



# CAPITOL TOPICS

OCTOBER 2013

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## PRESIDENT MESSAGE

Greetings AGA Austin. Fall is here and it is busy as usual, and uncertain by nature it seems. Many of our friends in federal government are dealing with an uncertain budget situation, put mildly. The ripple effect could potentially reach down to many of our programs in state government. Last week a few of my federal colleagues received notification that they were on the "non-essential" list and state agencies have been queried about what this means to Texans receiving services. I find that the AGA's national website is an excellent source for information from different perspectives; federal, state, employer, employee - and taxpayer (perhaps the most important perspective). I encourage you to check it out at <http://www.agacgfm.org>.

October also means that we are putting our community service machine in gear! As we did last year, we'll again actively support worthy causes that help those who cannot help themselves. An opportunity to help the Center for Child Protection is just around the corner. The Center needs volunteers to help set up their big Play Bingo fundraising event! A couple of hours on Friday, October 18<sup>th</sup> at the Hilton hotel would go a long way to assist the Center. Please call Anne West at [\(512\)472-1164](tel:5124721164), extension 2426 if you can lend a hand. She can provide directions and details. Thank you for considering this opportunity!

*Friday, October 18th*

*6:00pm-10:00pm - Event set-up at Hilton, placing chair covers and place setting tables.*

*Anne West, Volunteer Coordinator, Center for Child Protection*

*Email: [awest@centerforchildprotection.org](mailto:awest@centerforchildprotection.org)*

Respectfully submitted,  
Paul Morris,  
President, AGA Austin Chapter



## UPCOMING EVENT

**Auditing Training Compliance (1hr CPE)**

**&**

**Transitioning to the 2013 COSO Framework (1hr CPE)**

**Date/Time:**

**Thursday, October 10, 2013 - 11:30am-1:00pm**

**Location:**

**Carmelo's 504 E. 5th St. Austin TX 78701**

**CPE Credit:**

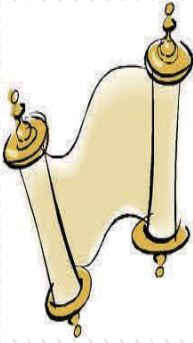
**1 Hour— Auditing Training Compliance  
1 Hour— Transitioning to the 2013 COSO Framework**

**Registration:**

<http://www.agaaustin.org/aga-austin-reg.html>

**(If you prefer a vegetarian dish, please let Adana know when registering)**

## Historian Report



### Membership News

As of May 2012, the Austin Chapter had 102 members. As of May 2013, Chapter membership increased to 123 members, an approximate 20% increase from the previous year. During the year, 11 new members (no previous affiliation) joined the Chapter:

**Tynetta Ballinger**, Department of Veteran Affairs  
**Sharita Coyle**, Texas Department of Family & Protective Services

**Charmaine Horton**, Employees Retirement System of Texas

**Michael Needham**, Texas Education Agency

**Janne Palmer**, Texas State University in San Marcos

**Patricia Pratt**, Texas Association of Counties

**Michael Poolos**, Grant Thornton

**Lorna Schwimmer**, Grant Thornton

**Heath Roberie**, University of Texas at Austin

**Tennyle Walker**, Grant Thornton

**Erin Williams**, Employees Retirement System of Texas

### October Anniversaries

#### 1 YEAR

Ms. Amy M. Alder  
 Ms. Patricia S. Pratt

#### 2 YEARS

Ms. Autumn Bellfield

#### 3 YEARS

Mr. Terrell Blodgett

#### 4 YEARS:

Ms. Tonya Sue Netzley

#### 12 YEARS:

Ms. Lynne D. Pfeffer, CPA

#### 14 YEARS:

Mr. John M. Amidon, CGFM

#### 16 YEARS:

Dr. Carlton R. Hackett, CGFM—Retired

#### 17 YEARS:

Mr. David A. Gibson, CGFM

#### 18 YEARS:

Mr. Dwight C. Casey, CGFM – Retired

#### 21 YEARS:

Ms. Helen S. Young

### Education, CGFM & Scholarships

In addition to the 10 CPE hours offered via the monthly luncheons, the Chapter was able to offer 6 more CPE hours by hosting three 2-hour audio conferences in conjunction with the luncheons. The audio conference topics included:

- *Data Mining to Prioritize Investigations of Contract Fraud* (Bryan Jones, Director of Data Mining Group, Office of Investigations, Office of the Inspector General, U.S. Postal Service; and Antonia de Medinaceli, Director of Business Analytics & Fraud Detection, Elder Research, Inc.), presented after the November 2012 luncheon;
- *Getting a Handle on Internal Controls* (William D. Miller, CGFM, CIA, County Auditor, Johnson County, Kansas and Member, AGA National Executive Committee), presented after the January 2013 luncheon;
- *Using Performance Information to Drive Performance Improvement* (Harold I. Steinberg, CGFM, CPA, Consultant; and Toni Trombecky, Performance Improvement Officer and Manager, Strategic Planning Division, Federal Aviation Administration), presented after the May 2013 luncheon.

Collectively, the luncheons and audio conferences provided attendees with an opportunity to earn up to 16 CPE hours.

### Community Service and Awards

The Austin Chapter is excited to report that we exceeded the number of volunteer hours that are required for Community Service for the 2012-2013 year. We want to thank everyone who helped make this year a success!

#### *A Special Note:*

Many of our members volunteer throughout the year on their own with various non-profits including Habitat for Humanity, Meals on Wheels, etc. A big thank you to all of those who give of their time and talents to help those who are less fortunate. However, a *Special Thank You* goes to **Lynda Baker** who dedicated her time, love, Passion and efforts to make it all happen. Thank You **Lynda** for all you have done this year. We are so lucky and privileged to have you!



2013 Edition of  
 CGFM Study  
 Guide 3

## Luncheons

### **Auditing Training Compliance** (Thursday October 10th @ 11:50AM-12:40PM)

**Speaker: Sonya Etheridge, CPA, CIA, CISA, CFE, CSQU, COTR**

Sonya holds a Bachelor's Degree from Texas A&M University and an MBA from the University of Texas Pan American. She has over 15 years' experience auditing in the following settings: county, state, federal government, internal audit for a publicly traded corporation, as well as public accounting. She is co-developing a credentialing software solution at Creds, Inc. This web-based application will allow individuals with multiple licenses and certifications to track their training hours, compile reports, as well as share their training records with third parties.

**Learning Objective:** Provide an overview of compliance with training requirements within the framework of COSO recommendations.

### **Transitioning to the 2013 COSO Framework**

(Thursday October 10th @ 12:40PM-1:30PM)

**Speaker: Sandra Vice, CIA, CGAP, CISA**

Sandra Vice has been an active member of the Advisory Council of Government Auditing Standards since the U.S. Comptroller appointed her in April 2010. She has also served on the National State Auditors Association Peer Review Committee and the Texas Fiscal Officers Academy Curriculum Committee. She was an Assistant State Auditor at the Texas State Auditor's Office, where she worked for about 15 years. Prior to that, she worked for the U.S. Government Accountability Office.

Sandra has a Masters from The University of Texas at Austin's Lyndon B. Johnson School of Public Affairs and is a graduate of the Governor's Executive Development Program. She is also a Certified Internal Auditor, Certified Information Systems Auditor, and Certified Government Auditing Professional.

**Learning Objective:** Provide an overview of the differences between the 1992 and 2013 COSO Framework, outline an approach to transition to the 2013 COSO Framework, and to provide resources.

## Community Service

### **October 18-19, 2013 Play Bingo Ladies Luncheon**

The Center for Child Protection has requested volunteers for the Play Bingo Ladies luncheon. The Center for Child Protection, an accredited Children's Advocacy Center, was established to bring together the agencies that serve children who are victims of sexual assault or serious physical injury or who witnessed violent crime. PlayBingo is organized by the Center's Friends of Christopher Guild and presented by Lexus of Austin. This is a BIG, FUN event, so let's support this great charity by volunteering. For those that would like to volunteer, **the Center needs volunteers to setup on Friday, October 18th between 6pm to 10pm.** In addition, volunteers are need on **Saturday, October 19th** for various shifts from 9:00am until 3:00pm as Greeters, Registration/Auction Pay Assistants, Prize Runners, Bingo Card, Teddy Bear, & Jewelry Sales Assistants, Auction Assistants and of course... the Bubbles and Bling. All volunteer opportunities are located at The **Hilton Downtown at 500 East 4th Street.**

If you would like to volunteer, please email **Anne West** at [awest@centerforchildprotection.org](mailto:awest@centerforchildprotection.org) with a cc to **Lynda Baker** at [bright\\_sunny\\_disp@yahoo.com](mailto:bright_sunny_disp@yahoo.com) which job you are interested in and/or your time availability.

