



January 2005

Volume 28, Number 5

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

It was good to see you at the December meeting. We got a glimpse into the chilling world of methamphetamine addiction and its effect on the country. I know we all hope that the governor's "Meth-Free Tennessee" program succeeds and quickly.

This time of year seems to move at warp speed. Everyone, including me, is busy at work and at home. There doesn't seem to be enough time in a day to finish all our chores or errands—shopping for gifts, baking and cooking for the holidays, decorating the house, attending holiday events, and visiting with family and friends. So I think that you'll understand why this message is shorter than usual.

Despite the chaos, this is really one of my favorite times of year. Even the crass commercialization doesn't ruin the holidays for me.

The holidays seems to bring out the best in people as they dig into their pockets to give to charities. Also, what fun it is to select just the right gifts for family and friends and to see their pleasure as they open them. For whatever reason, our good feelings seem to spill over into kindness to others.

The holidays include finishing up a the old year and preparing for the

new. We have the opportunity to think about the past year, to give thanks for our many blessings, and to think about what we want to accomplish in the New Year. Finishing up the old year can mean writing last-minute checks to our favorite charities, taking time away from work for rest and relaxation, and taking stock of where we have been and where we are going.

Whatever this time of year represents to you, I wish you all the very best during this holiday season. Have a great 2006!

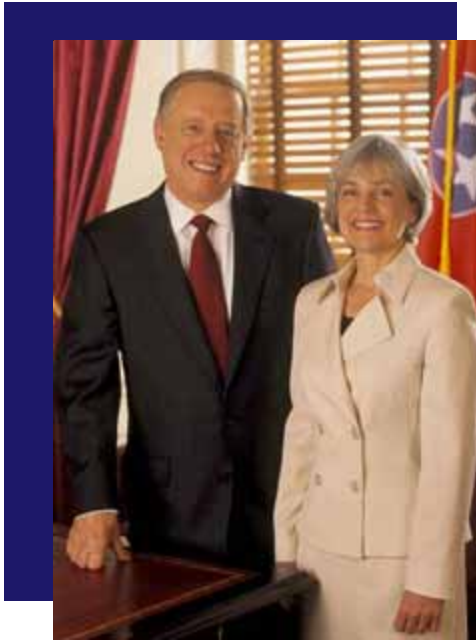
"Just to be alive is a grand thing."  
Agatha Christie

<b>Chapter Recognition Points YTD</b> <i>(through December 2,2005)</i>	
Leadership	3,900
Education	4,725
Certification	2,150
Communication	4,965
Membership	775
Community Service	1,800
Awards	1,000
<b>Total Points YTD</b>	<b><u>19,315</u></b>
Chapter Goal	<u>10,000</u>

**CHAPTER MEETING**  
**Thursday, January 5, 2005**  
**11:30 a.m.**  
**Speaker**  
**Andrea Conte**  
**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 3, 2005**

**Look Inside!**

January Speaker Bio	2
News From National	4
November CEC Minutes	5
December Chapter Minutes	6
CGFM Article	9
Meet Your Chapter Leadership	11
Mark Your Calendars	14
Chapter Leadership	16



*The Governor and First Lady  
Andrea Conte*

## December Speaker Andrea Conte

Andrea Conte, First Lady of Tennessee, is founder and President of [You Have the Power...Know How to Use It](#), a nonprofit corporation dedicated to raising awareness about crime and justice issues. The group produces documentary videos and resource guidebooks on topics such as elder abuse, domestic violence and child sexual abuse. The videos are distributed nationwide to law enforcement agencies, schools, civic groups and therapists. In addition, You Have the Power conducts numerous public programs across Tennessee.

In her first year as First Lady of Tennessee, Conte identified three key initiatives. The first of those was to establish a Child Advocacy Center in each judicial district in the state. Child Advocacy Centers are child-friendly places where forensic interviews can be conducted and the Child Protective Investigative Team can discuss the merits of the case and develop a plan. These Centers also provide ongoing counseling to help children recover from sexual or physical abuse.

