

DES MOINES 2010



National Association of State Comptrollers

29th Annual Conference

March 24-26, 2010 ■ Des Moines, Iowa

Embassy Suites Des Moines on the River

Continuing Professional Education

Conference Objectives:

To present (1) an examination of the expanding role and responsibilities of the state comptroller in the financial management of state government; (2) new programs and management techniques to make the comptroller's functions in state government more efficient and effective; (3) information about new federal laws and regulations which pertain to comptrollers' activities; (4) new applications of information technology in state comptrollers' offices; and (5) recent developments in accounting and financial reporting standards for state and local governments.

Level of Knowledge: Overview.

Education or Experience Prerequisite: General understanding of the functions and duties of the state comptroller; general understanding of information technology applications in accounting and control functions; general understanding of federal regulations affecting state accounting functions.

Advance Preparation: No advance preparation is required.

CPE: 18 credits have been recommended.

Delivery Method: Group-Live



The National Association of State Auditors, Comptrollers and Treasurers is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN, 37219-2417, or by visiting the website www.nasba.org.

NASC Executive Committee

President: Calvin McKelvogue, Chief Operating Officer, State Accounting Enterprise (IA)

Vice President: D. Clark Partridge, State Comptroller (AZ)

Secretary/Treasurer: Brenda Bolander, State Comptroller (OK)

Past President: Kim Garnero, Director, Division of Finance (AK)

Richard Eckstrom, Comptroller General (SC)

Kim R. Wallin, State Controller (NV)

Sadie M. Rodriguez-Hawkins, Senior Assistant Director, Office of Financial Management (WA)

Paul Christofferson, Administrator, State Accounting Division (MT)

Conference Program Committee

Chair: D. Clark Partridge (AZ)

Vice Chair: Brenda Bolander (OK)

Kim Garnero (AK)

John Reidhead (UT)

Sadie M. Rodriguez-Hawkins (WA)

Chris Sforza (WV)

David Von Moll (VA)

Kim Wallin (NV)

Additional Meetings Taking Place This Week

Tuesday, March 23

8:30 a.m. - noon	NASACT Executive Committee (Salon D)
1:00 - 1:50 p.m.	NASC Committee on Accounting and Financial Reporting (Salon D)
2:00 - 2:50 p.m.	NASC Executive Committee (Salon D)
3:00 - 4:00 p.m.	Government Benchmarking Forum (Potomac)

General Conference Sponsor

MAXIMUS

Additional sponsors are listed on the program with the events they are sponsoring.

Tuesday, March 23

3:00 – 7:00 (Pre-Con Area)

REGISTRATION

6:30 – 8:30 (Salons A/B)

RECEPTION Sponsored by Accenture

Wednesday, March 24

6:00 – 8:00 a.m. (Complimentary Breakfast - Hotel Atrium)

BREAKFAST

8:05 – 8:20 a.m. (Salon E)

WELCOME

- Calvin McKelvogue, Chief Operating Officer (IA) and President of NASC
- Glen B. Gainer III, State Auditor (WV), President of NASACT

8:20 – 9:10 a.m. (Salon E)

BUDGET UPDATE FROM NASBO

Moderator: Kim Garnero, Director (AK) and Immediate Past President of NASC

- **State of the States: State Fiscal Outlook**
– Scott Pattison, Executive Director, National Association of State Budget Officers

9:10 – 10:00 a.m. (Salon E)

THE ONGOING EFFECT OF ARRA AND POSSIBLE CONSEQUENCES OF TRANSPARENCY

Moderator: Kim Garnero, Director (AK) and Immediate Past President of NASC

- **Managing to Program Performance-the Ongoing Effect of the Stimulus Program**
– William Greer, Vice President, Government and Higher Education, SAP
- **Unexpected Consequences of Transparency**
– Glen B. Gainer III, State Auditor (WV)

10:00 – 10:20 a.m. (Atrium)

BREAK Sponsored by Grant Thornton

10:20 – 11:10 a.m. (Salon E)

GASB UPDATE AND IMPLEMENTATION OF NEW STATEMENTS

Moderator: Martin Benison, Comptroller (MA)

- **GASB Update**
– David Bean, Director of Research and Technical Services, Governmental Accounting Standards Board
- **GASB 51 Implementation Issues**
– Herb Maguire, Director, Bureau of Financial Management (PA)

