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Thoughts from the President

Greetings!

I hope everyone has had a safe and enjoyable summer. The summer has come and gone and once again the fall season and all of its festivities are upon us. We are also about to close another year of GGFOA. I am amazed at how fast the year has flown by.

One of the most enjoyable things I have had the privilege of doing as president is traveling to various cities and counties to present the CAFR and budgeting awards. I enjoyed meeting the staffs who have worked hard to make these awards possible for their local governments. I have also enjoyed working with the various committees as they have worked to accomplish their objectives throughout the year.

At the risk of leaving someone out, I think some "thank you's " are in order. First of all, I want to thank Teresa Palmer, our Administrative Assistant. Teresa has done an outstanding job of handling the administrative affairs of our organization. Next, I want to thank the members of our Career Development Committee. The training sessions this year have been excellent! I want to thank the members of our Annual Conference Committee, who are hard at work as I write this, for striving to have an Annual Conference that is excellent as usual. I want to thank all of the other committees who have worked just as hard this year in accomplishing their goals and objectives. I want to thank the officers and board members for their hard work. Last but not least, I want to thank all of you as members who have supported me as President and our organization as a whole.

As we approach a new year, I would ask you to think about how you could serve our organization. In the coming weeks, many of you will be asked to fill various positions and serve in various capacities in our organization. I would urge you to "accept the call" when it comes. I would also urge you to volunteer to serve on one of our various committees. As I have said before, our organization is only as strong as our people. We have several committees in desperate need of new members so some folks can get some much deserved rest!

Please remember our upcoming Annual Conference in Savannah September 29th-October 2nd in Savannah. It promises to be informative and fun. Registration forms have been mailed and can also be downloaded from our website.

Thank you again for a great year.

*God Bless,
Jim Triplett*



2002 Annual Conference - Savannah

Savannah Marriott Riverfront

100 General McIntosh Boulevard
Phone: 1-912-233-7722 or 1-800-228-9290

Located on the Historic Riverfront connected to world-famous River Street which offers unique shops, taverns, and restaurants. Voted "Top hotel in Savannah" in 2000 by Creative Loafing.

Directions: I-16 E. I-16 turns into Montgomery Street, follow until Bay St., turn right. Follow for 1 mile. Hotel is located on the left.

Sept. 29 - Oct 1
Conf. Registration
706-542-8162

Things to do while in Savannah

Tybee Island, Attractions

Tybee Island Lighthouse & Museum

Location: 30 Meddin Dr.
 Admission: \$4.00 Adults; \$3.00 Children 6-15;
 \$3.00 Military with ID & Seniors 65+;
 Children 5 & Under Free
 Hours of Operation: Winter Hours (Labor Day thru
 March): 9:00 AM till 4:00 PM daily
 Closed Tuesdays
 More Info: (912) 786-5801
www.tybeelighthouse.org

The Tybee Island Light Station stands as one of North America's most beautifully renovated Light Stations.

Tybee Island Marine Science Center

Location: 1510 Strand Ave.
 Admission: \$1.00 per person, Children 2 & Under
 Free
 Winter Hours:
 9:00 AM till 4:00 PM - Monday thru Friday
 More Info: (912) 786-5917
www.tybeemsc.com

The Museum

One may walk right off the beach and directly into the museum. The museum consists of aquariums and a touch tank containing specimens indigenous to the coast of Georgia. Exhibits provide information on shells, sharks, marine mammals, sea turtles, marine pollution, salt marsh and maritime forest.

Fort Pulaski National Monument

Location: 30 Meddin Dr.
 Admission: \$3.00 per person
 Winter Hours (Labor Day thru March):
 9:00 AM till 4:00 PM daily - Closed Tues.
 More Info: (912) 786-5801
www.nps.gov/fopu/local/index.htm

FOOD, FOOD, FOOD!!!!