A second major initiative was the creation of a state-wide Commission on Crime Victims Assistance. The citizen Commission, established in August

2003, is responsible for providing recommendations and advice on benefits and other issues associated with the Criminal Injuries Compensation Fund.

In addition to her work on crime and justice issues, the First Lady has also embarked on a campaign to restore and preserve Tennessee's Executive Residence. She is working with state and private architects on the long range plan, and has formed a state-wide, bi-partisan Finance Committee to secure private contributions to fund completion of the project.

Conte's early career as a registered nurse included work in Boston and California. She later held management roles, with the former Hospital Corporation of America and the former accounting firm of Ernst & Whinney. Other experience included owning and operating Conte Philips, a retail shop and cooking school, and establishing the Rosalie Conte Foundation, which grants college scholarships to students pursuing higher education.

Conte was born in Massachusetts and attended public schools. She earned a bachelor's degree in nursing from University of Washington at Seattle, and an MBA from Tennessee State University in Nashville. She and Governor Phil Bredesen have one son.



## 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



## CGFM: Multiple Benefits for Multiple Clients

By: *Christina M. Camara*

Why become a Certified Government Financial Manager if you don't work for government?

The benefits of earning the CGFM for government finance professionals are well known, but two members of AGA's Corporate Partner Advisory Group (CPAG) recently talked about how the CGFM helps their private sector organizations and the clients they serve.

AGA's CPAG Program, which boasts more than 50 corporate partners, brings together executives from industry and government to exchange problems and solutions, build trust and work together to make government more accountable. One message government executives are hearing is that AGA's CGFM credential is not only a valuable addition to the resumes of government employees, but it also helps professionals at private firms demonstrate their expertise to work on government finance projects. Consider these comments.

Michael T. Smokovich, CGFM, Senior Vice President, Delta Solutions - Having once served as the chief financial officer of U.S. Agency for International Development (USAID) and as a deputy at the U.S. Department of the Treasury, Smokovich knows what it takes to successfully bring a new financial management solution to a federal agency.

One of the reasons failures occur, Smokovich said, is because the people who are working on the systems "don't understand the playing field they're working in."

"What happens with the CGFM is there's a whole lexicon of terminology and understanding that goes with the federal environment in particular, but also with state and local governments."

He recalled talking with vendors working on an IRS systems project who had no understanding of budgetary accounting. "How are they ever going to succeed if they fail to understand what it takes to solve the problem?"

"If you go through the process of understanding all the principles, standards, rules and conventions that are made known to people in the certification process, you have a better way of understanding what your clients are saying about their particular financial management problem," he said.

Having CGFMs on the project team is a good marketing tool for the firm and it gives the government clients the confidence that the contractors are speaking the same language.

Smokovich said federal agencies or private firms that contract with government should "buy into" the CGFM. "If you have young people coming into the federal environment or the corporate environment to work with government, it's a good investment."

Ron Smith, CGFM, Vice President of Enterprise Financial Services, Systalex - Smith said government agencies are starting to request CGFMs on project teams contracted to install new financial systems. It is becoming more and more important for the contractors to receive the same training as the financial managers themselves, he said.

"We're moving into an era of what I'll call a 'blended work force,' with the financial functions that were formerly performed by government employees now being done by contractors," said Smith, who has also worked for the federal government before moving to the private sector.

Smith, who has been in the federal financial management consulting business for 30 years, said he is constantly on the lookout for talented systems accountants who are knowledgeable about the federal environment, but it's difficult to find people with a good grasp of federal rules and regulations.

The CGFM, he said, is "an indication of a skill set that a person has. It's another measure of their potential value to a project."

To become a CGFM, candidates must have the appropriate education and professional experience and pass three rigorous examinations that cover a broad range of issues in federal, state and local government financial management. For more information about AGA's CGFM Program, go to <http://www.agacgfm.org/cgfm/cgfmdefault.aspx>. Detailed information about AGA's Corporate Partner Program can be found at <http://rmtrgweb.caci.com/aga/docs/index.cfm>.

