

# The Indy Observer

~For the Indianapolis Chapter of the Association of Government Accountants~



December 2010

Volume 45, Issue 2

## MESSAGE FROM THE PRESIDENT

The last two months have been exciting for our Chapter as we conducted educational training, had excellent speakers and participated in fun social events. We held our joint AGA/ASMC Fall Professional Development Conference which was kicked-off by the Director of the Financial Improvement and Audit Readiness office responsible for audit readiness across the Department of Defense. Other excellent training topics included Ethics, Budgeting and Agency Productivity for DFAS, Professional CPA Issues from the State of Indiana, Forensic Accounting, Quantitative Models for Decision Making, Understanding Your Credit Score and the newly elected Treasurer for the State of Indiana spoke to our training attendees. Our education committees for AGA and ASMC did an exceptional job planning this event and we should all look forward to the spring event.

We had the honor of hearing Mr. Manny Mendez, Director of the Office of Audit and Performance for the City of Indianapolis, speak at a luncheon meeting. He talked about the challenges of maintaining audit readiness for the City and discussed what they are doing to improve overall performance of the City's programs by using Lean6 and other tools. It was interesting to find out that City government is facing many of the same issues that our federal DoD agencies are struggling with as they work to obtain a clean audit opinion.

Other training, community service and social events included (1) starting a study group for CGFM, (2) participating in the Headless Horseman social event at Conner Prairie, (3) supporting a School Supply Drive by delivering boxes of supplies collected to Indianapolis Public School #105 and (4) we supported the Coats for Kids Distribution with 9 volunteers from our chapter who worked 38.50 hours distributing over 6,000 coats for children. We have a number of upcoming events as we support the Stepping Stone Veteran House where we collect clothes, blankets, shoes, etc. and we will also have our Angel Tree where we collect presents for families at Christmas.

We are also kicking off our Volunteer Income Tax Assistance (VITA) program that provides tax form assistance to the military, elderly, disabled and low-income individuals and will be offering excellent audio conference training on performing risk assessments. Finally, I would like to remind everyone that the AGA Wellness Committee has challenged ASMC to a program-year wellness challenge and we need your help for AGA to win this challenge.

Our Web Administrator Chris Crews has been working on improving our home page located at <http://againindy.com/default.aspx>, and has filled it with a lot of new information on upcoming Audio Conferences, Incentive Points, VITA and the Wellness Program functions and your list of officers to name a few. Nice job Chris! So be sure to watch for updates and check the site often for new events and to stay involved in AGA. I recommend you visit the AGA website.

Greg Schmalfeldt, CPA  
President  
AGA, Indianapolis Chapter



The deadline for submitting articles and updates for the next newsletter is:

**December 31**

Please email submissions to  
Anne Ulrich at  
[anne.ulrich@dfas.mil](mailto:anne.ulrich@dfas.mil) or  
Heather Crews at  
[heather.crews@dfas.mil](mailto:heather.crews@dfas.mil)

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## FORENSIC ACCOUNTING

Mr. Chris McKnight, Forensic Accountant, is currently assigned to the Indianapolis White Collar Crime Squad with the Federal Bureau of Investigation. Mr. McKnight is responsible for review and analysis of financial records received in support of ongoing investigations across all FBI program lines including Criminal Counter-Terrorism and Violent Crime programs.

This forensic work is not as simple as it may sound to amateurs. The FBI must have the proper documentation in accordance with the law. The agent cannot just "jump right in" to take the case and catch the criminal.

Chris has specialized in investigating white-collar crime and works cases which include corporate and securities fraud, mortgage fraud, public corruption, healthcare fraud and money laundering. Chris is the most senior forensic accountant in the Indianapolis area. He is a certified FBI instructor having instructed newly hired Forensic Accountants at the FBI Academy in Quantico, Virginia.

