

2008 AGA Denver Chapter



22nd ANNUAL

PROFESSIONAL DEVELOPMENT CONFERENCE

*“Significant Changes in Government
Accounting, Auditing and Finance”*

May 14 and 15, 2008
Radisson Hotel – Denver Southeast
3200 South Parker Road
Aurora, Colorado 80014

2008 AGA Denver Chapter

Itinerary May 14, 2008

- 7:00—7:55 *Registration—Continental Breakfast*
- 7:55—8:00 **“WELCOME”**
Debra Cooper-Clark 2008 AGA Vice President Professional Development
- 8:00—8:55 *Dennis Gallagher—Denver City Auditor*
“Audit Office Changes”
- 8:55—9:00 **BREAK**
- 9:00—9:55 *T.A Taylor-Hunt -CEO of GTHS & Associates, LLC*
“Legal Wellness”
- 9:55 -10:00 **BREAK**
- 10:00-10:55 *Paul Kinney—Assistant Director Financial Mgmt Assurance, GAO*
“Yellow Book”
- 10:55—11:00 **BREAK**
- 11:00—11:55 *Jon Ludwigson—GAO*
“Working on Emerging Issues”
- 11:55—12:00 **BREAK**
- 12:00—1:00 **LUNCH & AWARDS CEREMONY**
Jennifer Leone
- 1:00—1:55 *David McDermott—State Controller*
“Popular Reporting”
- 1:55— 2:00 **BREAK**
- 2:00—3:55 **ETHICS PANEL**
- 3:55—4:00 **BREAK**
- 4:00—4:55 *Jodi Thomas - First National Bank “ A Bank Auditors Perspective”*
- 5:00—5:30 **CLOSING REMARKS**
Doug Griffin—AGA President 2008
- 5:30—7:00 *President’s Social—Networking*

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Itinerary May 15, 2008

- 7:00—7:55 *Registration—Continental Breakfast*
- 7:55—8:00 **“WELCOME”**
Debra Cooper-Clark 2008 AGA Vice President Professional Development
- 8:00—8:55 *Sally Symanski —Colorado State Auditor*
“Auditing in State Government”
- 8:55—9:00 **BREAK**
- 9:00—9:55 *Rick Dakin -Co-Founder, President, and Senior Security Strategist,*
Coalfire Systems, Inc.
“Payment Card Data Security”
- 9:55 -10:00 **BREAK**
- 10:00-10:55 *Jeff Hart—Former AGA National President*
“Citizen Centric Reporting”
- 10:55—11:00 **BREAK**
- 11:00—11:55 *Barbara Walters—Department of Interior, NBC*
“Information Technology”
- 11:55 **LUNCH & SPEAKER**
- 12:00—1:00 *L.C. Williams—Department of Interior, NBC* **“Payroll Services”**
- 1:00—1:55 *Bob Eichen—City of Boulder Department of Finance*
“Changes in Local Government Finance”
- 1:55— 2:00 **BREAK**
- 2:00—2:55 *Johnny Bejarano CGFM. CPA, Lead Faculty, University of Phoenix*
“Mitigating Corporate Financial Fraud”
- 2:55—3:00 **BREAK**
- 3:00—3:55 *Mark Schweitzer Ph.D.— Federal Reserve Bank of KC*
“Economic Conditions for the Region”
- “CLOSING”**
Networking

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AWARD CATEGORIES

- **CONFORMITY LEADER:**
This individual, group, or organization has demonstrated a deep understanding of the issues surrounding a community and is influential in his or her organization and/or in the greater community in working towards that community's betterment. Such work might revolve around culture, education, or volunteer activities.
- **FILLING IN THE GAP:**
Some people are born as leaders and others have it thrust upon them. This individual has been called upon and demonstrated the ability to step into a position that has recently been vacated.
- **GENERATION AWARD:**
This individual has shown a great affinity for getting the younger generation of people (ages 20-35) interested in the governmental work particularly in the field of accounting and finance.
- **EYES TOWARD THE FUTURE:**
This individual or group has worked to identify and educate the accounting and governmental industry about emerging issues which have a profound effect on the work that we do.
- **LEADERSHIP:**
This individual has demonstrated a deep understanding of the issues surrounding the governmental accounting community and is influential in his or her organization.
- **DISTINGUISHED SERVICE:**
This individual or group has demonstrated exceptional meritorious service to the Government in the duty of great responsibility.
- **RECOGNITION AWARD:**
This award is to be given to all members who have recently passed the CPA , CFE, or CGFM examinations.

