



February 2006

Volume 28, Number 6

**President's Message,
Dianne Mitchell McKay, CGFM, CPA**

I was glad to see everyone at our January meeting and hope you enjoyed Yuri Cunza's comments about Nashville's growing Hispanic community and its contribution to the city. The facts and figures were surprising. We were fortunate that he could speak to us on such short notice.

Our scheduled speaker, First Lady Andrea Conte, had to cancel because the Governor's brother became seriously ill and passed away—our condolences to the Bredesen family.

This month, I would like to speak to you about membership. I believe, and I'm sure you agree, that our members are the lifeblood of our organization. It is, therefore, our duty to nurture our members and to explore ways to recruit new members.

We begin this calendar year with a decrease in our total chapter membership. Although 17 new members joined, 48 members suspended their memberships and one transferred out of the chapter, leaving a balance of 366 members—a loss of 15. Brian Derrick, Chair, and Britt Wood, Co-Chair, of our Membership Committee are working on ideas to mitigate membership loss.

One way to encourage new membership is to invite guests to our meetings in the hopes that they would like to be professionally affiliated with us. Some members believe it's awkward and counterintuitive to invite guests and then expect them to buy their own lunch. Therefore, before the December meeting, the CEC agreed to offer free lunches

for first-time guests. This offer is a one-time exemption for guests—even in subsequent years.

The Membership Committee surveyed former members to determine why they dropped their AGA membership. Their primary reason was the cost of membership dues, in particular, the increase associated with full membership. As a result of the survey, the committee began last November to construct an equitable approach to subsidizing membership dues—an approach that ties a subsidy to a membership fee subsidy point system.

As you can imagine, receiving a membership fee subsidy will not be easy. The membership fee subsidy point system is similar to the current points structure used for other member incentives. The membership fee subsidy point system will al-

Continued on Page 2

CHAPTER MEETING

Thursday, February 2, 2005

11:30 a.m.

Speaker

John Morgan

COST: \$10.00 per member

Make your luncheon reservation online at <http://www.nashvilleaga.org>.

If necessary you may call
(615) 401-7843
by **6:00 p.m. Monday,**
January 30, 2005

Chapter Recognition Points YTD
(through January 6, 2005)

Leadership	3,950
Education	5,225
Certification	2,400
Communication	6,063
Membership	825
Community Service	2,600
Awards	1,200
Total Points YTD	<u>22,263</u>
Chapter Goal	<u>10,000</u>

Look Inside!



February Speaker Bio	2
News From National	4
Member Article - Phishing	5
CEC Minutes	7
Chapter Minutes	9
Meet Your Chapter Leadership	11
Mark Your Calendars	12
Chapter Leadership	14

President's Message Continued**February Speaker****John Morgan**

low fewer points for participation in activities and events.

Of course, there are details yet to decide. For example, we likely will have to cap the number of members receiving the subsidy, but what should that cap be. I asked the committee to return to the February CEC meeting with specific criteria and an estimate of the cost. This approach may not always retain those about to lose the early-careers membership rate but it could attract members willing to do what is necessary to rack up points to reduce their membership fees.

Of course, National helps with its own special recruitment incentives. National and Chapter recruitment incentives appear to be successful in that the total membership, as of December 31, was 13,565 compared to 13,240 at the same time the year before.

I hope to see you at our February 2 meeting when Comptroller of the Treasury John Morgan will be our speaker. I also hope to see you at our Kats Arena Football social on February 18—it should be exciting!

"But today is ours to live
Its treasures now to use,
And it can be our best day
We alone can choose."

Helen Gleason



John Morgan was born on January 4, 1952, in Nashville, TN. He is married to Donna Morgan; they have two sons, Brian and Kevin. Morgan graduated from Austin Peay State University in 1974. He did graduate work at Louisiana State University in 1974-76. He entered state government as a research assistant for the Legislative Fiscal Review Committee in 1976. From 1978 to 1980, he was a research assistant in the Department of Finance

and Administration and from 1980 to 1982 was an administrative assistant to the State Treasurer. In 1982, he began working in the Office of the Comptroller of the Treasury as assistant director of Bond Finance, and in 1983, as director of Bond Finance. In 1987, he also became assistant to the Comptroller as well

as Director of Bond Finance. In October of 1987, Morgan left state government, and was vice president, director of Public Finance for Third National Bank in Nashville. In February of 1989, Morgan returned to state government as executive assistant to the Comptroller of the Treasury. In January 1999 Morgan was elected Comptroller of the Treasury for a two-year term by the 101st Tennessee General Assembly. He was reelected in 2001 and 2003. Morgan is a member of the Association of Government Accountants.

**Announcing CGFM Cram Sessions**

The AGA - CGFM committee is very excited to announce the cram review dates for all three parts of the CGFM exam. Please mark your spring calendar for the following dates.