Mrs. Wilkes 107 W. Jones St.
 Phone: 912-232-5997

The Lady & Sons 311 W. Congress St.
 Voted USA Today's 1999 *Meal of the Year*
 Phone: 912-233-2600

Johnny Harris Restaurant 1651 E. Victory Dr.
 Phone: 912-354-7810

Red, Hot, & Blue 11108 Abercorn
 Voted Best BBQ in Sav. 1999, 2000, 2001

Tubby's Tank House 115 E. River St.
 Phone: 912-233-0770

Shop, Shop, Shop

Alexandra's Antique Gallery
 320 W. Broughton St. Savannah
 Phone: 912-233-3999

Jere's Antiques, Inc.
 9 N. Jefferson St. Savannah
 Phone: 912-236-2815

Savannah Mall
 14045 Abercorn St. Savannah
 Phone: 912-927-7467

Nightlife

Savannah Smiles Dueling Pianos Saloon
 314 - B William St. Savannah
 Phone: 912-527-6453

Daiquiri's On Bay
 11 W. Bay St. Savannah
 Phone: 912-447-0500

Southern Living 2002 Idea House

The Georgia Idea House, Abberley Lane, is located at Savannah Quarters. It is open for tours through September 29th. Hours are 11:00 a.m. - 5:00 p.m. Wednesday - Saturday and 1:00 - 5:00 p.m. Sunday. Admission is \$5.00, with a portion of the proceeds benefiting local charities through The Junior League of Savannah. The home offers a unique and distinctive look at some of the South's best architecture, interior design, and landscaping.

Annual Governmental GAAP Update

GFOA Satellite Videoconference
November 7, 2002
1 p.m.-5 p.m. EST

Register Online at www.gfoa.org

This perennial favorite training seminar will feature a range of topics of direct, practical interest to accounting and auditing professionals in the public sector.

Speaker:

Stephen Gauthier,
Director, GFOA Technical Services Center,
Chicago, Illinois, and author of GAAFR

Host Site in Georgia:

CITY OF GRIFFIN

CITY OF GRIFFIN TELECONFERENCING CENTER

The City of Griffin Teleconferencing Center is located on the Second floor of the Griffin Regional Welcome Center at 134 North Hill Street.

To reach the center traveling south from Atlanta on I-75. Take US19/41 below the State Farmers Market. Travel south on US19/41 approximately 16 miles to Griffin.

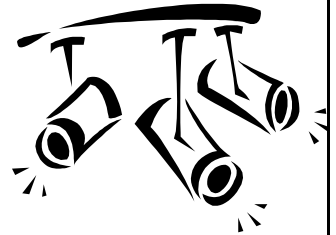
Traveling I-75 north from Macon take Exit # 205 (GA Hwy. 16), Turn left and travel west approximately 6 miles to Hill Street. Turn right, the center is located 4 blocks on the left.

Parking lots are in front of the building across the street and also behind the building.

Member Spotlight

Robert H. Logan, CPA
Chief Finance Officer,
City of Canton

By Marsha Rogers



Robert has been managing the City of Canton's financial responsibilities for well over four years. He earned his BBA at Kennesaw State University and has started working on his Masters degree in Finance. His education and the seven and one-half years he spent as a governmental auditor prepared him for his current position.

He enjoys both working with people and focusing on financial details. He considers being very flexible a must, as is having the ability to resolve conflicts when working with the public.

Robert, a native of Georgia, is married and has four children. During his free time, he enjoys gardening.

When you see him, or other new members, at the next GGFOA function, introduce yourself and welcome them.



Welcome New GGFOA Members

Marcia Allen	Newton County	Regina Gailey	Banks County
Jessica Leigh Babb	Henry County BOC	Gayle Hendrix	City of LaGrange
Eleanor L. Barber	City of Tybee Island	Tameha Howard	Macon Water Authority
Bob Beck	City of Winder	Stacie A. Howell	City of Ball Ground
Peter Blomquist	Atlanta Regional Commission	Stacey Inglis	City of Pooler
Bea Edge	City of Eastman	Brenda Vinson Iter	City of McDonough
Stephen A. Elmore, Sr.	Georgia Environmental Facilities Authority	Ivelyn Lampkin	City of Eastman