## News from National

### Lottery Fever Cooling, States See Revenues Dip

The recent nationwide rise in gas prices has several state lottery directors concerned that some motorists who are paying more at the pump are now short the pocket change they used to wager trying to strike it rich. In Indiana, for instance, sales of scratch-off lottery tickets between July 1 and Sept. 30 were down \$3 million from the previous quarter, according to the *Chronicle-Tribune* (Marion, Ind.). Tennessee lottery sales, which had increased consistently since the lottery began in January of 2004, began declining over the summer, according to *The Commercial Appeal* (Memphis). Tennessee lottery spokeswoman Kym Gerlock told the paper that gas prices were affecting sales. State lottery directors in New Hampshire and Rhode Island also have reportedly linked high gas prices to slumping lottery sales. If rising gas prices in fact contribute to an overall dip in state lottery revenue during the 2006 fiscal year, it would come on top of already declining profits. The amount of money states raised from lotteries fell from \$14.1 billion in the 2003 fiscal year to \$13.9 billion in 2004, said Sujit CanagaRetna, a fiscal analyst with the Council of State Governments, a bipartisan umbrella organization for state government officials. — Kathleen Hunter, *Stateline.org*.

For more, visit <http://www.stateline.org/live/ViewPage.action?siteNodeId=136&languageId=1&contentId=69428>

### NASCIO Pushes Improved Emergency Communications

The loss of life and property during and after hurricanes Katrina and Rita underscores a major problem facing government: the inability of public safety officials from different government sectors to communicate with one another and coordinate their efforts. A research brief published recently by the National Association of State Chief Information Officers (NASCIO) highlights the interoperability problems facing federal, state and local officials, and offers a map toward improved communication. Getting first responders, law enforcement, transportation officials, public health officials, utility workers and public works employees all communicating on the same system is no simple problem, according to the brief. There are technical issues because of limited, fragmented radio spectrum and proprietary technology, the brief stated. There also are political concerns, with different agencies competing for funding, inhibiting the partnership required to develop interoperability. And there are cultural questions, with agencies reluctant to give up control over their communications systems, according to the brief. To address the interoperability problem, agencies must share decision-making, accountability, business applications and infrastructure. And the issue must be addressed as part of a coordinated, multijurisdictional plan that involves all stakeholders, the brief stated. —Ethan Butterfield, *Government Computer News*. [http://www.gcn.com/vol1\\_no1/daily-updates/37647-1.html](http://www.gcn.com/vol1_no1/daily-updates/37647-1.html)

### 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](mailto: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.

## November CEC Meeting

Submitted by Nathan Abbott, Chapter Secretary



The Nashville Chapter's Executive Committee met on Monday, November 28, 2005, 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, Susan Irby, Dan Willis, Georganne Martin, Kathy Anderson, Penny Austin, Brian Derrick, Britt Wood, and Nichole Curtiss. Committee chairs present were Glen McKay and Ray Register.

### Welcome

Dianne McKay welcomed everyone to the meeting.

### October 31 CEC Minutes

Chuck Holland made a motion to approve the minutes of the October 31 CEC meeting. Brian Derrick seconded the motion. The motion passed.

### Committee Reports

#### Treasurer

Chuck Holland distributed financial statements as of November 28, 2005. He noted that the certificate of deposit is maturing and will be renewed for a period of thirty days.

#### Program

Glen McKay reported that our speaker at this month's luncheon will be Dan M. Alsobrooks, District Attorney General 23rd Judicial District of Tennessee and president of the National District Attorneys Association. He will speak on the "Meth-Free Tennessee" effort. The previously scheduled speaker, Ms. Hazel O'Leary, President of Fisk University, will not be able to attend.

Glen reported that he has received 35 reservations for the spring social. The deadline for members to make reservations and payments is December 31.

