

Due to several requests and overall success from the last audio conference, the AGA of Hawaii Chapter is providing to its members the ability to participate in another AGA Training Audio Conference on March 11th at 9:00am. AGA National has allowed us to setup a local conference call so you can participate remotely. While this is a benefit to our AGA members, you may allow your fellow co-workers to participate in this session by utilizing your speakerphone. Please RSVP by replying to this email by March 6th so I can setup the conference call.

Dial-in instructions will be sent out to members who RSVP. For CPE purposes, participants will need to complete a sign-in sheet and remit to me. I will be coordinating the issuance of the CPE certificates.

Aloha,  
Patrick Oki  
Education Chairperson  
AGA of Hawaii Chapter  
Phone: 808.441.2803



## Using Internal Controls to Better Manage and Monitor Programs

March 11, 2009

**2 CPE Hours Available!**

AGA, in conjunction with the National Association of State Auditors, Comptrollers and Treasurers (NASACT) and the Association of Local Government Auditors (ALGA) is pleased to announce a new and increasingly important topic to our audio conference schedule—why internal controls matter to all organizations.

By now, most people understand the need for internal controls. But do they know how to implement these concepts? What are the underlying reasons that intelligent, hard-working people simply ignore or circumvent such checks and balances? Is it a matter of inadequate resources or laziness? Should poor leadership be tolerated? How can poor internal controls lead to fraud?

Once we have recognized the need for internal controls in most organizations and have developed a comprehensive set of internal controls, how can an agency's investment in compliance help it reduce the total cost of controls and regulatory compliance as well as improve performance, thereby reprogramming resources in support of mission initiatives?

To share their views on these internal controls questions are **Terry Carnahan, CGFM, CPA**, Managing Director for Federal Internal Audit and Regulatory Compliance Services, KPMG LLP; and **Robert Gray, CGFM, CIA, CFE**, Consultant, Robert Gray Training; Former Regional Inspector General, U.S. Department of Agriculture.

Please join us for two hours of lively discussion about this important and timely topic. In addition to the speaker's commentary, there will be approximately 20 minutes for Q & A so that the participants can ask the speakers questions and share their own experiences.

**Date:** Wednesday, March 11, 2009

**Time:** 9:00 a.m. to 10:50 a.m. Hawaii Standard Time (2 – 3:50 p.m. EST)

**Learning Objectives:** To understand why internal controls matter and how they play an important role in reducing the cost of operations.

**Prerequisite:** Familiarity with internal control concepts

**Advance Prep:** None required

**Field of Study:** Accounting and Auditing

**CPE:** Two credit hours