Have you viewed any television programs dealing with detectives and other investigators using different scientific methods to determine cause of death of a victim? In the Forensic Accounting field, the investigators go back as far as possible to prove when criminal activity began and collect sufficient evidence to convict the guilty party. There are many indicators along the trail to identify the guilty. For example, financial statements start being unrealistic, accounts payable become short

of what is realistically expected, or perhaps the guilty has set up another checking account to avoid being traced. This means the accounting records no longer can be relied upon, the "books are cooked."

In the particular case discussed at the AGA/ASMC PDC, David Sullivan (CFO) for Dodson Gray, Inc. confessed to the President of the company, Mr. Dodson, that he had made a "mistake" a few years back. An investigation revealed it was not a mistake but a crime as he never made restitution. Every time Sullivan collected from an accounts receivable account, he made up another phony bill and collected from the vendor, put that in the corporate account, but set up another account in his name where he deposited an identical amount into his own account. He was a generous donor to churches and other charities but has ended up spending 33 months in jail for his crimes perpetrated over several years. The employer even had to set up an interim comptroller while the FBI collected all the evidence.

Having a great interest in auditing and investigations, this was one of the most interesting sessions in the November 9, 2010 PDI. In fact, I have always been "afraid" to work where I had to handle funds lest somebody else would embezzle funds, and I would get the blame!

Submitted by Mary E. Carson Indianapolis, AGA.



## OPERATION GRATITUDE

Tens of thousands of American Service Members are deployed in hostile and remote regions of the world, including the Middle East, Afghanistan, and on ships throughout international waters. The physical conditions they must endure are difficult and they may be separated from loved ones for long periods of time.

**Operation Gratitude** seeks to lift morale and put smiles on faces by sending care packages addressed to individual Soldiers, Sailors, Airmen and Marines deployed in harm's way. **Operation Gratitude** care packages contain food, hygiene products, entertainment items and personal letters of appreciation, all wrapped with good wishes of love and support.

Through Collection Drives, Letter Writing Campaigns and Donations of funds for shipping expenses, **Operation Gratitude** provides civilians anywhere in America a way to express their respect and appreciation to the men and women of the U.S. Military in an active, hands-on manner.

For more information, visit: [www.opgratitude.com](http://www.opgratitude.com)

# Call for Academic Scholarship Applications

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, public administration, etc.? If so, consider applying for an AGA National Academic Scholarship today!



Each year, AGA National awards:

- ◆ Up to four \$3000 full-time merit scholarships to AGA members and their family members,
- ◆ Up to one \$1000 part-time merit scholarship to AGA members and their family members, and
- ◆ Up to one \$3000 community service scholarship

The deadline to submit applications is March 31, 2011. Apply now and take full advantage of your AGA membership!

Visit this link for more information and links to applications: <http://www.agacgfm.org/membership/awards/>

## CGFM CORNER

### Certification Tips: CGFM

Most everyone at DFAS realizes the importance of a certification. It increases your opportunities for advancement, makes you more competitive in applying for positions internally, and most importantly speaks to your commitment about becoming a professional and well rounded government employee. The CGFM is a secondary certification for a number of federal job series, to include series 343, 501/505/560, and 510. Here are some tips to help you achieve the certification:

- **Commit!**

Whether you are a part of a study group, are studying independently, or plan to attend an instructor led course, without an earnest commitment on your part, obtaining the certification will be much more difficult.

- **Make a Plan**

However the work needs to get done, it will be easier to accomplish it you have a roadmap you've created outlining what will get done, and when. From which module you will study for, the time of day you will study, and when you plan to test, your plan will allow you to actually achieve your goal.

- **List the CGFM in Your IDP**

Having your goal written down, especially in your IDP, makes you more accountable...especially to yourself! Discuss this with your supervisor to get their buy-in as well. Also, don't forget to list centrally funded CGFM courses in your IDP. In the past, first preference for the class, when offered, has been given to those with it listed in their IDP.

