

# The Pony Express

Summer 2007

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## PRESIDENT'S MESSAGE

**Greetings fellow IMA members within the Wild West Council.**

I am reminded of the Latin words on our money "E Pluribus Unum", we many one. Money is the important object of our profession. It is the reason we are chosen to safeguard this quotient of wealth. We are the warriors of truth in the business world, and we have the IMA to help bring us together to show solidarity in ethics.

When we were in Las Vegas last April, surrounded by people who were carelessly seeking their own desires, we were the paragons of law observers. There was a group of us going to see a show. We were standing at a crosswalk waiting for the light to change. The traffic lights changed, but the crosswalk signal had not. Others rabbitied across, but we stood our ground. My mother and I do this as a thing of ethics, and my heart swelled with pride that my IMA friends have the same ethic standards. We are not alone. It's good to hang out with like-minded individuals. We, as the IMA, have an ethical behavior, and it is infectious. It's the many little things that are important.

If you're a member of an organization and you are not actively involved, you are not reaping all the benefits your organization has to offer. Chapter technical meetings give you monthly CPE. If you go to these meetings, you need to ask questions because you need to clarify a term for everyone in the room.

The quarterly council meetings provide Educational Seminars providing quality CPE. Attending the council meetings gives you a chance to have your voice heard, which will be transmitted to our worldwide headquarters in New Jersey, by our own Regional Vice President, John Campbell; and by Committee Members in attendance. We plan social events, too.

Attend our meetings and, if you like us, get involved. Help keep us a happy bunch working together. Chapters, when you get these enticed readers of mine, you better be a happy lot or I'll come there and make you happy (actually, your unhappy group will fade away. Nobody wants to be part of a grumpy gang of professionals. We get that at work, right?).

The Leadership Training Sessions in my opinion were a great success (You can tell me yours later). First, I'd like to. (continued on Page 2)

## Wild West Council Meeting

**August 24 - 25, 2007**

In San Diego, CA

Hosted by the San Diego Chapter

Refer to PAGES 4 and 5 for detailed event information and registration. Refer to PAGE 6 for detailed CPE information.

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### Friday, August 24, 2007 Joint Chapter & Council Educational Event

**8:00 a.m. – 5:00 p.m.**

Doubletree Golf Resort San Diego, 14455 Penasquitos Dr., San Diego, California, 92129

### Friday, August 24, 2007 Dinner

**6:30 p.m.**

Meet in the lobby of the Doubletree

### Saturday, August 25, 2007 Wild West Council and Rocky Mountain Council joint meeting

**8:00 a.m. – Noon**

Doubletree Golf Resort San Diego

### Saturday August 25, 2007 – A Day at the Races "Where the Surf meets the Turf at Del Mar"

**12:30 p.m.**

Meet in the lobby of the Doubletree

### Saturday, August 25, 2007 – Dinner

To Be Announced

### Sunday, August 26, 2007 – San Diego IMA Regional Golf Classic

**8:56am Tee Time**

Doubletree Golf Course

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## PRESIDENT'S MESSAGE (continued)

apologize to those in Arizona who got confused with the schedule changes. We still had a good turn out, anyway, in which your chapters received some important CPE credit. All of you were heroes in my eyes that showed up or helped in facilitating these events in arrangements or announcements.

In Las Vegas, I wish to thank: Cecilia Mutee', Las Vegas; Delia Beckman, Las Vegas; Patrick Wilson, Las Vegas; Lydia Ng, San Gabriel Valley (SGV); Lee Willard, SGV; Frank Garcia, SGV; Mitch Lenoil, LA Metro; Bob Gove, South Bay; Carolyn Reis, South Bay; Lyle Breathwaite, Salt Lake Area; John Campbell, Las Vegas; Frank Scarcelli, LA Metro; Janet Radford, LA Metro; Heather Khan, San Diego; Don Hartman, Tucson; Chaz Hartnett, SGV; Billie Drake, Las Vegas; and myself, SGV; for your attendance (for CPE verification).

In West Hollywood: Annette Papillo, LA Metro; Grace Makow, LA Metro; Carolyn Reis, South Bay; Bob Gove, South Bay; Pem Smith, San Diego; Billie Drake, Las Vegas; John Campbell, Las Vegas; Mitch Lenoil, LA Metro; and myself, SGV.

