During the next few months, the Board Members will be working to plan the future luncheons and trainings. The next monthly luncheon will be scheduled for September 2011.

AGA Inland Empire
19th Annual Richard Curtis Memorial Scholarship Fundraiser Raffle
Drawing: 11:30am May 11, 2011 @ The Hilton

Tickets available with any AGA CEC.
Please visit www.agia-ie.org for more info & updates.

UPCOMING EVENTS:

FUTURE LUNCHEONS
During the next few months, the Board Members will be working to plan the future luncheons and trainings. The next monthly luncheon will be scheduled for September 2011.

MAY LUNCHEON
Wednesday, May 11, 2011, 11:30 am - 1:00 pm
San Bernardino Hilton
285 E. Hospitality Lane,
San Bernardino
President’s Message

We are now crossing the finish line, as our last Professional Development Meeting for the year will be on May 11th at the San Bernardino Hilton. We are presenting the winner of the 19th Annual Richard Curtis Memorial Scholarship with a $500 scholarship and holding our annual scholarship raffle. There is still time to purchase raffle tickets to increase your chances to win the amazing prizes detailed in the newsletter.

The Chapter Executive Committee (CEC) went over and beyond the call of duty to ensure this AGA year resulted in great success. We strived hard to maintain the traditions of the chapter by assembling an education schedule that provided opportunities to expand your professional knowledge base. Through our charitable efforts, we continued to serve our local communities by participating with the VITA program, sponsoring toy and food drives, and donating to disaster relief funds. We are more than grateful for local chapter members supporting our Chapter’s community service this year.

The 2012 CEC will soon be planning the schedule of topics for the upcoming year. I ask that you submit any ideas, comments, or suggestions to your new President, Tanya Harris. Participation from the local chapter members will be extremely helpful and much appreciated.

Lastly, it was an honor and privilege to serve as your President for the 2011 year. I hope you all attain the highest success in your professional careers and other future endeavors.
Chapter Officers:

President
Phaedra Green
pgreen@atc.sbcounty.gov

President Elect
Marshall Eyerman
marshalle@moval.org

Past President
Sue Maxinoski
maxinoski3@verizon.net

Secretary
Andrea Cook
acook@acr.sbcounty.gov

Auditor
Mauri Sharifi
msharifi@hss.sbcounty.gov

Treasurer
Eric Patrick
epatrick@dbh.sbcounty.gov

Membership Chair
David Bobbit
David.bobbit@rcc.edu

CGFM Chair
Position Open

Webmaster
Eric Patrick
epatrick@dbh.sbcounty.gov

Hospitality Chair
Linda Tostado
ltostado@hss.sbcounty.gov

Historian
Position Open

Education Chair
Ali Chemkhi
achedmki@acr.sbcounty.gov

www.aga-ie.org

President Elect’s Message

Well, as you all know, our year is coming to an end. I trust the array of guest speakers over the past year have been beneficial in improving your professional skills, as well as your overall work environments. During the summer months, the chapter’s Executive Committee will be diligently working at ensuring that next year’s schedule of speakers and meeting topics will be just as invaluable.

Enjoy your summer and we look forward to seeing you again in the September 2011!