- **Be Realistic – Starting and completing the CGFM is realistic. Doing this before the New Year isn't. Speak to those that have completed their testing, get their input about their preparation for testing, and plan accordingly (Gee...kind of ties back to the second bullet!).**

For information regarding how to start the process of obtaining your CGFM, contact either Daniel Neumann ([daniel.neumann@dfas.mi](mailto:daniel.neumann@dfas.mi).) or Tom Spahr ([thomas.spahr@dfas.mil](mailto:thomas.spahr@dfas.mil)) for more information.



## NATIONAL CONFERENCE

Mark your calendar for **July 10–13, 2011** and make plans to join us in Hotlanta for AGA's 60<sup>th</sup> Annual Professional Development Conference & Exposition (PDC)—*the* premier education and networking event for government financial managers and accountability professionals. The theme for this year's conference is "Celebrating Our Past, Embracing the Future."

The PDC is the authoritative source for the knowledge and contacts you need to succeed in today's constantly changing environment. Offering 24 CPE hours, the conference covers the latest research and information about the American Recovery and Reinvestment Act, the constantly changing rules and standards, new management techniques, technological advances and practical tips for bringing greater efficiency to government operations. The PDC offers a comprehensive program, captivating speakers, lively discussions, top-quality education sessions, and equips you with knowledge and skills you need to be a more effective leader.

Please visit the PDC website for more information. <http://www.agacgfm.org/pdc2011/index.htm>

## CEC MINUTES – NOVEMBER 15, 2010

**ATTENDEES:** Greg Schmalfeldt, Laura Jankovich, Jessica Wisler, Jamie Whitman, Audra Pera, Camille Schultz, Katie, Crist, Andrew Taylor, Kelly Wagenmaker, Megan Nethery, Meg Hart, Chris Crews, Tom Spahr, Donna Cox, Jeannie Allen, Tamra Vincent

### OPENING REMARKS

*President – Greg Schmalfeldt*

PDC was a success, Becker table was present. Start lining up next speakers (i.e., Kim Ferrington)

### TREASURER NOTES

*Treasurer – Maranda Summers (not present)*

Jessica notes net worth as of November is \$41,305.16 and includes Becker Gold Sponsorship of \$2,500. Usually takes 2-3 months to get revenue from PDC; check with ASMC

### COMMITTEE NOTES

*CGFM Coordinator – Tom Spahr/Dan Neumann*

Study Group started, Module 1/ 4 signed up; 3 specifically because of the study guide. For every 5 people that register for a test window between now and December we get free study guides. One person passed Module 3 test. Denise Gallion past modules 1 and 3 3-4 other individuals have signed up for module 3. Greg notes to recognize these achievements on website and in newsletter. Tom notes that we should challenge individuals to pass all three modules in four months utilizing weekends for main study time; this is achievable as others have accomplished.

*Community Service – Katie Crist/Brandi Hobson*

Completed Events: School Supply Drive. 4 large boxes of supplies collected and being dropped off Thursday with Principal of IPS #105. Coats for Kids Distribution - 9 volunteers; 38.50 hours 6,000+ coats distributed. Need more hats and scarves donated; ran out in 1/2hr

Upcoming Events

Stepping Stone Veteran House - collection of clothes, blankets, shoes, etc. Clean out your closet to donate from December through end of January. Post on website as an event throughout December.

Angel Tree

Post on website for December 3<sup>rd</sup>. Tree in DFAS-IN Headquarters.

