



New Orleans Chapter
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AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Lunch Meeting - Thursday, November 15, 2007

The New Orleans Chapter of the AGA will hold a Buffet Lunch meeting Thursday November 15, 2007 **11:30am in the Executive Dining Room at NFC.**

Menu

Traditional Herb-Roasted Turkey with Corn Bread Dressing
Giblet Gravy, Traditional Mashed Potatoes
Fresh Green Bean Amandine
Rolls, Assorted Pies, Iced Tea

\$13.00 for Members and Non Members

RSVP and prepay to Gary Millet by 11/13/07.

Gary.millet@usda.gov (504-426-0162)

SPEAKER - Don Carroum

Don Carroum has 33 years of experience with the Social Security Administration having worked in the positions of Service Representative, Claims Representative, Field Representative, Management Support Specialist, Operations Supervisor, and his current position as Wage Reporting Specialist. He enjoys speaking about wage reporting, Social Security programs, answering questions, and assisting individuals to ensure they have a better understanding of Social Security.

Don is an LSU Tiger fan having received a Bachelor of Science from LSU and a Master of Education from the University of New Orleans. Don resides in Mandeville and works from the Covington Social Security office serving Louisiana employers in his job as Wage Reporting Specialist.

This presentation will qualify for one hour of professional education credit.

PRESIDENT'S MESSAGE

An internal auditor can materially assist management by providing comprehensive reviews of the objectives of the organization. Auditors need to evaluate whether management has clearly and comprehensively defined the vision, mission, and objectives of the enterprise. When reviewing the established objectives for the organization, auditors should assure that management has fully defined the individual or individuals responsible for accomplishment of each objective. Further, the auditor should assure that the organization has a fully defined method for measuring progress against each of the established objectives. If the objectives and measurements are not fully defined by management, internal auditors can assist management in identifying the appropriate objectives and can help management identify sound metrics that can be put in place to measure progress related to the accomplishment of each objective.

It is important to remember that objectives that are well defined are also measurable. A good metric has a complementary measure that is consistent with the results-oriented metric and also serves to alert management that the numbers it is focused on are no longer valid indicators of success. As a general rule, an organization is better off by establishing metrics that are easy to measure.

Remember, that without a well laid out vision, mission, and objectives for achieving what is envisioned for the organization, management cannot be fully successful in achieving the potential promise of the organization. Instead, the organization will most likely flounder because it has no road map established to direct its future. Those of us in internal auditing can considerably help management by assuring that objectives are in place for the organization and that they are measurable. It is in this way that as auditors, we can help to assure that we assist in assuring that the ultimate goals of the organization are achieved.



Clyde G. McShan, II
Chapter President

COMMUNITY SERVICE

Our second project for the 07-08 year will be a "Holiday Food Drive" benefiting Second Harvest of Greater New Orleans and Acadiana. The collection of non-perishable food donations will begin at the November meeting and continue through the Chapter Holiday Party; checks made payable to "Second Harvest" will also be accepted. Collected funds and non-perishable food items will be delivered to the Second Harvest facility in December in time for Christmas distribution. **Every dollar provides four meals** --- please remember those who are less fortunate and in need during this holiday season!

Old cell phones (and associated accessories, if available) for donation to the Metropolitan Center for Women and Children (formerly known as the Metropolitan Battered Women's Program) are still being collected. If you, or someone you know, have recently upgraded your cellular communications equipment, please bring the old cell phones to the November meeting, too.

I offer my continued thanks to Jill Byrd, Pam Lincoln, and Marcie Tureaud, who have graciously volunteered their locations as Community Service drop off points at NFC; all are located in Building 350: Jill, 2nd floor, post J-41; Pam, 1st floor, post P-45; and, Marcie, 2nd floor, post H-40. Thank you ladies!

If you will not be able to attend the November meeting or the Holiday Party please be sure to drop your donations off at one of the NFC points listed above.

Thank you in advance for your support of these community service projects!

