

March Training Information

Thursday, March 20, 2014

PERSPECTIVES FROM A FIRST YEAR AUDITOR—JAMES SWITZER

AUDITING OPPORUTNITIES IN BALTIMORE CITY GOVERNMENT—ROBERT MCCARTY

BUDGETING AND CAREERS IN BALTIMORE CITY GOVERNMENT

HENRY RAYMOND

**Register
Online**

ROLLING ROAD GOLF CLUB
814 HILLTOP AVENUE CATONSVILLE, MD
HTTP://WWW.ROLLINGROADGC.ORG

2 CPEs

Cost: \$20 Members
\$30 Non-members

Reservations: www.agabaltimore.org

Deadline: March 14, 2014

Sorry—No Refunds for Cancellations

Schedule:

11:30 a.m. —12:00 p.m. Registration

12:00 p.m. —1:00 p.m. Lunch

1:00 p.m. —3:00 p.m. Presentations

Payment Methods Accepted:

PayPal www.agabaltimore.org • Cash or Check email agabaltmeetings@yahoo.com

MARCH SPEAKER INFORMATION



James Switzer is a second-year Associate in the Grant Thornton LLP Global Public Sector Audit Practice where he has experience performing audits and attestation engagements for Federal financial statements and accounting, payroll and reporting systems from a broad spectrum of industries including Defense and Healthcare.

Mr. Switzer has extensive experience in VBA for both Microsoft Excel and Microsoft Access which he has used to create several programs for a range of uses including financial statement preparation, data importation, formatting and analytics.

Mr. Switzer attended college at the University of Iowa where he received both his Bachelors and Masters of Accounting. He is an Iowa CPA candidate having passed all four sections of the exam and is a board member of the Baltimore chapter of the Association of Governmental Accountants.

James' presentation will focus largely on the transition from college to the professional world and include discussions on resumes, interviews and office etiquette. Additionally, the presentation will stress the growing importance of technology in the financial world and provide information on some of the most commonly used applications.

Henry Raymond presently serves as the Deputy Finance Director for the City of Baltimore, a position he has held since 2010. Mr. Raymond is a senior government finance executive with over 30 years of State and Local government experience. Some of his career highlights include serving as Finance Director for the Maryland Office of the Governor (Schaefer and Glendening Administrations); Chief Financial Officer for the Baltimore City Public Schools (\$1 Billion Budget); Baltimore City Deputy Budget Director and Budget Director (\$3 Billion Budget); and Director of the State of Maryland Central Collection Agency.

Within the City Finance Department, Mr. Raymond has served as Bureau Chief for the Budget Bureau, the Bureau of Revenue Collection and the Bureau for Accounting and Payroll Services. Mr. Raymond has managed staffs as large as 1,000 employees. Some of his skill sets include budget formulation/execution; financial analysis; fiscal operations; performance management and contract negotiation/management.

Educationally, Mr. Raymond obtained his undergraduate degree in Public Administration from North Carolina A & T State University, a graduate degree in Public Administration from the University of Baltimore, a second graduate degree in Administrative Management from Bowie State University and completed the required accounting coursework to qualify for CPA candidacy. Mr. Raymond enjoys spending time with his family, a wife of 32 years, and two adult children.

Mr. Raymond's presentation will include an overview of accounting position opportunities in City government, salary ranges and duties and where the positions are located. Also, the presentation will include a discussion of the successes that the City of Baltimore has experienced with the implementation of Outcome Based Budgeting which has been a departure from the previous traditional budgeting approach that the City previously employed.

2014 Upcoming Training

4/17/14 Thursday	Rolling Road Golf Club	<u>Annual Awards Meeting</u> Prospects for Successful Growth through Monetary Policy—Lessons from History Steve Isberg, University of Baltimore	1	\$10	\$20
5/14/14 Wednesday	Maritime Institute	Annual All Day Fraud Training See page 5 for details!	8	\$160	\$200

MARCH SPEAKER INFORMATION—Continued

Robert L. McCarty, Jr., CPA was appointed as City Auditor of the Baltimore City Department of Audits in June 2006. He earned both his Bachelor of Science degree in Business Administration/Accounting, and his Master of Science degree in Taxation, from the University of Baltimore. He became a CPA in 1979 and has 36 years of local government auditing experience,

Bob is also a Certified Government Financial Manager (CGFM), a Certified Fraud Examiner (CFE), a Chartered Global Management Accountant (CGMA), and a Certified Internal Controls Auditor (CICA). He is a member of the Association of Government Accountants, the AICPA, the MACPA, the Maryland GFOA, and the Association of Certified Fraud Examiners.