*Corporate Sponsorship – Jeannie Allen/Jamie Whitman/Andrew Tyler*

Update on corporate sponsors at PDCs. Other speakers set up tables (i.e., Indiana CPA Society)

Need to develop a formal process for \$400 per booth to include ASMC with preference given to groups/associations generating revenue for AGA/ASMC. Greg notes the need to continue working with ASMC on how

we manage corporate sponsors. Corporate Season is October through January 100 sponsorship brochures are in development. Contact Andrew or Jamie for brochures. Post brochure on website. Andrew notes he has contacted AGA National on how sponsors should claim the funds given on taxes. Greg notes that Corporate Sponsors will already know how to claim these types of sponsorship activities. Mike Harris with FCFCU is interested in sponsoring a booth with both ASMC and AGA. \$3,000 donation being recommended with support from ASMC President and Education co-chair. Greg notes AGA needs to begin to identify uses for additional revenue (scholarships, offsetting cost of CPEs, etc...)

*Education Committee – Megan Nethery/Audra Pera/Camille Schultz*

Successful Fall PDC. Collecting survey results. December Audio Conference changed to Wednesday, December 15, 2010. New Topic: Role of Governance, Risk and Compliance in Improving Operations. Has more efficacy for DFAS. Last audio conference had 30 – 40 in attendance. Send update to Chris for website. Audio conference times begin at 2:00 pm and end at 3:50 pm

*Facilities Chair – Tamra Vincent*

Holiday Luncheon. Set for Thursday, December 9<sup>th</sup> with ticket sales beginning week of Thanksgiving. Booked Garrison a year ago and working on locking in specific Garrison banquet hall. Agenda will include Ron Cox leading Christmas Carols, \$300 in AGA door prizes, and \$300 in ASMC door prizes. Will begin no later than 11:00 and last no later than 1:00pm

*VITA Committee – Jayme VanHorn*

Lunch & Learn confirmed with IRS/facilities for Dec 15, 11:30-12:30 in the west auditorium

VITA training confirmed with IRS/LDD for Jan 19,20 all day training events. Still working on getting approval from Rick Davis to count the time as training or admin leave.

*Website Administrator – Chris Crews*

Chris requests write-ups and photos on events to boost website content. Andrew notes he will send Chris the link on the shared drive to the AGA pictures. When committees and members submit content for posting look at the website and suggest a location for where the content should be posted. When secretary forwards content to website administrator (Chris) she will also ensure it is forwarded to the Newsletter chair (Anne). Solicit for additional newsletter committee members to assist Anne. Corporate Sponsorship requests that Chris provide visitor volume on website to sell the value of the website to sponsors for add space. Chris notes traffic has increased on website since switching to distributing publicity with website (after posting on website).

## New Congress could put the brakes on insourcing

The 112th Congress is unlikely to let the Obama administration move full-speed ahead on its initiative to bring contractor jobs back in-house, a consultant and a Republican Senate staff member said on Thursday.

Jonathan Etherton, president and owner of the consultancy Etherton and Associates Inc. and a former Senate Armed Services Committee staffer, told an audience of contractors at a Coalition for Government Procurement breakfast he has heard at least three congressional panels plan to look at whether insourcing is being implemented strategically and whether agencies are focusing on critical positions.

Bill Wright, Republican staff director for the Senate Homeland Security and Governmental Affairs Ad Hoc Subcommittee on Contracting Oversight, noted insourcing is on the radar of ranking member Sen. Scott Brown, R-Mass. Brown is concerned the initiative is moving forward too quickly and without enough consideration of its effect on small businesses, Wright said during the breakfast discussion.

More generally, Brown is looking for ways to improve efficiency during times of mounting national debt, Wright said. The senator is developing an acquisition savings plan that could include expanding strategic sourcing, an approach in which agencies analyze purchasing trends and buy common commodities and services in bulk; rewarding high-performing acquisition teams; and promoting a more specialized acquisition workforce by requiring officials to obtain certifications in certain areas of expertise.

Much of the subcommittee's oversight work to date has been bipartisan, Wright added, and Brown is working with the administration on the efficiency initiatives.

Etherton noted, however, that Congress' overall relationship with the executive branch is likely to grow more adversarial in 2011 with Republicans in control of the House and lawmakers aggressively scheduling oversight hearings.