Marshall Eyerman
President Elect, AGA Inland Empire

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Annual Training Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Subject</th>
<th>Speaker/Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sept. 8</td>
<td>SB Hilton</td>
<td>Requirements of ARRA Grants</td>
<td>Matthew Lenton, CPA, Mayer Hoffman McCann P.C.</td>
</tr>
<tr>
<td>Oct. 13</td>
<td>SB Hilton</td>
<td>Current Investment Market and Debt Structuring</td>
<td>Janice Maeye, Managing Director, The PFM Group</td>
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<tr>
<td>Nov. 3</td>
<td>SB Hilton</td>
<td>The Current Economy and Loss of Revenues</td>
<td>Greg Devereaux, County Administrative Officer, San Bernardino County</td>
</tr>
<tr>
<td>Dec. 8</td>
<td>SB Hilton</td>
<td>Pension Reform</td>
<td>Shauna Clark, City Manager, City of La Habra Heights</td>
</tr>
<tr>
<td>Jan. 12</td>
<td>SB Hilton</td>
<td>2010 Tax Update</td>
<td>Cheryl Meils, CPA, Lynne Bushore Certified Public Accountants</td>
</tr>
<tr>
<td>Feb. 9</td>
<td>SB Hilton</td>
<td>Social Security and Planning for Retirement</td>
<td>Robert Hartnett, Social Security Administration</td>
</tr>
<tr>
<td>Mar. 9</td>
<td>SB Hilton</td>
<td>Quality Assurance Reviews</td>
<td>Vicki McIntyre, CPA</td>
</tr>
<tr>
<td>Apr. 13</td>
<td>SB Hilton</td>
<td>Future of the Accounting Profession—Part 2</td>
<td>Barbara Bowby, Recruiting Manager, Robert Half Finance &amp; Accounting</td>
</tr>
<tr>
<td>May. 11</td>
<td>SB Hilton</td>
<td>Audit/Internal Controls</td>
<td>Rod LeMond, CPA, Western Municipal Water District</td>
</tr>
</tbody>
</table>

Please check the website (www.aga-ie.org) for location address and directions

The Bottom Line
Rod LeMond, CPA, CGFM is an assistant General Manager/CFO in the Western Municipal Water District. Mr. LeMond has devoted much of his career to serving clients in the public sector, including colleges and universities, government entities and not-for-profit organizations. He has been involved in audits of governmental entities for more than 25 years and was an advisor to personnel on all government engagements in the Western Region of the firm McGladrey & Pullen, LLP. He is well versed in all aspects of the single audit under the provisions of OMB Circular A-133. In addition to his CFO responsibilities, he is currently a professor of auditing at CSU San Bernardino. He also is involved in teaching professional education courses on a national and local office level.

**About Our Speaker**

Rod LeMond, CPA, CGFM is an assistant General Manager/CFO in the Western Municipal Water District. Mr. LeMond has devoted much of his career to serving clients in the public sector, including colleges and universities, government entities and not-for-profit organizations. He has been involved in audits of governmental entities for more than 25 years and was an advisor to personnel on all government engagements in the Western Region of the firm McGladrey & Pullen, LLP. He is well versed in all aspects of the single audit under the provisions of OMB Circular A-133. In addition to his CFO responsibilities, he is currently a professor of auditing at CSU San Bernardino. He also is involved in teaching professional education courses on a national and local office level.
Welcome Aboard to our Newest Members:

Sully Mercado
Student, UC Riverside

Zara Terrell
City of Moreno Valley

Chapter Officers:

Community Services Chair
Josue Palos
jpalos@acr.sbcounty.gov

Scholarship and Awards Chair
Andrea Cook
acook@acr.sbcounty.gov

Employment Chair
Josue Palos
jpalos@acr.sbcounty.gov

Newsletter Chair
Marshall Eyerman
marshalle@moval.org

Internet Resources

From Eric Patrick

Local Chapter Website: http://www.aga-ie.org

National Website: http://www.agacgfm.org

Also, look under “Government Financial Management Resources” on the Internet. This section has links to most of the accounting organizations, standards setting bodies and federal agencies.

Also check out these websites:

http://www.gfoa.org/
http://www.specialdistrictcareers.com
http://www.govexec.com/
http://www.accountingweb.com/
http://www.csac.counties.org/
http://www.governing.com

From Marshall Eyerman

Internet Resources

Member News

Please take a moment to congratulate David Bobbitt for his recent promotion to Interim Vice President of Business Services at Moreno Valley College!