Bob served on the Board of the AGA's Baltimore Chapter for eight years and was its President for the 1999-2000 year.

His presentation will include the functions of the Baltimore City Department of Audits, its auditing positions and career path, and the City's job application process through NeoGov.

AGA Audio Conferences

Health Care Audits

March 19, 2014 • 2:00 pm—3:50 pm • 2 CPEs • \$289 per site (before 3/14; \$339 after 2/14)

In this two-part web conference, you will learn about auditing techniques from state and federal experts.

In the first segment, the New York State Comptroller's Office will discuss audits of the state's insurance program. The New York State Health Insurance Program (NYSHIP) covers 1.2 million government workers and their dependents, at an annual cost approaching six billion dollars. The Comptroller's Office has had a continuous audit presence in NYSHIP for over 20 years.

The presentation will cover a recent series of audits focused on the state's hospitalization program provider's payments to hospitals for special items (e.g. blood, drugs, and implants). Discussion topics: audit planning and risk assessment, internal control review, data analytics, sampling strategies, statistical projection techniques and substantive testing methods.

In the second segment, officials from the U.S. Department of Health and Human Services will discuss audit issues related to federal health programs. More details of the presentation will be added soon. Speakers: John C. Fry, Program Director, Government Solutions, Revelstone.

Learning Objective: To understand auditing best practices for work, including audit planning, internal control review, sampling, and substantive testing.

Register for Audio Conference

2014 PROFESSIONAL
DEVELOPMENT
TRAINING

July 13–16, 2014 | 24 CPE Hours
Orlando World Center Marriott | Orlando, FL

Challenges. Collaboration.

Shared Solutions.

AGA National Awards

The AGA National Awards recognize individuals for their contributions to AGA. AGA will present the awards to recipients at the annual Professional Development Training, which is July 13-16, 2014 in Orlando, Florida.

DEADLINE: The deadline to submit nominations is March 28, 2014.

QUESTIONS? Contact awards@agacgfm.org.

AWARD CATEGORIES (click on each link to get detailed information about the award and how to apply):

[Robert W. King Memorial Award](#)

[Einhorn-Gary Award](#)

[Frank Greathouse Distinguished Leadership Award](#)

[Achievement of the Year Award](#)

[Cornelius E. Tierney/Ernst & Young Research Award](#)

[Educator Award](#)

[Chapter Education Award](#)

[Community Service Award](#)

[International Achievement Award](#)

[Chapter CGFM Award](#)

[Emerging Leader Award of Excellence](#)

[Regional Coordinator Award](#)

[Other National & Local Awards](#)

AGA Academic Scholarships

Are you or a family member pursuing undergraduate or graduate studies in disciplines such as accounting, auditing, budgeting, economics, finance, information technology, or public administration? If so, consider applying for an AGA Academic Scholarship today! This year, AGA can award:

Rising College Freshman: One full-time (\$3,000) and one part-time (\$1,500)

[Full-Time Application](#)

[Part-Time Application](#)

Current Undergraduates: Three full-time (\$3,000) and two part-time (\$1,500)

[Full-Time Application](#)

[Part-Time Application](#)

Graduate Students: Two full-time (\$3,000) and one part-time (\$1,500)

[Full-Time Application](#)

[Part-Time Application](#)

Community Service: AGA can award two \$1,500 scholarship for community service amongst the three collegiate categories noted above.