In Phoenix: Sal Forzano, Arizona Valley of the Sun (AZVotS); Diane Hewlet, AZVotS; Don Hartman, Tucson; Sandy Burton, AZVots; Billie Drake, Las Vegas; John Campbell, Las Vegas; and myself, SGV.

In San Diego: Heather Khan, San Diego; Pem Smith, San Diego; Billie Drake, Las Vegas (LV); Mitch Lenoil, LA Metro; Terry Gelber, San Diego North County (SDNC); Marna Vaughan, SDNC; Jim Carr, SDNC; Sandy Merein, SDNC; Jim Williams, SGV; Keryn Leger, San Diego; Mark Judd, San Diego; myself, SGV; and John Campbell, LV.

I especially want to thank the San Diego and Las Vegas chapters for the loan of their PC Projectors, and any of you who made contributions for the expenses for the council's LTS, including Caldwell Banker, Phoenix Library, any anonymous members, and anyone else I forgot to mention.

Wishing You the IMA Wild West Best Regards  
Rob Ferrell

## This Year's Schedule:

**October 5-6, 2007**

Riverside, CA

**January 18-19, 2008**

Bakersfield, CA

**April 25-26, 2008**

Las Vegas, NV

## WILD WEST COUNCIL OFFICERS 2007-2008

### President

Robert C (Rob) Ferrell  
3410 La Sierra Ave., F160  
Riverside CA. 92503  
951.689.6395 (h)  
951.688.0540 (f)  
[imarev@millenicom.com](mailto:imarev@millenicom.com)

### President Elect

Mitch Lenoil  
6835 Nestle Ave  
Reseda, CA 91335  
818.708.7357 (h)  
818.737.2334 (w)  
[mitch@1099pro.com](mailto:mitch@1099pro.com)

### VP-Administration

Lee Willard  
6218 Roundhill Dr.  
Whittier, CA 90601  
562.696.8740  
[willardtax@aol.com](mailto:willardtax@aol.com)

### VP-Chapter Relations

Heather Khan  
(please contact Rob  
Ferrell for Heather's  
phone and email)

### Secretary

Jamie Russell  
805.862.7430  
[jamie.russell@fourpointsbakersfield.com](mailto:jamie.russell@fourpointsbakersfield.com)

### VP- Education

Frank Scarcelli  
[fscarcelli@earthlink.net](mailto:fscarcelli@earthlink.net)

### VP Meetings

Open

### VP-Students

Open

### Treasurer

Patrick Wilson  
2111 Sealion Dr. #203  
Las Vegas, NV 89128  
702.792.4719  
[patrickwilson@hotmail.com](mailto:patrickwilson@hotmail.com)

### Regional VP

John Campbell  
  
702.279.0512  
[Jcampbell96@cox.net](mailto:Jcampbell96@cox.net)

### Webmaster for:

[www.imawest.imanet.org](http://www.imawest.imanet.org)  
Frank Garcia, CPA, CFM  
626.963.6185 (h)  
[fgarcia@radiovisa.com](mailto:fgarcia@radiovisa.com)

**GET YOUR WILD WEST COUNCIL SHIRT AT OUR AUGUST MEETING**

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## REGIONAL VICE PRESIDENT'S MESSAGE

In my first letter as Regional Vice President for the Wild West Council I would like to congratulate chapters and thank people. First, I would like to congratulate the Chapter Competition winners and their boards. In the Warner division: Tucson Chapter tied for 20<sup>th</sup>, San Diego North County placed 19<sup>th</sup>, and San Gabriel Valley earned 8<sup>th</sup>. In the Stevenson division: San Diego placed 24<sup>th</sup> and South Bay earned 22<sup>nd</sup>. Inland Empire also won the 3-year Membership Growth Award. The drought in the west is over as far as chapter competition goes. The WWC is making a comeback.

Next, I would like to thank Pem Smith, WWC President 2006-2007, for such an inspiring year. Incoming president Rob Ferrell has pretty good-sized shoes to fill. Pem did an outstanding job and has led the chapters to the winner's circle. I would also like to thank Billie L. Drake for her service for the last two years as Regional Vice President. Don't worry Billie isn't retiring just yet; she has accepted a two-year assignment on the Ethics Committee.