Share the good news! If you or someone in your office has reached a career milestone, completed training or received certification, earned a promotion, or accomplished a personal goal, please forward the information to marshall@moval.org to be posted in The Bottom Line.
19th Annual Richard Curtis
AGA™ Scholarship Fundraiser Raffle
INLAND EMPIRE OF CALIFORNIA CHAPTER
Drawing: 11:30am May 11, 2011 @ The Hilton
Tickets $2
WIN ANY OF THE PRIZES BELOW!!
Avi Resort & Casino
3 days/2 nights stay
Universal Studios
2 season passes
Shandin Hills Golf Club
2 Green Fees with cart
Rancho Cucamonga Quakes
4 Club seats to a 2011 game
Inland Empire 66ers
4 Bullpen Box tickets to a 66ers 2011 game
Ontario Reign Hockey
4 Lower Level seats to a 2011 game
Ontario K1 Speed
4 Gift certificates for one race
Scandia Amusement Park
2 Unlimited Ride Passes
Castle Park
4 miniature golf passes
Mama’s Cucina Italian (Pala Casino)
Dinner for Two
San Bernardino Hilton
Sunday Brunch for Two: 2 winners
Joseph Filippi Winery
3 winners
IN-N-OUT Burger
2 Guest checks, 1 T-shirts: 2 Winners
$25 Gift Card Best Buy
$25 Gift Card Home Depot
$25 Gift Card Target
Need Not Be Present To Win
Prize List as of May 2, 2011
Tickets available with any AGA CEC.
Please visit www.aga-ie.org for more info & updates.
Agency: City of Moreno Valley
Job Title: Principal Accountant
Closing Date: May 19, 2011
Salary: $5,826 - $8,202 per month
Website: www.moval.org

Agency: City of Moreno Valley
Job Title: Senior Accountant
Closing Date: May 19, 2011
Salary: $5,033 - $7,085 per month
Website: www.moval.org

Agency: City of Encinitas
Job Title: Finance Analyst
Closing Date: Open Until Filled
Salary: $53,343 - $78,576 per year
Website: www.cityofencinitas.org

Agency: San Francisco Public Utilities Commission
Job Title: Accounting Services Manager
Closing Date: Open Until Filled
Salary: $98,774 - $126,048 per year
Website: www.jobaps.com/sf

Agency: City of Colton
Job Title: Senior Accountant
Closing Date: Open Until Filled
Salary: $5,241 - $6,371 per month
Website: www.ci.colton.ca.us

Agency: City of Lake Forest
Job Title: Accounting Manager
Closing Date: Open Until Filled
Salary: $80,292 - $104,376 per year
Website: www.lakeforestca.gov
AGA’s Audio Conference Schedule for 2010–2011

The audio conferences are routinely held on Wednesdays from 2 – 3:50 p.m. Eastern Time, unless otherwise noted. Please check the AGA website before each audio conference to ensure there were no changes.

Access the latest information about AGA’s Audio Conferences at www.agacgfm.org/education/audioconferences/default.aspx.

Upcoming Audio Conferences 2011

April 20  Mortgage Fraud and Beyond—Looking Towards the Future
May 11  The Apprehension of Being Ethical
June 8  Internal Controls

AGA Calendar:

Federal Performance Conference
May 3 - 4, 2011
Arlington, VA

Professional Development Conference
July 10 - 13, 2011
Atlanta, GA
July 28 - August 1, 2012
San Diego, CA
July 14 - 17, 2013
Dallas, TX
July 13 - 16, 2014
Orlando, FL

Internal Control and Fraud September 19 - 20, 2011
Washington, D.C.

Performance Management Conference
Nov. 3 - 4, 2011
Seattle, WA

Are you prepared for AGA’s CGFM Exams? The CGFM Training Series
Consists of three courses, offered throughout the U.S.

★ Develop a broad base of knowledge in government auditing, accounting, financial management and budgeting
★ Get up-to-date information on the latest policies and procedures
★ Discover how to work more effectively in government environments and on related projects

www.agai-re.org

The Bottom Line
Two Riverside Community College graphics instructors were ordered to stand trial Friday after a preliminary hearing on charges that they conspired to send more than $474,000 in school computer contracts to a company that one of them secretly owned.

All of the 111 charges -- including conflict of interest, theft of public funds, grand theft and identification theft -- named Ross Godfrey Clark, 62, an associate professor in the graphics department at the community college.

Terry Keiser, 63, also an associate professor in the same department, is named in five charges. Both were named in a conspiracy count.