- **Montana and Our GASB Statement 54 Implementation to Date!**

– Paul Christofferson, State Accounting Division Administrator (MT) and member of NASC’s Executive Committee

11:10 a.m. – 12:00 noon (Salon E)

RISK ASSESSMENT

Moderator: Martin Benison, Comptroller (MA)

- **Project Risk Assessment**
– Jim St. Clair, Grant Thornton
- **ARRA – Do You Know What You Don’t Know?**
– Robert Childree, Director, Grant Thornton

12:00 noon – 1:15 p.m. (Salons A-C)

LUNCHEON Sponsored by SAP

Moderator: Clark Partridge, State Comptroller (AZ) and Vice President of NASC

- **Intergovernmental Financial Dependency**
– Edward Mazur, Senior Advisor for Governmental Financial Management, Cherry, Bekaert & Holland

1:20 – 3:00 p.m. (Salon D)

COMPTROLLERS’ ROUNDTABLE 1: FEDERAL-STATE ISSUES

Moderator: Brenda Bolander, State Comptroller (OK) and Secretary/Treasurer of NASC

- **3% Withholding on Payments**
– John Radford, State Controller (OR)
- **Income Offset Program**
– Calvin McKelvogue, Chief Operating Officer (IA) and President of NASC
- **OMB A-133 Pilot**
- **Improper Payments**
– Martin Benison, Comptroller (MA)
– Kim Wallin, State Controller (NV) and member of NASC’s Executive Committee
– Glen B. Gainer III, State Auditor (WV)
- **U.S. Treasury Offset Issues**
– Leila Malatesta, Director of Fiscal Management (MS)
- **Partnership Fund for Program Integrity Innovation**
– Cornelia Chebinou, Washington Director, NASACT

3:00 – 3:20 p.m. (Atrium)

BREAK Sponsored by Grant Thornton

3:20 – 4:10 p.m. (Salon E)

BENCHMARKING METRICS AND THE STATE’S USE OF THE DATA

Moderator: Kim Wallin, State Controller (NV) and Member of NASC’s Executive Committee

CONFERENCE PROGRAM

- **Passing the Agility Test: Metrics and Strategies to Improve Performance of General and Administrative Functions**

- Bryan DeGraw, Manager, The Hackett Group
- Sheresa Norton, Senior Advisor, The Hackett Group

- **State's Use of the Benchmarking Data**

- Steve Funck, Deputy State Comptroller (OK)
- Melissa Womack, Financial Reporting Director (MS)

4:10 – 5:00 p.m. (Salon E)

NEW ERP APPROACH

Moderator: Kim Wallin, State Controller (NV) and Member of NASC's Executive Committee

- **New Approach to ERP**

- Bill Kilmartin, Strategic Alliance Director, Accenture
- Keith Johnson, Director of State & Local Government, Oracle

- **State Reactions**

6:00 – 7:00 p.m. (Pre-Con Area)

RECEPTION Sponsored by Oracle

7:00 – 8:30 p.m. (Salons A-C)

CONFERENCE BANQUET Sponsored by CGI

Presiding: Calvin McKelvogue, Chief Operating Officer (IA) and President of NASC

- **Presentation of Awards**

- **Speaker: Historian John Liepa**

Immediately Following the Banquet (Pre-Con Area)

CORDIALS AND DESSERT Sponsored by Deloitte

Thursday, March 25

6:00 – 8:15 a.m. (Complimentary Breakfast - Hotel Atrium)

BREAKFAST

8:20 – 9:10 a.m. (Salon E)

BUDGET ISSUES, ARRA AND INTERNAL CONTROLS

Moderator: Paul Christofferson, State Accounting Division Administrator (MT) and member of NASC's Executive Committee

- **Impact of Budget Issues & ARRA on Internal Controls**

- Nancy Valley, Partner, KPMG

- **Internal Controls and ARRA Monitoring in Mississippi**

- Leila Malatesta, Director of Fiscal Management (MS)

9:10 – 10:00 a.m. (Salon E)

SHARED SERVICES IMPLEMENTATION

Moderator: Paul Christofferson, State Accounting Division Administrator (MT) and member of NASC's Executive Committee

- **High Performance Government in Action: The Ohio Shared Services Success Story**

- J.D. Williams, Vice President of State and Local Application Solutions, Oracle Corp
- Aaron Erickson, Chief Operating Officer (OH)

10:00 – 10:20 a.m. (Pre-Con Area)