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**MEMBER ACCOMPLISHMENTS
 AND NEWS**

Please share news about yourself or other AGA members. Contact Godwin Ndukwe at godwinnola@aol.com

AGA’S NEW ORLEANS CHAPTER MEETINGS (TENTATIVE)
2007-2008

DATE	TIME	PLACE	SPEAKER
November 15, 2007	11:30 A.M.	National Finance Center East Side Cafeteria 13,800 Old Gentilly Road New Orleans, LA	Don Carroum, Social Security Administration - Update on Social Security Benefits
December 7, 2007	7:00 P.M.	Green Acres Country Club 5000 W. Napoleon Ave. Metairie, LA	Christmas Party
January 17, 2008	11:30 A.M.	National Finance Center East Side Cafeteria 13,800 Old Gentilly Road New Orleans, LA	Internal Revenue Service – Tax Update
February 21, 2008	5:30 P.M.	Cannon’s Restaurant 4141 St. Charles Ave. New Orleans, LA	Jim Incaprera, Internal Audit Manager, Iberia Bank – Investigating and Prosecuting Fraud & Embezzlement
March 20, 2008	5:30 P.M.	Five Happiness Restaurant 3605 S. Carrollton Ave. New Orleans, LA	Joint Meeting with American Society of Women Accountants

April 17, 2008	5:30 P.M.	Bull's Corner 1036 W. Airline Hwy. LaPlace, LA	Joint Meeting with Baton Rouge AGA Chapter, Richard L. Fair, CGFM, State Auditor, State of New Jersey, AGA's National President – AGA Update
May 30, 2008 (Final Date Depends on Team Schedule)	5:30 P.M.	Zephyr Stadium 6000 Airline Drive Metairie, LA	Chapter Awards Ceremony

EDUCATION OPPORTUNITIES

AGA'S NEW ORLEANS CHAPTER EDUCATION EVENTS
2007-2008

DATE	TIME	PLACE	TOPIC
November 14, 2007	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Tools for Performance Audit Efficiency
December 12, 2007	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Anatomy of Fraud: Case Examples of Greed, Collusion, and Override of Controls
February 6, 2008	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Internal Controls
May 7, 2008	1:00 P.M. – 3:00 P.M.	National Finance Center 13.800 Old Gentilly Road New Orleans, La	Ethics
Spring, 2008	TBD	TBD	TBD

Conducting Performance Audits Efficiently: Tools and Techniques to Improve Performance Audit Productivity

2 CPE Hours Available!

Location: Conference Room 6 **When:** Wednesday, November 14, 2007
Time: 1:00 PM - 2:50 PM CST **Cost:** \$30 (members) \$50 (non-members)

The Association of Government Accountants, New Orleans Chapter is sponsoring an audio conference for all OCFO employees located at the National Finance Center.

The subject of the audio conference is *Conducting Performance Audits Efficiently: Tools and Techniques to Improve Performance Audit Productivity*

All interested NFC employees, please obtain your supervisor's approval and submit Form SF-182, Request, Authorization, Agreement and Certification of Training, by COB November 9, 2007 to Darrell Dupuy. Please call Marcie Tureaud, (6-5367) or Gary Millet (6-0168) if you have any questions and/or concerns

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 – performance audit efficiency.

In a world where government auditors are supposed to "do more with less", how can audit offices efficiently use their limited resources to produce timely and high-quality performance audit reports? You'll learn the latest tools and techniques from two leaders in government performance auditing, including how to create a framework for audit efficiency in your organization through the use of technology and telecommuting. From the West Coast to the 50th State of Hawaii, innovations in performance auditing are helping auditors find efficiencies in unexpected places.

From leveraging staff resources to actively writing reports, and from condensing background to amplifying audit results, you'll be presented with a wealth of ideas to enhance audit planning, fieldwork, and reporting to boost your office's performance audit yield. We'll explore answers to questions including; how early can fieldwork be planned? How soon can you start drafting reports? How many reviews and drafts should occur in the reporting process? How can management's lack of data be converted into a powerful audit finding? How can report titles and tables of contents be used to convey the message of an audit report? How can government obtain action and change as the result of audit reports?

If your organization is interested in "pumping up" the audit function within its existing resources, you won't want to miss this exciting (and Trans-Pacific) teleconference!

To share their expertise in performance auditing are Drummond Kahn, CGFM, CIA, CGAP, Director of Audit Services for the City of Portland, Oregon; and Leslie Tanaka, CPA, City Auditor for the City and County of Honolulu, Hawaii

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speakers' commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speaker questions and share their own experiences.

