



AGA[®] NEWSLETTER

CENTRAL OHIO
CHAPTER

April/May, 2010

UPCOMING EVENTS

Wednesday, May 19, 2010

12:00 p.m. – 3:50 p.m.
(lunch served @ 11:30)

[Internal Controls for Auditors,
Management and Staff: Making
Government Organizations
More Effective](#)

SERS - O'Keefe Conference Rm

See page 6 for further details

Monday, June 21, 2010

12:30 p.m. – 4:00 p.m.
(lunch served @ 12:00)

[Strategic Planning / Successful
Project management](#)

SERS - O'Keefe Conference Rm

See page 8 for further details

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President's Message

By Caren Murdock

Spring is finally here...and our 2009-2010 program year is coming to an end. We are wrapping up our recruitment for chairpersons and committee members for the 2010-2011 program year. I would like to thank all of our members who volunteer their time to ensure our chapter runs smoothly. I also want to encourage everyone to participate in whatever capacity fits into your busy schedule. All contributions big or small make a difference. We appreciate all who have volunteered to participate in future events - The Chapter Executive Committee will be reaching out and contacting each volunteer during the month of May.

Thank you to everyone who took the time to answer the recent questionnaire prepared by our membership co-chairs, Leanna Abele and Melvin Striblin. Your input is very valuable and the information will help us to continue to strengthen our Chapter. For more on the survey results see page 10.

Please note our Professional Development Conference (PDC) has been rescheduled for **October 6th and 7th, 2010** at the River Club. The Education Committee members are off to a great start in recruiting top accounting firms and professionals to present a variety of topics at our conference. We are digging deep to locate a few keynote speakers and would appreciate any suggestions or connections you might have. Do you know someone who is an excellent presenter or motivational speaker? If so, please pass on the information to any CEC member.

I look forward to seeing you at our May education session!

Caren

Membership Update

New Members

The Central Ohio Chapter would like to *welcome* the following new members who joined our Chapter in February-April, 2010:

- Tewodros Teshome Bekele – Auditor of State
- Lisa D. Corbin – Auditor of State
- Tom Davison – Bureau of Workers Compensation
- Anita McGuire – Ohio Dept of Education
- Ashley Cannon – Student Member
- Kimberly Conley – Student Member
- Justin Imm – Student Member
- Michael Pollock – Student Member
- Carolyn Smith – Columbus Public Schools Internal Audit
- Jerry L. Smith – Auditor of State
- Nancy Vernon – Student Member
- Shawndra Dorroh – Julian and Grube
- Esther R. Kelly – Auditor of State
- Timothy W Loper – Balestra, Harr & Scherer
- Christopher Beisner – Auditor of State
- Karen DeLaubenfels – Ohio State University
- Joy Baeumel – Auditor of State

The Central Ohio Chapter would also like to *welcome* the following members who recently transferred to our Chapter from the At-Large Chapter:

- John Nabil – Retired
- Elizabeth Sudlow – Auditor of State
- Dorothy Poeppelman – Auditor of State
- Gilda Peeler – Auditor of State
- Kelly Berger-Davis – Auditor of State
- Joe Compton – Public Health – Dayton & Montgomery Counties

Member Anniversaries

The Chapter would also like to recognize and *congratulate* the following members on their anniversaries with AGA in April-May, 2010:

30 years!!

William R. De Silva

Norman Allen Hofmann

20 years

Ronald A. Saunders

10 years

Dail Parrish
Mary Snider
Lisa K. Syx
Stacie L. Berry-Kitchen
Kathryn A. Moore

5 years

Allen Altic
Scott A. Reeves

Reminders!

- *Have you sent in your membership/CGFM renewal for 2010-2011?
The renewal was due March 31, 2010.*
- Please ensure your contact information in the AGA national database is up-to-date. We don't want to lose touch with you!

Member News?

Have you had a recent promotion, job change, etc.? If so, please let us know so we can share your good news with the other Chapter members and National AGA.

We encourage all members to continue to spread the word about the Central Ohio Chapter of the AGA and recruit new members!

If you have any questions about your membership, updating contact information, recruiting new members or other membership questions, please contact your Central Ohio AGA Membership Co-Chairs:

Leanna Abele at lmabele@auditor.state.oh.us
Melvin Striblin at melvin.striblin@obm.state.oh.us.

