

ABOUT OUR UPCOMING EVENTS

OCTOBER 22, 2002

THE NEW YELLOW BOOK - AND - WHERE DID WE MISS THE BOAT?

AT THE CENTURY HOUSE, ROUTE 9,
LATHAM, NY, WITH RICK HANNMANN OF
KPMG AND DAVID HANCOX OF OSC
REGISTRATION - 11:30 A.M. - 12:00 P.M.
LUNCH - 12:00 P.M. TO 1:00 P.M.
PRESENTATION - 1:00 P.M. TO 4:00 P.M.

4 CPE CREDITS

\$25 FOR AGA MEMBERS

\$75 FOR OTHERS

OCTOBER 22, 2002

25TH ANNIVERSARY CELEBRATION

AT THE CENTURY HOUSE, ROUTE 9,
LATHAM, NY, WITH BILL ANDERSON,
NATIONAL AGA PRESIDENT AND OTHERS
RECEPTION/AWARDS - 5:00 P.M. - 7:30 P.M.
DINNER - 7:30 P.M. TO 9:00 P.M.

\$25 FOR AGA MEMBERS

\$50 FOR OTHERS

NOVEMBER 26, 2002

FALL FRAUD CONFERENCE

AT THE CENTURY HOUSE, RTE 9, LATHAM
8 CPE CREDITS

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

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



GAO's New "Yellow Book" Independence Rules

Practitioners who are involved in government or not-for-profit engagements should be aware that the General Accounting Office has made significant changes to the auditor independence requirements under Government Auditing Standards. These standards, commonly referred to as the "Yellow Book," cover federal entities and organizations receiving federal funds. Various laws require compliance with the Comptroller General's auditing standards in connection with audits of federal entities and funds. Furthermore, many states and local governments and other entities, both domestically and internationally, have voluntarily adopted these standards.

While the new standard deals with a range of auditor independence issues, the most significant change relates to the rules associated with non-audit, or consulting services. Auditors can perform a range of services for their clients, but in some circumstances it is not appropriate for them to perform both audit and certain non-audit services for the same client. In these circumstances, the auditor and/or their client will have to make a choice as to which of these services they will provide.

The new independence standard for non-audit services is based on two overarching principles:

- Auditors should not perform management functions or make management decisions; and
- Auditors should not audit their own work or provide non-audit services in situations where the services involved are significant/material to the subject matter of the audit.

For non-audit services that do not violate the above principles, certain supplemental safeguards would have to be met. For example:

- Personnel who perform non-audit services would be precluded from performing any related audit work.
- The auditor's work could not be reduced beyond the level that would be appropriate if the non-audit work was performed by another unrelated party.
- Certain documentation and quality assurance requirements must be met.

The new standard includes an express prohibition regarding auditors providing certain bookkeeping/recordkeeping services, and limits payroll processing and certain other services, all of which are presently permitted under AICPA auditing standards. At the same time, the standard recognizes that auditors can provide routine advice and answer technical questions without violating these two principles or having to comply with the supplemental safeguards. The standard also provides examples of how certain services would be treated under the new rules.

According to Comptroller General David M. Walker, this new standard is the first of several planned steps in connection with non-audit services covered by the Yellow Book. For example, the Comptroller General plans to work with the Federal Accounting Standards Advisory Board, which develops generally accepted accounting principles for the federal government, to determine what type of additional disclosures relating to non-audit services may be appropriate. In addition, Comptroller General Walker has asked his Advisory Council on Government Auditing Standards to review and monitor this area to determine what, if any, additional steps may be appropriate.

Because of the breadth of changes in the new standards, they are applicable to all audits for periods beginning on or after October 1, 2002. However, early implementation is encouraged.

CAPITAL IDEAS

PUBLISHED BY: NEW YORK CAPITAL CHAPTER
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President's Message

from

Linda Zinzow, CGFM, CPA



As I contemplated accepting the challenge to be this year's Chapter, the one thing I dreaded was writing a president's message for every newsletter. I wondered where I was going to get ideas. As I thought about it, and spoke to others about it, I knew I could do it. So....

The 1st anniversary of the horrible September 11, 2001 attack on the World Trade Center and the Pentagon is now past, but it is hard to forget all the people who lost their lives, and all the people who volunteered their time and talents to help where and how they could. Since we never know what tomorrow will bring, I thought I would take this opportunity to invite you to volunteer your talents to our local organization in whatever way you can.

For many years I perceived the New York Capital AGA Chapter as being a closed group. That is, until I began to participate. Until six years ago, I ignored the yearly call for members to step up and become involved in Chapter leadership and activities. At that time I offered to help and became Chapter treasurer under Brian Mason's presidency and with Karen Ehlinger's assistance. I found that the group I perceived as closed was really an open group of dedicated professionals working to advance our profession. To sustain growth, organizations need active members. The 80/20 paradigm suggests that 20 percent of an organization's members do and 80 percent watch. Our Chapter has about 350 members. And we are way below the 80/20 rule: only about 30 members are really "active" members who are on the Chapter's Executive Committee (board members and officers) or who participate on a committee. I seriously invite each of you to take that little step and effort to become active in our Chapter.

Our Chapter has a number of committees where you might feel comfortable, such as TCTC – The Conference That Counts, community service, early careers, membership, awards and programs. This year the TCTC is trying to get sponsors to help defray some conference costs so the savings can be passed on to develop other Chapter programs. If you have experience in this area or would like to learn how to go about securing sponsors, please contact me at 457-4700 or get in touch with a board member you know.

In addition, organizations need a continual influx of new members to stay relevant to all members. I thank everyone for attending our programs and events in the past and ask each of you to invite one non-member to the programs and events you attend this year to expose your friends and colleagues to the benefits of membership in the AGA. It's a small step, but an important one. Please think about it, and give it a try. I also look forward to seeing all of you at the Century House in Latham on October 22, 2002 as we celebrate our Chapter's 25th Anniversary. I'm sure it will be a very enjoyable evening.