Welcome

Patricia M. McMahon	City of Atlanta	Robert W. Taylor	Argus Benefits
Greg D. Morgan	Mauldin & Jenkins, LLC	Angela R. Thompson	City of Griffin
Diane Pelletier	Atlanta Regional Commission	Sherrie A. Tiner	Lowndes County Board of Health
Monica Price	City of Atlanta	Tony Tuffarella	City of Griffin
Linda Smith	City of Pooler	Janie Walker	Jackson County BOC
Jessica Spires	City of Griffin	Sandra D. Wheeler	City of Roswell
Yvonna K. Steadman	Monroe Utilities Network		

Technical Resources Committee

By Chuck Huckleberry

The Technical Resources Committee is interested in finding out how it can best meet the needs of GGFOA members who are looking for assistance and/or information that will help them do their jobs without having to “reinvent the wheel” at their location.

Historically, we have published a directory every two or three years listing the names and telephone numbers of members willing to share their experience or expertise in a variety of disciplines, such as cash management, installing payroll systems, utility billings programs, etc. The problem with this approach is that the directory becomes obsolete almost before it is distributed because people change jobs, leave the profession, or retire. Likewise, some subjects quickly become outdated and the newest “hot topics” are not covered.

We would like to provide the membership with an opportunity to have their say on whether or not continuing to produce this directory is a good idea. If you want us to continue, how can it be improved? If you don't like it, what would be better in its place? There will be a survey form on this and some related topics distributed with your registration materials at the 2002 Annual Conference. For those of you who will be unable to attend the conference, we will make the survey available on the website, ggfoa.org, at the end of September. This will be your opportunity to have direct input into how we can best provide technical assistance to our members.

We look forward to hearing from you!

New Publication

New Book Brings Practical Approach to Analysis

Tools for Decision Making: A Practical Guide for Local Government brings readers analytic techniques having the most general application for solving real problems in today’s local government operations. The “tools” can be mastered quickly, are relevant to everyday problems encountered in cities and counties, and are among the simplest that the fields of industrial engineering, political analysis, and management science have to offer.

Each chapter presents a hypothetical problem, clearly defines an analytic technique and applies it in a case situation, and then discusses the consequences. The techniques presented are designed for common situations such as making basic investment decisions, calculating costs for privatization, leasing v. buying equipment, and adjusting for inflation. They include graphic applications for planning, monitoring, and evaluating; work flow and performance measurement techniques; simple mathematical calculations; and methods for ensuring accurate comparisons.

Tools for Decision Making is a new version of *Administrative Analysis for Local Government: Practical Application of Selected Techniques*. The author of both books is David N. Ammons, professor of public administration and government at the University of North Carolina. Ammons previously served in various administrative positions in four municipalities and was on the faculty of the University of Georgia’s Carl Vinson Institute of Government.

Copies of *Tools for Decision Making*, 300 pages, softbound, are available for \$25.95, from the Institute’s Publications Program. All orders must be prepaid or submitted on purchase orders.



Go to www.cviof.uga.edu for details on ordering, including shipping rates; or call 706-542-6377.

Marietta Guides

Residents from “A to Z”

The City of Marietta has created a guide for residents that will take them all through city government, from A to Z. The guide, “Marietta A-Z,” was first conceived as a helpful guide for city employees. But the publication became more than that – it is also useful for city residents who need to know who to call for help with various issues.

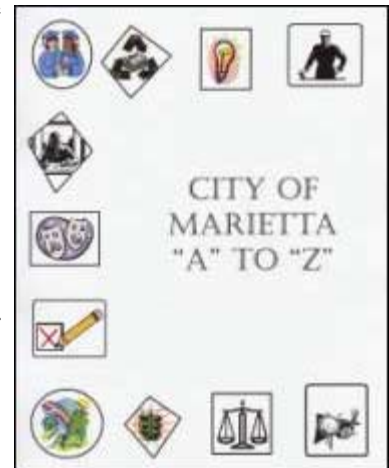
Public Information Officer Audrey Griffies said the book has been in the works for several months and is similar to ones used by the Athens-Clark County government and other cities in the U.S. “It’s a great tool for city employees to provide the best customer service possible, and also wonderful for residents who may not know who to call when they have a question,” said Griffies. “The guide is designed to give everyone the information they need as quickly and easily as possible.”