Recipients announced during ceremony

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SPEAKER BIO'S

Dennis J. Gallagher

In his second term as Denver City Auditor, Dennis Gallagher will share with us today the “Fight for Reform and Independence in the Auditor’s Office.”

Dennis was first elected to the Colorado House of Representative in 1970 to two terms, followed by 20 years in the State Senate serving for 16 years on the Colorado State Legislative Audit Committee. In 1982, he sponsored the ‘Gallagher Amendment’ to our state constitution to stabilizing residential property’s share of the statewide property tax base. He served two terms on the Denver City Council before being elected City Auditor in 2003 and re-elected in 2007.

Born in Denver, the son of Denver natives, Ellen Flaherty Gallagher and Bill Gallagher, a Denver Firefighter.

Dennis attended Holy Family Grade and High School graduating from Regis College with a BA in English Literature and minors in Latin and Greek. Gallagher received his MA from the Catholic University of America, Washington D.C. He majored in Speech Communication. He has been teaching speech, persuasion and media for 42 years. He is now Professor Emeritus at Regis, retired since July of 2003.

Dennis streamlined the Auditor’s Office from five departments to three. Dennis supported Denver’s charter change to remove payroll and accounting from the Auditor’s Office to the administration. He supported charter reform for an independent audit committee which he now chairs. He supported charter reform to allow the Auditor’s Office to do performance audits and he will oversee seven audit teams so dedicated.

Jon Ludwigson

An Assistant Director at the United States Government Accountability Office (GAO) in the Natural Resources and the Environment team. Jon has been with GAO for 10 years, working primarily on electricity and other energy issues. Jon’s past work has included examinations of federal energy policy, federal regulation of electricity and natural gas markets, the collection and management of federal royalties from oil and natural gas, and various federal research and development programs focused on energy production and use. Jon’s work has resulted in numerous recommendations for changes in federal agency policy and improvements in federal oversight.

Prior to joining GAO, Jon worked in private consulting with Resource Data International and Energy and Environmental Analysis where he worked on energy supply and demand issues for a wide range of clients in the utility, natural resource, and environmental industries. Jon holds a Master of Public Policy degree from Georgetown University and a Bachelor of Science in Business Administration (Finance) from the University of Colorado at Boulder.

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SPEAKER BIO'S CONTINUE

T. A. Taylor-Hunt

T. A.'s primary focus has always been on serving others, through education, support and empowerment. As an educator, she conducts goal setting, legal wellness[®] and personal growth and development seminars. Working as a community helper, T. A. serves homeless families and others in need of support. "Sharing and caring" is her life's mission.

The Colorado Lawyer's Committee recognized T. A. for her commitment to providing access to legal services and her law firm was recognized by the Colorado Supreme Court for meeting annual pro bono service goals. T. A. also serves on the Board of Directors of the Colorado Center on Law and Policy, an organization whose mission is to promote justice and economic security for all Coloradans, particularly lower income people.

T. A. is the Managing Director of her law office, the CEO of GTHS & Associates, LLC, a Professional Coaching and Internet Sales business, and the Founder of GTHS Sharing & Caring, a Colorado Non-Profit, dedicated to helping homeless families and others in need of support.

A retired Air Force officer, T. A. served her country for more than 25 years, receiving numerous awards and recognition for her military performance as well as her extensive community involvement. She received her B. S. in Psychology, Summa cum Laude, from the University of Maryland, a Master of Arts, with distinction, from Webster University, and her Juris Doctorate from the University of Denver, College of Law.