Enron Auditors Were Not Trained to Detect Fraud

by Mike W. Thomas, San Antonio Business Journal

Fraud continues to be a major concern for corporate America, although it typically involves employees stealing from their employers and not the other way around — as is being alleged by some in the case of Enron.

J. Lowell Goode, a certified public accountant and fraud investigator with Carneiro, Chumney & Co. in San Antonio, says the number of fraud cases and the amount of money involved each time has continued to rise every year. But many businesses still do not take the preventative measures necessary to keep it from happening, Goode adds.

“It is really difficult to get people to put in preventative measures before they have experienced fraud,” he says. “Most companies don’t think it will happen to them.”

About 95 percent of all reported fraud cases involve theft by a “trusted employee,” Goode says. In the case of Enron, however, the alleged fraud appears to have occurred at the management level, notes Robert McAdams, managing partner for Carneiro, Chumney & Co.

That type of fraud would be the most difficult for an auditor to detect, he adds, because auditors rely on the internal controls set up by management to control fraud.

“At a big company like Enron, you have to rely on the internal controls,” he says. “But when the management at the company is being intentionally misleading, it is difficult to detect fraud because you are not being provided with the information you need.”

Bad Rap

Goode says the hue and cry that the auditors should have detected the fraud at Enron is unfair in that context, particularly because accounting rules are not designed to detect fraud in the first place.

“The accounting rules were designed so that we would have a consistent measuring stick for comparing one company with another,” Goode says. “It takes a whole different set of skills to detect fraud in most cases.”

An audit cannot guarantee that no fraud has taken place, McAdams says. That is why most auditors use terms like “reasonable

assurance” when submitting their reports, he adds, because there are a lot of judgment calls that go into the process.

“The enigma in most fraud cases is that the person committing the fraud is one of the most trusted employees because they seem so dedicated to their work,” McAdams says. “But in some cases it turns out that the reason they were working longer hours and not taking vacations was so they could cover themselves and keep from being found out.”

Goode says there are three key elements that lead to most fraud cases. The first is financial pressure; the second is opportunity; the third is the ability to rationalize that it is OK.

The only thing most companies can control is the opportunity factor and that has to be dealt with through internal controls, he says. But even the best internal controls are not foolproof.

“Most locks are rated on the time that it takes to break them,” Goode says. “Internal controls are like that, too. Some are better than others, but all of them can be broken eventually.”

McAdams says probably the No. 1 mistake made by most companies that experience fraud is pre-signing checks. This is especially common in nonprofit organizations, and it just leaves the company wide open to theft, he says. Another problem is when companies fax invoices that can then

be altered or allow for inventory shrinkage to go undetected.

Private vs. public

Auditors looking at financial statements for public companies are faced with a different set of expectations than those looking at private companies, Goode says.

“In large, publicly-held companies, the auditors are expected to protect the stockholders by keeping tabs on the financial health of the company,” he says. “In smaller, private companies, the owners and stockholders are usually on the board of directors, and they are looking for good advice and ways to make their company perform better.”

McAdams says auditors who provide consulting services for public companies may have the appearance of a conflict of interest, but that is not generally the case in auditing private companies.

The only thing most companies can control is the opportunity factor and that has to be dealt with through internal controls

"I think the SEC (Securities and Exchange Commission) proposal is intended to keep firms from consulting on their own audit work," McAdams says. "Unfortunately, there may be a lot of changes as a result that go further than that."

Goode says it is sometimes hard to draw the line between a case of fraud and simple bad business decisions.

"It is hard to tell sometimes," he says. "No one wants to lose money on investments, but you can't expect a guarantee. No law can protect everyone 100 percent from this, because business deals sometimes just fail."

"People often think that when a loss comes, it should be someone's fault and they should have to pay for it," McAdams adds. "But that is not always the case. When all of the high-tech businesses in Austin began to fail, there was nothing wrong with their books."

Congress can try and put in measures to protect investors from financial disasters like Enron, McAdams says. But would Dell Computer employees in Austin want to give back their gains because they had all their money invested in one company, he asks.

The important thing for public companies is to have rules that would not cause investors to lose confidence in the independence of the auditors, he says.

As for the auditors, they must continue to rely on their long history of honesty backed up by thousands of audits that did not go wrong, he adds.

"Our clients know what kind of work we do," he says. "I would not expect this situation (Enron) to hurt our client base. And that is true to some degree even with Andersen."

October 22, 2002 Seminar Speaker Bios

David R. Hancox

Mr. Hancox is an Audit Program Director in the Division of Management Audit and State Financial Services. As Director of the Bureau State Expenditures, he heads up a 116-person unit responsible for auditing and paying \$69.5 billion in transactions a year, with more than 84,000 transactions a day coming through the system. Since 1997, he has transformed this unit from a labor-intensive, clerical audit operation to a modern, risk-based professional audit unit, using the latest audit techniques to find fraud, waste, and improper transactions. In the process, he reduced staffing by 54 people. Dave and his audit teams have saved taxpayers millions of dollars and helped change the way New York State operates.

He is on the faculty of Siena College and the Government Audit Training Institute - Graduate School, USDA in Washington D.C. He teaches courses on internal and performance auditing and management controls. He previously taught auditing at the Sage Colleges, Albany Business College, and Schenectady County Community College. He is a frequent speaker on audit-related topics and has given presentations before professional audit organizations and managers from the United States Marines, the United Nations, the Auditor General of Illinois, the Virginia State Auditor's Office, the Institute of Internal Auditors, and the Association of Government Accountants, among others. Mr. Hancox will give a presentation on the auditing profession and where auditors "miss the boat."