### **Food Drive - Thanksgiving**

This year is flying by. Let's think about Thanksgiving dinner! I know Thanksgiving is one of my favorite times because of all the great food that is brought to the family dinner table. Our AGA Austin Chapter is doing a food drive for Capital Area Food Bank to help provide families a wonderful Thanksgiving dinner. The Capital Area Food Bank of Texas is the largest hunger-relief charity in Central Texas providing food and grocery products, nutrition education and social services outreach to 300,000 clients each year through a network of 300 Partner Agencies. Please bring any non-perishable items to the October and November luncheons that you would like to donate so a family can have a wonderful thanksgiving dinner!



Register for the luncheon online at:  
<http://www.aga-austin.org/aga-austin-reg.html>



## Treasury Report

<b>Check Register Reconciliation:</b>			
<b>Ending Bank Balance 07/31/13</b>			<b>\$6,673.13</b>
<i>Outstanding Checks:</i>			
<i>Date</i>	<i>Check No.</i>	<i>Description</i>	
07/31/13	2165	Travel Reimb, Mileage, Parking Fees 2013 PDC Conf	\$ 281.20
<b>Total Outstanding Checks</b>			<b>\$281.20</b>
<i>Outstanding Deposits:</i>			
<i>Date</i>			
<b>Total Outstanding Deposits</b>			<b>\$0.00</b>
<b>Adjusted Ending Bank Balance @ 07/31/13</b>			<b>\$6,391.93</b>
<b>Total Chapter Cash Available Per Check Register @ 07/31/13</b>			<b>\$6,391.93</b>
<i>Cash On Hand:</i>			
		CU Min Savings Balance	\$5.00
		Luncheon Bank	\$40.00



## Research Article

### Government Shutdowns: Will We Ever Learn Our Lesson?

At the time this article is being submitted for publication, the threat of a government shutdown looms. Unfortunately, this won't be the first time the US government will have shutdown, and as "we learn from history that we do not learn from history" (Georg Wilhelm Friedrich Hegel), it probably won't be the last.

Let's blame our forefathers. It all started with the US Constitution, which required spending to be approved by Congress and the president in advance. In the 1800s, some federal agencies got around this by ordering items on credit, compelling Congress to reluctantly cover the debt after the fact. Congress sought to end this practice by issuing the Anti-Deficiency Act, setting penalties for overspending ranging from mind-numbing budget training to fines and prison.

The groundbreaking result? Things stayed pretty much the same. In the 1900s, Congress had the same disputes and failure to pass appropriations bills that they continue to have today. When agencies weren't funded, government workers assumed they weren't really supposed to stop working and go home, and Congress eventually put through retroactive payment.

In 1980, President Carter tried to stop this practice through his attorney general, who issued an opinion requiring unfunded government agency employees to go home and even threatened prosecution for disregarding this law. Who could imagine that this could be anything but the perfect solution to the problem?

Somehow, this ruling didn't result in restored order. When the Federal Trade Commission shut down after funding expired a few days later, the outcome was \$700,000 lost in one day. Despite this opportunity for an important lesson, Congress still missed its appropriations deadline a few months later, nearly causing an entire government shutdown. This led the attorney general to clarify that essential functions must continue in event of a shutdown and also set up the future Congress and president for some exciting games of chicken in years to come.

In 1981, when President Reagan vetoed Congress's spending extension after the government was without appropriations all weekend, Americans got a taste of their first government shutdown. This 3-hour ordeal cost them more than \$80 million and was only the beginning. There were two more half-day shutdowns during Reagan's administration and a partial shutdown during President George H.W. Bush's administration to ensure his "no new taxes" pledge would prevail. The Clinton vs. Gingrich era brought two more shutdowns, these lasting 6 and 21 days and costing millions.

And here we are, at it again. Surely we all learned our lesson. It couldn't possibly have happened again, could it?

Source: [http://www.huffingtonpost.com/2013/09/30/government-shutdown\\_n\\_4016032.html?utm\\_hp\\_ref=politics](http://www.huffingtonpost.com/2013/09/30/government-shutdown_n_4016032.html?utm_hp_ref=politics)