Paul D. Kinney, CPA

Government Accountability Office, Assistant Director, Financial Management and Assurance Team

Mr. Kinney's responsibilities at GAO include financial and performance audits of various federally sponsored enterprises, agencies and business units. Recent reports issued under his management include, GAO's reviews of the Federal Government's managerial cost accounting practices, DOD's credit card programs, the Federal Agricultural Mortgage Corporation, and the national Credit Union Administration. He is also actively involved in his team's audit standards initiatives, assisting with technical requests by stakeholders and presenting Yellow Book standards to various professional associations.

Prior to joining GAO in 1997, Mr. Kinney was a Senior Audit Manager with Ernst & Young in the firm's Denver office with clients in the not-for-profit, financial services and manufacturing industries. He was co-chair the Mountain & Plains Intergovernmental Audit Forum from 1997 to 2002, and is an advisory board member for the Accounting Department of the Monfort School of Business of the University of Northern Colorado. Mr. Kinney's undergraduate degrees in Accounting and Computer Applications are from Manchester College, North Manchester, Indiana.

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SPEAKER BIO'S CONTINUE

David McDermott, CPA

State Controller, David McDermott is married with two children and coexists peaceably, albeit reluctantly, with the family pet menagerie. He lives on Green Mountain in Lakewood Colorado. There is no lake, and the mountain, while still beautiful, usually turns brown in June. The following events have shaped his life:

Age 1 to 18 was spent in an Iowa farm town where he learned the Midwestern work ethic.

Age 19 to 20 was spent at Iowa State University where he learned the folly of attempting to educate a hormone-blinded pre-adult male.

Age 21 to 35 was spent in the Denver Metro residential housing construction industry where he learned how people act in a free market. He also learned that there weren't many old carpenters.

Age 36 to 37 was spent in the University of Colorado School of Accountancy where he learned that an old nail bender could graduate Magna Cum Laude and be in the top 75 nationwide on the CPA exam.

Age 38 to 40 was spent at the Colorado State Auditors Office where he learned that he didn't much enjoy pointing out other people's faults. Age 40 to current was spent at the Colorado State Controller's Office where he is currently the State Controller. During his time in the State Controller's Office, he has prepared the state's financial statements and its popular report, the TABOR Schedule of Revenues and Required Computations, managed the Reporting and Analysis Section, and learned that the objectivity, transparency, and candor valued in financial reporting is not always popular in government.

David routinely provides input to the standard setting process of the Governmental Accounting Standards Board through discussions with the GASB staff, testimony before the Board, review of implementation guide updates, and written comments on GASB Due Process Documents.

Jodi Thomas

Jodi Thomas has worked in the internal audit department for FirstBank Holding Company since 1995. As the internal auditor, she is responsible for the oversight of 26 separately chartered banks in three states and over 125 branch locations. Along with the retail banking locations, the holding company also owns a full in-house data processing center and a company that acts as a qualified intermediary for I.R.S. 1031 exchanges. Oversight includes ensuring each bank and department is compliant with applicable banking regulations, operational procedures and physical and technical security.

Jodi has a Bachelor of Science degree in Economics from Regis College and has earned the Certified Bank Auditor and Certified Regulatory Compliance Manager designations.

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SPEAKER BIO'S CONTINUE

Jeffrey S. Hart CGFM, CFE

Jeff has served in positions of increasing responsibility at the U.S. Environmental Protection Agency's (EPA) Office of Inspector General (OIG) since he was appointed Manager of the Denver, Colorado office in 1991. He is currently responsible for OIG evaluations and performance audits nationwide concerning global climate change as well as EPA's stewardship, voluntary, and partnership programs.

Jeff was the 2006-2007 National President of the 14,000-member Association of Government Accountants (AGA), and is serving his third term as an Executive Committee member of the Mountain and Plains Intergovernmental Audit Forum. Mayor John Hickenlooper appointed Jeff as a member of Denver's new independent Audit Committee in January 2008. Jeff began his government career in 1977 with the U.S. Government Accountability Office. Jeff is a cum laude graduate of the University of Colorado at Denver, a Certified Government Financial Manager (CGFM) by examination, and a Certified Fraud Examiner (CFE). He grew up in Denver, and has served on a variety of community and nonprofit boards and committees. Jeff resides in Denver's Bonnie Brae neighborhood with Roxanna Hart, his wife of over 30 years. Jeff and his wife enjoy the company of their extended family, especially their nieces and nephews. They also enjoy spending time with family and friends in their second home in Breckenridge, Colorado where Jeff is a part-time ski instructor.