March 31, 2006 - Exam 2 April 28, 2006 - Exam 3 May 26, 2006 - Exam 1

You have shown an interest in passing the CGFM exam and now is your opportunity to attend a free cram review course and determine where your weakness may be prior to taking the exam. Approximately 4-6 weeks prior to each one of the review days there will be a lunch study group to go over the topics and share study techniques.

The committee recommends you study on your own or with a partner prior to the lunch study sessions. If you do not have a copy of the course material, you may check a book out from Gerry Boaz or Ron Queen at no charge. Then sign up to attend the lunch study sessions. The lunch study session will be designed to share study techniques and for each of you to ask questions about what you have been studying. As time allows the instructor will do directed study from the study manuals. You may register for the lunch sessions with Ron Queen (Chair of the CGFM committee). As a final study, sign up and attend the one day free cram review course.

If you have any questions, please contact a member of the CGFM committee:

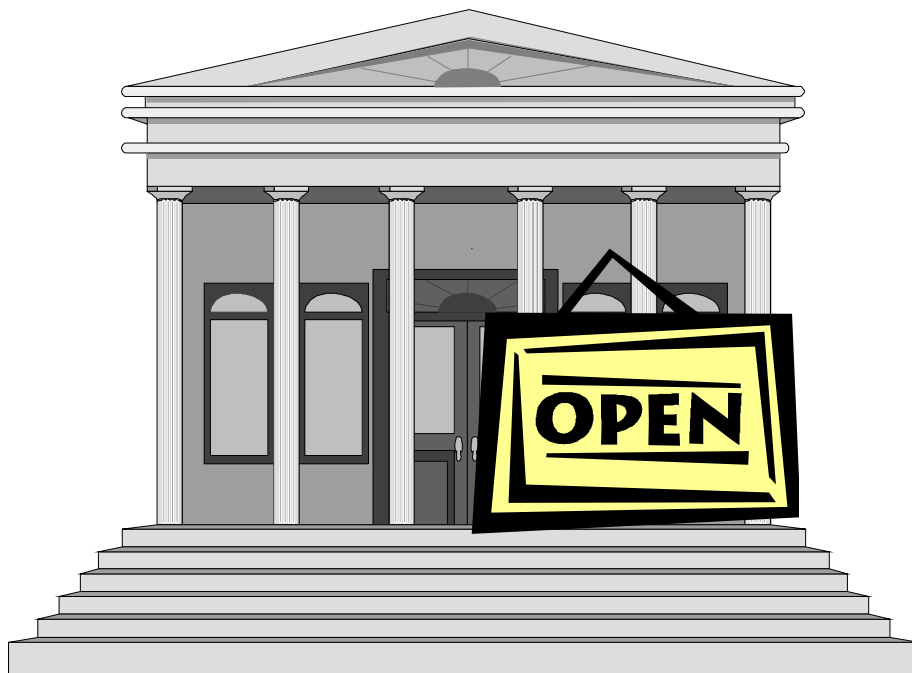
Ron Queen Gerry Boaz Mary Ann Queen
Tammy Fruscione Rebecca Barr Georganne Martin



Advancing Government Accountability

*Association of Government Accountants
Southeastern Region
Professional Development
Conference*

*Open Government —
Public Trust and Accountability*



Gaylord Opryland Resort and Convention Center
Nashville, Tennessee
March 16-17, 2006

News from National

Advocate: IRS Froze Refunds of Low-Income Taxpayers

Criminal investigators at the Internal Revenue Service froze more than 120,000 taxpayers' refunds last year on suspicion of fraud without notifying the taxpayers or giving them a chance to respond, the federal national taxpayer advocate said in a report released Tuesday. Based on data from fiscal 2004, the advocate estimated that as many as 1.6 million refunds have been frozen by the IRS's Criminal Investigation division over five years without letting taxpayers know that they were under "suspicion of criminality or giving the taxpayers an opportunity to provide documentation to support their refund claims," said Taxpayer Advocate Nina Olson in her annual report to lawmakers on problem areas in tax administration. "At a minimum, this procedure constitutes an extraordinary violation of fundamental taxpayer rights and fairness. In our view, it may also constitute a violation of due process of law." Many taxpayers whose refunds were hung up in the process were low-income taxpayers claiming the earned-income tax credit, and in a sample examined by the Taxpayer Advocate Service, nearly two-thirds of them were entitled to receive a refund. —Albert Crenshaw, *The Washington Post*. <http://www.dfw.com/mlld/dfw/13599254.htm>

GASB Plans Public Opinion Survey

The Financial Accounting Foundation has hired National Research Center, Inc. (NRC), to conduct a public opinion survey regarding constituent impressions about the GASB. This study is an important element of the GASB's constituent outreach efforts that were identified in the most recent strategic plan. The survey is scheduled to be distributed by NRC in the first quarter of 2006. GASB strongly encourages recipients to participate in this important survey. GASB also reminds state and local government officials that the Implementation Guide is available on Statement No 44, *Economic Condition Reporting: The Statistical Section*, which updates the statistical section to encompass the new information resulting from Statement 34 and other developments in government finance. The Implementation Guide contains over 120 questions and answers on important aspects of Statement 44 developed by the GASB staff. Go to www.gasb.org for more information.

