

# Phoenix AGA Today

2008/9 Issue 6

January 12, 2008

## Lynne Davis, President's Message



Happy New Year to you! I hope everyone had a safe and enjoyable holiday. Many of us start the New Year by making a resolution to better ourselves in some way, whether it be to improve our health, financial situation or some other area of our life. Why not make a resolution for 2009 to take the

next step in your professional development and earn the Certified Government Financial Manager (CGFM) designation. The value and recognition of the CGFM certification continues to increase every year, and more and more individuals in all phases of their careers are pursuing this designation. Professional recognition, personal satisfaction and enhanced knowledge of the government financial management field are just some of the benefits of achieving the certification. As an additional incentive the Phoenix Chapter will provide exam scholarships, and for those who successfully pass the exam, our Chapter will provide CGFM recognition scholarships. This year our Chapter also purchased two new sets of the CGFM study guides. You may check out a set of the study guides, or create a study group with others from our Chapter that will be taking the exam this year.

January is a busy education month for our Chapter. On January 15, our Chapter will be hosting our annual and always popular ASRS and tax update. If you want to know what's new, your rights, and do's and don'ts to apply to your 2008 tax forms, please plan on attending. On January 21, we will be hosting an AGA National audio conference entitled "How XBRL Can Enable Improved Financial and Performance Based Reporting". The use of

XBRL, (eXtensible Business Reporting Language) provides major benefits in the preparation, analysis and communication of business information. It offers cost savings, greater efficiency and improved accuracy and reliability to all those involved in supplying or using financial data. In this session, Clifton A. Williams, CGFM, CPA, Partner, Grant Thornton LLP; and James Brimson, MS, founder of Activity Based Management Institute will share their expertise and experiences in using XBRL for Performance Based Management. In rounding out our education series for January we will be hosting, in conjunction with the ASCPA, a professional ethics update for Arizona CPA's, on January 30. This course is designed to meet the Arizona biennial four-hour ethics CPE requirement for CPA's. I hope to see you at one, or all of our January meetings.

Finally, I would like to thank everyone that attended our December holiday social and contributed to the food, clothing and toy drive we had for Vista Del Camino. In addition to the food and clothing, our Chapter also donated \$235, (\$5 for every member in attendance) to Vista Del Camino. Through our collaborative efforts we were able to brighten the holidays for families less fortunate than our own.

Best wishes for a happy, healthy, and prosperous 2009!

~ Lynne

## January CPE - RSVP to [eventreg@agaphoenix.org](mailto:eventreg@agaphoenix.org)

**January 15, 2009**

ASRS and Tax Update

**R.CPE:** Three 11:30AM—2:50PM

**Location:** Maricopa Community College District Office, 2411 W. 14th Street, Tempe, AZ 85281 (See map on back page)

**Cost:** \$20 member/\$25 nonmember

**January 21, 2009**

National Audio Conference

**R.CPE:** Two 11:30AM—1:50PM

**Location:** Maricopa Community College District Office, 2411 W. 14th Street, Tempe, AZ 85281 (See map on back page)

**Cost:** \$20 member/\$25 nonmember

**January 30, 2009**

Ethics

**R.CPE:** Four 8AM—Noon

**Location:** Maricopa Community College District Office, 2411 W. 14th Street, Tempe, AZ 85281 (See map on back page)

**Cost:** \$85

## Corey Arvizu, CPA - Member Spotlight



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 spoken professionally on various auditing and accounting topics issues at a number of conferences for various organizations. Corey is a Special Review Committee Member for the GFOA's certificate program, a reviewer for the AICPA's Peer Review Program, and a member of the Executive Committee of the AICPA's Governmental Audit Quality Center.

During his free time he enjoys reading, college football, mountain biking, and spending time with his wife Nancy and daughters Allison and Annah.

Corey Arvizu received his bachelor's degree in accounting from Arizona State University and joined Heinfeld, Meech & Co., P.C in 1996. Since joining the firm he has provided auditing and accounting services to a wide range of entities including municipalities, school districts, pension plans, grant schools, charter schools, insurance trusts, and not-for-profit organizations.

Corey managed several audits of entities' that early implemented the GASB's new reporting model, including one of only two Arizona municipalities to early implement the new model in 2001. He also assisted several governmental entities plan and prepare for the additional requirements of the new reporting model.