Mark Schweitzer

Mark Schweitzer is the Federal Reserve Bank of Kansas City's economist and lead officer for the Denver Branch, which serves Colorado, Wyoming and northern New Mexico. In this role, he is responsible for evaluating developments in the regional economy. This research forms the basis for his participation in briefings prior to the meetings of the Federal Open Market Committee.

Prior to joining the Kansas City Federal Reserve Bank, Mr. Schweitzer was an Assistant Vice President and Economist at the Federal Reserve Bank of Cleveland, where he also served as Director of the Regional Issues Program. He joined Cleveland's Research Department as an Economist in 1992 and in 2000 moved to London to join the Bank of England as a Senior Economist. Mr. Schweitzer returned to the Cleveland Reserve Bank in 2002 and was named Assistant Vice President in 2004. He holds a Ph.D. and a master's degree in economics from the University of California at Los Angeles and a bachelor's degree in economics from the University of Chicago.

Mr. Schweitzer's research spans a broad range of topics in regional economics, including developments in labor markets, the underlying determinants of poverty and how educational attainments affect regional economic performance.

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SPEAKER BIO'S CONTINUE

Barbara Walters

Barbara Walters is the Finance and Procurement Systems Division Chief for the, Department of Interior's National Business Center (NBC). In this capacity, Ms. Walters is responsible for all ERP and ancillary systems implementations and related support for over 130 cross-serviced clients. Her career includes over 20 years of both finance and HR system implementations in the Federal environment.

Most recently Ms. Walters has served in a senior management role in the implementation of six Federal agencies to the NBC's shared Oracle services model as well as the implementation of three federal agencies on CGI's Momentum Financials. Additionally, Ms. Walters oversees the eTravel and Credit Card initiatives, Web application development, and procurement related systems.

Prior to her career in the Federal government Ms. Walters was engaged in private sector audit support. Ms. Walters is a CPA and holds a Masters Degree in Accounting.

Rick Dakin

Co-Founder, President, and Senior Security Strategist, Coalfire Systems, Inc. Rick Dakin serves as a lead IT Governance and Compliance advisor to public and private organizations throughout the U.S. and Europe. In his role as Senior Security Strategist, Mr. Dakin provides risk management, policy development and compliance management solutions to organizations facing increased cyber threats, more demanding regulatory compliance requirements and a reduced tolerance for service disruption. Mr. Dakin leads a team of certified IT systems auditors, security specialist and forensic examiners to provide IT security solutions for organization in the financial services, retail, healthcare, public utility and government sectors as well as providing Sarbanes Oxley assessments for public corporations. In addition to providing compliance advice, the teams support both civil and criminal litigation with electronic discovery and forensic analysis services.

Mr. Dakin is a graduate of the United States Military Academy at West Point and holds an MBA with honors from the University of Oklahoma. He is a past President of the FBI's Infra-Gard program, Denver chapter, and he is a member of a committee hosted by the U.S. Secret Service and organized by the Joint Council on Information Age Crime. Mr. Dakin received the FBI's 2006 Community Citizenship Award from FBI Director Robert Mueller for contributions in the areas of identity theft protection and cyber crime. He is also a Qualified Security Assessor for the Payment Card Industry (PCI.)