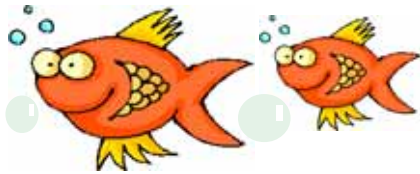
3 Ways to Make a Luncheon Reservation

1. **Standing Reservation** (automatic reservation each month, will still need to cancel if unable to attend) To update or make a standing reservation or to see if you have a standing reservation, go to <http://www.nashvilleaga.org/reserv.html>
2. For **Reservation On-line** go to the Nashville Area Chapter website at <http://www.nashvilleaga.org/reserv.html>.

PLEASE NOTE: Any on-line reservation made after the deadline, 6 pm the Monday before the meeting, will NOT be accepted.

3. For **Reservations** or **Cancellations** by Phone or E-mail contact Kevin Huffman at (615) 401-7843 or Kevin.Huffman@state.tn.us.

Cancellations – Made NO LATER than 6 pm on the Monday before the luncheon. A member may send someone in their place to the luncheon. If none of the above occurs, then the member must pay \$10.



Let's go Phishing

By Nathan Abbott, CISA, CFE



"Nathan, I did something stupid" When a co-worker approached me with those words one day, my mind instantly starting reeling. Did their computer crash? Did they lose a network cable? Did they not follow instructions in an email for an update (since we all know how specific and easy-to-follow IS emails can be, I knew this couldn't be it)?

As my co-worker began to unfold the details of this supposed act of stupidity, daylight began to glimmer on what had transpired. This innocent, unsuspecting co-worker had received an email from what appeared to be their Internet Service Provider (ISP). The email was requesting verification of username and password information for their account. The email contained a link that you could click on and be directed to a screen where your username and password information could be entered and "verified".

What my co-worker soon realized was that this was not a genuine attempt from his ISP to verify his personal information but a "phishing" attempt to deceive them into giving their personal information to a fraudulent source. Thinking on their feet, my co-worker quickly changed their password so that the information could not be accessed by this unknown fraudulent source. Was this a phishing attack or could it have been a legitimate attempt by a legitimate source to verify confidential information? While I cannot say for certain, it is better to be safe than sorry when it comes to safeguarding personal information.

In light of these events, I began to think that the general public may not be aware of the term "phishing" – what it is, why it's bad, how it occurs, and how to prevent it. When I hear the word "phishing", I used to think of sitting on the bank of the Tennessee River with a pole and some worms waiting for a fish to take the bait. But now when I hear the term "phishing", I think of a fraudster sitting at home waiting for an unsuspecting victim to take the bait by replying to their email and offering access to personal, confidential information.

What is Phishing?

Phishing is e-mail fraud where the perpetrator sends out legitimate-looking e-mails that appear to come from well known and trustworthy Web sites in an attempt to gather personal and financial information from the recipient. Definition provided by searchsecurity.com

That's a good textbook definition – but what does a "phish" email look like? I sometimes receive mail from a known source such as my bank or my Internet Service Provider informing me of promotional items. However, fraudsters will also send you an e-mail disguising them as a known source. In the e-mail, they will typically say that your account had been recently compromised. They will also say that they need to verify your account information and for you to click on the link provided and enter your information to confirm it is correct.

Real World Example

Most of us are probably familiar with the website Amazon and there is a good chance that most people reading this article have used this website to make purchases on one or more occasions. When shopping on Amazon, a user is asked to create log in information including a user id and a password. Exhibit 1 shows an email that was received by a co-worker which appears to be from Amazon.com. The email received is requesting the user to verify their account information by clicking on the link and entering their user id and password. The email was forwarded to me by my co-worker and I proceeded to investigate its validity. When I clicked on the link provided in the email, I was redirected to the following website:

<http://www.clan00.de/amazon/index.html>

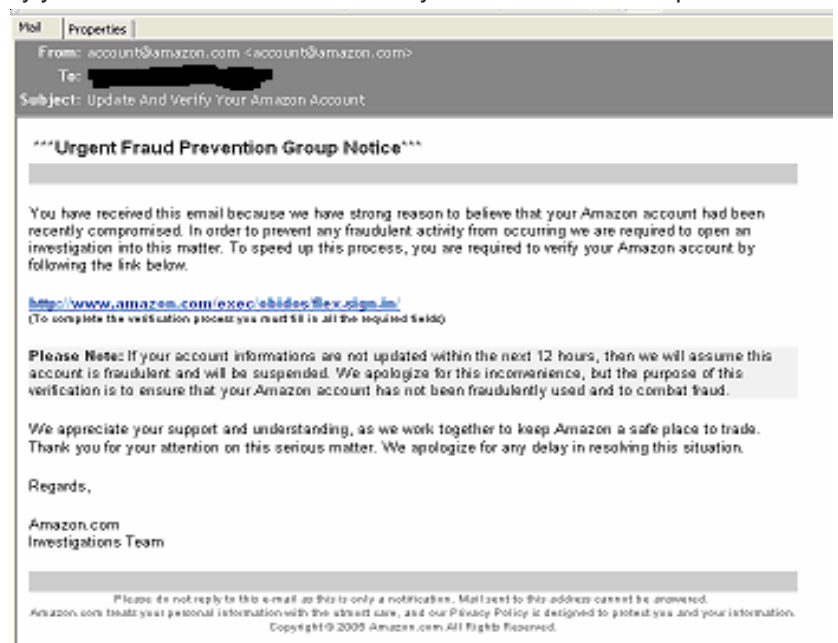


Exhibit-1

Let's go Phishing Continued

Now compare this web address to the one at Amazon.com when you visit their site directly:

http://www.amazon.com/exec/obidos/flex-sign-in/ref=gp_hp_si/002-2706832-4748052?opt=a&page=recs/sign-in-secure.html&response=rg/recs/recs-post-login-dispatch/-/recs/pd_rw_gw_ur/ref=amb__123983301_1/002-2706832-4748052



Notice that www.amazon.com does not appear in the suspected phish email link. The sender of the email set up a dummy page (Exhibit 2) that had all the looks of the real amazon.com log in page; however, the web address is a tell-tale sign that there is something “phishy” about this email.

Sign In

We ask you to sign in to protect your credit card and other personal information.

Enter your e-mail address:

I do not have an Amazon.com password. (You'll create a password later.)

I am a returning customer, and my password is:

[Continue](#) ▶

Forgotten your password? [Click here.](#)

By clicking **Continue**, you are signing in on our secure server. The information you enter will be encrypted and safe. If you tried to use the secure server but received an error message, sign in using our [Standard Server](#) instead.

[Conditions of Use](#) | [Privacy Notice](#) © 1996-2004, Amazon.com, Inc. or its affiliates.

Exhibit-2

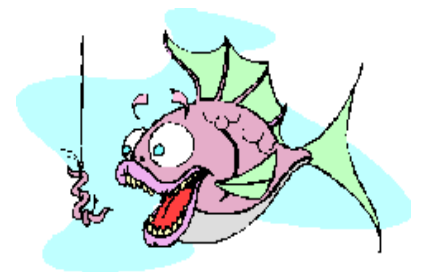
What Can I Do to Protect Myself?

- ▶ Do not click on a link in an email. Go directly to the website.
- ▶ Call the source directly and find out if this is a legitimate attempt to verify information.
- ▶ Refrain from clicking on pop-up ads.
- ▶ Be careful not to give out personal information through unsolicited emails.



What if I take the bait?

If by chance you think you have received a phishing e-mail you can forward this e-mail on to uce@ftc.gov or call the Federal Trade Commission (FTC) help line, 1-877-FTC-HELP. In addition, if you think your identity has been stolen, I suggest that you get your credit report and see if any unknown activity has appeared.



January CEC Meeting

Submitted by Nathan Abbott, Chapter Secretary



The Nashville Chapter's Executive Committee met on Tuesday, January 3, 2006, in the 14th floor conference room of the Snodgrass Building. President Dianne McKay called the meeting to order. Chapter Executive Committee (CEC) members present were Melinda Parton, Gerry Boaz, Chuck Holland, Kevin Huffman, Dan Willis, Georganne Martin, Kathy Anderson, Penny Austin, Brian Derrick, Nathan Abbott, Donna Duarte, Britt Wood, and Nichole Curtiss. Committee chairs present were Glen McKay, Randy Kinnersley, and Ray Register.

Welcome

Dianne McKay welcomed everyone to the meeting.

CEC Minutes

Chuck Holland made a motion to approve the minutes of the November 28 CEC meeting. Brian Derrick seconded the motion. The motion passed.

Committee Reports

Treasurer

Chuck Holland distributed financial statements as of December 31, 2005.

Program

Glen McKay reported that our speaker at this month's luncheon will be Yuri Cunza, President of the Nashville Hispanic Chamber of Commerce.

Glen reported that he has received 78 reservations for the spring social. The deadline has been moved to January 5 for members to make reservations and payments.

Finance

No Report

Education

Kathy Anderson reported the winter seminar is nearing capacity. Brian Derrick will address the attendees of the winter seminar to encourage nonmember attendees to join AGA. Kathy also reported that the committee is working on ideas for another breakfast CPE. If you have any suggestions on speakers, please forward them to Kathy.