He is a member and past regional vice president of the Association of Government Accountants and a past president of the New York Capital Chapter of that organization. He is also a member, and past president, of the Albany Chapter of the Institute of Internal Auditors. Mr. Hancox has contributed articles to various professional journals including The Internal Auditor, the Government Accountants Journal, and the Corporate Controller. He's listed in Marquis's Who's Who in the World, Who's Who in America and Who's Who in the East. Mr. Hancox has received numerous awards and recognition for his leadership and contributions to the auditing profession. He is a Certified Internal Auditor and a Certified Government Financial Manager.

Richard A. Hannmann

Rick is a partner in KPMG's Albany office. He has over 20 years experience serving New York State and its local governments with assurance and advisory services, covering: compliance, financial and operational needs with audits, and special projects. Rick started his career in the Office of the State Comptroller where he gained a strong professional foundation and evolved to his current position in KPMG as a recognized leader in the firm's Albany government practice. He is the engagement partner on the State financial audit and has been a key member on the single audit of New York State for four years and has ongoing responsibility for coordinating services to the Lottery, Higher Education Services Corporation, Teachers' Retirement System, Employees' Retirement Systems, and Thruway Authority.

As an independent accountant and advisor serving New York governments, Rick offers a first hand look at the requirements and expectations relating to independence. He will cover AICPA and U.S. General Accounting Office standards that apply to governments and other applicable guidance.

Rick received a Bachelor of Science in Accounting from the State University of New York at Albany, is a Member of the AICPA and State Society of Certified Public Accountants, Member and Past President of the New York Capital Chapter of the Association of Government Accountants, Member and founding board member of the Hudson Valley Chapter of the Information Systems Audit & Control Association, and Member of the Institute of Internal Auditors. In addition to being a CPA, he is also a Certified Information Systems Auditor, and Certified Government Financial Manager.



ANNIVERSARY

NEW YORK CAPITAL CHAPTER

Topics:

- **The New Yellow Book**
- **Historical Perspective on Auditing**
- **25th Anniversary Celebration**

Date:

October 22, 2002

Guest Speakers:

- **Rick Hannmann, Partner, KPMG**
- **David R. Hancox, NYS OSC**
- **Bill Anderson, AGA President**

Location:

Century House, Route 9, Latham

Times:

Registration and Lunch

11:30 a.m. - 1:00 p.m.

Seminar

1:00 p.m. - 4:45 p.m.

Reception and Awards

5:00 p.m. - 7:30 p.m.

Dinner

7:30 p.m. - 9:00 p.m.

Cost:

- Seminar:** **\$25 for AGA members**
 \$75 for others
- Dinner:** **\$25 for AGA members**
 \$50 for others

New Yellow Book - Government Auditing Standards (commonly referred to as the Yellow Book), issued by the Comptroller General of the United States, are being revised. Rick Hannmann, a partner at KPMG, will address several issues, most notably the independence standard. Independence is the cornerstone of the auditing profession. The new independence standard deals with a range of auditor independence issues, with the most significant being the rules associated with non-audit, or consulting services. In this session, Rick will explain the implications of the new standards from both a private sector and government accountability perspective. This will be a most timely and relevant session for those in and impacted by the audit profession.

Historical Perspective on Auditing - Where Did We Miss the Boat? - A session on the evolving changes in the audit profession over the past 30 plus years will complement the session on the changes in audit standards. From the establishment of the first set of GAO audit standards in 1972 to the Enron/WorldCom/Arthur Andersen debacle of 2002, much has changed over the years, but perhaps less than should have. Listen as popular speaker David R. Hancox takes us on a historical trip that will challenge us to identify where and when we missed the boat regarding ethics, uncomfortable audit situations, and other circumstances that have brought down companies and placed the audit profession under the microscope, again.

25th Anniversary Celebration - Please join us to commemorate this proud milestone in our Chapter's history. Following our afternoon seminar, we will start our celebration with a reception at 5:00 p.m. when hors d'oeuvres are provided (cash bar). Then we will briefly hear from our National AGA President, Bill Anderson. Following Bill, we plan to present a new set of awards to our Chapter Champions (our version of the Hall of Fame), to those members who exemplify Tone at the Top Excellence and to our Outstanding Corporate Partners. The evening is capped off with an excellent dinner at the Century House, one of the premier restaurants in the Capital District. To celebrate our silver anniversary, we have priced this special event at, what else, \$25 for members.

Reservations are Required by October 15, 2002

To register for the Seminar, please contact Barbara Wampole at bwampole@wojeskico.com or call (518) 477-1102.

To purchase tickets for the 25th Anniversary celebration, please contact either Katie Meyer at (518) 474-9021, Ray Harris at (518) 473-6017, Ken Evans at (518) 485-5181, or Rose Johnson at (518)-473-3765.

Scenes from the Atlanta, GA PDC

A number of New York Capital Chapter members attended the AGA's 51st Professional Development Conference (PDC) in Atlanta, GA this summer. This PDC again lived up to its promise of being a high quality training program packed with informative topics with excellent presenters. The Chapter even managed to bring home several national awards: the Chapter Recognition Award (both Gold and All-Star recognition), the Membership Achievement Award (highest overall growth award), first place for the National Newsletter Award, and second place for the Chapter Website Award.



Chapter attendees at the Atlanta PDC: Ray Harris, Mark Mitchell, Roger Mazula, Linda Zinzow and Kirk Schanzenbach



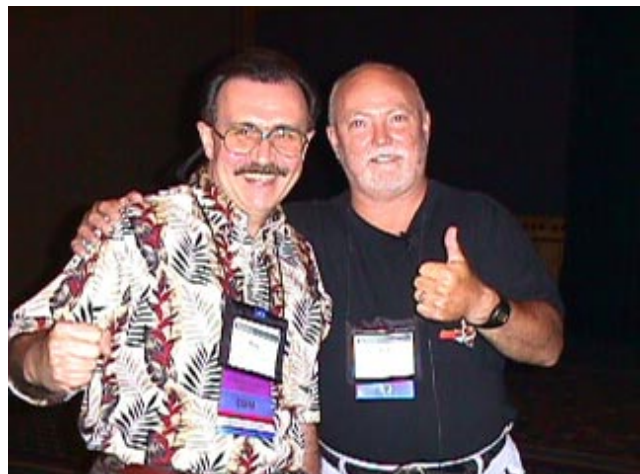
Roger Mazula accepts the first place Chapter Newsletter Award and second place Chapter Website Award from AGA National President Richard Norment.