Executive Committee Biographies

Please enjoy the fourth and final edition of our continuing series of profiles featuring members of the Central Ohio AGA Chapter Executive Committee members. This issue features our Immediate Past President – Pat Wooldridge, our Social Chair Diane Crossland, our Sponsorship and By-laws chair – Brent Lewis, our Web Coordinator – Bill Kennedy, and last and certainly least, our humble Newsletter/Communications chair – Chuck Vollmer.



Pat Wooldridge is the Assistant Chief Deputy Auditor for the Auditor of the State of Ohio, Mary Taylor's office. Pat has been with the Auditor of State's office since 1991. Prior to her appointment to Assistant Chief Deputy Auditor, Pat served as the Chief Auditor for the Columbus Region. Pat graduated from Ashland University with a Bachelor of Science in Business Administration Degree with majors in accounting and finance. Pat is a CPA. Pat and her husband, Gary, reside in Mansfield, Ohio and have 3 children and 2 grandchildren.



Diane Crossland is a CPA working as a Special Projects Manager for the Ohio Department of Alcohol and Drug Addiction Services (ODADAS) (Fiscal Division). She attended the Ohio State University and earned an Associate's Degree in Applied Science from Columbus State Community College (Accounting major). She has 21 years experience with the State of Ohio including Auditor-in-Charge at the State Auditor's Office, Internal Auditor for the Ohio Department of Aging, and Operations Manager at ODADAS.



Brent Lewis is a manager for Kennedy Cottrell Richards (KCR). He has been with KCR for almost five years. Prior to joining KCR, Brent served for over three years as an Assistant Auditor for the Ohio Auditor of State. Brent earned his Bachelor of Arts degree with a major in Accounting from Capital University in Columbus, Ohio. Brent, his wife, Keri, and son, Chase, reside in New Albany, Ohio.



Bill Kennedy is Managing Partner for Kennedy Cottrell Richards, a firm of Certified Public Accountants specializing in accounting, auditing, and consulting services to State agencies and various local governmental entities throughout Ohio. Prior to Kennedy Cottrell Richards, Bill was an Audit Manager for the Ohio Auditor of State's office. Bill began his career in accounting as an auditor for the Ohio Department of Taxation.

Bill earned his Bachelor's degree in business administration from The Ohio State University. He is licensed to practice as a Certified Public Accountant and a Certified Information System Auditor. Outside of work, Bill enjoys most anything outdoor-related, including hiking, kayaking and gardening.



Chuck Vollmer is a Senior Audit Manager with the State Region of the Ohio Auditor of State's office and has worked for the AOS for over 24 years. Chuck was born and raised in the Columbus area, is a CGFM, and graduated from Hillsdale College in Hillsdale, Michigan (don't worry, no one else has heard of it either) with a Bachelor of Arts degree in Accounting. He resides in the Dublin area with his lovely, talented and obviously very patient and tolerant wife, Sara, and their three children: Zack, Noah & Abby.

Despite spending four years attending school in the "state up north" Chuck is an avid fan of Ohio State, the Cincinnati Reds and especially the Bengals

(hey, somebody has to be. ☺ WHO DEY?!?!?!). Outside of work his interests include eating, avoiding exercise, and spending his “free” time at his kids’ sporting events, fulfilling his childhood athletic dreams through them.

Komen Race for the Cure

The Central Ohio AGA’s May Community Event is the Susan J. Komen Race for the Cure, which will be held Saturday, May 15, beginning at 8:00 a.m. in downtown Columbus. Participants may walk or run a 5k race, join the One Mile Family Fun Walk – or even Sleep In for the Cure. All funds from the Komen Race for the Cure go to research, education, screening and treatment programs for breast cancer. The goal for the 2010 Columbus Race is 47,000 participants and \$2.5 million! If you have not previously participated in this event, it is truly an amazing inspiring day.