I sat in on my first (as incoming board member) board meeting during the Phoenix conference in June. It was both interesting and invigorating. It was interesting to listen to the interaction between board members and invigorating to

hear the Strategic Plan. IMA has not one or two initiatives, but eight. Each initiative in the strategic plan had alignment with the four strategic imperatives that IMA laid out a few years ago. Remember that the four imperatives are: Elevate Certification; Attract, Engage and Retain Members; Create Value Proposition and Elevate IMA Brand. I have been very lucky to receive my requested committee to serve on while a member of the board. I will be serving on the External/Member Relations Committee. I firmly believe that the Community Revitalization Initiative is one of the keys to making IMA the leader in management accounting in today's business environment.

The Council is still in need of Regional Directors. If any past chapter presidents would like to get involved with the Council FUN please contact me, John Campbell ([jcampbell96@cox.net](mailto:jcampbell96@cox.net)).

I hope to see everyone in the upcoming August Wild West Council meeting in San Diego on the 25<sup>th</sup>.

IMAingly yours,

John D. Campbell  
Wild West Council Regional Vice President

## Our 2007 – 2008 Chapter Presidents

**Arizona Valley of the Sun** – *David Silvester*  
**Bakersfield** – *Jamie Russell*  
**Inland Empire** – *Barbara Bowlby*  
**Las Vegas** – *Patrick Wilson*  
**LA Metro** – *Frank Scarcelli and Tom Gulick*  
**Orange Country** – *Ken Tudhope*  
**Salt Lake City** – *Jerry Van Os*

**San Diego** – *Keryn Ledger*

**San Diego North County** – *Sandy Merein*  
**San Gabriel Valley** – *Jim Williams*  
**Santa Barbara** –  
**South Bay** – *Jim Bulman*  
**Tucson** –

*Please contact John Campbell to advise us of changes or additions to the President listing.*

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The Fun Filled Activities for the August 24 - 26 WWC/RMC Joint Council Meeting Weekend are as follows:

1. **Friday, August 24, 2007 Joint Chapter & Council Educational Event**  
**8:00 a.m. – 5:00 p.m.** Location: Doubletree Golf Resort San Diego, 14455 Penasquitos Dr., San Diego, California, 92129-1603 858-672-9100. Four topics for Management Accountants and Controllers. Seminar Cost – Half Day (morning or afternoon) \$45 each, all day \$75 includes bagels and coffee breakfast, lunch and afternoon refreshments. Room posted in lobby. 8 hours CPE.
2. **Friday Night Dinner**, August 24, 2007, Informal group dinner at a nearby restaurant. Meet in the hotel lobby at 6:30.
3. **Saturday, August 25, 2007 Wild West Council and Rocky Mountain Council joint meeting – all IMA members welcome!** 8:00 a.m. – Noon. Doubletree Golf Resort. Bagels and Coffee breakfast \$9.00.
4. **Saturday August 25, 2007 – A Day at the Races “Where the Surf meets the Turf at Del Mar”** Meet in the lobby at 12:30 to caravan to the track. Clubhouse reserved seats. Located on the third level just below the Turf Club, the Clubhouse offers superb viewing of Thoroughbred racing from shaded theater seating. Its location is convenient to wagering windows, cocktail bars and concessions. Price includes Clubhouse admission, program and reserved seat. First race starts at 2:00. Last race is around 6:00 for those still winning. Cost \$12.00.
5. **Saturday Dinner – TBD.**
6. **Sunday, August 26, 2007 – San Diego IMA Regional Golf Classic.** Calling all golfers – we have tee times starting at 8:56 Sunday morning. Join Bud Kulesza, Pem Smith and players to be named later for a fun 18 holes at the Doubletree course. \$50.00 covers greens fees, cart and access to the hotel’s short game practice facility.

**All meetings and rooms are at the Doubletree Golf Resort San Diego:** 14455 Penasquitos Dr., San Diego, California, 92129-1603 Phone: 858-672-9100 **Hotel Reservations:** for Institute of Management Accountants, Cost \$125 for single or double occupancy. Overnight parking is \$8.00. Rate includes free use of the on-site fitness club. **Cutoff: August 4, 2007.**

**Directions:** Take I-15 to Carmel Mountain Rd exit and proceed west. Turn right on Penasquitos Drive and turn right into the first driveway. The hotel is on the corner of Carmel Mountain Road and Penasquitos Drive.