Mark Mitchell accepts the Chapter Recognition Award and the Chapter Membership Award from AGA National President Richard Norment.



Former Chapter President Bob Attmore was a presenter at the Atlanta PDC.



Ray Harris strikes a pose with fraud expert Art "Bubba" Hayes. Be sure to see Mr. Hayes at the Chapter's November Fraud Seminar and TCTC 2003.



AGA National President Richard Norment gives an inspirational opening speech at the Atlanta PDC.



AGA National Executive Director, Charlie Culkin, sets the stage for the Atlanta PDC.



The opening ceremonies were very entertaining.



Keynote speaker David Walker, Comptroller General of the United States.



Passing of the gavel from outgoing National AGA President Richard Norment to incoming President Bill Anderson.



Mark Mitchell on the "big screen."

Strategic Planning - At the New York Capital Chapter

By Daniel Tworek, CGFM
Past RVP East Region

(Alice speaks to Cheshire Cat) ““Would you tell me, please, which way I ought to go from here?”
‘That depends a good deal on where you want to go’ said the Cat.”
- Alice’s Adventures in Wonderland by Lewis Carroll

“Strategic planning determines where your organization should be going so that all organizational efforts can be pointed in that direction.” (Bellow, Morrissey & Acomb)

The Cheshire Cat’s response to Alice holds true today as it did in Lewis Carroll’s Alice’s in Wonderland. One needs to visualize where you want to be (or where an organization wishes to be) before you begin a journey. Strategic planning helps organizations determine where they should be going so that all efforts can be concentrated and coordinated toward a commonly accepted and understood direction as noted in the Bellow’s quotation above.

The Executive Committee of the New York Capital Chapter decided to embark on an adventure toward setting a strategic direction for its Chapter’s activities. The Committee organized a task group (Group) composed of six members who have a long history of involvement with Chapter activities and have held offices at both the Chapter and National level. The Group recognized at the outset that strategic planning:

- Is time consuming;
- Is difficult and hard work;
- Will generate dialogue that may raise conflict;
- Place new demands on people.

A series of meetings were held in which the Group brainstormed concepts and ideas on setting a direction for the Chapter. Discussions focused on such areas as the Chapter’s mission and vision. What values should the Chapter espouse? What are its goals? What will

be the Chapter’s strategies toward achieving its goals and how will achievement or success be measured? How does the Chapter align its plan with the AGA Long Range Strategic Plan?

The first meeting of this Group was held on December 21, 2001 and it took several meetings over the course of the next five months to galvanize all the concepts, ideas, statements and concerns into a product. The Group initially carved out mission, vision and value statements and identified the goals of the Chapter. The goals were then divided among Group members who then proceeded to develop the individual goal statements, strategies that address each goal, and performance indicators to measure goal progress and success. Presented below are the mission, vision, value statements, the Chapter’s goals, and one complete version of the goal statement.

AGA - New York Capital Chapter Strategic Plan

Our mission is...

to serve persons interested in the government financial management community by providing quality education at a reasonable cost, supporting professional certifications, promoting professional interaction, recognizing professional and academic achievement, and serving the local community.

Our vision is to be....

- one of the best AGA chapters;
- one of the best in serving the government financial management community; and
- a model provider of quality and affordable continuing professional education.

We value...

- Integrity: Fostering the highest professional standards of ethical conduct and behavior, and exemplary services to all levels of government.
- Excellence: Striving for the highest level of professional performance and continuous improvement.
- Accountability: Maintaining and advancing sound fiscal and operational practices.
- Leadership: Being proactive and innovative in directing our activities.
- Diversity and Respect: Treating everyone fairly and with dignity.
- Service: Attending to the needs of our members, the government financial sector and the community.

Our goals address...

- Continuing Professional Education
- Membership Growth and Retention
- Early Career Development
- Certification

- Community Service
- Socialization
- Recognition
- Communication
- Chapter Governance
- Financial Stability

Continuing Professional Education

Goal: Provide professional training, education, and development opportunities which are relevant to the professional needs of the government financial community.

Strategies:

Develop and implement an annual plan for continuing education based on topics that are timely and relevant to the government financial community.

Sponsor and present affordable training conferences, seminars, workshops, and networking opportunities.

Increase opportunities to partner with other professional associations to

strengthen the professional education experience.

Develop continuing education for targeted sectors of the government financial community.

Explore new avenues for hosting professional development activities using technology such as Internet-based seminars.

Develop direct participation opportunities for existing and potential members to present programs in their particular areas of expertise.

Indicators:

- Provide a program worth at least 40 CPE credits annually.
- Show increase in attendance over the previous year.
- Membership increase.
- 95% of speakers achieve a score of 4.0 or better.

The Chapter Executive Committee adopted the Strategic Plan on May 23, 2002. Over the course of the summer, the Chapter Executive Committee studied ways to transition toward implementation of the Strategic Plan. It is the expectation of the Executive Committee that a tactical or operational plan will be developed that will address each goal defined by the Strategic Plan. The complete version of the Strategic Plan can be accessed at the following website: home.nycap.rr.com\aganycap.

A copy of the Strategic Plan in brochure form can be requested at the following address:

Chapter President
New York Capital AGA
PO Box 1923
Albany, New York 12201

AGA members who would like more information or additional assistance on the development of a Strategic Plan can contact me at (518) 473-4276 or at the following e-mail address: dtworek@mail.nysed.gov.