Kathy announced an audio conference scheduled for March 1, 2006.

Early Careers

Randy Kinnersley reported the job fair is scheduled for Monday, April 3, 2006. The downtown Public Library is reserved from 4-8pm. The following is the schedule for the career fair:

Set-up 4:00-5:00

Registration 5:00-5:30

Career Fair 5:30-7:30

Clean-up 7:30-8:00

He also announced that mentors have agreed to contact new members.

Awards

Donna Duarte announced that John R. Dluhos was awarded the Distinguished Local Government Leadership Award for 2006. She wanted to thank Ron Queen for making the effort of nominating Mr. Dluhos.

Donna also started a discussion on the W.R. Snodgrass Scholarship and requested input on possibly changing the requirements for the scholarship. The discussion included thoughts on including full-time government workers who are going back to school to earn a degree as eligible for the Snodgrass scholarship. Randy talked about the job fair and how he would like to

Continued on page 6

Continued from page 7

include a scholarship table at the job fair so that students could apply for the scholarship at the fair. It was also discussed to move the scholarship application deadline to April 15. A motion was made by Brian Derrick and seconded by Chuck Holland to move the deadline to April 15 for submitting a scholarship application with the intention of promoting the scholarship at the annual job fair. Motion passed.

Membership

Brian Derrick reported that the committee met and discussed the possibility of subsidizing membership dues for qualifying members. The committee discussed a modified points system in order to determine eligibility for the subsidized membership dues. A member will need 16 or more points to become eligible for the subsidy. Dianne McKay suggested that Brian e-mail the points criteria to the CEC committee and to use last years points to determine what the cost to the chapter would be.

Newsletter

Nichole Curtiss reported that the deadline for newsletter submissions is January 12. Britt Wood will be featured in the member profile.

Internet

Dan Willis emphasized how important it is for committee chairs to review the chapter website and submit changes to either himself or Nathan Abbott.

Community Service

Ray Register reported that he was asked if the Chapter would be participating in the Volunteer Income Tax Assistance (VITA) program. A discussion was held on whether to sponsor our own location or partner with another organization that sponsors multiple sites.

CGFM

Georganne Martin reported that Ron Queen has started the process for proclaiming March as CGFM month. It was also reported that the CGFM training classes will be available March 31 for Exam 2; April 28 for Exam 3; and May 26 for Exam 1. Directed study sessions will be provided in preparation for each exam review class.

Meetings and Attendance

Kevin Huffman reported that there are 82 members signed up for the January luncheon. He also mentioned that this month's speaker has some audio visual requirements. Kevin will coordinate with Dan Willis following the meeting.

Chapter Recognition

Gerry Boaz reported that the chapter is well over the 10,000 point mark for the program year. Gerry also announced nominees for Chapter officers and 2 year directors for the 2006-2007 program year. The following are the nominees:

President-elect: Ann Collett

Secretary: Tammy Fruscione

Treasurer: Teresa Hensley

Two-Year Directors:

Nathan Abbott

Mary Anne Queen

Angela McElrath-Prosser

Hellens Kruszynski

Robbie Hunter

Gerry will make an announcement at the luncheon concerning the nominations.

Regional PDC

Dianne McKay gave an update on the planning process for the Regional PDC. The planning is going well and the next meeting is scheduled for January 12.

The meeting was adjourned.

NOTE:

Each of the nominees has indicated his or her willingness to serve. The Chapter Executive Committee unanimously accepted these nominations at its January meeting.

In accordance with the Chapter Bylaws, independent nominations for chapter officers and directors may be submitted to Gerry Boaz until March 15. A petition that contains at least 50 signatures of Nashville Chapter members and an indication of the candidate's willingness to serve if elected must accompany all independent nominations. In the event there are additional nominations, an election will follow. If there are no other nominations, the nominees listed above will be certified without ballot.

The nominating committee included Gerry Boaz, President-elect and chairperson, Deborah Loveless, Melinda Parton, Margaret Walker, and Phil Carr.



January Chapter Meeting

Submitted by Nathan Abbott, Chapter Secretary

The Nashville Area Chapter held its January monthly meeting at the Nashville City Club on Thursday, January 5, 2006. President Dianne McKay called the meeting to order and welcomed everyone in attendance. Gerry Boaz offered the invocation. The minutes of the December Chapter meeting were approved as printed in the January newsletter. Dianne McKay introduced the head table, guests, and new members.

Donna Duarte introduced the guest speaker, Yuri Cunza, President of the Nashville Hispanic Chamber of Commerce. Mr. Cunza spoke on the growing Hispanic population in Tennessee and the barriers that exist for integrating Hispanic and American cultures. The Chapter donated \$35 to the charity of Mr. Cunza's choice, United Neighborhood Health Services.