#### Finance

Georganne Martin reported that we have received the receipt for the IRS return that was sent certified mail. The committee is currently gathering information for the history report.

#### Education

Kathy Anderson reported that there were 50 attendees at the business tax seminar in Memphis. The Nashville seminar will be held tomorrow. Both seminars are expected to be in line with budget projections. The location for the teleconference scheduled for December 7 has changed to the 16<sup>th</sup> Floor Training Room of the James K. Polk Building. There was a scheduling conflict with the original location. Also, Kathy has begun receiving reservations for the Winter Seminar.

#### Early Careers

No report.

#### Awards

Susan Irby stated that she has no new information to report. Dianne McKay did mention that the chapter has submitted John Dhulos, City Manager of Germantown, as a nominee for the Distinguished Local Government Leadership Award. Because the staff of Mayor Bill Purcell and Rebecca Paul could not provide us with information by the deadline, they were not nominated for awards as previously planned.

#### Membership

Brian Derrick reported that the guest book was available at the last luncheon meeting. The newsletter also included information about guests receiving a free lunch.

Brian also discussed the need to retain members. We have had seven new members this year but have had 35 individuals who did not renew their membership. Many of these individuals cited the cost of membership dues as the reason for not renewing. Several of these individuals were losing their early career status which meant a large increase in dues. The membership

*Continued on page 6*

committee has discussed possible ways to subsidize dues to encourage members to stay. One option discussed was awarding subsidies to members for participating in certain activities. This could follow the current points structure. There was concern that members who accumulate many points are probably not the members that are likely to drop their membership. Other suggestions included having drawings for free registrations to educational events and having the chapter send out reminders of the benefits of supporting AGA during the renewal period. Dianne asked that the committee meet again and develop an equitable method of awarding subsidies.

Brian also mentioned that someone had expressed concern about guests having to stand up as they are introduced. Although Dianne does ask the members who invited the guests to stand, it is up to the member to ask the guest to stand. Whether the guest stands can be decided between the member and guest.

#### Newsletter

Nichole Curtiss reported that the deadline for submissions for the newsletter is the December 7. Kevin Huffman will be featured in the member profile. Nichole also reported that an upgrade for PageMaker was ordered and received. The budget may need to be amended for this purchase.

#### Internet

Dan Willis asked that anyone wishing to update information on the website contact him or Nathan Abbott.

#### Community Service

Ray Register reported that we collected 250 pounds of food for Second Harvest Food Bank. There is also a full roster of volunteers for the Channel 8 pledge drive. He also announced that there are a few Citipass coupon books left and that the deadline for returning your Lil Soldiers gifts is December 7.

#### CGFM

Gerry Boaz reported that Ron Queen is working on an effort to obtain a joint continuing resolution to have March designated as CGFM month. Gerry also stated that we should contact someone at Metro Nashville about passing a similar resolution.

#### Meetings and Attendance

Kevin Huffman reported that there are 70 members signed up for the luncheon so far. He also mentioned that this month's speaker has some audio visual requirements. Kevin will coordinate with Dan Willis and Melinda Parton following the meeting.

#### Chapter Recognition

Gerry Boaz reported that the chapter has approximately 14,350 points. Gerry has sent suggestions to National regarding changes in the chapter recognition program.

#### **Regional PDC**

Dianne McKay gave an update on the planning process for the Regional PDC. The location has been changed to the Gaylord Opryland Resort and Convention Center. The dates of March 16 and 17 have not changed. The social event will most likely be a cruise on the General Jackson. Postcards asking individuals to save these dates will go out soon.

The meeting was adjourned.

---

### **December Chapter Meeting**

*Submitted by Nathan Abbott, Chapter Secretary*



The Nashville Area Chapter held its December monthly meeting at the Nashville City Club on Thursday, December 1, 2005. President Dianne McKay called the meeting to order and welcomed everyone in attendance. Kevin Huffman offered the invocation. The minutes of the November Chapter meeting were approved as printed in the November newsletter. Guests and new members were introduced and welcomed.