BREAK Sponsored by The Hackett Group

10:20 – 11:10 a.m. (Salon E)

ARRA REPORTING

Moderator: Glen B. Gainer III, State Auditor (WV)

- **ARRA-Two Rounds Down: What is Working & What Isn't Working with the Reporting Process**

- Caroline Rapping, Vice President, CGI

- **Living in Recovery**

- Nancy DiPaolo, Assistant Director, Congressional & Intergovernmental Affairs, Recovery Accountability & Transparency Board

11:10 a.m. – 12:00 noon (Salon E)

CHALLENGES ADDRESSED BY ARRA

Moderator: Glen B. Gainer III, State Auditor (WV)

- **Addressing State and Local Fiscal Challenges Through the American Recovery and Reinvestment Act**

- Michelle Sager, Assistant Director, U.S. Government Accountability Office

12:00 noon – 1:15 p.m. (Salons A-C)

LUNCHEON Sponsored by KPMG

1:20 – 3:00 p.m. (Salon D)

COMPTROLLERS' ROUNDTABLE 2: ARRA ISSUES

Moderator: Clark Partridge, State Comptroller (AZ) and Vice President of NASC

- **Data Model, Auditing, Administrative Cost Recovery and Other Issues and Concerns**

- Nancy DiPaolo, Assistant Director, Congressional & Intergovernmental Affairs, Recovery Accountability & Transparency Board

3:00 – 3:15 p.m. (Pre-Con Area)

BREAK Sponsored by The Hackett Group

3:15 p.m. (Salon E)

NASC BUSINESS MEETING

(open to NASC members and state staff only)

4:30 – 5:30 p.m. (Meet in Lobby at 4:15 p.m.)

STATE CAPITOL TOUR

Meet in the lobby at 4:15 p.m. for shuttle service to the state capitol. The tour lasts one hour, and participants will return at approximately 5:45 p.m.

Friday, March 26

6:00 – 8:15 a.m. (Complimentary Breakfast - Hotel Atrium)
BREAKFAST

8:20 – 9:10 a.m. (Salon E)
CHALLENGES AND OPPORTUNITIES IN STATE GOVERNMENT

Moderator: *Leila Malatesta, Director of Fiscal Management (MS)*

- **State and Local Innovation and Modernization (SLIM)**
 – Steve Dahl, Director, Deloitte Consulting LLP
- **Minnesota’s Drive to Excellence Initiative**
 – Gopal Khanna, Chief Information Officer (MN)

9:10 – 10:00 a.m. (Salon E)
INTERNAL CONTROLS AND ARRA

Moderator: *Leila Malatesta, Director of Fiscal Management (MS)*

- **ARRA Internal Controls**
 – David McDermott, State Controller (CO)

10:00 – 10:20 a.m. (Pre-Con Area)
BREAK Sponsored by The Hackett Group

10:20 a.m. – 12:00 noon (Scott’s Landing)
COMPTROLLERS’ ROUNDTABLE 3: GENERAL ISSUES

Moderator: *John Reidhead, Director, Division of Finance (UT)*

- **ACH Payments /CCD+ Formatting**
- **New NACHA IAT Rules**
- **Transparency and Accountability**
- **Ethical Dilemmas/Situations**
- **Interfacing with the Legislature and Politicians**
- **Follow-Up Discussion on GASB Statements 51 & 54**

Don’t forget to turn in your CPE and evaluation forms at the registration desk!

Embassy Suites Des Moines on the River, 101 E. Locust Street, Des Moines, IA 40309, (515) 244-1700.



ABOUT NASC

The National Association of State Comptrollers was organized in 1978 as an associate of the National Association of State Auditors, Comptrollers and Treasurers (NASACT). NASC's mission is to enhance the effectiveness of state comptrollers and improve financial management in state government through cooperation, sharing of information, education, and advocacy of issues affecting government finance.

Committees and Information Sharing Groups

NASC performs most of its work through various committees and information sharing groups. The committees are:

- Executive
- Advisory Committee for State Comptrollers: Technical Activities and Functions
- Outreach
- Accounting and Financial Reporting
- Constitution and Bylaws
- Derivatives Implementation Network
- Financial Plan
- Middle Management Conference Committee
- Multi-State Consortium on Internal Control
- Nominating
- Program
- Resolutions
- Site
- Statement 51 Work Group
- Statement 54 Work Group

The information sharing groups meet regularly by conference call. The current groups are:

- E-Commerce
- ERP
- State Government Payroll
- Transparency
- Travel and Purchase Card

Benchmarking Project

In August 2005, NASACT launched a benchmarking project through a contract with the Hackett Group (with assistance from Accenture). The project grew out of a pilot initiated by NASC. Benchmark services are being provided in four areas: financial management, information technology, human resources/payroll, and procurement. To find out more about how to participate in the Benchmarking Project, speak with a NASACT staff or NASC Executive Committee member.