While the deadline for officially registering with the COAGA team has passed, you can still support the team by donating in their name. Just click on the following link: http://columbus.info-komen.org/site/TR/RacefortheCure/CLM_ColumbusAffiliate?pg=team&fr_id=1644&team_id=128826

You may also register as an individual the week of the Race at the following locations:

Polaris Fashion Place

Saturday, May 8th 10am – 9pm
Sunday, May 9th 12pm – 6pm
Monday, May 10th 10am – 9pm

Macy’s – The Mall at Tuttle Crossing

Tuesday, May 11th 10am – 9pm
Wednesday, May 12 10am – 9pm

Macy’s – Easton Town Center

Thursday, May 13th 10am – 9pm
Friday, May 14th 10am – 6pm

Vern Riffe Center (corner of High and State Sts.)

Saturday, May 15th 6:30am – 8:30am

If you have any questions or want more information please contact team captain Diane Crossland at dianecrossland@yahoo.com.

Central Ohio AGA Golf Outing



The cold winter weather appears to be behind us and summer is fast approaching which can only mean one thing....Al Gore gets to start saying “I told you so” again. OK, two things, the other being the annual Central Ohio AGA Golf Outing. This year’s outing will be held June 18th at the beautiful Westchester Golf Course in Canal Winchester. As in previous years the event cost is \$25 for Current AGA members (\$42 for non-members), and includes: range balls, 18 holes of golf and a cart, door prizes, trophies for the winners, and lunch with the essential four B’s; burgers, brats, brownies and beverages (non-alcoholic; you’ll

have to purchase your own essential fifth B, booze, although the course has ample supplies available). The event will once again be a four-person scramble with a 9:00 shotgun start, so start getting your teams together now (Tiger Woods may be available). Look for registration information via e-mail and/or the COAGA web site later this week, and we’ll see you there.

Upcoming Training Opportunities

Central Ohio AGA May 19th, 2010 Training:

The Central Ohio AGA is pleased to present “Internal Controls for Auditors, Management and Staff: Making Government Organizations More Effective” (AGA Audio Conference) and “Those Faint Signals: Learning to Catch Ethical Slippage Before It’s Too Late” (Live AGA Audio Conference).

Part 1 (12:00 – 1:50 pm) **Internal Controls for Auditors, Management and Staff: Making Government Organizations More Effective.** Government managers and auditors at all levels will gain a better appreciation and understanding of internal control systems and how to assess their effectiveness. *The audio conference will cover the following topics:*

- Why internal controls are important and your responsibilities under that system
- Internal control frameworks
- Understanding COSO
- Risk assessment models
- Assessing and changing control systems
- Strong controls, but the wrong controls—when to recommend preventive controls vs. detective controls
- Effectively conveying audit results and internal control findings

To share their practical experiences in auditing and views toward the future of auditing are: David R. Hancox, CGFM, CIA, Audit Director, Office of the State Comptroller, State of New York; and Mary Peck, CIA, CCSA, CGAP, Director of Internal Controls, New York State Office of Mental Retardation and Developmental Disabilities.

Part 2: (2:00 – 3:50 pm) **Those Faint Signals: Learning to Catch Ethical Slippage Before It’s Too Late.** During this audio conference, the presenter will recount some recent ethical lapses in government and examine the causes and effects. By examining a series of ethical lapses, we find that a pattern emerges. That pattern allows us to think about this question: What is it in the culture of an agency that allows obvious ethical breaches to occur and continue? Once we understand the culture, we can think about putting the detection methods, as well as antidotes, in place. The presenter takes a look at some of the faint signals which appear long before the ethical troubles emerge.

To share her expertise in ethical behavior and its ramifications is Marianne M. Jennings, JD, Professor in the Department of Management in the W.P. Carey School of Business at Arizona State University (ASU). At ASU, Marianne teaches graduate courses in the MBA program in business ethics and the legal environment of business. Among her many awards and honors, Marianne was inducted into the AGA Speakers' Hall of Fame and also received a writers' award for best article in AGA's *Journal of Government Financial Management*.

CPE Credit: 4 hours

Date: Wednesday, May 19th, 2010

Time: Registration and Box lunch served at 11:30. Presentation is from 12:00 to 3:50 p.m.

Location: School Employees Retirement System of Ohio – O'Keefe Conference Room
300 East Broad Street, Columbus, Ohio 43215

Parking: Parking is FREE.

Cost: Members: FREE if pre-registered by **Friday, May 14th, 2010**.

Non-Members: \$40 for entire training event.

Note: Cost includes a box lunch for all pre-registered attendees.