Kathy Anderson announced an audio conference for March 1, 2006. She also announced that the winter seminar is full. Another breakfast seminar will be planned and information will be provided in upcoming weeks. In addition, Kathy announced the Institute of Internal Auditor's (IIA) is having a seminar on January 30, 2006.

Glen McKay announced the deadline has been moved to January 5 for members to make reservations and payments for the spring social. Brian Derrick won the drawing for the Tim McGraw concert tickets. Glen also announced the February speaker will be the Comptroller of the Treasury, Mr. John Morgan.

Gerry Boaz announced the nominees for Chapter officers and 2 year directors for the 2006-2007 program year. The following are the nominees: (See NOTE on Page 8)

President-elect: Ann Collett
Secretary: Tammy Fruscione
Treasurer: Teresa Hensley

Two-Year Directors:
Nathan Abbott
Mary Anne Queen
Angela McElrath-Prosser
Hellens Kruszynski
Robbie Hunter

One door prize of \$25 was awarded to Margaret Walker and Ron Anderson provided the answer to the monthly puzzle.

The meeting was adjourned.



Interested in the CGFM certification?

Sign up for AGA's special Intensive Review Course and take the CGFM Examinations this February in Washington, D.C. Don't miss this opportunity to earn your CGFM!

The Intensive Review Course will take place from 8 a.m. - 4 p.m. on February 1-2, 2006. The CGFM Examinations will be offered by appointment only on February 3-4, 2006.

The cost of the course is only \$195 for qualified participants, and it offers 16 CPE hours. Special Bonus: the CGFM Examinations taken during this event are free of charge!

This is a special limited enrollment offer for those individuals who have already been studying for the CGFM Examinations and need extra reinforcement of the material. Only the individuals who register and attend the Intensive Review Course will have the opportunity to take the CGFM Examinations on February 3-4, 2006.

The Intensive Review Course is not a substitute for the three instructor-led training courses. On the contrary, it is designed as a supplement to previous preparation for the CGFM Examinations. Attending previous courses or studying using CGFM Study Guides before participating in this event is strongly encouraged.

For registration, eligibility and examination information please visit http://www.agacgfm.org/nlc_2006/cgfm_exam.htm.

NOTICE

State of Tennessee CGFM Optional Salary Incentive

The Department of Personnel includes the CGFM certification in the list of certifications eligible for a one-step salary increase. A salary increase **may** be granted to employees of the State of Tennessee if the certification is obtained by passing the exams. To be certain that you qualify for the salary increase, obtain approval from your supervisor and the Department of Personnel **before** sitting for the exams. For specific details see the Department of Personnel Policy #90-031 (10/10/90) amended March 23, 1999.

CGFM Committee News

Committee Report

CGFM Committee Members: Rebecca Barr (Co Chair), Gerry Boaz, CGFM, Tammy Fruscione, CGFM, Georganne Martin, CGFM, Mary Ann Queen, CGFM, Ron Queen, CGFM (Chair)

Congratulations to winners of the exam subsidy: KaKhada (Da) Norm, Department of Finance and Administration; Nichole Curtiss, Comptroller of the Treasury; and Paul Fimano, Office of Inspector General.

We are planning **FREE** CGFM review classes in the spring for those interested in taking the exams. (See page 13)

The Department of Personnel includes the CGFM certification in the list of certifications eligible for a one-step salary increase. A salary increase *may* be granted to employees of the State of Tennessee if the certification is obtained by passing the exams. To be certain that you qualify for the salary increase, obtain approval from your supervisor and the Department of Personnel **before** sitting for the exams. For specific details see the Department of Personnel Policy #90-031 (10/10/90) amended March 23, 1999.



Free Lunch for Those Passing the CGFM

The CGFM Committee is continuing its program to congratulate those individuals passing the CGFM exams by offering lunch certificates that are good for a free lunch at any AGA luncheon meeting. If you passed the CGFM exams during September 2004 and August 2005 and have not received a lunch certificate, please contact

Ron Queen at Ron.Queen@state.tn.us

or

Rebecca Barr (Rebecca.Barr@state.tn.us)

Save the date! March 15-17, 2006

Association of Government Accountants
Southeastern Region
Professional Development Conference

“Open Government- Public Trust and Accountability”

16 CPE Hours
 Gaylord Opryland Resort & Convention Center
 Nashville, Tennessee

More information on registration
 and speakers will be forthcoming!

Check back to our website soon for details.





Meet Your Chapter Leadership

Britt Wood

Co-Chair Membership Committee

I am a native Nashvillian, and a graduate of St. Bernard's Academy. During my time at St. Bernard's, I was on the golf team and a member of the drama club. After graduating from high school, I went to college for a short time. I took off for ten years and did various jobs. Most of those years were spent working in the pizza industry (everything from delivering pizza to managing locations for both Domino's and Papa John's Pizza.) After about a million pizzas and 3:00 am nightly paperwork, I was no longer satisfied with my career and decided to return to college. I graduated from MTSU in December of 1995, got married in January 1996, and started at the Comptroller of the Treasury, Division of State Audit in February 1996. I remember asking if I could start on the 5th instead of the 1st so I could go on my honeymoon. My husband Ken and I will celebrate our 10th anniversary soon, and I've been hinting (not subtly) that it is the diamond anniversary.