Technical Services Program

NASC's association manager and support staff are available through NASC's Technical Services Program to respond to your technical questions or distribute them to NASC's network of contacts. Additionally, surveys on topics of special interest are conducted from time to time through the program.

State Comptrollers: Technical Activities & Functions

This publication, which is revised every other year, offers a comprehensive view of operations within comptrollers' offices around the country. It includes data about comptrollers' offices and is available free to members at www.nasact.org.

Get Involved!

The best way to get the most out of your membership in NASC is to get involved. For more on available services and opportunities, speak to Kim O'Ryan, NASC association manager, or any NASACT staff person.

Register for any of these events or find additional information at www.nasact.org.

2010 Webinar – GASB Update – April 14

2010 NASC/NSAA Joint Middle Management Conference – April 19-21, Oklahoma City, Oklahoma

The Joint Middle Management Conference features tracks tailored to address training needs of middle management staff in the offices of state auditors and state comptrollers as well as general sessions that will be applicable to both groups. There are two tracks:

- Audit Track
- Finance Track

2010 Webinar – SAS 117 Compliance Auditing – May 11

2010 NSAA Annual Conference – June 15-18, Carefree, Arizona

The NSAA Annual Conference brings together state auditors to continue a professional network and share work-related experiences. During conference sessions, state auditors share their successes and failures in handling state problems as well as federal issues. The conference participants gain a wealth of insight on innovations used in other states.

2010 Webinar – Revised Government Auditing Standards – July 21

2010 NASACT Annual Conference – August 7-11, Charleston, West Virginia

The NASACT Annual Conference is the premiere event of the year for state auditors, comptrollers and treasurers, bringing the three groups together for sessions and networking opportunities. The conference addresses cross-cutting issues that state government financial stewards must face each day.

2010 NSAA IT Workshop and Conference – September 28-October 1, Tallahassee, Florida

The NSAA IT Workshop and Conference offers information technology staff from state audit offices an in-depth study on ever-changing issues such as information security, auditing databases, vulnerability assessments and more.

2011 NASC Annual Conference ■ Phoenix, Arizona



NASC 2011 – March 23-25

It's not too early to put next year's NASC Annual Conference on your calendar!

Clark Partridge, State Comptroller of Arizona, will host the conference, which will be held at the Embassy Suites Scottsdale in Phoenix.

Don't miss it!

Past Presidents of NASC

2008-09	Kim Garnero, Alaska	1991-92	Ann G. DeVore, Indiana
2007-08	Paul R. Carlson, Nebraska	1990-91	Robert D. Luth, Nebraska
2006	Connie K. Nass, Indiana	1989-90	N. Anthony Calhoun, D.C.
2005-06	Martin J. Benison, Massachusetts	1988-89	Ellen O'Connor, Massachusetts
2004-05	Kim S. Oliver, Utah	1987-88	Darrell R. Daines, Nevada
2003-04	Glen B. Gainer III, West Virginia	1986-87	Harvey C. Eckert, Pennsylvania
2002-03	Jan I. Sylvis, Tennessee	1985-86	Eugene Findlay, Utah
2001-02	Robert Rocha, Arizona	1984-85	Edgar C. Ross, Kentucky
2000-01	Gerald D. Bair, Iowa	1983-84	Edward J. Mazur, Virginia
1999-00	John J. Radford, Oregon	1982-83	Robert L. Buckham, Tennessee
1998-99	Vernon L. Larson, South Dakota	1981-82	Earle E. Morris, Jr., South Carolina
1997-98	William Kilmartin, Massachusetts	1980-81	Roland W. Burris, Illinois
1996-97	J.D. Williams, Idaho	1979-80	Dan Whittemore, Colorado
1995-96	William J. Raftery, Wisconsin	1978-79	James Cobler, Kansas
1994-95	Clifford W. Hall, Colorado		
1993-94	Robert L. Childree, Alabama		
1992-93	Gordon Crabtree, Utah		



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