Glen McKay introduced the guest speaker, Attorney General Dan M. Alsobrooks. Mr. Alsobrooks spoke on the growing problem of Methamphetamines drug use in Tennessee. The Chapter donated \$35 to Mr. Alsobrooks' charity of choice.

Kathy Anderson announced several opportunities for CPE starting with an Audio Conference on December 7, 2005. The winter seminar will be January 23-24, 2006. There will be 16 hours of CPE given for attending the winter seminar.

*Continued on page 7*

**Continued from page 6**

Glen McKay announced the date for the Nashville AGA spring social event. It will be a Nashville Kats game on Saturday, February 18, 2006, at 7:00 PM. The game will be the Colorado Crush vs. Nashville Kats. Cost of the spring social will be \$14 per ticket with a maximum of 2 tickets per member. The deadline to sign up is December 31, 2005. Glen also announced that if 50 tickets are sold, the chapter will get two free concert tickets to see Tim McGraw and friends in concert. These tickets will be given away through a drawing to members who attend the spring social.

Brian Derrick announced if you bring a guest to a luncheon, your guest can receive a one time free lunch. He also discussed the benefits of being a member of the AGA.

Ray Register thanked everyone for adopting a little soldier. Thirty little soldiers were adopted through the chapter. Deadline for returning your little soldier gifts is December 7, 2005. Ray reminded everyone that on December 12, 2005, AGA will be participating in the Channel 8 pledge drive. He also announced that the hats, coats, and gloves drive will be starting soon.

One door prize of \$25 was awarded to David Griswold and Dianne McKay provided the answer to the monthly puzzle.

The meeting was adjourned.

## 10 Popular New Year's Resolutions

- 1) Lose weight
- 2) Stop smoking
- 3) Stick to a budget
- 4) Save more money
- 5) Find a better job
- 6) Become more organized
- 7) Exercise more
- 8) Be more patient at work/with others
- 9) Eat better
- 10) Become a better person



## 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](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.



# WINTER

January 23 and 24

# SEMINAR



The education committee of the Nashville Chapter of AGA invites you to attend another outstanding educational event. Attend the winter seminar for 16 hours of continuing professional education on important issues and challenges in government.

This seminar will include a large array of topics that affect the government manager and the government auditor. **Stephen J. Gauthier**, Director, Technical Services Center, Government Finance Officers Association will start with "What's Up with GASB and GFOA?" This session will examine recent guidance from both the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA). GASB topics will include termination benefits; pollution remediation obligations; and sales and pledges of receivables and future revenues. GFOA topics will include recommended practices on accounting, auditing, and financial reporting, as well as the avoidance of common reporting deficiencies identified in the Certificate of Achievement for Excellence in Financial Reporting Program.

**Anne D. Smith, Ph.D.** from the University of Tennessee will discuss management issues in her session entitled "Decision-Making Under Stress: Learning from some Classic Dilemmas."

**Stephanie Richardson**, Tennessee's ERP project manager, will round out the afternoon with a discussion about Project Edison, the project to bring an ERP system to the State of Tennessee, entitled "The State of Tennessee's Enterprise Resource Planning Journey." The session will discuss the status of the program and the plans for moving forward with implementation.

On day 2, the morning will include information on frauds, forensic accounting, and risk assessments. The first speaker will be **Jim C. Wilson, Jr., CPA**, who will discuss interesting fraud schemes. Following, **Stan Wilson** and **Jeff Tuley** with NetEvidence, Inc., will join together to present information on forensic audits. Their must-see presentation is called "What You Need to Know about Electronic Investigations and Why."