[Rising College Freshman Community Service Application](#)

[Current Undergraduate Community Service Application](#)

[Graduate Community Service Application](#)

The deadline for receipt of applications is **Friday, April 18, 2014**. Questions? Contact awards@agacgfm.org



Job Opening Chief Financial Officer

Duty Station: Rockville, Maryland
Salary Range: \$120,749 to \$181,500

Job Summary:

The U.S. Nuclear Regulatory Commission (NRC) is seeking candidates interested in being considered for the position of Chief Financial Officer. This position reports to the Commission of the NRC. The Chief Financial Officer is responsible for establishing planning, budgeting, and financial management policy for the NRC and serving as the principal advisor to the Chairman, Commission, and Executive Director for Operations on matters relating to the overall management and control of NRC's financial resources.

For details on the job duties and functions, visit the posting on USAJobs at <https://www.usajobs.gov/GetJob/ViewDetails/360590600>. The vacancy closes March 17, 2014. For more information, please contact Johanna Gallagher (Johanna.Gallagher@nrc.gov or [301-287-0715](tel:301-287-0715)).

CGFM News

If you are planning to sit for the CGFM exams, keep in mind that if you take the exams after April 1, 2014, AGA will be using updated content and is in the process of revising the study guides. And here is an incentive for earning your CGFM designation! Chapter members can receive a scholarship for \$109 when they earn their CGFM during the 2013-2014 program year. That covers the cost of one part of the exam (there are three parts total).

For additional details, please contact CGFM Chair Kristen Schnatterly.

CGFM Quiz

Which is least true regarding the concept of due care?

- a. It includes proper training and supervision of subordinates.
- b. It includes obtaining the help of an outside consultant when necessary skills are not available internally.
- c. It includes performing duties with competence and diligence.
- d. It includes waiving agency ethical standards if they conflict with professional ethical standards.

Answer: d. In the unlikely event of a perceived conflict between agency ethical standards and professional ethical standards, consult with an ethics advisor.

AGA CGFM Study Guides Available

Read, search, and review the study guide content on your laptop, tablet or phone — a convenient way to prepare for the CGFM Examinations. Upon purchasing the online version of each guide, you'll have immediate access to the entire publication for a period of 12 months. In addition, if a newer version of this study guide is published within this period, you'll also have access to the new version!

As with the printed version, the online study guides feature textbook-like format with learning objectives, a chapter summary and a reinforcement quiz for each chapter. In addition to the relevant resources, the appendices contain a glossary of terms, a list of reference materials, answers to reinforcement quizzes with explanations and end-of-course review questions. See [About These Publications](#) for more information and to view the sample format of the online version.





ANNUAL ETHICS AND FRAUD TRAINING

Wednesday, May 14, 2014

7:45 a.m. – 4:30 p.m.

Maritime Institute of Technology

692 Maritime Blvd.
Building #3 Lower Level
Linthicum Heights, MD 21090-1952

FEATURED SPEAKERS AND TOPICS

8 CPEs (including 4 for Ethics)

Greg Conderacci, MACPA, Business Learning Institute— **Ethics: Why We Stray:
A Different Look at Ethical Decision Making**

Sheila Weinberg—***Truth in Accounting***

Gordon Postle, KPMG—***Data Analytics***

Scott Milliman, NSA—***TRASHINT – Identity Theft***

PRICING

Price includes lunch buffet, continental breakfast, and two snack breaks

AGA Members*: \$130 if paid by **April 25, 2014** \$160 after **April 25th**

* IIA – CFE – ISACA – ASMC Members receive the member rates.

Non-Members: \$160 if paid by **April 25, 2014** \$200 after **April 25th**

REGISTRATION

Cash or check at the door but need to send an e-mail to agabaltwebmaster@yahoo.com (State name of attendee/member or non-member/employer). You may also pay using a credit card at <http://www.agabaltimore.org/training-1.htm>.

DON'T MISS OUT ON THE EARLY BIRD SPECIAL!

THE BALTIMORE CHAPTER THANKS THE FOLLOWING
SPONSORS FOR THEIR SUPPORT!



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The Baltimore Ledger encourages members to provide original and reproduced articles (with permission) for publication in the monthly newsletter.

If you or someone in your office has reached a career milestone, received certification, been promoted, or accomplished a personal goal, please share with your peers.

Editorial contributions are due by the second Friday of each month. Ideas and suggestions can be sent to the Newsletter Committee at Newsletter@agabaltimore.org.



Thank you to all of our volunteers and board members. The Baltimore chapter's success would not be possible without your dedication.