Lunch: When RSVPing for the training, please indicate your lunch choice (options below)

1. Chicken Caesar Salad – Romaine lettuce, parmesan cheese, and croutons topped with seasoned chicken breast slices. Please choose one of the following dressings if selecting this salad: Sweet Asian, Balsamic Vinaigrette, Bleu Cheese, Caesar, Lite Italian, Ranch
2. Italian Sub - Ham, pepperoni, salami, provolone cheese, mild banana peppers, and leaf lettuce on a sub bun.
3. Veggie Wrap – A variety of seasonally fresh vegetables, sprouts, and lettuce topped with a savory dressing and wrapped in a tortilla.
4. SW Chicken Salad Wrap - Chunks of white chicken breast, peppers, onion, and corn tossed in a tangy sauce served wrapped in lettuce and a flour tortilla.

Please RSVP by 3:30 p.m. Friday, May 14th to the Program Co-Chairs, at agareg@coaga.org. Upon receipt of your RSVP, an email confirmation will be sent to confirm your registration.

Central Ohio AGA June 21st, 2010 Training:

The Central Ohio AGA is pleased to have Dr. Tim Reymann present Strategic Planning (100 minutes) and Raymond Waite, Jr., M.S. (100 minutes) present Successful Project Management.

Dr. Tim Reymann is a Franklin University Business Administration Lead Faculty member. He has a Ph.D. in Organization and Management from Capella University, holds a M.B.A and B.S. from the Franklin University. Dr. Reymann's teaching and research interests are in leadership and organizational culture. He has nineteen years of experience as CEO of major nonprofit organizations. He has performed extensive consulting work in strategic planning and teambuilding.

Ray Waite is a manager of Network Software Development for Alcatel-Lucent, responsible for software development and support of common network products and platforms in various international telecommunication products. He has also served as a Customer Support Engineer for Lucent Technologies as well as a Project Manager, Lead Software Developer/Tester and Quality Engineer for AT&T Bell Laboratories.

Ray is a member of the Computer Science faculty at Franklin University. He has also taught at Columbus State Community College and DeVry Institute of Technology (now DeVry University). He holds a Master of Science in Computer Science from The Ohio State University and a Bachelor of Science in Computer Science from the University of Pittsburgh.

Course Description:

Strategic Planning: This presentation focuses on the key steps of crafting a sound strategic plan, underscoring that any plan is living and evolving, which results in continual planning.

Successful Project Management: This presentation explores tips and techniques to help improve the areas of communication, motivation, and recognition, and demonstrate how to take ownership of your projects, helping get the most out of your team and manage a project to success.

CPE Credit: 4 hours

Date: Monday, June 21st, 2010

Time: Registration and Box lunch served at noon. Presentation is from 12:30 to 4:00 p.m.

Location: School Employees Retirement System
300 E. Broad Street, Columbus, Ohio 43215

Parking: Free

Cost: Members: FREE if pre-registered by **Wednesday, June 16th, 2010.**

Non-Members: \$40 for entire training event.

Note: Cost includes a box lunch for all pre-registered attendees.

For information on upcoming AGA events, or for additional information regarding the Central Ohio AGA organization, please visit our website at: www.coaga.org.

Institute of Internal Auditors - Central Ohio Chapter: **Upcoming 3-day Seminar - September 15th - 17th, 2010**

Internationally Renowned Educator Dr. Dan Kneer Brings His Unique Expertise to Central Ohio for a 3 Day Audit Camp
September 15th to 17th – 24 Hours CPE

Dr. Dan Kneer has turned his rich background in audit practice and education into an enthusiasm for training internal auditors all over the world to Audit Smarter, Not Harder™. Dr. Dan, as he is widely known to his students, uses a hands-on approach in his on-site courses to teach practical and proven audit tools. He takes complicated subjects such as advanced analytic statistics or continuous control monitoring and demystifies them with real-life examples and everyday language that students can relate to and remember.

Dr. Dan's programs are targeted, results-oriented, and motivational. He considers his student to be the key component to the learning experience. This training includes free post-class support that allows him to monitor his students' success. I seek to empower internal auditors and make their jobs easier and more fun, he says.