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SPEAKER BIO'S CONTINUE

L. C. Williams

LC Williams is currently assigned as the Associate Director of the Human Resources Directorate which is under the National Business Center (NBC), and part of the Department of the Interior. His responsibilities include oversight over the personnel and payroll function which supports 40 government agencies and over 300,000 personnel, disbursing over \$24 billion annually. He also has responsibility for expanding the National Business Center's Human Resources (HR) line of business as one of the five Shared Service Centers and Centers of Excellence selected by the Office of Personnel Management. He has over 30 years of experience in financial management and has served in a variety of challenging leadership positions that covered virtually all areas of Accounting and Finance operations, to include accounting and reporting, vendor payments, financial statements, military pay and allowances, travel reimbursement, etc. He was the Program Manager on a major transformation effort that resulted in the consolidation of 83 Air Force accounting offices into seven Defense Finance and Accounting Service (DFAS) sites, successfully moving people, systems, and infrastructure ahead of scheduled timeline.

Additionally, Mr. Williams served as the Director of Air Force Military Pay Operations where he was responsible for a joint military pay operation providing payroll support for approximately 379,000 active duty members and 185,000 Air Force Reserve and Air National Guard members. He spent 28 years as a commissioned officer in the United States Air Force, retiring as a Colonel and recently worked as a Senior Manager for one of the most prestigious accounting firms in the country, KPMG, LLP doing business development and marketing. He is currently an Affiliate with the National Speakers Association – Colorado and often speaks on various leadership topics at local and National conferences and workshops.

Bob Eichem

Bob Eichem has spent nearly 29 years in local government finance. He is currently the Finance Director for the city of Boulder. He received his Bachelor of Science in Business Administration with an emphasis in Accounting from Colorado State University. Prior to going into local government finance he worked for a Fort Collins CPA firm, and passed the CPA exam.

Bob has been active in various state finance officer organizations during his career holding officer or board member positions for over 20 years. He is currently a member of the Government Finance Officers Association cash committee. In June, at their national conference he will be a panel member on the topic of "The Internal Control Environment for Public Funds," and how the controls can foster ethical investment behavior

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SPEAKER BIO'S CONTINUE

Sally Symanski, CPA, CFGM

The office of the state auditor, Sally is the Colorado State Auditor. Sally worked in the private sector prior to 1991 when she began her career in Colorado State Government at the Office of the State Auditor. In 2002 Sally became Deputy State Auditor and was responsible for overseeing all financial audits of state agencies, departments, and higher education institutions, as well as overseeing some performance audits. In 2006 Sally was appointed State Auditor by the Colorado General Assembly.

Board member of the Colorado Housing and Finance Authority, with memberships to include the Colorado Society of Certified Public Accountants, American Institute of Certified Public Accountants, and the Association of Government Accountants. Educated at Antioch College, Yellow Springs, Ohio, Sally received a bachelors degree in Economics, and has a Master of Science degree in Accounting and Information Systems from the University of Colorado at Boulder. She is a Certified Public Accountant and a Certified Government Financial Manager.

Johnnie R. Bejarano, MBA, MA, CGFM, CPA

Lead Faculty, University of Phoenix. Originally, from Tucson, Arizona, he attended the University of Arizona where he majored in Music, prior to joining the U.S. Air Force in 1977. While on active duty as a general accounting specialist, he completed his B.A. from Northwestern State University, LA., and M.A. from Webster College, MO. He left active duty to work in the private sector and later worked for the Arizona Air National Guard as an accounting supervisor and budget officer. He graduated with honors from the Academy of Military Science, Knoxville, TN in 1986 as a 2nd Lieutenant. Later, he moved to Colorado to become the base comptroller at Buckley ANG Base in 1988. His part-time ANG experience includes accounting, finance, cost analysis, food service, mortuary affairs, deployment officer, and commander.

Since 1991, he has been working at the National Renewable Energy Laboratory in Golden, Colorado, where he was the accounting manager until 1996, and is currently a senior financial analyst. He went back to school at Webster University, Denver Campus, to complete his M.B.A. and earned the CGFM and CPA designations in 1995 and 2002, respectively. As a citizen-soldier, he retired from the Colorado Air National Guard as a Lt. Colonel, after serving 26.5 years in the USAF and ANG. He has combat command experience while serving as the Deputy Commander for Support, 405th Expeditionary Wing, in the Sultanate of Oman, where he earned the Meritorious Service Medal, 3rd device, supporting *OPERATION: Enduring Freedom*.

