



Newsletter – October 2011

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President's Letter

Hello, all:

It looks like my constant requests (or whining and moaning) for members to become Chapter officers has paid off. Lynn Ha has volunteered to act as our webmaster, the vacancy that most needed filling. We are very grateful for her willingness to take on this position.

I missed the September meeting unfortunately, but I am reliably informed that Harsh Jadhav provided a very interesting presentation on Public Pension Fund Risks. Thanks, Harsh. Circumstances have also conspired to keep me absent from the October meeting, in which Harriet Richardson will discuss an Audit of Fraud in a City Pension Fund. It seems like a natural follow-on to Harsh's presentation. I'll have to be here for the November session, as I am planning to talk on the new Yellow Book at that meeting. If I miss that one, it will be a very quiet session, indeed.

Remember, on November 16th we will have our first training day of the new AGA fiscal year. You should have received the announcement separately, but I am including a copy of it in this newsletter in case you misplaced it. If you are interested in attending, be sure to notify Chuck Hester as soon as possible, as the room can hold a total of only 28 attendees comfortably. We will not accept any more than 28 registrations.

In this newsletter, I am also including a job announcement from the City of Oakland and information on AGA's Seventh Annual Performance Management Conference in Seattle, Washington.

And, of course, I cannot end without my usual reminder that your Chapter can use your time and talent. Pick a vacant position, and it's yours! In most cases, the time requirements are minimal, but the payoff can be great in terms of networking, an entry in your bio, and a sense of satisfaction in giving back to your profession.

Sefton

Meeting Notice – October 2011

The San Francisco Chapter of the Association of Government Accountants will hold its next monthly luncheon meeting on October 18, 2011. For this luncheon, Harriet Richardson will discuss an Audit of Fraud in a City Pension Fund. This is the natural follow-up to last month's presentation, Public Pension Fund Risks.

Harriet Richardson is a CPA, CIA, and CGAP. Harriet has more than 25 years of performance audit and management analysis experience in federal, state, and local governments. She has a bachelor's degree in accounting and a master's degree in business administration with an emphasis in financial management. She is currently the audit manager for the Berkeley City Auditor's Office where she directs the performance audit function. Her performance audit experience also includes the Washington State Auditor's Office; the City and County of San Francisco; the Auditor's Office at the City of Atlanta; King County, Washington; and Fort Lewis, Washington (a well-travelled lady, indeed).

Harriet is a member of several professional organizations. She served for five years on the board of the Association of Local Government Auditors, including a term as president, and is currently on their Professional Issues Committee. She was recently appointed to a 3-year term on AGA's Financial Management Standards Board.

Our luncheon meetings remain one of the great bargains. Members pay just \$10 per meeting. For that they receive a box lunch, one hour of CPE, and chance to network with colleagues. For non-members, it's still a steal at \$15.

Place: SF Federal Building, on 7th Street between Market and Mission Streets — Suite 4-400, Fourth Floor Annex

Date: October 18, 2011

Time: 11:30 a.m. to 1:00 p.m.

Price: \$10 for members, \$15 for non-members

RSVP: Linda.Gee@CMS.hhs.gov

Please RSVP with Linda by October 14, 2011 so that we can order a lunch box for you.

Important!

If you register for the meeting, but find that you cannot make it, please call Linda Gee at 415-744-2976 by the close of business, October 17, 2011.

Low-cost Training Opportunity!

The San Francisco Chapter of AGA Presents Government Audit Standards — 2011 Internet Version

The San Francisco Chapter of the AGA continues its practice of providing high-quality low-cost training sessions for the Bay Area audit community. On November 16, 2011, we will sponsor a one-day training session on the **Government Audit Standards — 2011 Internet Version**, presented by Sefton Boyars.

We will hold the session on the 18th floor of 201 Mission Street, San Francisco. The Department of Transportation OIG has graciously allowed us to use its conference room for the class.

Registration will begin at 8:00 a.m. and the class will start at 8:30 a.m. We plan to finish by 4:30 p.m. The AGA chapter will provide lunch (sandwiches and sodas) and morning coffee.

The fee for the one-day course is only \$125 for AGA-members, \$150 for non-members.

Participants will receive two extra benefits for attending:

- Each participant will be able to attend one Chapter luncheon meeting **for free** within six months of attending the class.
- Participants who are not members of AGA will receive a **rebate of \$25** if they can show they joined AGA within six months of attending the class.

To register:

To attend *Government Audit Standards — 2011 Internet Version*, please register with Charles Hester via e-mail at CharlesHester@msn.com no later than November 10, 2011. Space is limited and spots will be filled on a first-come, first-served basis. So if you want to attend the session, be sure to register early.

Government Audit Standards — 2011 Internet Version

In August 2011, the Government Accountability Office (GAO) issued a complete revision to the 2007 version of the Government Auditing Standards, commonly referred to as the Yellow Book. The revision makes a number of changes to the current version, but probably the most significant is the presentation of a conceptual framework approach to independence. The GAO intends to issue a final version of the standards when the AICPA completes its clarity revisions; however, any modifications should be minor.

During the day, we will go through the requirements of the new Yellow Book and the changes from the prior version. The session will include lecture, discussion and questions and answers. The course will be directed to all levels of individuals who conduct government audits (basic/intermediate/advanced).

Sefton Boyars, CPA, CGFM

Until his retirement in October 1996, Sefton Boyars had been the Department of Education's Regional Inspector General for Audit in Regions IX and X for sixteen years. During his 35-year career, Sefton worked for a variety of federal government audit agencies and a California county. Sefton served on the Qualifications Committee of the California State Board of Accountancy for three years. He is a Certified Public Accountant, a Certified Government Financial Manager, and a Certified Fraud Specialist. He is currently a member of the California statewide Government Auditing and Accounting Committee.