Corey has also assisted our clients on several consulting engagements including cash and bank reconciliations, capital assets inventory and valuation, expenditure limitation reports, policy and procedural reviews, special investigations, and tax return preparation services for not-for-profit organizations.

Corey has spoken professionally on various accounting and compliance related issues for organizations such as the AICPA, ASBO International, Arizona ASBO, GFOAz, New Mexico GFOA, as well as several firm-sponsored seminars. Corey is also a regular contributor to the firm's newsletter Imagine.

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Arizona CPA license No. 11434-E

New Mexico CPA license No. 5456

AICPA member No. 01674896

GFOA member No. 300100323

Corey has directed his professional development toward audit and 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:

- Executive Committee member of the AICPA's Governmental Audit Quality Center
- 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 Review Program
- Speaker and trainer for AICPA, AASBO and GFOAz conferences and trainings
- Chairperson for the AICPA Task Force on the SEFA

## Jan Brewer, Arizona's Potential Next Governor



Janice K. Brewer has lived in Arizona for 38 years, and she has spent the past 26 of them serving the people and upholding a public trust. There are few, if any, elected officials in Arizona with a broader range of productive experience in public service. Prior to her election as Secretary Of State, she has served as both a Maricopa County Supervisor, rising to become chairman of that board; and a highly-respected member of both houses of the Arizona Legislature, where she rose to leadership of the state Senate.

On the strength of that record she was elected Arizona Secretary of State in 2002, and since then has worked actively, even-handedly and without partisan rancor to inspire public confidence in the state's political processes. She was re-elected to a second term in 2006.

As the chief elections officer of the state, she registers all lobbyists and campaigns, and posts for public view their financial activities. She also receives and posts all proposed ballot measures, and faithfully executes the law regarding their qualification to go before the voters.

Upon taking office, Secretary Brewer identified immediate ways to save taxpayer dollars and address the ongoing state budget deficit. She had legislation introduced to update antiquated laws and remove unnecessary and expensive publication requirements. Secretary Brewer also consolidated her workforce assignments, eliminated staff overtime, and eliminated various other non-essential expenditures.

As chief elections officer, Secretary Brewer made it a priority to introduce and pass legislation which makes it easier for our overseas military soldiers and permanent residents to participate in our election process. This new law specifically assists those men and women serving our country abroad to vote and register to vote by internet or by fax. This most recent 2008 General Election afforded hundreds of Arizona military and overseas citizens with the ability to cast ballots over the internet from over 60 countries throughout the world.

Within the first 60 days in office, Secretary Brewer also took the lead on federal election reform by compiling the Help America Vote Act (HAVA) State Plan. Secretary Brewer's quick action placed Arizona second in the nation in accomplishing this federal mandate. Her new plan led to a successful strategy to get rid of punch card voting systems by 2004, create a centralized and uniform voter registration system which adds accuracy to the voter rolls, and have touch-screen voting devices for disabled voters in every precinct by the 2006 elections.

Such work has built upon Secretary Brewer's long record of making government more accessible and efficient.

Before she was elected Secretary of State, Ms. Brewer served as Chairman of the Maricopa County Board of Supervisors, the nation's fourth most populous county with more than 3 million residents, helping to build its still-strong reputation for sound and fiscally conservative government. When she first arrived at the County she encountered a local government bogged down so deep in debt that it had utilized \$165 million in short-term borrowing just to meet cash flow. At the end of Brewer's tenure in 2002, she left Maricopa County in one of the strongest financial positions of any county in the nation. The financial turnaround was so good, that *Governing Magazine* proclaimed the County as "one of the two best managed large counties in the nation." Also during her

chairmanship at Maricopa County, Brewer worked hard to provide better salaries for Sheriff Deputies and County Prosecuting Attorneys, she negotiated large land conservation deals that added thousands of acres of pristine land into county parks and away from development, and improved and expanded the Maricopa Medical Center's Burn Unit which stands today as one of the pre-eminent health care facilities in the nation.