By Amelia Gruber agruber@govexec.com  
December 16, 2010

### ABOUT THE OBSERVER

*The Observer* is AGA-Indianapolis Chapter's monthly newsletter which covers member and association activities on both the chapter and national levels. *The Observer* features developments within the profession, chapter news, and articles of interest to members. Opinions and beliefs expressed in *The Observer* are those of the contributors and do not necessarily reflect those of the association. We welcome and encourage members to send us original or reproduced articles that may be of interest to our members for publication in our newsletter.

### AGA MEMBER TYPES

AGA members form a diverse group of individuals—from students to entry-level employees to senior executives and elected officials—working for local and state governments, school districts and retirement systems, colleges and universities, federal agencies and public accounting firms.

#### Full Government Member

This class of membership requires three or more years of government experience, involving the professional performance of financial management activities in an operational, administrative and/or supervisory capacity. This class is also available to individuals with similar experience outside the government who are engaged in educational activities having the same objectives as the Association, or who have made a contribution toward the improvement of government financial management. \$90/year

#### Private Sector Member

This class of membership is available to individuals working for commercial activities/ventures that are actively engaged in and support AGA's purpose and objectives. \$150/year

#### Early Career Member

This class of membership is available to government employees with less than three years experience. \$45/year

#### Student Member

This class of membership is available to college/university students. \$30/year

#### Retired

Call the AGA Customer Satisfaction Center at 800.AGA.7211 to find out about our retired membership category.



# Indianapolis Chapter Directory

2010-2011 Officers, Board Members , & Committee Chairs

Position	Name	Term	Phone	Email
<b>President</b>	Greg Schmalfeldt	2010-2011	317-510-5858	<a href="mailto:greg.schmalfeldt@dfas.mil">greg.schmalfeldt@dfas.mil</a>
<b>President-Elect</b>	Laura Jankovich	2010-2011	317-510-7084	<a href="mailto:laura.jankovich@dfas.mil">laura.jankovich@dfas.mil</a>
<b>Treasurer</b>	Maranda Summers	2010-2011	317-374-7471	<a href="mailto:maranda.summers@dfas.mil">maranda.summers@dfas.mil</a>
<b>Treasurer-Elect</b>	Jose Munguia	2010-2011	317-510-5659	<a href="mailto:jose.munguia@dfas.mil">jose.munguia@dfas.mil</a>
<b>Secretary</b>	Jessica Wisler	2010-2011	317-510-2647	<a href="mailto:jessica.wisler@dfas.mil">jessica.wisler@dfas.mil</a>
<b>Previous President</b>	Michele Gomez	2010-2011	317-510-7493	<a href="mailto:michele.gomez@dfas.mil">michele.gomez@dfas.mil</a>
<b>3 Year Board Member</b>	Donna Cox	2010-2013	317-510-3022	<a href="mailto:donna.cox@dfas.mil">donna.cox@dfas.mil</a>
<b>3 Year Board Member</b>	Nate Pierce	2010-2013	317-510-3892	<a href="mailto:nate.pierce@dfas.mil">nate.pierce@dfas.mil</a>
<b>3 Year Board Member</b>	Sam Graham	2008-2011	317-510-7851	<a href="mailto:sam.graham@dfas.mil">sam.graham@dfas.mil</a>
<b>3 Year Board Member</b>	Edmie Castillo	2008-2011	317-510-1398	<a href="mailto:edmie.castillo@dfas.mil">edmie.castillo@dfas.mil</a>
<b>3 Year Board Member</b>	Neil Anderson	2009-2012	317-510-7697	<a href="mailto:neil.anderson@dfas.mil">neil.anderson@dfas.mil</a>
<b>3 Year Board Member</b>	Melissa Jacobs	2009-2012	317-510-1901	<a href="mailto:melissa.jacobs@dfas.mil">melissa.jacobs@dfas.mil</a>