Attmore Wins AGA's State and Local Top Honor

On September 24, New York Capital Chapter's member and former Chapter President Bob Attmore, CGFM, was presented the Excellence in Government Leadership Award at AGA's 11th and final State and Local Government Leadership Conference in Richmond, Virginia. The award is presented to a government professional who exemplifies and promotes excellence in government, outstanding leadership, high ethical standards and innovative management procedures, as well as serves as a role model for others throughout his/her career. Bob, Deputy Comptroller at the State Comptroller's Office, previously received AGA's Snodgrass Distinguished Service Award for outstanding leadership at the State government level.

This is not the first time that our Chapter has nominated the winner of AGA's top

government award. In 1996, State Comptroller H. Carl McCall received this award. That year, our Chapter also nominated the winner of the Private Sector Financial Excellence Award, member Terrill Menzel, Managing Partner at KPMG, LLP.

In nominating Bob Attmore for the Excellence in Government Leadership Award, the Chapter recommended that Bob be recognized for his "outstanding and visionary leadership, integrity, professionalism and innovative management direction in promoting excellence in government." We believe Bob's reputation as an outstanding leader and big supporter of AGA and particularly our Chapter made his selection by the AGA Awards Committee a "no brainer."

Bob currently serves on AGA Financial Standards Board and will be joining the

AGA Awards Committee following the State and Local Government Leadership Conference. Subsequent to being our Chapter President in 1995-6, Bob served on the AGA's National Executive Committee. While Bob was President, our membership exceeded 300 for the first time ever. When Bob was on the NEC, AGA's total membership grew dramatically due primarily to the establishment of the CGFM program.

The State and Local Government Leadership Conference that Bob attended on September 24 to receive his latest award will be combined in the future with the former Federal Leadership Conference to create the AGA National Leadership Conference. The first NLC will be held on February 20-21, 2003 in Washington D.C. Please visit AGA's website at www.agacgfm.org to obtain more information regarding AGA's national conferences.

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 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:

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@gw.dot.state.ny.us
 Marcella Junco - 518-427-4753 or mjunco@kpmg.com
 Ann Marsh - 518-473-2020 or amarsh@mail.nysed.gov

The Committee is seeking volunteers to participate in the following events in the upcoming 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.

American Cancer Society's "Making Strides against Breast Cancer" Walk-a-thon



When: October 20, 2002 - Registration 10 AM. Walk Starts 11 AM

Where: Washington Park, Madison Avenue, Albany.



If it hasn't already, breast cancer will likely touch you or someone you know. The disease will strike more than 200,000 times this year and claim more than 40,000 lives. Join Making Strides and help make breast cancer a thing of the past. Making Strides is a non-competitive walk, approximately five miles, designed to raise

awareness, foster camaraderie, and raise funds for breast cancer research, services, patient education, and advocacy.

For more information or to volunteer, contact Jim Cox at 518-437-9399 or jcox@os.dhhs.gov.

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.



Several New York Capital Chapter members volunteered to help rehabilitate two houses for the Capital District Habitat for Humanity in September. It was a very worthwhile community service project. They learned some new skills and enjoyed the satisfaction of helping someone realize their dream of owning a home.



CGFMo
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by Lori Vaccaro



Today, more than ever, the validity of professional certification rests on the holders consistently updating their knowledge and skills in their field of expertise. Thus, you find almost all the professional certifications require a certain number of CPEs during a fixed period of time.

As a CGFM holder you have a continuing education requirement of 80 CPEs every two years. There are many ways for you to earn these CPEs: through training courses offered through your place of employment; through other professional associations' periodic class offerings; through on-line courses offered by both professional associations, governments, public and private training and education organizations, and a defined set of self-study activities.

For those of you in the Federal government, OPM, as of July 23rd, now offers free courses at the Government On-Line Learning Center (www.golearn.gov). According to Stephen Barr (Washington Post, 8/12/02) federal employees are connected to more than 30 free course programs, 50 electronic books and a nationwide resource center of libraries and resource materials. The government is hoping that, over time, this center will help to alleviate the lack of money to finance training and travel to training sites. Eventually they hope to offer thousands of courses over this network.

CGFMs also have access to our chapter offerings as well as courses offered through other financial associations' chapters such as the IIA, GFOA, NASBO, AICPA, ACFE, ISACA, and IMA to name just a few. Also, if you are returning to college to earn a higher degree, each course you successfully complete carries 45 CPEs.

There are also many 'non-traditional' opportunities available to you if you find it difficult to attend a conventional classroom course. For example, distance learning includes correspondence courses, courses offered through audio tapes, videos, and computers, and on-line CPE. You may also earn CPEs by serving as a speaker, instructor, or discussion leader at group programs that qualify for CPEs, and/or publishing articles and books on topics and subjects related to your expertise and/or work that contribute to professional

proficiency. To read in more detail about the CGFM CPE requirements please visit http://www.agacgfm.org/cgfm/cgfm_detail.htm

Also, AGA offers a variety of web-based courses – Governmental Environment (currently offered at a discount of 20%) for those wanting to study for the Governmental Environment exam, a variety of courses through SmartPros, and journal readings including an examination. Please visit the AGA website (www.agacgfm.org) for more detailed information.

Today, when there is never sufficient time to accomplish everything you planned, but the demands of your professional career are greater than ever, taking advantage of all the types of opportunities for earning CPEs is essential.

Please see our calendar for additional CPE opportunities provided at the end of our newsletter.

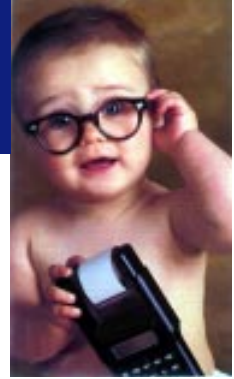
TOPICS Newsletter Is Going Electronic

AGA's National Executive Committee (NEC) voted in September to cease the printed version of AGA's Government Financial Management TOPICS newsletter with the March 2003 issue. As of April 2003, AGA members can access the online version of TOPICS. To ensure that you will continue to be notified when each new issue becomes available, please register your e-mail address at https://www.agacgfm.org/membership/form_address.htm.

