

PROGRAM

Registration and Continental Breakfast
(7:30 to 8:15)

Welcoming Address
(8:15 to 8:20)
Lynne Davis, President, AGA Phoenix Chapter

Occupational Fraud and Think Big
(8:20 to 10:00)
Dr. William Morehead, Delta State University
AGA National President-Elect

Break
(10:00 to 10:15)

Take the Mystery out of Financing Swaps:
The New GASB 53 and Recent Events
(10:15 to 11:30)
Andrew McKendrick, Structured Products Group,
PFM

Luncheon Keynote Speaker—AZ Economic
Forecast: What Went Wrong? How Long
Will It Last? Where Do We Go From Here?
(11:30 to 1:00)
The Honorable Dean Martin, AZ State Treasurer

Break
(1:00 to 1:15)

Arizona's Universities—Multi-University
System-Wide Performance Reports
(1:15 to 2:30)
Dot Reinhard, AZ Auditor General's Office
Shan D. Hays, AZ Auditor General's Office

Break—Ice Cream Social
(2:30 to 3:00)

2009 GASB Update
(3:00 to 4:15)
Corey Arvizu, Heinfeld Meech & Co.

Education Committee Members

Keith Orr, CGFM, CPA, Chair

Doug Haywood, CGFM, CPA
Auditor General's Office

Jerry Snyder, CGFM, CPA
Arizona State University

Kathleen Rogers, CGFM, CPA
Arizona State University

Ken Felthouse, CPA
Arizona State University

David DeStefano, CGFM, CIA, CPA

Phoenix Chapter Officers

Lynne Davis, CPA
Chapter President
Arizona State University

John Schutter, CPA
President-Elect
Arizona State University

Justin Poll
Treasurer
Arizona State University

Kim Prendergast, CGFM, CIA, CPA
Secretary
City of Scottsdale

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**The Phoenix Chapter
of the Association of
Government
Accountants**

**Presents the
16th Annual
Professional
Development
Conference
(PDC)**

Friday, April 24, 2009
ASU West Campus

4701 W. Thunderbird Road
(Map Included)

Recommended CPE Credits
8 Hours

Member Fee \$95
Non-Member Fee \$130

Topics & Speakers

Occupational Fraud and Think Big

Dr. William Morehead, CGFM, CPA, CPM

Billy Morehead, Ph.D., CGFM, CPA, CPM, is the current National President-Elect for the Association of Government Accountants (AGA) with a presidential theme of *“Think Big! Act Courageously! Make a Difference!”*. Billy has 24 years of government financial management experience in the state of Mississippi. He has been at Delta State University (DSU) in Cleveland, MS since the fall of 2000 and became the Chair of Accountancy, Computer Information Systems, and Finance and Assistant Professor of Accountancy in 2007. Billy has served DSU in other roles including Vice President for Finance and Administration and Interim Dean of the College of Business. Prior to his work at Delta State, Billy worked for the Mississippi Department of Mental Health (DMH) for 10 years as the CFO of two state hospital facilities. Before DMH, Billy worked with each the MS Department of Finance and Administration and the MS State Auditor's Office early in his state government career.

During a one-year leave of absence (October 1998 through October 1999), Billy and his wife, Audrey, were International Service Corps Volunteers in Dakar, Senegal, West Africa where he served as Financial Facilitator for the International Board covering 4 countries. He also performed financial and compliance audits for the International Board in other West African countries.

Take the Mystery out of Financing Swaps: The New GASB 53 and Recent Events

Andrew McKendrick

Andrew McKendrick, a Managing Director in PFM's Structured Products Group based in Philadelphia, specializes in advising clients regarding the use and application of derivatives and other hedging tools with a focus on risk management, as part of PFM's swap advisory practice. He counsels on the use and management of derivatives and the application of these tools to create and apply the most appropriate structures for each client's overall asset/liability management needs. Mr. McKendrick works with a broad diversity of clients including general municipal, school districts, public utilities, higher education and healthcare.

Prior to joining PFM in 2003 Mr. McKendrick served as Head of Swap and Option Trading at Sovereign Bank Capital Markets and Head of European Interest Rate Trading for Nomura International in London. He traded interest rate derivatives for the First National Bank of Chicago (now JPMorgan Chase) for over 9 years, ultimately managing the Euro Swap Desk in London.

A combination of direct market experience and the understanding of the particular needs and sensitivities of public sector and not-for-profit borrowers mean that Mr. McKendrick provides complete context for borrowers using derivatives in the management of their debt and other hedging needs. He received a B.A. in Economics from Kalamazoo College.

AZ Economic Forecast: What Went Wrong? How Long Will It Last? Where Do We Go From Here?

The Honorable Dean Martin

Treasurer Dean Martin is a statewide constitutional officer and serves as Arizona's Chief Financial Officer, responsible for the prudent custody and management of state and local monies. The Treasurer also serves as the Chairman of the State Board of Investment, and State Loan Commission, as the State Surveyor General and on the State Land Selection Board.

Dean has opened government finances to the public on his website AzTreasury.gov. He is a three-time "Freedom of Information Award" winner for his leadership in opening government and improving access to public records.

Treasurer Martin was recognized by the Business Journal in 2004 as one of Arizona's top community leaders. Dean has also been recognized nationally as "Hero of the Taxpayer."

Treasurer Martin was previously a State Senator, Chairman of the Senate Finance Committee, Vice-Chairman of Judiciary, and a senior member of Appropriations.

Treasurer Martin and his wife of thirteen years, Kerry, are expecting their first child at the end of May. They are both graduates of Arizona State University, where Dean earned the first degree in Small Business Management/Entrepreneurship.

Arizona's Universities—Multi-University System-Wide Performance Reports

Dot Reinhard

Ms. Reinhard is a manager in the Performance Audit Division. She has been with the Arizona Office of the Auditor General for 17 years. She has a M.S. degree in Justice Studies from Arizona State University, and a B.S. in Administration of Justice from

California Lutheran University. Although one of the Office's functions is to perform sunset audits, more and more of its work is focusing on special legislative requests, such as a request to answer various questions related to the Maricopa County Special Health Care District. Ms. Reinhard was the manager for the performance audit of Arizona's Universities—Information Technology Security which consisted of a team of 3 information technology auditors as well as 3 performance auditors.

Arizona State Universities—Multi-University System-Wide Performance Reports

Shan D. Hays

Shan Hays is a performance audit manager with the Arizona Office of the Auditor General. She has been with the Office for over 20 years. In that time, she has overseen audits of a wide range of state entities including the university system, the state prison system, behavioral health services, and the state's welfare programs.

2009 GASB Update

Corey Arvizu, CPA

Corey Arvizu is a partner for the accounting firm Heinfeld, Meech & Co. and is based in the firm's Tucson office. He currently manages audit services for municipalities, school districts, insurance funds, pension plans and not-for-profit organizations in both Arizona and New Mexico. In his role as a partner Corey provides guidance and training on accounting and auditing issues including GASB pronouncements, auditing standards, *Government Auditing Standards*, and Single Audits.

Corey has directed his professional development toward audit standards, quality control standards, firm practice management, as well as the accounting and reporting issues which confront our clients. He has also committed his time and efforts to assist both our clients and the profession. The following are some of his professional accomplishments:

- Chairperson of the AICPA's Governmental Audit Quality Center Executive Committee
- Special Review Committee member of the GFOA's certificate program
- Question writer and reviewer for the AICPA's Uniform CPA examination
- Approved team captain for the AICPA's Peer