost Country Club, Van Rensselaer Boulevard, Albany, NY 12:00 p.m. - 12:45 p.m. - Lunch 12:45 p.m. - 1:30 p.m. - Presentation
January	29	Conference CPE: 8	<i>3<sup>rd</sup> Annual Technology Conference</i> <b>Carmella Carnevale</b> , NYS OFT; <b>Diane Taylor</b> , NYS OSC; <b>John Sennett</b> , FBI; <b>John Beveridge</b> , Massachusetts State Auditor Office Empire State Plaza, Meeting Room 6, Albany, NY 7:45 a.m. - 8:30 a.m. - Registration 8:30 a.m. - 4:45 p.m. - Conference
February	25	Seminar	<i>Professional Certification Information Seminar</i> Holiday Inn Turf, Wolf Road, Colonie, NY 3:00 p.m. - 5:00 p.m. - Registration and Workshop 5:00 p.m. - 6:00 p.m. - Networking
March	17-19	Conference CPE: 21	<i>The Conference That Counts 2003</i> Joint Conference with IIA and ISACA Holiday Inn Turf, Wolf Road, Colonie, NY 8:30 a.m. - 5:00 p.m. - Conference (each day)
April		Luncheon CPE: 1	<i>Meet the New State Comptroller</i> Location to Be Announced 11:30 a.m. - 12:00 p.m. - Registration 12:00 p.m. - 1:30 p.m. - Lunch and Presentation
May		Seminar CPE: 8	<i>State and Local Government Financial Managers' Seminar</i> State and Local Government Representatives to Be Announced <b>RESCHEDULED to Fall 2003</b>
June	10	Luncheon	<i>Annual Business Meeting and Awards Luncheon</i> Quality Inn, Everett Road, Albany, NY 11:45 a.m. - 2:00 p.m. - Luncheon and Awards Presentation

To register for any Chapter event, except TCTC, please contact Barbara Wampole at [bwampole@wojeskico.com](mailto:bwampole@wojeskico.com) or call (518) 477-1102

## AGA THE ASSOCIATION FOR ACCOUNTABILITY PROFESSIONALS

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### Membership Application

Name	<input type="radio"/> Mr.	<input type="radio"/> Ms.	Employer
Job Title			
Employer Address	City	State	Zip
Home Address	City	State	Zip
Work ( )	Home ( )	Fax ( )	
Preferred mailing address	<input type="radio"/> Business	<input type="radio"/> Home	
Sponsor's Name (if applicable)	Membership# (if known)		
Employer:	<input type="radio"/> Federal	<input type="radio"/> State	<input type="radio"/> County
	<input type="radio"/> City	<input type="radio"/> Private	<input type="radio"/> Academia
Field:	<input type="radio"/> Accounting	<input type="radio"/> Auditing	<input type="radio"/> Budgeting
	<input type="radio"/> Systems	<input type="radio"/> Financial Management	<input type="radio"/> Other
Education: Highest degree attained	Year	Accreditation & Certificates:	
Please list any other financial management or accounting associations you are a member of:			
Dues: AGA dues (full member \$70/early career member \$35/special early career member \$15) \$			
Chapter dues \$ -0-	Chapter: 77 - New York Capital Chapter	(contact the National Office for chapter information)	
Payment Method:	<input type="radio"/> Check enclosed (payable to AGA, including Chapter dues)		
<input type="radio"/> MasterCard	<input type="radio"/> Visa	<input type="radio"/> AMEX	<input type="radio"/> Discover
	Card number:		
Signature	Expiration date:		

Please return with your payment to:

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