It was Clark who owned Apple Government & Educational Solutions, also called AGES, the company that got the contracts with the graphics department.

Investigators said that meant Clark was buying products and services from himself, without competitive bids.

Clark and Keiser remain free on bond. They were placed on administrative leave a year ago when charges were filed. RCC officials were not able to update their status on Friday. They will be arraigned on May 20.

Clark and Keiser had unique authority to order and approve computer repairs and equipment for the graphics arts department with an outside contractor -- AGES -- rather than RCC's own Information Services Department, which handles the rest of the school's computer needs.

The investigation by the school's police department began in April 2009 when someone at the college noticed a secondary address on an AGES purchase order had the same return address as Clark's home address.

Clark and Keiser successfully fought a 2003 move by the information services department to take over the graphics department computer maintenance. They claimed incompetence by IS, but investigators said the real motive was to protect AGES.

"The facts in this case are somewhat unspectacular, but it does appear to the court that a criminal enterprise was occurring at the graphics design department at RCC, and the head of that enterprise was Professor Clark," Riverside County Superior Court Judge Ronald L. Taylor said in ordering Clark to trial.

Clark's defense attorney Andrei Lapine argued that "There was creative financing ... (but) everything was done for the benefit of the college." He also said investigators could not show that Clark had profited from the arrangement.

Clark did use the money to get ahead, the prosecutor said. "It doesn't matter that the college got some benefit," Deputy District Attorney Abbie Marsh argued to Taylor. "The defendant used some of this money for his personal benefit," and lied about it to investigators, she said.
Back in the mid-1970s, according to a Gallup Poll, about 75 percent of Americans had “trust and confidence in the government of the state” where they lived. That number stayed reasonably steady for a while, but has plunged dramatically in recent years. As of September, it was down to 51 percent. It’s hard to believe that government has gotten so much less trustworthy. So what’s been happening?

Whatever the underlying reasons, one big problem is that the voices that relentlessly claim government is three steps short of pure evil can communicate with citizens more effectively than the governments themselves. And that’s where state and local leaders need to step up. As the Sacramento Bee suggested in a story about the state’s budget, “to avoid catastrophe, state leaders of all parties need to engage the public. They can’t continue to cloister themselves in their cones of silence, complaining about how constituents, or the media, don’t understand the scope of this problem.”

The first step, of course, is finding out what the public really wants from its government. For years, we’ve talked to government officials who yearn to hear more from their citizens. Open hearings, though, are not necessarily the answer. They tend to draw small numbers, and those small numbers are often made up by the same people, with the same vested interests, regardless of what topic is being discussed. “At a public hearing, we routinely get five people,” says Michael Matthes, assistant city manager in Des Moines, Iowa. “If we’re lucky.”

Barring a highly controversial issue, the public meetings continue to be scantily attended. But in 2004, Des Moines began making efforts to figure out new ways to engage with citizens. It turned to surveys, with a relatively broad reach. Early on, Matthes and other Des Moines leaders were startled by the answers to a question asking citizens to prioritize important issues. Typically, attendees at public meetings spent a lot of time talking about police, fire, zoning and development. But the survey revealed that Des Moines residents were far more concerned about street conditions. Police came in fifth. Fire was 10th.

In 2005, the city got an unexpected cash windfall and spent it on street repairs. It tripled the amount of money spent on paving. Satisfaction with streets went from 27 to 45 percent. That’s still not a number to paint on a banner over City Hall, but it’s a dramatic improvement nonetheless. Perhaps more important, citizen satisfaction for other services improved, perhaps as a result of a “halo effect” derived from the city’s attention to the matter of greatest concern.

You might think that smaller communities wouldn’t need these kinds of efforts—in the Mayberry-like view of the world, everybody in small towns knows exactly what everybody else knows. But Saco, Maine, with just more than 18,000 people, has used an approach similar to Des Moines’ to good effect. “Having a sampling of 400 residents in the survey process,” says Stephanie Weaver, Saco’s tax collector and deputy treasurer, “provides a good balance and good way to have a perspective on the way the general public is feeling—rather than five people complaining and [the council] thinking that’s how everybody feels.”