It contains names, phone numbers and email addresses for city officials, the city manager, city departments, the Board of Lights and Water and the Marietta Board of Education.

Residents wanting to report a stray animal, for example, could look up the listing for “animal control,” where they would learn that the city relies on Cobb County Animal Control in matters related to strays, animal cruelty and poisonings and call the number provided. For removal of a dead animal, guide users will find another number to call.

The information in the guide is not limited to the city. Instead, it includes information on Cobb County as well. “We wanted it to be useful to anyone who is a resident of Marietta,” said Griffies. “And residents of Marietta are also residents of Cobb County, so we made sure to include county information too.”

The bulk of the work on the guide was performed by former city intern Bryan Hess, a recent University of Georgia graduate. The cover and the final editing was done by intern Danielle Martin, a Kennesaw Mountain High School student. The book will be available at no charge and will also be available on the Marietta web site.



GASAC SUBMITS RECOMMENDATIONS ON INDEPENDENCE.

By Joe Delany CPA, CGFM

At its November meeting the Governmental Auditing Standards Advisory Council, Council finalized their deliberations on recommendations for new auditor independence standards for submission to the Comptroller General. What follows are how some of the issues were decided:

Non-audit services. - The Council agreed that in developing an overarching framework to provide context, the independence standard should lay out both a principles-based approach, and safeguards that should be applied when providing non-audit services. The four principles, which Council agreed with, are:

- (1) auditors should not perform management functions or make management decisions for their clients,
- (2) auditors should not audit their own work as part of an ongoing or future audit,
- (3) auditors should not reduce the audit work performed based on the non-audit work performed below a level that would have been reasonably performed by another auditor, and
- (4) auditors should consider the significance/materiality of the non-audit service and its relevancy to the auditors' independence in providing audit services.

The Council also concurred on the proposed safeguards. These safeguards would require auditors to establish an agreement with management on each non-audit service provided and maintain audit documentation of that agreement and its implementation for which management:

- (1) designates a management level individual to be responsible and accountable for overseeing the non-audit service,
- (2) establishes and maintains control over the performance of the non-audit service to ensure that it meets management's objectives,
- (3) makes any decision that involves management functions and accepts full responsibility for such decisions, and
- (4) evaluates the adequacy of services performed and any findings that result.

The audit organization would also preclude personnel who provided the non-audit service from participating in the audit and auditors from reducing the audit work based on the non-audit work performed below a level that would have been reasonably performed by another auditor. Auditors would also be required for selected audits included in the audit organization's peer review, to identify all related non-audit services to the audit organization's peer reviewer and the audit documentation be made available for inclusion in the peer review. The Council generally concurred on the services that the staff proposed that would typically not create a personal impairment to the audit organization as long as the above safeguards were in place and operational.

Bookkeeping & Payroll - The Council recommended a different treatment for two non-audit services that are closely aligned to maintaining or preparing the audited entity's basic accounting records. These services are posting transactions to the entity's general ledger for which entity management has coded the transactions for the account and providing certain payroll processing services. For these two types of non-audit services, the Council suggested that the auditor could provide such services without impairing their independence only under the safeguards, described earlier, and with full disclosure in the auditor's report to fully inform the user of the report. This disclosure would provide the nature of the bookkeeping and/or payroll services provided and the safeguards the auditor has taken.

For more information on this and other governmental audit and accounting topics plan to attend one of the A&A update seminars provided by the folks at the Carl Vinson Institute of Government of the University of Georgia. More registration information visit www.cviog.uga.edu or contact Sabrina Cape at cape@cviog.uga.edu.

Surfing the Wave of Change

The Georgia Government Finance Officer's Association invites you to attend the 2002 Annual Conference in Savannah, GA from September 29th - October 2nd at the beautiful Savannah Marriott Riverfront

Join us for the 17th Annual Conference at the Marriott Riverfront for the GGFOA conference. This conference promises to be the best ever! There will be important information on the changes in our profession along with fun and games on the beach. You don't want to miss it. Mail in your registration today!