Position	Chair	Co-Chair	Phone	Email
<b>Awards Committee</b>	Shane Douglas		317-510-1933	<a href="mailto:shane.douglas@dfas.mil">shane.douglas@dfas.mil</a>
<b>Citizen Centric Reports Committee</b>	Terri Droeger		317-510-3875	<a href="mailto:terri.droeger@dfas.mil">terri.droeger@dfas.mil</a>
<b>Community Service Committee</b>	Katie Crist Rob Duncan	Brandi Hobson	317-510-6520	<a href="mailto:katie.crist@dfas.mil">katie.crist@dfas.mil</a>
<b>Corporate Sponsorship</b>	Jeannie Allen	Jamie Whitman	317-510-7830	<a href="mailto:jeannie.allen@dfas.mil">jeannie.allen@dfas.mil</a>
<b>Early Careers Committee</b>	Jamie Whitman		317-510-0066	<a href="mailto:jamie.whitman@dfas.mil">jamie.whitman@dfas.mil</a>
<b>Education Committee</b>	Megan Nethery	Audra Pera; Camille Schultz	317-510-3264	<a href="mailto:megan.nethery@dfas.mil">megan.nethery@dfas.mil</a>
<b>Meeting Arrangements Committee</b>	Tamra Vincent	Katherine Dallas	317-510-6138	<a href="mailto:tamra.vincent@dfas.mil">tamra.vincent@dfas.mil</a>
<b>Membership Committee</b>	Kelly Wagenmaker		317-510-3487	<a href="mailto:kelly.wagenmaker@dfas.mil">kelly.wagenmaker@dfas.mil</a>
<b>Newsletter Committee</b>	Anne Ulrich	Heather Crews	317-510-7370	<a href="mailto:anne.ulrich@dfas.mil">anne.ulrich@dfas.mil</a>
<b>Programs Committee</b>	Meg Hart	Shane Douglas	317-510-4233	<a href="mailto:meg.hart@dfas.mil">meg.hart@dfas.mil</a>
<b>Social Committee</b>	Amanda Illg	Sarah Pank	317-510-1412	<a href="mailto:amanda.illg@dfas.mil">amanda.illg@dfas.mil</a>
<b>Wellness Committee</b>	Charlie Pollis	Marilyn McGee	317-510-7404	<a href="mailto:charles.pollis@dfas.mil">charles.pollis@dfas.mil</a>
<b>CGFM Coordinator</b>	Tom Spahr	Dan Neumann	317-510-6880	<a href="mailto:thomas.spahr@dfas.mil">thomas.spahr@dfas.mil</a>
<b>Chapter Recognition Program Coordinator</b>	Kim Mitzner		317-510-5025	<a href="mailto:kimberly.mitzner@dfas.mil">kimberly.mitzner@dfas.mil</a>
<b>Historian</b>	Brooke Tabor		317-510-7403	<a href="mailto:brooke.tabor@dfas.mil">brooke.tabor@dfas.mil</a>
<b>Incentive Points Coordinator</b>	Melissa Jacobs	Erika Williams	317-510-1901	<a href="mailto:melissa.jacobs@dfas.mil">melissa.jacobs@dfas.mil</a>
<b>Photographer</b>	Andrew Tyler	Nate Pierce	317-510-3892	<a href="mailto:nate.pierce@dfas.mil">nate.pierce@dfas.mil</a>
<b>Publicity Coordinator</b>	Mary JeleV		317-510-6604	<a href="mailto:mary.jelev@dfas.mil">mary.jelev@dfas.mil</a>
<b>VITA Coordinator</b>	Jayme VanHorn	Sylvia Cornelius	317-510-6369	<a href="mailto:jayme.vanhorn@dfas.mil">jayme.vanhorn@dfas.mil</a>
<b>Website Administrator</b>	Chris Crews		317-510-8885	<a href="mailto:chris.crews@dfas.mil">chris.crews@dfas.mil</a>