



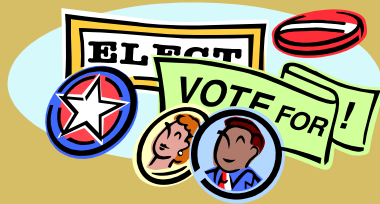
# AGA NEWSLETTER

MAINE  
CHAPTER

November 2008

## Calendar of Upcoming Events

**November 4 Election Day**  
– visit your local polling  
station!



Monthly Chapter Meeting  
with Crystal Canney

**November 12**  
Audio conference –  
Understanding the  
Importance of Soft Controls  
in Improving Operations

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## President's Message, from Bill Fox

Happy Fall to All,

What a wonderful time of the year! Fall colors; cool, crisp autumn air; fresh-baked apple pies, the holidays fast approaching- a season of change. Many folks enjoy the season. This season in particular is presenting considerable challenges for many of us. Try to be open to new ideas and suggestions, strive to be vigilant to identify savings and efficiencies and exercise a willingness to share ideas with others. Often one's attitude and outlook can make a considerable difference in the outcome. When presented with a challenge, consider looking for an opportunity.

I recently learned of a significant achievement - Kim Smith, Deputy Director of the Department of Administrative and Financial Services (DAFS) Security and Employment Service Center successfully completed examinations through the Association of Government Accountants and is now a Certified Government Financial Manager (CGFM). The CGFM program is an important benefit for AGA members and the achievement of this certification is a significant accomplishment. Well done, Kim!

We are fortunate to have Crystal Canney, Associate Commissioner of DAFS as our guest speaker this month. She will guide us through a look back at the reorganization of finance and human resources into Service Centers, discuss how we are doing today, and share her vision of the service centers as we go forward. We welcome Chrystal and each of the Service Center Directors to our next meeting on November 4, 2008 at 11:30, at the Senator Inn in Augusta.

On December 9<sup>th</sup>, we will have a breakfast meeting, also at the Senator Inn. Registration is from 7:00am -7:30am. Ed Karass, our State Controller, is the scheduled speaker.

These meetings provide an excellent opportunity to meet others within the accounting profession, to network, to share ideas and learn more about each other. Please join us at these meeting. We look forward to seeing you.



Thank you to our Veterans, and to those currently serving our country!

### November Chapter Meeting

Join us for this month's guest speaker – **Crystal Canney**. Ms. Canney is the Associate Commissioner of DAFS, and oversees the financial and human resource Service Centers. She'll be talking about where we've been since the consolidation in 2005, and about what's to come.

Controller Ed Karass will be our guest speaker at the December meeting.

If you have any suggestions on a topic that you'd like to hear about, please contact Connie Warren at 287-8640 or at [Constance.Warren@Maine.gov](mailto:Constance.Warren@Maine.gov).



### Upcoming Audio Conferences

All audio conferences run from 2:00-4:00, and are held at the Central Maine Commerce Center, in the Frances Perkins Room. 2 CPEs are earned at each conference. For members, the cost is \$30 per session; or, \$200 for all ten. Non-members are charged \$40 per session.

To register, please contact Sue Hammer at 623-6747 or at [Suzanne.Hammer@Maine.gov](mailto:Suzanne.Hammer@Maine.gov).

### Understanding the Importance of Soft Controls in Improving Operations

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA) is pleased to announce a new and increasingly important topic to our audio conference schedule—the role that *Soft Internal Controls* plays in an organization.

View “soft controls” in a way that goes beyond current accepted models. Hear why soft controls are a required component of effective management and what has made them so difficult to implement. Learn how certain research on employee motivation suggests using soft controls to recognize opportunities to improve organization performance. Discover why “soft controls” may be a misnomer and explore the concept of “behavioral controls” as a better way to detect and prevent the opportunity for fraud to occur.

**21<sup>st</sup> Century Financial Managers (Workforce Planning)**  
December 10

### Support for Meghan

Jane Horton is one of our fellow members, a Staff Accountant at the General Government Service Center, and co-worker and friend to many. In September, her daughter, Meghan, was in an automobile accident. Meghan, who is in her 20s, suffered a spinal cord injury.