**Air Travel/Transportation:** Fly into San Diego airport. Shuttle from the airport is approximately \$50. For a list of shuttle companies go to [http://www.san.org/airport/ground\\_transportation/shuttle\\_services.asp](http://www.san.org/airport/ground_transportation/shuttle_services.asp).

**Sign up by August 8, 2007 for Seminar, Meals & Activity.** Send the RSVP Form (and Check payable to IMA-WWC for Seminar, Meals and Activities) to Pem Smith, 404 Santa Cecelia, Solana Beach, CA 92075, or sign up by E-mail/fax: [pem\\_smith@theima.org](mailto:pem_smith@theima.org) Fax: 858-793-7026. Questions: 858-232-1462, (Pem).

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## SIGN UP FORM

NAME(s) \_\_\_\_\_ Chapter \_\_\_\_\_

Phone Number and e-mail \_\_\_\_\_

The Fun Filled Activities for the August 24 – 26 Joint WWC/RMC Meeting Weekend are as follows:

- 1. Friday Seminar, 8:30-5 p.m. August 24, 2007,**  
Morning only @ \$45(includes coffee & bagel breakfast and lunch) \_\_\_\_\_  
Afternoon only @ \$45 (includes lunch and afternoon refreshments) \_\_\_\_\_  
All-day @ \$75 (includes coffee & bagel breakfast, lunch and afternoon refreshments) \_\_\_\_\_
- 2. Pre Council Meeting Fun and Get together for Friday Night Dinner, August 24, 6:30 p.m.**  
For reservation purposes only – # attending \_\_\_\_\_
- 3. Saturday August 25, 2007 - Joint Council meetings 8:00 - noon**  
Coffee and bagel breakfast @ \$9.00 \_\_\_\_\_  
Meeting only (no charge) \_\_\_\_\_
- 4. A Day at the Races – Del Mar - Saturday August 25, 2007.** Meet at the hotel at 12:30. First race is at 2:00 Clubhouse reserved seats. Located on the third level just below the Turf Club, the Clubhouse offers superb viewing of Thoroughbred racing from shaded theater seating. Its location is convenient to wagering windows, cocktail bars and concessions. Price includes Clubhouse admission, program and reserved seat  
Del Mar Thoroughbred Club Clubhouse Seating \$12.00 per person \_\_\_\_\_
- 5. Saturday night dinner/get together – place and time TBD.**  
For reservation purposes only - # attending \_\_\_\_\_
- 6. San Diego IMA Regional Golf Outing – Sunday, August 26, 2007 First tee time 8:56.**  
Greens fees @ 50.00 \_\_\_\_\_  
Approximate handicap \_\_\_\_\_ Need to rent clubs? \_\_\_\_\_  
Payment by: Check to IMA WWC. \_\_\_ or Credit card at the door \_\_\_\_\_

Total Amount \$ \_\_\_\_\_

**\*\*Hotel Cut-off is August 4, 2007\*\***

**Sign up by August 11, 2007 for Seminar, Meals & Activities.** Send the RSVP Form (and Check payable to IMA-WWC for Seminar, Meals and Activities) to Pem Smith, 404 Santa Cecelia, Solana Beach, CA 92075, or sign up by E-mail/fax: [pem\\_smith@theima.org](mailto:pem_smith@theima.org) Fax: 858-793-7026. Questions: 858-232-1462, (Pem).

***Don't Be Left Out!***

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Rocky Mountain Council



FRIDAY, AUGUST 24, 2007  
Doubletree Golf Resort  
14455 Penasquitos Dr., San Diego

## Four Sessions of Continuing Professional Education!

Seminar Cost – Half Day (morning or afternoon) \$45 each;  
all day \$75 each – 8 hours of CPE available

(Includes bagels and coffee breakfast; all day price includes  
lunch and afternoon refreshments.)

8:00 – 9:45 a.m.

### **Session One to Be Announced**

(Speaker/specific topic to be announced)

10:00 – 11:45 a.m.