The October 2002 issue of the TOPICS newsletter is now available for viewing online. Go to: http://www.agacgfm.org/publications/m_pubsttopics.htm to access either a PDF file or Word file version of this newsletter.

If you have any technical difficulties in accessing the October newsletter, please contact jcurtin@agacgfm.org. Enjoy!

Early Careers Center



Hello Again

I just wanted to thank everyone who attended the first Early Career event of the year. We had a great time and there are still a few of you out there that owe me a game of pool.

I also wanted to take a minute to invite everyone to our next event. We are going to have another happy hour at Jillian_s , again with food and beverages. All of you that were at the last event should remember that I have the drink tickets. :) This event will be held at Jillian_s on November 25th and will start at 4:30 p.m.

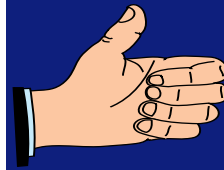
I look forward to seeing you all again. Remember to bring a co-worker with you to this Early Career event. Don_t forget the drinks are on the AGA or at least most of them will be.

Ken Evans

Vice President of Early Careers.

Membership News

by Jill Flinton



“Member Items”

Welcome and Thanks

Welcome to the following new members:

- Thomas Mahoney, NYS Office of State Comptroller
- Donald Temple, NYS Office of State Comptroller
- Jennifer Paperman
- Rory Costello, KPMG

Thanks to the following sponsors:

- Ray Harris, NYS Office of State Comptroller
- Debra Spaulding, NYS Office of State Comptroller
- Marcella Junco, KPMG

Bob Attmore, CGFM, has been appointed to the AGA National Awards Committee.

Ray Harris, CGFM, has been promoted to audit manager at OSC and elected to the National Executive Committee of the AGA.

Andy Maguire has been hired as the Internal Audit Director at the Department of Taxation and Finance.

Mark Mitchell has been hired as the Internal Audit Director at the Department of State.

As of September 19, 2002

	<u>National Goal</u>	<u>Actual Number</u>	<u>Percent of Goal</u>
Current Members	410	347	84%
New Members	75	13	17%
Retained Members	336	334	99%

Recruit & Retain Essential Accountability Professionals

AGA's 2002-2003 program year is off and running, and if there is one word to sum up our greatest challenge, it would have to be **MEMBERSHIP**. "AGA—The Organization for Accountability Professionals," the theme of AGA National President William J. Anderson Jr., CGFM, is all about getting back to basics. In the membership area, this means growing our membership base through satisfied members who recruit new members.

The membership theme for the year is **TEAM REAP—Recruit & Retain Essential Accountability Professionals**. Our membership goal is to recruit at least 2,300 new AGA members while ensuring that fewer than 1,900 are lost, which would mean a net growth of 2 percent. AGA has experienced tremendous membership growth in years past. In fact, from 1995 to 1999, we brought in more than 13,748 new members—an average of 3,437 new members a year! Unfortunately, in program years 2000 to 2002 we lost more members than we gained. As the membership goals above suggest, we'd like to turn this decline around.

To help us focus our attention on membership recruitment and retention and achieve our goals, Charles L. Harrison, CGFM, agreed to serve as chair of the 2002-2003 Membership Campaign. Harrison is well-qualified for this position and has already begun work on the challenge. He has been an active AGA member since 1978 and served as AGA's 1992-1993 National President. He also oversaw AGA's membership campaign in 1995-1996, serving as chair of the national Membership Committee. During his tenure, the Association experienced

tremendous membership growth with the addition of 3,129 new members—a net growth of 13.7 percent.

Harrison will work closely with the National Office staff, the Regional Coordinators for Membership and Chapter Membership Chairs. Harrison and the National Office membership staff have developed a multi-faceted membership recruitment and retention campaign, which is full of exciting incentives for everyone.

Along with the annual membership and chapter recognition awards programs, the 2002-2003 campaign includes an attractive selection of incentives, including:

- **Individual Members (one prize)**—A fishbowl drawing for a trip for two to anywhere in the continental U.S. or Alaska, Hawaii or Caribbean (airfare and hotel only). Your name is put into the fishbowl each time you recruit a new member—recruit one member, get one chance, recruit 100 members, get 100 chances.
- **Chapter Membership Chairs (six prizes)**—Two airline tickets to anywhere in the continental U.S. One chapter membership chair from each of the six chapter size groupings has a chance at winning a prize. The prize goes to the membership chair whose chapter has the highest percentage of growth for the program year.
- **Chapter Presidents (six prizes)**—An upgraded room at the 2003 PDC to the concierge level or a complimentary PDC registration. One chapter president from each of

the six chapter size groupings has a chance at winning a prize. The prize goes to the president whose chapter has the highest percentage of growth for the program year.

- **Regional Coordinators for Membership (one prize)**—A \$500 gift certificate to Best Buy or Circuit City. The regional coordinator for membership whose region has the highest percentage of growth for the program year will win this prize.
- **Regional Vice Presidents (one prize)**—A \$500 gift certificate to Best Buy or Circuit City. The RVP whose region has the highest percentage of growth for the program year will win this prize.
- **The Recruiter-of-the-Year and the Top Two Sponsors** will also receive a complimentary meeting registration.

All prizes subject to federal laws and state laws of the participant's state. The membership campaign started May 1, 2002 and runs through April 30, 2003.

The Regional Coordinators for Membership, the National Executive Committee and the National Office have accepted the challenge—they are enthusiastic about this exciting new program, and are dedicated to making it succeed. But its success will rely a great deal on you! We need the commitment of every member to spread the word about AGA and encourage their colleagues to join.