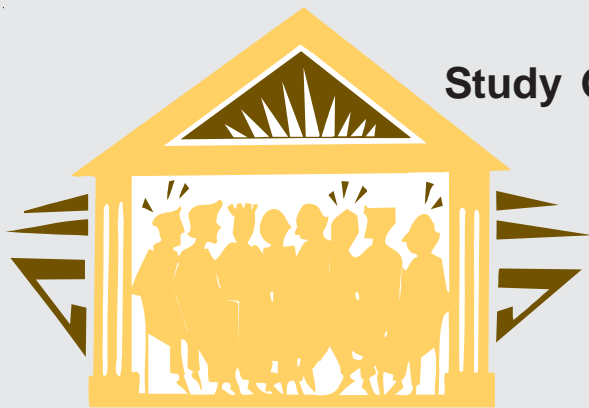
Then, **Art Hayes**, Director of Tennessee's Division of State Audit, will discuss risk assessments. Although the concepts of risk assessment and internal controls have been around for many years, there is a new urgency to addressing these issues. The AICPA is poised to roll out a new set of "expectation gap" Standards which focus on risk assessments by auditors and by management. And, although Sarbanes-Oxley does not apply to governments and not-for-profits, the State of Tennessee has enacted a law requiring audit committees for certain entities. These actions, coupled with the latest auditing standard on fraud, SAS No. 99, make it essential that the accountability professional understand and effectively execute these key activities. This session will present a practical approach to performing and documenting risk assessment and to designing and implementing mitigating internal controls.

In the afternoon, **R. Kinney Poynter**, the Executive Director of NASACT will join with **Jan Sylvis**, the Chief of Accounts for the State of Tennessee, to discuss benchmarking in the public sector. NASACT has launched a benchmarking program to allow efficiency comparisons with each state and between the states, and the State of Tennessee is participating in this exciting program. Kinney Poynter will discuss the project itself and Jan Sylvis will discuss Tennessee's role in this session called "Benchmarking in the Public Sector: In Tennessee and Across the U.S."

And more is yet to be announced! A federal government upper-level executive is in the process of committing to speaking in the final session of day two. Make plans to attend this exciting event!

Register soon! As a Nashville chapter member, we are concentrating our notifications to you first. But registration is on a first-come, first-serve basis, and we will be marketing to individuals outside the chapter soon. There is limited seating to this valuable seminar!

For more information, please contact Kathy Anderson at (615) 747-5241 or [kathy.anderson@state.tn.us](mailto:kathy.anderson@state.tn.us), or any of the other education committee members that were involved with the planning of this event including Ike Boone, Ann Collett, Bertha DeWeese, Teresa Kennedy, and Patricia Wakefield.



## Study Group Approach Produces Results

Mary Anne J. Queen, CGFM

Two members of the CGFM's Committee's Exam 2 study group saw progress in their studying for the Exam. Since participating in the study group, Bob Dudley passed Exam 2 in August of this year.

Bob has worked in the Department of Mental Health and Developmental Disability (DMHDD) for five years. As an Accountant III, his job involves Medicare reimbursements and cost accounting. Prior to working in DMHDD, Bob was in the Department of Environment and Conservation in the Parks accounting area for a number of years. Bob is a graduate of the University of Tennessee at Knoxville.

Bob believes that having a CGFM will enhance his career. In studying for the CGFM exam, Bob stresses that you need to spend adequate time studying. Bob feels that the study group approach to the CGFM exam helps reinforce what you study and helps you pick up salient points.

Michelene Piot McKinney was another member of the Exam 2 study group. Michelene is the Grants Program Manager for the Department of Education, Division of Vocational-Technical Education. Prior to her work for the Department of Education, Michelene was a Grants Program Manager for the Department of Labor, an Administrative Budget Analyst for the Department of Finance and Administration, and a Research Analyst for the Department of Revenue. She has a Bachelor of Business Administration in Accountancy from Memphis State University and a Master of Public Policy from the Vanderbilt Institute of Public Policy. Michelene is also a CPA.