Teaching accounting and finance part-time since 2003 at the University of Phoenix, he is currently a lead faculty member for the Denver Campus and teaches at both undergraduate and graduate levels. He is a doctoral candidate from the *School of Advanced Studies*, University of Phoenix, Arizona. His interest is in financial fraud. The title of his dissertation is *Mitigating Corporate Financial Fraud: A Qualitative Study*.

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EVALUATION (Circle one: Satisfactory 1 – 5 Above)

Dennis Gallagher—Denver City Auditor “Audit Office Changes”	1	2	3	4	5
T.A Taylor-Hunt -CEO of GTHS & Associates, LLC, “Legal Wellness”	1	2	3	4	5
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Rick Dakin -Co-Founder, President, and Senior Security Strategist, Coal fire Systems, Inc. “Payment Card Data Security”	1	2	3	4	5
Jeff Hart - Former AGA National President “Citizen Centric Reporting”	1	2	3	4	5
Barbara Walters - Department of Interior, NBC “Information Technology”	1	2	3	4	5
L.C. Williams - Department of Interior, NBC “Payroll Services”	1	2	3	4	5
Bob Eicheim - City of Boulder Department of Finance, “Changes in Local Government Finance”	1	2	3	4	5
Johnny Bejarano CGFM. CPA, Lead Faculty, University of Phoenix “Mitigating Corporate Financial Fraud”	1	2	3	4	5
Mark Schweitzer Ph.D. — Federal Reserve Bank of KC “Economic Conditions for the Region”	1	2	3	4	5

Thank you for your feedback which is always welcomed:

Comments: _____

2009 Suggestions: _____

Name: (Optional) _____

2008 AGA Denver Chapter

Spring 2008 Executive Board

President Doug Griffin dgriffin@ix.netcom.com

President-Elect Eric Johnson eric.johnson@state.co.us

Vice President, PDC Debra Cooper-Clark debraclark73@hotmail.com

Vice President, Programs Education Gwenna Zacchini gwenna.zacchini@dfas.mil

Vice President, Communications Sally Symanski Sally.symanski@state.co.us

Secretary Glen Struempfler glennon.struempfler@dfas.mil

Treasurer James Caldwell James.Caldwell3@mms.gov

Past President Karla Gomez-Meyer karla.gomez-meyer@denvergov.org

Spring 2008 Directors

Awards, Jennifer Leone leonej@gao.gov

CGFM Liaison, David O'Farrell ofarrelld@bouldercolorado.gov

Community Service, Cheri Frazell Cheri_Frazell@fws.gov

Early Careers Program, Jeremy Cockrum cockrumj@gao.gov

Education, Cheryl Thomason Cheryl_R_Thomason@nbc.gov

Emerging Issues, Eric Johnson eric.johnson@state.co.us

Employment, Miriam Banach miriam.banach@dfas.mil

Membership, Michelle Dimodica Michelle.Dimodica@cliftoncpa.com

Publicity, LaVerle Kepler jlkdenver@msn.com

Recognition, Tiffany Epperson eppersont@gao.gov

Scholarships, Debra Haynes Debra.Haynes@denvergov.org

Webmaster, Karl Greve kgreve@copera.org

2008 AGA Denver Chapter

Many Thanks

PDC SPONSORS

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Becker CPA Review

DENVER CHAPTER PDC COMMITTEE

AGA Professional Development Conference—Vice President Debra Cooper-Clark

AGA Chapter President—Doug Griffin

AGA Chapter Secretary - Glen Struempf

AGA Chapter Treasurer—James Caldwell

AGA Chapter Past President—Karla Gomez-Meyer

Additional Committee Members

Jeremiah Cockrum, Speakers

Jeff Hart CGFM, CPA, Audio visual

Mariam Banach, Publicity

Sally Symanski, Newsletter

Gail Bruce, Registration

Pennye Wisdom, Registration

Tiffany Epperson, Recognition

Jennifer Leone, Awards

Marie Gingres, Past PDC Vice President

If you would like to obtain a copy of available, PowerPoint presentations, please visit AGA DENVER CHAPTER WEBSITE at: <http://www.denveraga.org/>