2002 Conference Sessions



The Aftermath of GASB 34: What Have We Learned Thus Far?

Stephen Gauthier, GFOA

The Rating Game

James Bodley, Moody's

Communicating with the Public

Sabrina Cape, University of Georgia

FICA Alternative

Corky Taylor, BenCor

Chart of Accounts

Paul Glick, Glick Consulting Group;
Mike Bush, DCA

Legislative Update

Virgil Moon, Cobb County

Current Issues in Network Security Mgt.

Jonathan Feldman, Chatham County

Investments 101

Shawn Hollenkamp, Wells Fargo Investment Svcs.

Changing the Risk Climate

Michael Fann, TML Risk Management Pool

Payroll Compliance Issues

Denver Gates, IRS

Asset Management: GASB 34 Update

Ron Cagle, Jordan, Jones and Goulding, Inc.

Risk Management Roundtable; Et, all

Speaker to be announced

Biennial Budgeting

Andrea Jackson, City of Auburn, AL

Note Disclosure Under GASB 34

Joe Delaney, University of Georgia

Life is Too Short to be Ordinary

Jeanne Chambers

Ongoing Compliance when your Government has Outstanding Bonds

Dianne McNabb, A.G. Edwards; Jim
Pannell, Oliver, Maner & Gray

The Enron Fallout: Auditor Independence and Local Governments

Joe Delaney, University of Georgia

Improving Your Debt Rating Through Capital Planning

Amy Laskey, FITCH

The XRBL Protocol and It's Impact On Financial Reporting

Liv Watson, Edgar OnLine

How Do You Measure An Elephant? The Nuts and Bolts of Performance Measurement

Susan Schubert, Hillsborough County, Florida

GEORGIA GOVERNMENT FINANCE OFFICERS ASSOCIATION

For more information on GGFOA organization, please contact our central office as listed below, or visit our website at www.ggfoa.org.

Georgia GFOA
P. O. Box 6473
Athens, Georgia 30604-6473
Phone (706) 542-8162
Fax (706) 542-9301
Email: palmer@cviog.uga.edu



GGFOA

We're on the Web
ggfoa.org



Helpful Contacts

Have questions? Give them a call.

Jim Triplett	President	770-830-2000
Linda Cramer	First Vice President	912-651-6534
Kay Love	Second Vice President	706-653-4087
Sheree Shore	Secretary/Treasurer	706-236-4420
Paul Salvatore	Director	770-487-7657
Randy Davis	Director	229-888-9495
Amy Davis	Director	770-479-0404
Cynthia Beasley	Director	404-848-5314
Angela Cole	Annual Conference	706-653-4085
Brenda Randolph	Career Development	404-370-8450
Mike Plant	Career Development	404-352-6521
Amy Burch	Communications	229-259-3516
Vicky Taunton	Communications	229-259-3515
Melody Marlowe	Membership	770-535-6898
Mark Barber	Nominating	229-259-3518
Gary A. Burkhalter	Past-Presidents	706-236-4420
Charlotte Blanton	Scholarship/Awards	229-924-4411
Chuck Huckleberry	Technical Resources	770-822-7831
Teresa Palmer	Central Office	706-542-8162

City of Sylvania, Georgia Employment Opportunity

Finance Director

The City of Sylvania is requesting applications for the position of Finance Director. Sylvania is a full service city that includes providing electricity and natural gas. Current City budget is \$24 million.

This position supervises, plans, and directs the City's financial management program. Assists with preparation of annual budget, prepares financial statements, and administers the City's investment program. Reports directly to the City Manager.

Position requires a bachelor's degree in accounting, finance, or business administration with 3 to 5 years of governmental accounting experience desired. CPA highly desirable or any equivalent combination of education and experience which provides the required knowledge, skills, and abilities.

Resumes may be sent to the City Manager's office at P.O. Box 555, Sylvania, Georgia 30467. Deadline for submitting application: August 23, 2002