Prior to that service she spent 14 years in the Arizona State Legislature, first as a state representative from 1983 to 1986, and then as state senator from 1987 to 1996. As senator, she held the leadership position of Majority Whip from 1993 to 1996, and helped to win passage of numerous landmark reforms that continue to serve millions of Arizonans today, including tax relief and budget reform; truth in sentencing; open enrollment, school report cards, and charter schools; clean air and water legislation and state trust land preservation. Then-Sen. Brewer also sponsored legislation which created the first Living Will statute in the nation. In her service as Secretary of State, Ms. Brewer created a public-private partnership for Arizonans to file online advanced medical directives.

As a State Senator, Brewer and her colleagues in legislative leadership also routinely conducted the state's business in 100-day legislative sessions, sending members home to their districts by mid-April with a balanced state budget and a body of work to show for their time at the Capitol.

Secretary Brewer has also served as: a governor's appointee on the Governor's Military Task Force dealing with base closure issues; the vice-chairman of Arizona Criminal Justice Commission (ACJC), where she worked with members of the criminal justice community to reduce crime in Arizona; vice-chairman of WESTMARC, a coalition of business and government leadership which focuses on economic development and growth issues; as Chairman of the Board of Directors for RIAZ, Inc. (Recovery Innovations of Arizona), a behavioral health service provider, and as Co-Chairman of the Continuum of Care organization dealing with homeless issues. She was a leading public voice for creation of the Maricopa County Homeless campus, which continues to serve countless destitute and desperate people in righting their lives, achieving dignity and recovering self-sufficiency.

Secretary Brewer is also very active in many community and professional affiliations. She was a Charter Member of Luke Fighter Country Partnership, an organization dedicated to preserving the missions of Luke Air Force Base. She is a board member of Hope and a Future, Child Help USA, Arizonans for Children, and a member of the Arrowhead Republican Women's Club, the Maricopa County SMI Commission, the Arizona Rifle and Pistol Association, and the Japanese-American Citizens League. Secretary Brewer is married to Dr. John Brewer and is mother of three sons, one of whom passed away in 2007. She is an active member of Life in Christ Lutheran Church in Peoria. Secretary Brewer has lived in Arizona since 1970.

The Phoenix AGA Chapter has purchased two complete copies of the CGFM study guides. These guides can be checked out by members to assist with their review for the exam. If you are interested in borrowing the guides contact CGFM Chair Mary Adelman at [mary.adelman@azregents.edu](mailto:mary.adelman@azregents.edu) or 602-229-2523.

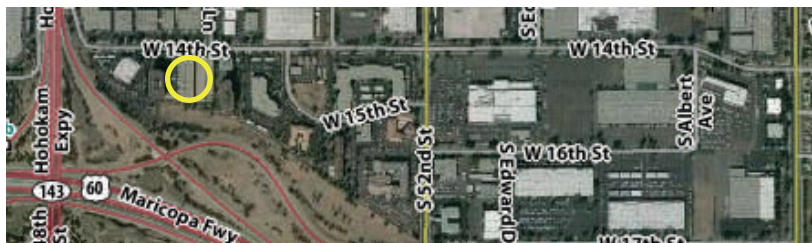


**ASSOCIATION OF GOVERNMENT ACCOUNTANTS - PHOENIX CHAPTER**

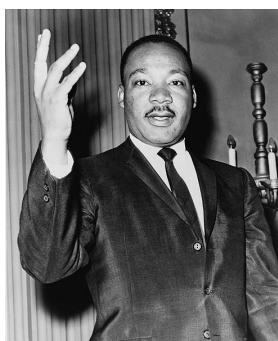
AGA Phoenix Chapter  
 PO Box 64911  
 Phoenix, AZ 85082-4911

PHONE: (480) 731-8582  
 FAX: (480) 731-8560  
 EMAIL: AGA@agaphoenix.org

**Map to January's CPE:  
 2411 W. 14th Street, Tempe, AZ 85281**



**Martin Luther King Day  
 Monday, January 19, 2009**



**“I have a dream that my four little children will one day live in a nation where they will not be judged by the color of their skin, but by the content of their character.”**