Soon after being hired at State Audit, I became a member of AGA. I have been a member of the education committee for many years, a volunteer for all but one of the NPT telethons, and a frequent attendee of the AGA socials. At the mystery dinner theater social at Opryland, I was awarded the super sleuth gold star for solving the conspiracy. I have had many great experiences and met many colleagues through AGA. I was excited when asked to be the co-chair of the membership committee. I encourage all members to become involved in the chapter, especially with recruitment of new members for the organization.

Almost ten years passed by while working with State Audit. In November 2005, I was hired as the Director of Internal Audit for the State of Tennessee Treasury Department. I enjoy swimming, growing roses, and playing golf. Because of my love of golf, I have volunteered at the Sara Lee, Electrolux, and Franklin American Mortgage Women's golf tournament. As a stress reliever, I purchased a Sea-Doo last year and spent most of my free time last summer on the lake.



Promoting Awareness of CGFM CPE Requirements

Chapter members who hold professional certification must comply with CPE requirements. Your chapter can serve these members by providing quality education. Typically a CPE hour may be granted for each 50 minutes of participation in programs and activities that qualify. At conferences and conventions where individual presentations are less than and/or more than 50 minutes, the sum of the presentations should be considered as one total program.

The chapter's CPE records should include the following information for each CPE program or activity.

1. Sponsoring organization (your AGA chapter)
2. Name(s) of the instructor(s)
3. List of attendees
4. The location at which the program was given
5. The title of the program and a brief description of its contents (i.e., subject/topics covered)
6. The dates and length of the program
7. The number of CPE hours granted
8. Retain all CPE records for a minimum of three years
9. Evaluations of the program from instructor(s) and participants
10. The program's learning objectives and any prerequisites

Typically these requirements can be met with a signed CPE form that delineates the topics and times, and a sign-in list for attendees. Additional information regarding CPE requirements for the CGFM is available on the website at www.agacgfm.org/cgfm/.

Mark Your Calendars

Meeting Dates

AGA Nashville Chapter

(All Chapter meetings will be held the First Thursday of the Month, except as noted below)

February 2, 2006

March 2, 2006

April 6, 2006

May 4, 2006



Chapter Executive Committee

All CEC meetings will be held on the Monday before the chapter meeting, except as noted below)

January 30, 2006

February 27, 2006

April 3, 2006

May 1, 2006

EDUCATION AND TRAINING PLAN

January 2006 through May 2006

Nashville Area Chapter

Association of Governmental Accountants

T.B.A.

Breakfast CPE at the Hard Rock (2 CPEs)

Speaker to be announced

100 Broadway

Nashville, Tennessee

March 1, 2006

Audio Conference (2 CPEs)

Implications of Sarbanes-Oxley

Suite 1500 James K. Polk Building

Nashville, Tennessee

March 16-17, 2006

Southeastern Professional Development Conference (16 CPEs)

Speakers and topics coordinated by Jim

Arnette, Regional Vice President

Nashville, Tennessee

For a listing of all CGFM related training see page 13.

The History Report
is available on our
Chapter Website at

www.nashvilleaga.org



10th Annual Fraud Conference

16 hours CPE

March 20-21, 2006

Willis Conference Center

Please visit the following for more information

http://www.nashvilleaga.org/Documents/CFE_Brochure_2006.pdf

Training Opportunities Relevant to the CGFM



1. **CGFM Exam 1 Study Course** – online at <http://www.agacgfm.org/cgfm/prepare/onlinecourses.aspx>; anytime
2. **AGA Fourth Annual National Leadership Conference:** February 2-3, 2006; Washington, D.C.; 14.0 CPE hours
3. **Tennessee Department of Audit – GASB Overview:** March 10, 2006; 16th Floor Training Room, James K. Polk Building; 8.0 CPE hours
4. **AGA CGFM Committee Exam 2 Training:** March 30, 2006; 16th Floor Training Room, James K. Polk Building; 8.0 CPE hours
5. **Tennessee Department of Audit – Internal Control:** April 7, 2006; 16th Floor Training Room, James K. Polk Building; 8.0 CPE hours
6. **Tennessee Department of Audit – Fund Accounting:** June 12, 2006; 16th Floor Training Room, James K. Polk Building; 8.0 CPE hours
7. **Tennessee Department of Audit – Generally Accepted Government Auditing Standards (GAGAS):** June 19, 2006; 16th Floor Training Room, James K. Polk Building; 8.0 CPE hours
8. **GFOA Annual Conference:** May 7-10, 2006; Montreal, Quebec, Canada; 20.0 CPE hours
9. **AICPA Self Study Courses:** anytime
 - a. **Internal Control Reporting: A Practical Guide to the PCAOB Standard:** 11.0 – 14.0 CPE hours
 - b. **Internal Control Reporting: A Manager's Guide to Surviving the Audit:** 10.0 – 12.- CPE hours
 - c. **Internal Controls: Design and Documentation:** 16.0 CPE hours

www.cpa2biz.com or call to order study materials at 1-888-777-7077

CGFM candidates, plan to attend one of our free CGFM exam review classes and the related Directed Study Sessions prior to the class.