Some departments -- often dubbed as orphans -- can be helped greatly when a city, county or state reaches out to more representative numbers of their population. For example, in some communities people may think of parks and recreation as second-tier government activities. Therefore, they’re not inclined to show up at a city

Continued on page 15
## Treasury Report

From Eric Patrick

### February 2011

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<tr>
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<td>Luncheon Meetings (102)</td>
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### March 2011

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## Membership News

From David Bobbitt

Here are our current numbers (membership fiscal year ends April 30th):

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<th>FY 2009/10</th>
<th>FY 2010/11 YTD</th>
<th>FY 2010/11 Goal</th>
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<tr>
<td>Current Members</td>
<td>164</td>
<td>143</td>
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<td>New Members</td>
<td>9</td>
<td>10</td>
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<tr>
<td>Suspended Members</td>
<td>38</td>
<td>34</td>
<td>16</td>
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### Nominate the Member of the Year

If you would like to nominate someone for Member of the Year, please complete the form on page 17...
Hiring levels hit their peak in 2006 for Barbara as things were booming and moving quickly. They seemed to bottom in 2008, continued to be bad in 2009, but showed signs of improvement late in 2010. Furthermore, from 2009 to 2010 there were no noticeable differences in salary levels across the board. However, 2011 has shown signs of moderate increases due to competition in slightly improved hiring conditions.

Increased competition has led companies to become more demanding and they are now looking for individuals with industry-specific experience. Employers being pickier in the hiring process leads to increased lengths of time for filling vacant positions. In general, companies are not too worried about employees leaving since there are not many openings elsewhere, which unfortunately leads to decreased morale in the workplace.

Government agencies are looking for candidates that have experience with various computer applications, have obtained a certification, have specific experience such as budgeting or supervising, and have demonstrated leadership qualities by being a member of an organization. It is very important to get various types of exposure in order to differentiate yourself from others and to find new job opportunities in your area as most people tend to find out about openings via word-of-mouth. Based on a recent survey of CFOs, the top three things they value when trying to differentiate between candidates who are equal applicants on paper are: personality/people skills (31%), software/technology knowledge (27%), and industry-specific experience (20%). The biggest lesson learned from the recession by the CFOs surveyed was that more focus should have been put on maintaining employee morale. Additional effort in comforting their employees would have gone a long way as well as being more decisive about layoff decisions. If the situation reoccurs, they would rather make all the tough decisions at once instead of having employees worry over and over as multiple rounds of cuts are discussed.

Continued on page 14
If you would like additional information or would like to nominate someone for the following Board positions or serve as one of the following Chapter Chair positions, please send your information to pgreen@atc.sbcounty.gov. Elections and appointments shall occur at the April luncheon.

**Board Positions**
- President-Elect
- Auditor

**Chapter Chair Positions**
- Membership
- CGFM
- Webmaster
- Hospitality
- Historian

- Secretary
- Treasurer
- Education
- Community Services
- Scholarships/Awards
- Employment
- Newsletter
AGA Meeting Minutes

Continued from page 12

According to the U.S. Bureau of Labor Statistics, local governments have lost approximately 416,000 jobs since 2008. However, they also expect the accounting field to obtain an employment increase of 22% from 2008-2018. This is mostly attributable to needs that will develop from new businesses filling the voids left by those which did not survive the recession, changes to laws and regulations due to recent economic events, and increased accountability necessary to protect shareholder’s interests. The marketplace demands stability, so in order to take advantage of upcoming opportunities don’t pass the time by sitting at home and collecting unemployment. Try to ensure that there are no significant gaps in your employment history, even if it means volunteering your time to gain experience without pay. Also, continue to educate yourself, preferably at a standard accredited college as opposed to an online college as employers will weigh them differently due to the lack of personal interaction when attending classes on the computer.