### **The Accounting Cycle – from Order to Cash – including how to reduce dependency on bank credit lines; technology issues**

Presented by Lynda J. Roth of LJR Consulting  
Services

Lynda has an extensive career as senior technology  
executive, business consultant, and IT  
strategist. She now runs a software and consulting firm,  
specializing in the use of IT in  
businesses, cash flow, and profitability and cost issues.  
Lynda has spoken to the Los Angeles  
Metro chapter of IMA.

12:00 – 12:45 p.m.

### **Lunch**

12:45 – 2:30 p.m.

### **Performance Measures – “You Get What You Measure”**

Presented by C.C. “Bud” Kulesza, CMA, CFM

This presentation focuses on performance measurement,  
from the need to link it to strategies to  
choosing the right measurements for success. Everyone uses  
performance measures, but there oftentimes is a lack of  
relevancy in what we measure compared to what we want to  
achieve.

Bud has held a number of senior financial positions in his  
accounting career; he is currently a consultant, specializing  
in finance, accounting and information management. Bud  
has taught managerial accounting for the University of  
Texas’ Executive MBA program and is a frequent presenter  
at seminars. Bud has served IMA worldwide as a long time  
member, including as president and chairman of the  
organization.

2:45 p.m. – 4:30 p.m.

### **The Workers’ Compensation Environment in the Western United States**

Presented by Mark Webb, Vice President  
Governmental Relations, Employers Direct Company

Mark will discuss many aspects of the current environment  
of workers’ compensation, emphasizing  
differences among the western states. He will use his  
extensive experience in the industry,  
recently based in Los Angeles and Sacramento, discussing  
current and prospective legislation and how  
this impacts firms in many areas and other aspects of the  
industry.

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## INSTITUTE MANAGEMENT ACCOUNTANTS WILD WEST COUNCIL

Minutes for Meeting in Las Vegas, NV

April 28, 2007

Call to order 1:34pm by Council President Elect Robert Ferrell. (Pem was unable attend due to personal reasons)

Attendees listed at the end of the minutes.

Introductions

A motion to accept the minutes as corrected from Council meeting dated January 20, 2007 by Janet Radford, seconded by Heather Khan.

Treasurer's Report – Rob Ferrell for Ronda Alvarez – report submitted up to 4/21/07. Copy was not available for distribution. Orange County has agreed to pay current year assessment. Rhonda has sent out another invoice. Tucson was omitted from the assessment report.

Council Officer's Reports

President Elect – Rob Ferrell announced the following Leadership Training Sessions (LTS) schedule:  
5/5 9am - West Hollywood; 5/12 1pm – Phoenix; 5/19 9am - San Diego; no LTS on 6/16.

And, the following Wild West Council meetings:  
8/25/07 – San Diego; 10/6/07 – Sky City, New Mexico, joint meeting with Rocky Mountain Council;  
1/19/08 – Bakersfield; 4/19/08 – Las Vegas.

VP Education – 18 attendance for 4/27 session

VP Chapter Relations – Lyle Braithwaite – next Pony Express will be prepared by the incoming VP

Webmaster – Frank Garcia – has updated website. He will update new Board of Directors and President List after finalized. He would like to bring a director to help him. As discussed, if there is no money involved, it is not necessary to get approval in regards to website updates/changes. Frank will verify the chapter and council news are posted on the IMA website.

Nominating Committee Report – Billie Drake – here are the results of the two nominating committees  
President Elect – Mitch Lenoil

Regional VP – John Campbell

The following positions are motioned by Bob Gove and seconded by Rex Soutar

VP Administration – Lee Willard

Secretary – Jamie Russell

Treasury – Patrick Wilson

VP Education – Frank Scarcelli

VP Chapter Relations – Heather Khan

Webmaster – Frank Garcia

VP Meetings – open

Regional Director – appointed 2 year term  
Continuing this year are Bob Gove and Janet Radford  
First year incoming Directors includes Lyle Braithwaite, Lydia Ng & Donna Wirth

Regional Vice President's Report - reports were given by the following Regional Directors:

Lee Willard – Arizona Valley of the Sun, Tucson

Frank Scarcelli – Orange County, San Gabriel Valley

Rob Ferrell – Salt Lake Area

John Campbell – Santa Barbara, South Bay

Janet Radford – Inland Empire, San Diego North County

Bob Gove – Las Vegas, LA Metro

Billie Drake – San Diego, no report for Bakersfield

National Committee Report – reports were given by the followings:

Rex Soutar – IFAC Monitoring Advisory Committee

Frank Garcia – Leadership Development Advisory Committee

Billie Drake – Planning and Development Committee

Plus, CMA exam is now available in Chinese; new Chapter forms in Toronto Canada and CFM exam will be offered through 12/31/07.