By working together, we will undoubtedly make **TEAM REAP** a success! Start recruiting today!

Chapter Executive Committee

June 12, 2002
Minutes

The Chapter Executive Committee (CEC) held its first meeting of the program year on June 12, 2002. In attendance were Linda Zinzow, Kenneth Evans, Denise Grebert, John Samaniuk, Dan Tworek, Marcella Junco, Roger Mazula, Ann Marsh, Jill Flinton, Rose Johnson, Kirk Schanzenbach, Brian Mason, Ray Harris, and Nancy Varley.

President Linda Zinzow opened the meeting with a welcome to new and returning Board members and distributed an agenda for today's meeting.

Minutes were adopted for the following dates:

- April 11, 2002
- May 16, 2002
- May 23, 2002

Motion to accept the minutes was initiated by Jill Flinton with a second by Marcella Junco.

Dan Tworek lead a discussion on the AGA's adopted Strategic Plan – the framework includes a value statement and strategies. Sample was distributed to Board members. Roger Mazula and Dan analyzed how to publicize and whether the Strategic Plan would be distributed to all members and the related cost of direct mail vs. mailing with the newsletter.

Jill Flinton began a preliminary discussion on Membership recruitment goal – will be 10% for upcoming year or approximately 32 new members.

Marcella Junco presented and reviewed the Chapter's Financial Statements from the past year and discussed events that generated or lost money Final Net Loss was \$3,461. The Financial Statements were distributed to all Board Members. Marcella suggested the need to complete a budget for the upcoming year and to schedule a special budget meeting in the Fall.

Kenneth Evans began a discussion on the budget for Early Career events in the upcoming year. Linda Zinzow suggested setting a dollar amount or cap on what the Board would find acceptable for this category. Ken suggested various ideas to attract younger members such as AGA sponsored events at Jillian's, or a picnic, etc. Ken needs to find 4 volunteers to assist with formulating plans for the Early Careers events. Dan Tworek suggested that the Board consider making a substantial contribution to the Early Careers budget. Ken suggested possible sponsorship from CPA firms for events to help with the cost. Dan suggested a spending commitment of \$1,000 for Early Careers. However, Kirk Schanzenbach noted that the Chapter spent \$1,500 - \$2,000 for this category over the past year. A discussion followed on the goal of recruiting additional younger members with focus on networking and career advancement through participation in the AGA. Roger Mazula suggested appealing to personnel offices within State government and CPA firms to promote AGA involvement among potential Early Careers members. Kirk discussed the importance of placing emphasis on Professional Development through the AGA as a benefit.

Rose Johnson led a discussion on the events for the upcoming year and distributed a tentative schedule to Board members, noting items in bold are final. Additional people are needed to help with the TCTC. Expected CPE credits from the TCTC will be 45-50 credits. Jill Flinton said that there were not many programs for Federal employees on this year's tentative program schedule.

Kirk Schanzenbach discussed the possibility of changing the AGA's program year to coordinate with the State's fiscal year, following such discussion at the Director's Round Table at an earlier date.

Jill Flinton continued a discussion on Chapter membership. The Chapter currently has 307 members. Over the past year – 79 members were lost. Jill will try to contact these former members to possibly recruit them back into the Chapter. Jill also noted that there were 100 members lost over the past 5 years. Linda Zinzow suggested focusing recruitment efforts on the members most recently lost, instead of expending time and effort on all. Marcella Junco suggested not being overly aggressive in contacting lost members, as this can be construed in a negative manner. Jill suggested possible ideas for contacting former members – letter with “exit conference” remarks, enlisting help from Board members to contact any persons they may know who appear on the list of former members. Jill also noted that new members are not on the Chapter website. Roger Mazula suggested the possibility of a new Chapter Directory. Marcella noted there was only \$600 left in the checking account.

Ann Marsh discussed the Community Service events currently completed and planned. 4 members participated in an event on Saturday – painting a dock at the Rensselaer Boys and Girls Camp at Burden Lake. On September 28th, there is an event scheduled for Habitat for Humanity, at which members may volunteer their time.

Ray Harris discussed ideas for Chapter publicity in the upcoming year . Possible ideas included a feature article in local newspapers, AGA booth at the TCTC, and an article on the AGA's purpose to be put in the division newsletter

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).

Kirk Schanzenbach discussed the Chapter Recognition Program , as an opportunity to promote the Chapter in a non-competitive way. The reporting involves gathering information necessary on a quarterly basis. The report for May, June, and July will be due August 15th. The purpose is to establish a goal for the Chapter and then try to improve upon it each year. Kirk, as President-elect will set the goal. (Purpose of setting goal is not intended to be competitive with other Chapters, only with own Chapter).

Linda Zinzow discussed various other items of business:

- Meetings will be held on the second Tuesday of the month.
- Each Board member will write an article on themselves for publication.
- Linda suggested making a nominal donation to the Special Relief Fund. The motion was initiated by Dan Tworek with a second by Nancy Varley.
- The Chapter is receiving 4 awards at the PDC in Atlanta.
- For State and Local awards – any nominations are due by July 15th. Katie Meyers will coordinate.

Chapter Executive Committee

August 13, 2002
Minutes

The Chapter Executive Committee held its second meeting of the program year on August 13, 2002 at the Department of Transportation on the State Campus in Albany. In attendance were: Ken Evans, Denise Grebert, Jill Flinton, Rose Johnson, Marcella Junco, Ann Marsh, Roger Mazula, Jim Nellegar, John Samaniuk, Dan Tworek, Lori Vaccaro (via phone), Nancy Varley, and Linda Zinzow,

Signature authority for TCTC liaisons – Linda stated that we need to give TCTC liaisons for the coming year signature authority to the TCTC account. The list of names will include Marcella Junco, Diane O'Donnell (IIA) and Pamela Matthews (ISACA). Dan Tworek made a motion to provide that authority, Rose Johnson seconded. Motion carried.