**Justin Poll, Treasurer Report**

Book Balance 10/31/08	\$ 17,739.54	<u>Account Balance</u>	
Receipts	\$ 500.10	Cash on Hand	\$ 30.00
Disbursements	\$ 1,783.63	Checking Balance	\$ 2,640.62
		Savings Balance	\$ 5.19
Book Balance 11/30/08	\$ 16,456.01	Your Savings Balance	\$ 2,190.92
Outstanding FY09 Checks	\$ 50.00	Scholarship Fund	\$ 4,258.03
Outstanding FY09 Deposits	\$ -	Share Certificate (3 Month)	\$ 2,002.20
		Share Certificate (12 Month)	\$ 5,379.05
Adjusted book Balance	\$ 16,506.01		
		Difference Book vs Bank	\$ -



Registration which includes lunch, is as follows:

**AGA Members: \$20 each EVENT or  
\$50 for 3 EVENTS or  
\$180 for 12 EVENTS**

**Non-Members: \$25 each EVENT**

**Please email this completed form to: [eventreg@agaphoenix.org](mailto:eventreg@agaphoenix.org)  
(Please note that registration must be received by registration deadline)**

**REGISTRATION FORM - (One form per person)**

Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Are you a member of AGA:

YES \_\_\_\_\_

I am registering for a Single Event   
3 Events   
12 Events

NO \_\_\_\_\_

Method of Payment: **Cash** or **Check** payable to **AGA Phoenix Chapter**

**Checks** can either be handed in person on day of event, or mailed with the completed form to:

**AGA Phoenix Chapter  
PO Box 64911  
Phoenix, AZ 85082-4911**

Check Number: \_\_\_\_\_ Amount Enclosed: \_\_\_\_\_

*Separate registration will be required for Professional Ethics (4hours CPE ) to be held in January 2009 and the Phoenix Chapter Professional Development Conference (8hours CPE) on April 24, 2009. These two events are not included in the special event pricing listed above.*

**For more information and details visit our website at: [www.agaphoenix.org](http://www.agaphoenix.org)**

Please use the check box below to mark your Event registration.

**AGA Phoenix Chapter - Monthly CPE Calendar 2008 -2009**

<b>Check Box</b>	<b>Date</b>	<b>Time</b>	<b>Event</b>	<b>Topic</b>	<b>CPE Credit</b>	<b>Registration Deadline</b>	<b>Location</b>
<input type="checkbox"/>	Aug 20 2008	10:30-12:50	Chapter Meeting/Audio Conference	Everything you wanted to know about Performance Mgmt and Reporting But Were Afraid to Ask	2	8/15/08	Maricopa Community Colleges, 2411 W 14th Street, Tempe AZ 85281
<input type="checkbox"/>	Sept 10 2008	10:30 - 12:50	Chapter Meeting/Audio Conference	Fraud Prevention and Detection	2	9/5/08	Maricopa Community Colleges
<input type="checkbox"/>	Sept 24 2008	11:30 - 2:00	Chapter Meeting/Educational Conference	Excel	2	9/22/08	Maricopa Community Colleges
<input type="checkbox"/>	Oct 15 2008	10:30 - 12:50	Chapter Meeting/Audio Conference	Results of AGA's Research on Performance Based Mgmt and Reporting	2	10/10/08	TBD
<input type="checkbox"/>	Nov 12 2008	11:30 - 1:50	Chapter Meeting/Audio Conference	Internal Controls	2	11/7/08	Maricopa Community Colleges
<input type="checkbox"/>	Dec 10 2008	11:00 - 1:50	Chapter Meeting/Holiday Social/Audio Conference	21 <sup>st</sup> Century Financial Managers new Mix of Skills and Education Levels	2	12/5/08	Maricopa Community Colleges
<input checked="" type="checkbox"/>	Jan 15 2009	11:30 - 2:50	Chapter Meeting/Educational Conference	AZ State Retirement System, AZ State Tax Update and Federal Tax Update	3	1/12/09	Maricopa Community Colleges
<input checked="" type="checkbox"/>	Jan 21 2009	11:30 - 1:50	Chapter Meeting/Audio Conference	How XBRL Can Enable Improved Financial and Performance Reporting	2	1/15/09	Maricopa Community Colleges
<input type="checkbox"/>	Feb 11 2009	11:30 - 1:50	Chapter Meeting/Audio Conference	Fraud	2	2/6/09	Maricopa Community Colleges
<input type="checkbox"/>	Mar 11 2009	10:30 - 12:50	Chapter Meeting/Audio Conference	Internal Controls	2	3/6/09	Maricopa Community Colleges
<input type="checkbox"/>	Apr 8 2009	10:30 - 12:50	Chapter Meeting/Audio Conference	Auditing	2	4/3/09	Maricopa Community Colleges
<input type="checkbox"/>	May 13 2009	10:30 - 12:50	Chapter Meeting/Audio Conference	Ethics	2	5/8/09	Maricopa Community Colleges
				<b>TOTAL CPE HOURS</b>	<b>25</b>		