Old Business

Status of Awards – Rex Soutar said Chapman Trophy shipped from Montvale was arrived broken. UPS wanted to show replacement costs, Rex will check with Montvale. Norberg Trophy will be ready in the next couple week with the updates. Roger Trophy is

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looking for vendor to engrave with the right equipment.  
No report on VP award per Billie Drake.

## New Business

Conference Certificate – the winner at the Feb dinner event changed his mind, his check bounced. Council is trying to get it back or redeposited check. John Campbell will contact Headquarter to see if they can cancel & reissue.

Leadership Training – Rob Ferrell – committee to bring package of LTS to Chapters

WWC Mini-conference – John Campbell will meet with Janet Radford, Donna Wirth & Don Hartman.

Speaker's pool on the website – Lee Willard suggested to post speaker list on council website, including a form

to be completed & screened with name, email, phone #, Chapter submitted, month/year spoke, subject covered, brief qualification and other comments such as other topics or fees, if any.

WWC Shirt Fundraiser – Heather Khan motioned to purchase the Khaki T-shirts and sell at \$35 each, seconded by Don Hartman. There will be a minimum order of 50 shirts.

Executive Dinner – 60 people attended, net cost of \$705.

Meeting adjourned at 4:06pm

Respectfully submitted,  
Lydia Ng

## Attendees:

Name	Chapter
Lyle Braithwaite	Salt Lake Area
John Campbell	Las Vegas
Billie Drake	Las Vegas
Rob Ferrell	San Gabriel Valley
Frank Garcia	San Gabriel Valley
Robert Gove	South Bay
Donald Hartman	Tucson
Charles Hartnett	San Gabriel Valley
Heather Khan	San Diego

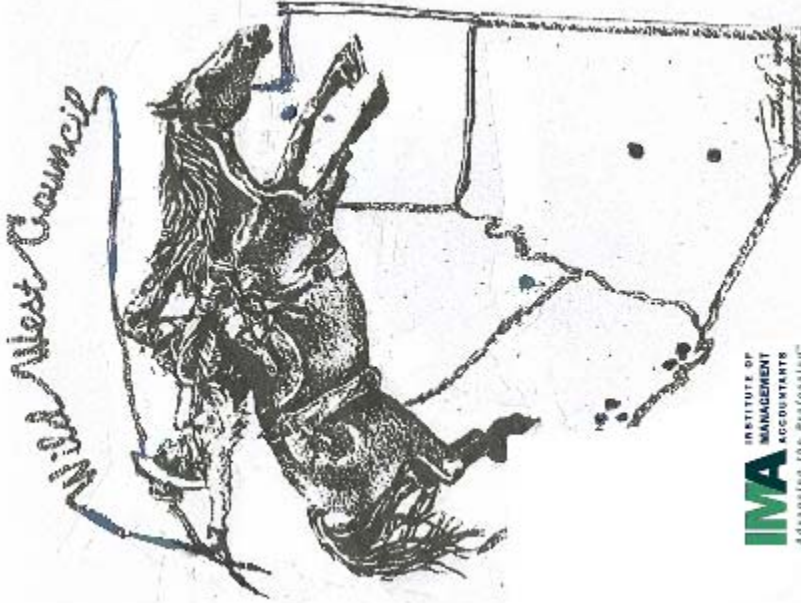
Name	Chapter
Mitch Lenoil	LA Metro
Cecilia Mutee	Las Vegas
Lydia Ng	San Gabriel Valley
Janet Radford	LA Metro
Carolyn Reis	South Bay
Frank Scarcelli	LA Metro
Rex Soutar	LA Metro
Lee Willard	San Gabriel Valley
Patrick Wilson	Las Vegas

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ADDRESS CORRECTION REQUESTED



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