Renewal of agreement with SED on certifying continuing professional education for CPA's. – Linda told us that the agreement with SED must be renewed. She recently received a file on the agreement from Mark Mitchell and will provide that documentation and the current renewal documentation to the Chapter Secretary so it will become part of our permanent records. Linda also noted that we were not able to readily provide SED with information on how many CPA's attended our sessions and suggested that our registration or sign-in sheets collect information on attendee designations, including CPA, CGFM, etc.

Membership – Jill told us that we have seven new members and our list of suspended members has been reduced to 45 (from 76). We have approximately 328 active members in total. National has set a goal of 75 new members and 410 active members by the end of the coming year (April 30, 2003.) Jill called for any ideas for recruitment contests. Jill also told us she will be looking at the geographic location of member to determine if we want to consider offering programs, community service opportunities, etc. in areas besides the immediate capital region.

Budget Items – Marcella solicited budget estimates from all attending, including costs for our Intranet site, early career programs, joint conferences, community service donations, fundraising events, roundtable meetings, etc. Marcella recorded each item on her laptop and will present the proposed budget at the September meeting.

AGA New York Capital Chapter Financial Condition As of October 7, 2002

Assets			
Checking/Savings			\$12,217.84
Accounts Receivable			117.00
Other Current Assets			<u>3,902.64</u>
Total Assets			<u>\$16,237.48</u>
Liabilities and Equity			
Accounts Payable	\$1,424.88		
Other Current Liabilities	<u>100.00</u>	\$1,524.88	
Equity			
Reserve for PDC	\$6,400.00		
Retained Earnings	\$17,084.36		
Net Income	<u>-8,771.76</u>	<u>14,712.76</u>	
Total Liabilities and Equity			<u>\$16,237.48</u>

AGA New York Capital Chapter Chapter Recognition Program As of September 10, 2002

<u>Section</u>	<u>Earned</u>	<u>Maximum</u>
Chapter Leadership	1,875	3,000
Education/Professional Dev	2,050	4,000
Certification	525	4,000
Communication	1,480	3,000
Membership	400	3,000
Community Service	900	2,000
Awards	<u>800</u>	<u>1,000</u>
Total	<u>8,030</u>	<u>20,000</u>

New York Capital Chapter Schedule of Events: 2002-2003

September	17	Lunch / Seminar	<i>Luncheon and Civil Service Exam Preparation Seminar</i> Alan Stern , 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	<i>The New Yellow Book - and - Where Did We Miss the Boat?</i> Rick Hannmann , KPMG; David R. Hancox , 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
		CPE: 4	
October	22	25 th Anniversary Dinner	<i>Celebrate the 25th 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	<i>Fraud Prevention and Investigation</i> Arthur A. Hayes , State of Tennessee; Ronald R. Stevens and William Mosher , 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
		CPE: 8	
December	10	Luncheon	<i>Holiday Luncheon - Health and Wellness</i> Benita Zahn , 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	<i>3rd Annual Technology Conference</i> Nancy Mulholland , NYS OFT; Diane Taylor , NYS OSC; Keith Rhodes , US GAO, John Beveridge , 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
		CPE: 8	
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	17-9	Conference	<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)
		CPE: 24	
April		Luncheon	<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
		CPE: 1	
May		Seminar	<i>State and Local Government Financial Managers' Seminar</i> State and Local Government Representatives to Be Announced Location to Be Announced 7:45 a.m. - 8:30 a.m. - Registration 8:30 a.m. - 4:45 p.m. - Seminar
		CPE: 8	
June		Luncheon	<i>Annual Business Meeting and Awards Luncheon</i> Location to Be Announced 11:45 a.m. - 2:00 p.m. - Luncheon and Awards Presentation

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

AGA THE ASSOCIATION FOR ACCOUNTABILITY PROFESSIONALS

The Association of Government Accountants was founded in 1950 and has grown into an international organization embodying the professional efforts of more than 18,000 distinguished members representing all forms and levels of government. AGA is a professional organization dedicated to the enhancement of public financial management and the safeguarding of the public trust by ensuring compliance and accountability for public funds and efficient and effective delivery of services.



Membership Application

Name Mr. Ms. _____ Employer _____

Job Title _____

Employer Address _____ City _____ State _____ Zip _____

Home Address _____ City _____ State _____ Zip _____

Work () _____ Home () _____ Fax () _____

Preferred mailing address Business Home

Sponsor's Name (if applicable) _____ Membership# (if known) _____

Employer: Federal State County City Private Academia

Field: Accounting Auditing Budgeting Systems Financial Management 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: Check enclosed (payable to AGA, including Chapter dues)

MasterCard Visa AMEX Discover Card number: _____

Signature _____ Expiration date: _____

Please return with your payment to:
 Association of Government Accountants
 2208 Mount Vernon Avenue
 Alexandria, VA 22301-1314
 703.684.6931/800.AGA.7211
 Fax 703.548.9367
 www.agacgm.org

AGA has the tools necessary for you to succeed in the government financial management arena.

Continuing Professional Education

AGA sponsors comprehensive programs that allow participants to earn needed continuing professional education (CPE). AGA's national conferences offer as many as 32 CPE hours, and additional CPE options include regional and chapter events.

Current Financial Management Information

Stay informed with AGA's periodicals, *The Journal of Government Financial Management and Government Financial Management TOPICS*, as well as task force reports on current issues.

Access to Government Financial Management Expertise

Access AGA's 18,000-member network and consult with the best in the field. Learn from your colleagues who have dealt with the same challenges you are facing.

Networking Opportunities

Your local AGA chapter puts you in contact with other government financial management professionals. You'll have the chance to participate in educational seminars, business meetings and social events.

Discounts! Discounts! Discounts!

Members save up to 25 percent off registration fees for AGA conferences, seminars and workshops.

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