He is the author of the Association of Government Accountants' study guide for Course 3 of the *Certified Government Financial Manager: Governmental Financial Management and Control*. The revised study guide was issued in the summer of 2008. He is also co-author of *Cost Principles for State and Local Governments and Non-Profit Organizations*, issued in 2010

Speakers Identified for AGA's Seventh Annual Performance Management Conference

AGA's [Seventh Annual Performance Management Conference](#) is scheduled for **Nov. 3—4, 2011**, at the beautiful W Hotel in Seattle. Northwest governments have been leaders in showing the rest of the country how performance management, measurement and reporting can help governments become more efficient, effective and accountable to the people they serve. Experts who serve in state and local governments will discuss their practical experience. Whether you are starting from scratch or honing your skills, hear about promising practices and lessons learned from the front lines.

Below is the list of speakers you won't want to miss:

Lou Adams, CPA, Principal Performance Auditor, WA State Auditor's Office
Stephanie K. Adams, Manager of Performance Initiatives, City and County of Denver, CO
Susan Angell, Ph.D., MSW, Executive Director Veterans Homeless Initiative, U.S. Department of Veterans Affairs
Mike Bailey, Finance Director, City of Redmond, WA
Cheryle Broom, CGFM, County Auditor, King County, WA
Sandy Ciske, Regional Health Officer, Public Health-Seattle and King County, WA
Dow Constantine, County Executive, King County, WA
Dwight Dively, Director, Office of Performance Strategy and Budget, King County, WA
Thaddeus Ferber, Vice President for Policy, The Forum for Youth Development
Gary Glickman, Coordinator, Partnership Fund for Program Integrity Innovation, U.S. Office of Management and Budget
Todd Grams, Executive in Charge, Office of Management and Chief Fiscal Officer, U.S. Department of Veterans Affairs
Jan Hawn, Finance Director, City of Bellevue, WA
Barbara Hinton, Deputy Director for Performance Audit, WA State Auditor's Office
Michael Jacobson, Manager, Performance Section, King County, WA
Michael J. Jordan, Chief Operating Officer and Director of Administrative Services, State of Oregon
Sam McCall, Ph.D., CGFM, City Auditor, City of Tallahassee, FL
Linnea Mirsch, Deputy County Administrator, St. Louis County, MN
Stephen Page, Ph.D., Associate Professor of Public Affairs, Evans School of Public Affairs, University of Washington
Lisa Parker, CGFM, Project Manager, Governmental Accounting Standards Board
Ron Perry, Deputy Auditor, King County, WA
Ken Smith, Ph.D., Senior Lecturer, Evans School of Public Affairs, University of Washington
Wendy Korthuis-Smith, Director of Accountability and Performance, WA Office of the Governor
Chantal Stevens, Citizen Councilor Network Program Manager, King County, WA
Brent Stockwell, Strategic Initiatives Director, City of Scottsdale, AZ
David Zlowe, Director of Planning, Programming and Performance, U.S. Department of Veterans Affairs

FREE! Pre-Conference Workshop in Performance Management

Would you like to learn more about how ready and capable your organization is to measure all aspects of performance management? Accenture is offering a free workshop to assist you to identify your agency's strengths and weaknesses so you can get a good sense of how you can use performance management. The workshop will be held on **Wed., Nov. 2, 2011, from 10-4 p.m.** 5 CPE hours will be offered. This workshop is free to all conference registrants. There will be a cost to non-conference attendees. Contact Evie Barry at ebarry@agacgfm.org if you are interested in this workshop.

Learn more about the conference and the workshop at http://www.agacgfm.org/pmc_2011/index.htm

Job Announcement!!!

(see next page)

ASSISTANT CITY AUDITOR **City of Oakland**

The Office of the City Auditor is a busy, well-established audit shop that has available, a full-time position for an experienced candidate who would function as the most senior member of the City Auditor's staff. The Assistant City Auditor would play a major role in supporting the City Auditor, an elected official, in all aspects of running this fast-paced and dynamic office.

Position Description

- Plays a major role in audit planning and execution
- Ensures the quality and adherence to Generally Accepted Government Auditing Standards, for all work issued by the City Auditor's Office
- Participates in the hiring, training, and evaluation of audit and administrative staff
- Represents the City Auditor with the City Council, senior City government officials, and other entities when necessary
- Helps formulate and implement the City Auditor's Office budget

Position Requirements

- Familiarity with accounting and Generally Accepted Government Auditing Standards
- Thorough knowledge of performance auditing
- Demonstrated ability to successfully manage and train others
- Strong verbal and written communication skills
- Familiarity with public administration and knowledge of municipal organizational structures
- Demonstrated ability to work cooperatively and with discretion and integrity in all matters
- Effectively interface with elected officials, agency department heads, representatives of other organizations, and members of the public

Education and Experience

- Bachelor's degree from an accredited college or university in public administration, public policy, or a related field is required
- Master's degree is strongly preferred
- At least five years of professional auditing experience with a large municipality or comparable agency
- At least three years of supervisory experience

In order to apply, please send an email to oaklandcityauditor@yahoo.com.

The subject line of your email will be titled "ACA - [LAST NAME] and Date: MM/DD/YYYY" and will also include each of the four items below:

- A cover letter
- Your resume
- A minimum of one writing sample with no less than 500 words
- A list of 3 references with phone numbers and email addresses

Compensation: DOE