Exam Review Class		Date	Time	Location
CGFM Exam 1	Governmental Environment	Thursday, May 26, 2005	8am-4:30pm	TBA
CGFM Exam 2	Governmental Accounting, Financial Reporting and Budgeting	Thursday, March 31, 2005	8am-4:30pm	TBA
CGFM Exam 3	Governmental Financial Management and Control	Thursday, April 28, 2005	8am-4:30pm	TBA
Directed Study Sessions		Date	Time	Location
CGFM Exam 1	Governmental Environment	Thursdays in May (5, 12, 19)	12-1pm	TBA
CGFM Exam 2	Governmental Accounting, Financial Reporting and Budgeting	Thursdays in March (10, 17, 24)	12-1pm	TBA
CGFM Exam 3	Governmental Financial Management and Control	Thursdays in April (7, 14, 21)	12-1pm	TBA

These classes are **free**. The texts for the classes are the three AGA CGFM Study Guides (available on line at <http://www.agacgfm.org/cgfm/prepare/studyguide.aspx> for \$85 per copy). The Nashville Chapter has a limited number of Study Guides for short period check out.

Please contact a member of the committee for further assistance or to sign up for any of the review activities.

CGFM Exam Candidates

Please let us know if you pass any one of the three CGFM exams. If you need any assistance, please contact a member of our committee.

2005-2006 Nashville Chapter Leadership

Officers

Dianne McKay, CGFM, CPA
President
(615) 741-9743
Dianne.McKay@state.tn.us

Gerry Boaz, CGFM, CPA
President-elect
(615) 747-5262
Gerry.Boaz@state.tn.us

Melinda Parton, CGFM, CPA
Immediate Past President
(615) 401-7747
Melinda.Parton@state.tn.us

Nathan Abbott
Secretary
(615) 401-7842
Nathan.Abbott@state.tn.us

Chuck Holland
Treasurer
(615) 741-1153
Chuck.C.Holland@state.tn.us

Two-year Directors

Kathy Anderson, CGFM, CPA
Education Chair
(615) 747-5241
Kathy.Anderson@state.tn.us

Penny Austin
Meetings and Attendance Co-Chair
(615) 401-7838
Penny.Austin@state.tn.us

Brian Derrick
Membership Chair
(615) 532-8552
Brian.Derrick@state.tn.us

Donna Duarte
Awards Chair
(615) 741-9681
Donna.Duarte@nashville.gov

Nichole Curtiss
Newsletter Chair
(615) 401-7947
Nichole.Curtiss@state.tn.us

One-year Directors

Kevin Huffman
Meetings & Attendance Co-Chair
(615) 401-7843
Kevin.Huffman@state.tn.us

Susan Irby
Awards Co-Chair
(615) 741-3436
Susan.Irby@state.tn.us

Elizabeth 'Britt' Wood
Membership Co-Chair
(615) 747-5294
Britt.Wood@state.tn.us

Dan Willis, CGFM
Webmaster Chair
(615) 747-5247
Daniel.Willis@state.tn.us

Georganne Martin, CGFM, CPA
Finance Chair
(615) 687-7200
Georganne.Martin@state.tn.us

Committee Chairs

Glen McKay
Program Chair
(615) 747-5297
Glen.McKay@state.tn.us

Ray Register
Community Services Chair
(615) 532-0216
Ray.T.Register@state.tn.us

Ron Queen, CGFM, CPA
CGFM Chair
(615) 401-7862
Donna.Duarte@state.tn.us

Randy Kinnersley
Early Careers Chair
(270) 745-7054
randall.kinnersley@wku.edu

Beth Pendergrass
Early Careers Co-Chair
(615) 747-5294
Beth.Pendergrass@state.tn.us

Visit the Nashville Area Chapter's web site at <http://www.nashvilleaga.org>.

Also, visit these other AGA sites:

AGA National Site	www.agacgfm.org
Southeastern Region Site	agaservp.tripod.com
Atlanta Chapter	www.mindspring.com/~agaatl/agaga.htm
Central Kentucky Chapter	www.ckyaga.com
Chattanooga Chapter	www.aga.taxpro.net
Columbia Chapter	www.columbiaaga.com
East Tennessee Chapter	www.kornet.org/etaga/