New IRS Filing Requirements for AGA Chapters

Beginning in 2008, small tax-exempt organizations that previously were not required to file a Form 990 (or 990-EZ), Return of Organization Exempt from Income Tax, because their gross receipts were normally \$25,000 or less, **will now be required to file an annual electronic notice**. This filing requirement applies to tax periods beginning after Dec. 31, 2006. Many AGA chapters fall within this category and will be required to file the annual electronic notice by the 15th day of the fifth month after the close of the tax period.

The notice will require you to provide the following information: organization's legal name, mailing address and website, EIN, name and address of principal officer, fiscal year, verification that the organization's annual gross receipts are still normally \$25,000 or less, and indicate whether the organization has terminated (no longer in business).

The form required to file all this information is called 990-N (e-Postcard). The IRS is currently developing this electronic filing system (there will be no paper form) and it will publicize the filing procedures once the system is completed and ready for use.

The IRS will revoke the tax-exempt status of any organization that fails to meet its annual filing requirement for three consecutive years. For additional information, [click here](#).

2008 PDC Hotel Now Accepting Reservations

It's time to look ahead to PDC 2008. Next year's conference will take place July 27 – 30 at the Atlanta Marriott Marquis.

The room rate is \$129 (plus tax). Rates are only guaranteed until July 6, 2008, *or until the block is sold out*. Reservations received after the block has been filled will be made on a space-available basis and may be subject to higher rates. We encourage you to make your reservations early for the best price and availability.

To make a reservation, please call the hotel at 888.829.1396 and mention you are attending the "AGA PDC" to receive the discounted rate. A credit card is required to guarantee the reservation. Or, for your convenience, [you may also reserve a room online](#).

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

STATEMENT OF NET ASSETS

September 30, 2007

ASSETS

CURRENT ASSETS:

Cash	\$3,213.86
Savings	6,581.90
Accounts Receivable	.00
Deposit – Restaurants	.00
Prepaid Seminar Expenses	.00
TOTAL ASSETS	<u>\$9,795.76</u>

LIABILITIES AND NET ASSETS

Accounts Payable	<u>.00</u>
NET ASSETS:	
Hurricane Relief Fund	\$3,352.00
Membership Recruitment	100.00
Habitat Project Funds	243.47
Unrestricted net assets	<u>6,100.29</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$9,795.76</u>

Katrina Relief Fund (Details)

Donations Received	+\$10,661.50
Member Dues Rebate	4,638.50
Sept. Meeting Subsidy	360.00
Audio Conf. Subsidy	435.00
Oct. Meeting Subsidy	432.00
Nov. Meeting Subsidy	340.00
Feb. Meeting Subsidy	207.00
April Spring Seminar	875.00
National Office Donation	+325.00
Sept. Meeting Subsidy	347.00

STATEMENT OF REVENUES, EXPENSES

For 3 months ended September 30, 2007

(October Statements not available at this time)

OPERATING REVENUES

Education/Training	\$.00
Business Meetings	784.50
50/50 Raffle	29.00
Membership Dues	380.00
Donations	.00
Interest Income	24.26
Total operating revenue	<u>\$1,217.76</u>

OPERATING EXPENSES

Education/Training	\$.00
Business Meetings	792.45
Speakers Gifts	.00
AGA PDC Raffle Basket	15.00
50/50 Raffle	.00
Postage/Supplies/Gifts	72.00
Bank Charges	.00
Scholarship Winner	.00
Donations	.00
Officer Awards	<u>.00</u>
Total operating expenses	<u>\$879.45</u>

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES)

INCOME (LOSS) BEFORE CONTRIBUTIONS

CONTRIBUTIONS	338.31
CAPITAL CONTRIBUTIONS	(10.00)
CHANGE IN NET ASSETS	\$328.31

NET ASSETS AT BEGINNING OF PERIOD

NET ASSETS AT END OF PERIOD

Remaining Balance \$3,352.00

NET ASSETS AT BEGINNING OF PERIOD	<u>\$5,771.98</u>
NET ASSETS AT END OF PERIOD	<u><u>\$6,100.29</u></u>

RECOGNITION POINTS
(Not available at this time)

Recognition Categories	Max Credits Per Category	Credits Through Oct. 2007
Communications	3,000	
Membership	3,000	
Community Service	2,000	
Awards	1,000	
Chapter Leadership, Planning and Participation	3,000	
Education & Professional Development	4,000	
Certification	4,000	
Total	20,000	



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