Michelene works with a number of other CGFMs in Education, and one of the reasons she is working on achieving the CGFM credential is the ability to progress in a government finance career. To gain the most from the Exam 2 study group, Michelene did preparatory reading and was ready for the discussion at the weekly study group meetings. Michelene and others in the study group were provided supplemental materials and directed to a website of materials and links. Michelene says that the study group has helped prepare her for the exam, and she has gained a perspective about the work of other finance people and how the CGFM body of knowledge supports what they do.

## 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.

### 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.

## Training Opportunities Relevant to the CGFM

### CGFM Exam 1 Study Course – online

<http://www.agacgfm.org/cgfm/prepare/onlinecourses.aspx>  
anytime

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](mailto:Ron.Queen@state.tn.us)

or

Rebecca Barr ([Rebecca.Barr@state.tn.us](mailto: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 Kevin Huffman CGFM, CPA *Meetings and Attendance Chair*

I began my employment with the Tennessee Comptroller of the Treasury, Division of County Audit in August 1996. I work in the contracted audit area of my division. This area includes monitoring contracted governmental audits through desk reviews of their financial statements and reviews of audit working papers. I also answer many technical questions from CPAs across the state who perform governmental audits. Prior to working in this area, I was a field auditor in the Middle Tennessee area. Working for

County Audit has always been enjoyable and has afforded me the opportunity to meet a lot of people.

I'm a graduate of Columbia State Community College and a 1996 graduate of the University of Tennessee at Martin, where I earned a Master of Accountancy degree. In addition, working as an adjunct faculty member of Columbia State Community College, I have taught courses in accounting principles, cost accounting, and income tax.

Prior to attending college, I spent four years in the United States Marine Corps. In August of 1990, I was assigned to the 1st Marine Expeditionary Force. It just so happened that Iraq invaded Kuwait the second day of that month. My team left immediately for Saudi Arabia and lived in the desert for some seven and a half months. It was during this time of ducking and dodging that I remembered how much I enjoyed my high school business classes and began to formulate a career move strategy.

I live in Maury County with my wife Stephanie, a registered nurse, and our three children. I enjoy reading, fishing, sports, and spending time with my family. My wife and I are also very active in our local church.

I have learned a lot about the AGA while serving on the Meetings and Attendance committee. The AGA is a great organization; and I would encourage everyone to become more involved with their chapter.



### 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/](http://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)*

January 5, 2006

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 2, 2006

January 30, 2006

February 27, 2006

April 3, 2006

May 1, 2006

The History Report is available on  
our Chapter Website at

[www.nashvilleaga.org](http://www.nashvilleaga.org)

## 10<sup>th</sup> 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](http://www.nashvilleaga.org/Documents/CFE_Brochure_2006.pdf)



## EDUCATION AND TRAINING PLAN

January 2006 through May 2006

Nashville Area Chapter

Association of Governmental Accountants

### January 23-24, 2006

AGA Winter Seminar (16 CPEs)

Various speakers

Human capital and management topics

Lipscomb University

Nashville, Tennessee

<http://www.nashvilleaga.org/Documents/winter06.pdf>

### February 2006

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 2006

Southeastern Professional Development Conference (16 CPEs)

Speakers and topics coordinated by Jim

Arnette, Regional Vice President

Nashville, Tennessee

### Numerous dates

Lunch meeting speakers (1 CPE)

Various

Nashville City Club

201 4<sup>th</sup> Avenue North

Nashville, Tennessee

Print and post this listing by your calendar so you don't miss any of these worthwhile training opportunities!