David presented Mrs. Bowlby with an AGA portfolio and thanked her for the presentation. He then had Barbara choose the winner of the door prize, (an AGA travel mug), which was Conchita White Eagle. Josue then provided a brief explanation and purpose of this month’s 50/50 charity, Global Giving, as funds will be used to provide relief for the recent earthquake and tsunami in Japan. He had Mrs. Bowlby choose the 50/50 winner, which turned out to be himself, winning $25. He graciously donated his winnings to the charity. Linda reminded everyone that the deadline for scholarship applications was Friday, April 15th and that 5 applications had been received. She also mentioned that the prize list is available on the chapter website and that the committee is still looking for members who are interested in helping sell fundraising tickets. The scholarship will be awarded and the raffle prizes given out on May 11th. You need not be present to win a prize.

David announced that the next speaker would be Rod LeMond, CPA from the Western Municipal Water District, discussing “Auditing/Internal Controls” and would be held at the Hilton in San Bernardino on May 11th.

Meeting adjourned.
Effectively Engaging the Public

Continued from page 10

council meeting to push for better tree care. But surveys can reveal that parks are a crucial amenity to a substantial number of people -- and leaders can act accordingly.

Are citizen surveys a panacea? Of course not. For one thing, the surveys alone don’t necessarily lead to the right solutions. For example, when cities ask whether people “feel safe going downtown at night,” a tidal wave of negative answers can lead a city to simply try to hire more police. But it could turn out that some of the respondents are convinced that any area with lots of police is unsafe. All they might want is better lighting. Careful analysis is key.

In any case, all the properly analyzed citizen surveys in the world won’t help an entity upgrade public trust if taxpayers don’t know they’re being listened to, and that their words are being acted upon. “If you don’t explain,” says Barbara Cohn Berman of the National Center for Civic Innovation, “then people come to the wrong conclusions and think government doesn’t care or think it isn’t doing anything.” Cohn, who is the center’s government performance director, was one of the moving forces behind its Trailblazer program. Trailblazer has worked with some 70 different municipalities in the U.S. and Canada, helping them understand their citizens’ concerns and then reporting back to those citizens about government’s performance on those issues.

Minneapolis has made some advances with the help of Trailblazer money. A key to communicating performance to citizens is to be honest about the results. When juvenile crime rates spiked in Minneapolis in 2005-2006, “we were upfront and honest, and said it’s getting out of hand,” says Jay Stroebel, the city’s director of planning and management. Although he admits some politicians were worried that the results would be used against them, Stroebel notes that “you can’t run from results. Our politicians here and our city leadership have embraced looking at the results.”
Members interested in helping the community are encouraged to participate in a community event of their choice and provide information to the chapter for inclusion in the newsletter.

50/50

Help our local Organizations by contributing to our 50/50 fundraiser; 50% of the proceeds will be given away to the winning ticket holder. The remainder of the proceeds go to the Global Giving: Japan Earthquake and Disaster Relief Fund. Tickets will be sold at the main table near the entrance of the AGA meeting:

- 1 for $1,
- 3 for $2,
- 6 for $3,
- 10 for $5

Please donate whole blood, plasma, or platelets. It’s the gift of life!

Our chapter has an ongoing blood drive with the Blood Bank of San Bernardino and Riverside Counties for the community blood plan. Please write “GCAG” in the donor group. If you have questions, donor centers are located in San Bernardino (909-885-6503), Riverside (951-687-2530), Ontario (909-987-3158), and High Desert (760-949-6344), Upland (909)920-0625.

Professional Development Meeting

Hilton
285 E. Hospitality Lane,
San Bernardino, CA

From the I-215 FWY, East on I-10, North on S. Waterman, West on Hospitality Lane
On south side of street
NOMINATION FORM:
MEMBER OF THE YEAR

Date: _____________

To: AGA CEC, PO Box 5622, San Bernardino, CA 92412-5622 or fax to (951) 413-3628

Nominator: ________________________________

Contact Info: _______________________________ (email address)
_____________________________ (phone - optional)

Nominee’s Name: ________________________________

Nominee’s Employer: ________________________________

Department: ________________________________

Job Title: ________________________________

Email: ________________________________

Phone Number: ________________________________

Reason(s) for Nomination:

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