**PROFESSIONAL ETHICS UPDATE FOR ARIZONA CPAs - INCLUDING CASE STUDIES**  
*(Complimentary breakfast sponsored by the AGA, Phoenix Chapter)*

**January 30, 2009**

**Location: MCCCCD Governing Board Room**  
**2411 W 14th St, 2nd floor**  
**Tempe, AZ - 85281**

**Schedule:**  
**Sign-in begins: 8:00am**  
**Program: 8:30am —12 noon**

**FEE: \$85**

**Recommended CPE credit: 4 hours**

**Discussion Leader:** Gilbert B. Blumenthal, CPA

Constantly updated, this course is designed to meet the Arizona biennial four-hour ethics CPE requirement for CPAs renewing their licenses. In addition to meeting Arizona State Board of Accountancy requirements, the course includes materials designed to reinforce the CPA's practical understanding of professional ethics standards and enhance sensitivity to accounting and business ethical issues and dilemmas.

**Objectives:** To reinforce skills enabling a CPA to: Identify standards, state laws and other factors involved in making ethical accounting and business decisions; Recognize technical considerations in the analysis and resolution of ethical dilemmas; Apply professional ethics standards to public accounting and business situations; Fulfill responsibilities as required by the Arizona State Board of Accountancy.

**Course Highlights:** Review of ethics standards for CPAs including the AICPA Code of Professional Conduct and the Arizona Accountancy Statutes and Rules. Updates to include latest ethics interpretations, emerging issues as well as “hot topics” in professional ethics. Interactive case studies to illustrate the application of ethics rules.

**Who should attend:** CPAs seeking ethics training or fulfilling ethics requirement.

**Gilbert B. Blumenthal, CPA** has been active in the Arizona CPA community for over 25 years. After a long career in public accounting, Gil has focused his professional efforts in the areas of dispute resolution, business consulting and teaching. He is a former shareholder and Managing Partner of a large local firm (now Clifton Gunderson, LLP) in Phoenix. Prior to that, he received his training while with two of the former “Big 8” CPA firms. Working as a neutral for the past twelve years, Gil has been appointed Special Master and Settlement Master in both Civil and Domestic Relations cases. He has testified numerous times as an expert witness in the Superior Court of Arizona. He also uses his extensive public accounting background to provide mediation and arbitration services in cases involving complex business or financial disputes. Gil has been a frequent instructor of professional education programs for Attorneys and CPAs. In 2004, he wrote and has been the primary instructor for the Professional Ethics course for Arizona CPAs. He has also served on the faculty of the Judicial College of Arizona for the New Judge Orientation Program. He has published numerous articles for accounting and business publications and has been a frequent speaker for local and regional professional organizations. Gil received the 1994-95 Excellence in Writing Award from the Arizona Society of CPAs for his article entitled Alternative Dispute Resolution for CPA's - Beyond the Liability Issues. He has also served on the Arizona Society of Certified Public Accountants' Board of Directors.



*(Please note that registration must be completed prior to the event date)*

**Please schedule yourself to be on time as the program begins promptly at 8:30 AM.**

**Registration Deadline date: Jan/23/2009**

**REGISTRATION FORM - (One form per person)**

Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Check all that apply:  ASCPA Member  CPA Non-Member  
 AGA Member  Not a CPA

Method of Payment:  Check payable to 'AGA Phoenix Chapter' **OR**  cash/check to be paid at the venue on the event day.

Please FORWARD this form along with your registration information to: [eventreg@agaphoenix.org](mailto:eventreg@agaphoenix.org)

**The check can either be handed in person on the event day or mailed  
Along with the completed form to the following address:**

**AGA Phoenix Chapter  
PO Box: 64911  
Phoenix, AZ 85082-4911**

**Enter Check# Below:**