Dr. Dan's expertise stems from his two parallel careers with more than 30 years of audit practice and 18 years as a tenured full-time professor at Arizona State University's School of Business. He is currently the president of the Dr. Dan Kneer Advisory Group based in San Diego, and leads conference sessions, seminars, and webinars all over the world. For many years, he has been a favorite speaker and instructor at IIA local, regional and international events. The Advanced Analytics course he'll teach in Columbus is the same one offered at the 2010 IIA International Conference in Atlanta in June.

Advanced Analytics – Days 1 and 2 *(his most popular course)*

Are you aware of the 5 types of Analytical Procedures (AP), and each ones Pro's and Con's (hint: ratio analysis is of little value). In this course you will learn all 5 types of APs with an emphasis on the BEST ONE...regression analysis. Regression analysis is supported by the IIA (Practice Advisory 2320-1), the AICPA (SAS 56) and the Yellow Book. And regression IS ON YOUR LAPTOP!! —Raise the bar in your audit shop. Audit research shows that APs are the cheapest AND most effective audit technique...with the biggest value added to the auditee. Additionally, APs are the #1 fraud finding technique. Savvy auditors use regression to figure out where to audit (let the data talk to you) and if to audit.

The analysis of 9,000 audit applications of regression found that: Your application does not, at all, need to be complex (1, or at most, 2 independent variables seems sufficient) and you do get high r-squares...which can lead to reductions of scope. APs provide 1/2 of the 1-2 punch of Continuous Control Monitoring. You'll learn how to construct management dashboards in Visual Basic and then give out Advanced Analytics to the Business Unit Managers so they may monitor themselves. These dashboards provide the incentive, and tool set, for business unit managers to willingly buy-in to Control Self Assessment too. More good news: your external auditors will start to use the analytics, as evidentiary matter. That's a great way to hold costs down!

THIS CLASS IS 100% HANDS-ON, WITH SEVERAL COMPUTERIZED CASES (OFFICE 97-2003 AND 2007).

Continuous Control Monitoring (CCM): Tactical & Practical... HOW TO DO IT – Day 3

In every other aspect of our lives, we want continuous input (i.e. auto pilot on an airplane, windshields that senses that you are sleeping). Manufacturing and robotics has had CCMs for decades (think process control, six sigma). Finally, the business world is being nudged into CCM by the COSO. Dr. Dan has been viewed as a father of the CCM

movement, having taught CCM as back far as 1982. Further, Dr. Dan has actually installed CCM systems into businesses since 1984. He knows this stuff. This is your chance to be the fire starter...your company's thought leader in the CCM movement.

In this course you'll learn the 4 components of CCM, and the necessary 1-2 punch of: Advanced Analytics and embedded Control Monitoring (in SAP, Oracle, etc.) You will apply the mechanism necessary for CCM. Additionally, you will learn how to quantify core process business rules into Critical Success Factors and Key Performance Indicators thus being able to build a prototype CCM, in Visual Basic, and design management dashboards. The amazing thing about CCM is its potential lack of cost; CCM is expansive...not necessarily expensive. How can this be true? Most of what you need to build CCM is already within your business! You're running SAP, Oracle or whatever...which has the embedded controls, called configurables or triggers, and regression analysis is in Excel, SAS or Business Objects. He'll discuss the necessary buy-ins needed to get CCM going along with many wins and the some tough questions like, How do we win over both the business unit manager and...IT? You will be given a lot of the necessary methodology (macro and micro level) to ramp up a CCM application...local or entity-wide.

Advanced Control

All 3 Days Analytics Monitoring

Early Bird

Members: \$ 800 \$ 550 \$ 350

Non-member: \$ 900 \$ 625 \$ 375

After May 31st

Members: \$ 900 \$ 625 \$ 375

Non-member: \$1,000 \$ 700 \$ 400

Register using the following link: http://www.theiia.org/chapters/index.cfm/view.event_detail/cid/38/event_id/15554

COAGA Survey Results

Thanks to everyone who participated in the recent Central Ohio AGA survey. We had a total of 242 respondents, and the results were very enlightening. In addition to your survey answers we received a number of helpful suggestions in the areas of educational opportunities, social events and community service which we will take into account as we make plans for the 2010-11 program year. Hopefully you'll begin to see the results of your input over the coming months (and on a personal note thanks for your support of the chapter newsletter).

For a summary of the survey results please visit our chapter web site at www.coaga.org.

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For more information and client testimonials, please