## 2005-2006 Nashville Chapter Leadership

### Officers

**Dianne McKay, CGFM, CPA**  
President  
(615) 741-9743  
[Dianne.McKay@state.tn.us](mailto:Dianne.McKay@state.tn.us)

**Gerry Boaz, CGFM, CPA**  
President-elect  
(615) 747-5262  
[Gerry.Boaz@state.tn.us](mailto:Gerry.Boaz@state.tn.us)

**Melinda Parton, CGFM, CPA**  
Immediate Past President  
(615) 401-7747  
[Melinda.Parton@state.tn.us](mailto:Melinda.Parton@state.tn.us)

**Nathan Abbott**  
Secretary  
(615) 401-7842  
[Nathan.Abbott@state.tn.us](mailto:Nathan.Abbott@state.tn.us)

**Chuck Holland**  
Treasurer  
(615) 741-1153  
[Chuck.C.Holland@state.tn.us](mailto:Chuck.C.Holland@state.tn.us)

### Two-year Directors

**Kathy Anderson, CGFM, CPA**  
Education Chair  
(615) 747-5241  
[Kathy.Anderson@state.tn.us](mailto:Kathy.Anderson@state.tn.us)

**Penny Austin**  
Meetings and Attendance Co-Chair  
(615) 401-7838  
[Penny.Austin@state.tn.us](mailto:Penny.Austin@state.tn.us)

**Brian Derrick**  
Membership Chair  
(615) 532-8552  
[Brian.Derrick@state.tn.us](mailto:Brian.Derrick@state.tn.us)

**Donna Duarte**  
Awards Chair  
(615) 741-9681  
[Donna.Duarte@nashville.gov](mailto:Donna.Duarte@nashville.gov)

**Nichole Curtiss**  
Newsletter Chair  
(615) 401-7947  
[Nichole.Curtiss@state.tn.us](mailto:Nichole.Curtiss@state.tn.us)

### One-year Directors

**Kevin Huffman**  
Meetings & Attendance Co-Chair  
(615) 401-7843  
[Kevin.Huffman@state.tn.us](mailto:Kevin.Huffman@state.tn.us)

**Susan Irby**  
Awards Co-Chair  
(615) 741-3436  
[Susan.Irby@state.tn.us](mailto:Susan.Irby@state.tn.us)

**Elizabeth 'Britt' Wood**  
Membership Co-Chair  
(615) 747-5294  
[Britt.Wood@state.tn.us](mailto:Britt.Wood@state.tn.us)

**Dan Willis, CGFM**  
Webmaster Chair  
(615) 747-5247  
[Daniel.Willis@state.tn.us](mailto:Daniel.Willis@state.tn.us)

**Georganne Martin, CGFM, CPA**  
Finance Chair  
(615) 687-7200  
[Georganne.Martin@state.tn.us](mailto:Georganne.Martin@state.tn.us)

### Committee Chairs

**Glen McKay**  
Program Chair  
(615) 747-5297  
[Glen.McKay@state.tn.us](mailto:Glen.McKay@state.tn.us)

**Ray Register**  
Community Services Chair  
(615) 532-0216  
[Ray.T.Register@state.tn.us](mailto:Ray.T.Register@state.tn.us)

**Ron Queen, CGFM, CPA**  
CGFM Chair  
(615) 401-7862  
[Donna.Duarte@state.tn.us](mailto:Donna.Duarte@state.tn.us)

**Randy Kinnersley**  
Early Careers Chair  
(270) 745-7054  
[randall.kinnersley@wku.edu](mailto:randall.kinnersley@wku.edu)

**Beth Pendergrass**  
Early Careers Co-Chair  
(615) 747-5294  
[Beth.Pendergrass@state.tn.us](mailto: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	<a href="http://www.agacgfm.org">www.agacgfm.org</a>
Southeastern Region Site	<a href="http://agaservp.tripod.com">agaservp.tripod.com</a>
Atlanta Chapter	<a href="http://www.mindspring.com/~agaatl/agaga.htm">www.mindspring.com/~agaatl/agaga.htm</a>
Central Kentucky Chapter	<a href="http://www.ckyaga.com">www.ckyaga.com</a>
Chattanooga Chapter	<a href="http://www.aga.taxpro.net">www.aga.taxpro.net</a>
Columbia Chapter	<a href="http://www.columbiaaga.com">www.columbiaaga.com</a>
East Tennessee Chapter	<a href="http://www.kornet.org/etaga/">www.kornet.org/etaga/</a>