

PROGRAM

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

Welcoming Address
(8:15 to 8:20)
Gayathri Devi Bala, President, AGA Phoenix Chapter

Arizona's Megapoliton: The Sun Corridor
(8:20 to 9:10)
Grady Gammage, Morrison Institute, ASU

Break
(9:10 to 9:20)

Auditing in the 21st Century and Financial
Statement Common Deficiencies
(9:20 to 11:00)
Lee Miller, Eide Bailly, LLP

Luncheon Keynote Speaker—AZ: The
Economy and Treasurer Status & Outlook
for the Future
(11:00 to 12:45)
The Honorable Dean Martin, AZ State Treasurer

Break
(12:45 to 12:55)

Performance Measurement in Phoenix and
Managing for Results: Maricopa County's
Approach to Performance Measurement
(12:55 to 2:10)
Lauri Wingenroth, City of Phoenix
Janet Woolum, Maricopa County

Break—Ice Cream Social
(2:10 to 2:40)

GASB Update
(2:40 to 4:20)
Randy Roberts, AZ Office of the Auditor General

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

Lynne Davis, CPA
Arizona State University

Phoenix Chapter Officers

Gayathri Devi Bala, CGFM, CPA,
Chapter President
Rio Salado College

Lynne Davis, CPA, President-Elect
Arizona State University

John Schutter, Treasurer
Arizona State University

Kathleen Rogers, CGFM, CPA, Secretary
Arizona State University

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

**Presents the
15th Annual
Professional
Development
Conference
(PDC)**

Friday, April 25, 2008
ASU West Campus

4701 W. Thunderbird Road
(Map Included)

Recommended CPE Credits
8 Hours

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

Topics & Speakers

Arizona's Megapoliton: The Sun Corridor Grady Gammage, Morrison Institute, ASU

Grady Gammage, Jr. is an Arizona native who has practiced law in Phoenix since his graduation from Stanford Law School. In 1983, he founded Gammage & Burnham, a firm which has since grown to more than thirty lawyers. He is also an adjunct professor at the Arizona State University College of Architecture and Environmental Design and the College of Law, where he teaches classes on land use regulation, property & historic preservation planning.

Professionally, Mr. Gammage has spent the last twenty years representing real estate development projects such as master-planned communities, high-rise buildings, regional shopping centers and sprawling tracts of subdivisions. In 1981, he was instrumental in structuring Arizona's innovative Urban Lands Act, which allowed State Trust lands to be released for private development. Mr. Gammage is also an elected official, serving as Board member of the Central Arizona Project (CAP), the \$5 billion canal which brings Colorado River water to central Arizona.

Auditing in the 21st Century and Financial Statement Common Deficiencies Lee Miller, CGFM, CPA

Lee Miller has over 17 years of experience performing audits in various industries. Lee specializes in governmental, single audit and yellowbook audits. He is the chairman of the government committee for Eide Bailly LLP which oversees the audit process, training and implementation of accounting and auditing standards for all governmental audits firm wide. Lee serves as engagement partner on several state and local governmental entities. He is involved with the Association of Government Accountants (AGA) and is currently the Senior Vice President of Regional Services Section III which includes overseeing the Western United States and the Pacific Rim and serving on the AGA national board. He is also a GFOA reviewer of government CAFR's. He has presented seminars addressing governmental topics including governmental

accounting and auditing updates, specific GASB standards 34, 37, 39, 40, and 43 and 45, fraud, single audit, internal controls/ COSO, auditing in the 21st century and yellowbook updates. He is a Certified Government Financial Manager (CGFM) and a CPA and is a member of the American Institute of CPA's and the Idaho Society of CPA's.

Arizona: The Economy and Treasurer Status & Outlook for the Future The Honorable Dean Martin

State Treasurer Dean Martin serves as the Chief Financial Officer for the State of Arizona, overseeing nearly \$13.1 billion in assets under management. As a statewide constitutional officer, 3rd in line of succession to the Governor, the Treasurer is responsible for the prudent custody and management of your tax dollars.

The State Treasurer is the trustee and manages nearly \$2.7 billion of investments for the Arizona State Land Endowment Trust. The Treasurer also provides investment services to local governments (counties, cities, towns, etc). Local governments may use the State Treasurer as an investment manager.

The Treasurer's office has three separate accounting divisions to track deposits, investments, transfers, and distributions. The Treasurer's office has audit authority over all state finances. The office also tracks over 1,600 separate accounts for deposit, with over 500 accounts that can statutorily earn interest.

The Treasurer is also the bank for state government. The office reconciles approximately one billion dollars of transactions each day (credits and debits). The office also pays all warrants for the State of Arizona, as well as wire transfers, and manages the state's cash flow and daily forecast future cash needs.

Performance Measurement in Phoenix Lauri Wingenroth, CPA

Lauri Wingenroth is the Assistant Director for the City of Phoenix Public Transit Department. Prior to her recent promotion she worked in the Phoenix budget office for 20 years, where her most recent assignments were managing the capital improvement project budget process and leading efforts to enhance reporting and related business systems for the City's impact fee program. Lauri has held management and staff positions in all aspects of budget development and publication. She has been active in many of the City's productivity, quality and performance measurement activities. Most recently she assisted in developing the new 'Renewing Phoenix' program and worked on a team to reinvent the City's internal and public performance reporting. Lauri, a native of Phoenix, holds Master

of Business Administration and Bachelor of Science, Finance degrees both from Arizona State University. She is also a Certified Public Accountant.

Managing for Results: Maricopa County's Approach to Performance Measurement Janet Woolum, Maricopa County

Janet Woolum is a Managing for Results Analyst with the Maricopa County, Arizona, Office of Management and Budget, where she has served since 2005. Her responsibilities include providing consulting services to County departments so they can develop strategic business plans and gather performance information focused on achieving results for customers. She also provides training for executives, managers, and supervisors in the areas of strategic planning, performance measurement and reporting, and organizational culture and change management.

Prior to joining Maricopa County, Janet spent nearly a decade in state government serving in research and strategic planning positions at the state Tourism Office and the state Department of Commerce.

Janet holds a Master's degree in history from Arizona State University, and a bachelor's degree in history and social science from Boise State University, in Boise, Idaho, and currently is studying for the Ph.D. in Public Administration at ASU.

GASB Update Randy Roberts, CGFM, CPA

Randy Roberts is the Professional Practice Director for the Office of the Auditor General, where he is responsible for providing technical research and assistance to Auditor General staff, its auditees, and peers, and overseeing the Office's quality assurance function. He is a member of the AICPA's Auditing Standards Board and task forces as well as NSAA technical committees.

Randy will discuss recently issued GASB statements, including those becoming effective this year and those yet to come. Topics include new GASB statements on intangible assets and land held investments, as well as the latest implementation issues with requirements for postemployment benefit plans other than pensions, sales and pledges of revenues, and pollution remediation obligations.