Meghan will be in need of help, both emotionally and financially, as she begins her recovery. The General Government Service Center has started a 50/50 raffle to help Meghan. The AGA will be selling tickets at the November 4 meeting for anyone who would like to purchase them. Tickets are \$1 each, or six for \$5.

For those who would like to help, cards and donations can be sent to Capital Area Federal Credit Union. An account has been set up to help fund her medical expenses. Donations will be deposited to the account, and any cards and notes forwarded to Meghan. Donations should be made out to "For the benefit of Meghan Horton". They can be mailed to:

Capital Area Federal CU  
c/o Diana Winkley, CEO  
2010 No. Belfast Ave.  
Augusta, ME 04330

Please keep Meghan in your thoughts and prayers.

### Community Service Corner

By Donna Ferenc

Good day all: Just wanted to pass on a sincere thank you from the Bread of Life Homeless Shelter to all those who so generously donated socks, hats and gloves during our October Community Service Event. Because of you, many children and adults will be much warmer this upcoming winter season!



As a reminder, the December Community Service Event will be "Adopt at-risk youths for Christmas". Details and list of items will be forwarded shortly. It is hoped that as you shop for Christmas, you will be able to pick-up a donation item as well. These donations will be collected during the December AGA meeting. Hopefully through our giving hearts these youths will have a Christmas filled with wonderment!



Thank you.....  
- Donna

## Think Big! Act Courageously! Make a Difference! Performance Management

By: William Morehead, Ph.D., CGFM

William Morehead, Ph.D., CGFM, a member of AGA's Jackson Chapter, is the chair of Accountancy, Computer Information Systems and Finance at Delta State University in Cleveland, MS. He is AGA's National President-Elect.

Happy Halloween! AGA completed another successful [Performance Management Conference](#) (PMC) this week in Seattle—what a “treat” (not a trick)!

The PMC was a wonderful opportunity to network with likeminded professionals from all over the country where we addressed issues of performance measurement and management. A special thanks goes to our hosts in the Northwest, our speakers, the technical committee and the AGA staff —y'all were great. Further, we could not have had better weather. What an excellent event!

On Tuesday, October 28, 2008 at the concluding forum on the subject of performance management, the question was asked, “How do we get other governments involved in Service, Efforts and Accomplishment Reporting?” Some 20 governments have been awarded the [AGA Certificate of Achievement in SEA Reporting](#) since the inception of the program a few years ago; this number is growing, but slowly. Our discussion on this question suggested many governments have some form of performance measurement and management systems, but perhaps, they are just unaware of the Certificate process established by AGA?

If this is the case, how do we “get the word out?” We have spoken to and communicated with many municipal and other state and local groups. Your AGA national leaders and office staff discuss the SEA Program in numerous settings as we travel around the country; and, we've just held our fourth PMC. The word is out there, to some extent; are our communications getting through on a broad scale?

Could it be we all so busy in our respective governments that we cannot stop and reduce our already functioning performance management systems to writing based upon the suggested criteria from GASB? Or, is it that our performance management systems are truly just performance measurement systems instead (where we are only measuring performance and not using the data to help make management decisions about changes and improvements to existing processes)? If the latter is the case, then we have a system where we are reporting on data and nothing more.

We must “complete the circle” for our performance measurement process to become a performance management process. Our respective governments need to strategically anticipate and plan their future. They must be prepared to respond to changing and challenging conditions rather than just simply reporting on past performance; and, they must act on the data and the results in order to affect positive change. Hence, they must “complete the circle.”

AGA is all about accountability in government. Is AGA doing all it needs to do in this area? I have asked a lot of questions on performance measurement and management! What are your thoughts? Let me hear from you on this issue.

Visit <http://aga.typepad.com/aga/2008/10/> to comment

## 2008-09 Maine Chapter Officers and Directors

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Many thanks to webmaster Angela Dickinson, Office of the State Controller.

Thanks to GWI for sponsoring the Maine Chapter's website. Visit GWI at [www.gwi.net](http://www.gwi.net).



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**Do you like working on websites? If so, the Maine Chapter could use your help! Angela Dickinson is leaving us to go back to school. I wish her the best!**

**If you are interested in picking up maintenance of the website, please let Angela or I know. I would appreciate your help tremendously!**

*Kim Smith – Communications Chair*