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Alberta GFOA Presents

### Professional Development Workshops

## **TANGIBLE CAPITAL ASSETS (PSAB 3150) & DEMISTIFYING GOVERNMENT INFRASTRUCTURE GRANTS**

### **Tangible Capital Assets (PSAB 3150) Update**

- Speaker – Harold Johnsrude, Harold Johnsrude Consulting Inc.  
Review Implementation Materials and Process – Asset Classes, Useful Life & Amortization Methods, Capitalization Thresholds and Implementation Plan

### **Federal Infrastructure Grants**

- Speaker - Andrew Cathcart, Director, Program Secretariat Canada Alberta Municipal Rural Infrastructure Fund  
CAMRIF Program Details, Application Process and Requirements

### **Provincial Infrastructure Grants**

- Speakers - Alberta Transportation and Infrastructure Representatives
    - o AMIP, NDCC, AMWWP, SIP
- Policing and Ambulance Grant reporting information

### Workshop Dates

*Tuesday, March 27, 2007 – Grande Prairie*

*Wednesday, March 28, 2007 – Morinville*

*Thursday, March 29, 2007 – Stettler*

*Monday, April 2, 2007 – Cochrane*

*Tuesday, April 3, 2007–Lethbridge*

**Register prior to March 1st and  
be entered to win a door prize at  
the workshop)**

Registration forms available at  
[www.gfoa.ab.ca/Home/Events/events.htm](http://www.gfoa.ab.ca/Home/Events/events.htm)



Longview Alberta

## Taking the Long View

While the farmers and ranchers at Longview, Alberta manage the current year's hay crop and cattle herd, they are also looking ahead to national and global economic trends, commodity prices and the impact of world events on local and international markets. Governments, too at all levels must look beyond today's horizons to plan programs and spending to meet future needs. Government Finance Officers have a key role to fulfill to meet these challenges. They need to take the long view and resist responses that satisfy the temptation for the "quick-fix" and short-term pain for short-term gain. Today's Government Finance Officer needs to demonstrate and inspire long-term strategic thinking to mitigate the events and circumstances that arise, while articulating business solutions that will stand the test of time.

The focus of the 2006 GFOA Western Canadian Conference is ***Taking the Long View***. Key-note speakers and presenters alike will focus on the long-term vision and strategies necessary to adapt to a rapidly changing world in our roles as public sector finance officers.

### Government Finance Officers Association



2007 WESTERN CONFERENCE | CALGARY, ALBERTA

GFOA 2007 Western Conference

2007 September 12-14

Palliser Hotel, Calgary, Alberta Canada

The City of Calgary Official Host

***Come early to Calgary in September and bring your partner!***

*Foothills turning gold against the majestic Rocky Mountains...*

Stay in Calgary's historic Fairmont Palliser hotel...

Take-in the Spruce Meadows Masters (*September 5 thru 9*)

Enjoy world-class shopping and dining...

Step out on the new Calgary Tower observation deck...

Broaden your horizons. Meet with your colleagues. Learn about the latest challenges in finance and government. Come to enjoy some friendly old-fashioned Western hospitality!

Delegates will enjoy golf on Tuesday, September 11.

Visit The City of Calgary's website: [www.calgary.ca](http://www.calgary.ca)

and follow the links City Hall/Business Units/Finance & Supply/GFOA

# TANGIBLE CAPITAL ASSETS PROJECT PLANNING STRATEGIES

## Things That You Should Do Now

In the Volume Number 2 of the **Tangible Capital Assets Project Newsletter** produced by Alberta Municipal Affairs, the following tasks were identified as actions municipalities can take now in preparation for the **Implementation of Tangible Capital Assets** (CICA requirement effective 2009).

### Stay Informed:

- Continue to become more knowledgeable about the specifics; conference and workshop presentations and other communications over the past several months have increased general awareness of the tangible capital asset requirements.
- Attend information and training sessions that will be offered by the Government Finance Officers Association and Municipal Affairs and Housing throughout the upcoming months. Sessions will be advertised on both the association's and the Ministry's websites.
- Visit other websites for information.

### Develop a Plan:

- Include internal stakeholders (Department Heads, Public Works and IT staff)
- Establish threshold levels (dollar amounts to be capitalized)
- Determine the information to be gathered
  - \* Description of asset
  - \* Location of asset
  - \* Department responsible for asset
  - \* Other identifiers (i.e. serial number)
  - \* Date of purchase and/or placed into service
  - \* Manufacturer/supplier of asset
  - \* Estimated purchase price or copy of invoice
  - \* Life expectancy
  - \* Disposal value
  - \* Replacement cost
- Discuss the plan with your auditor
- Determine computer software requirements (i.e. inventory database)
- Budget for dollars and time that will be required for this multi-year project.

### Start to Implement Your Plan:

- Start with one or two asset categories -- review the asset classification listing and choose an appropriate category to begin with. For example, plan to complete the inventory and valuation of vehicles and buildings by the end of 2007.
- Determine the best source to access information.

## GFOA Tidbits

### **BOARD OF DIRECTORS**

*George Huybregts, President*

*Lori Craig, Vice President*

*Karen Gibson, Secretary*

*Michael Minchin, Treasurer*

*Barry Sawada, Past President*

### **DIRECTORS AT LARGE**

*Christina Parkins*

*Dean Screpnek*

*Darcy Ferguson*

*Gary Mullin*

Visit [www.gfoa.ab.ca](http://www.gfoa.ab.ca)

for contact information

*We would like to hear from our Membership! If you have any articles, comments or suggestions for our Newsletter . . .*

*Please contact Tracey Burkholder at*

*Phone: (403) 934-4765*

*Email: [bburkholder@shaw.ca](mailto:bburkholder@shaw.ca)*



## **MUNICIPAL EXCELLENCE NETWORK**

The Municipal Excellence Network provides web-based access to information on business/operational practices in the areas of municipal governance, administration, human resources, financial management, infrastructure services, development services, safety services and community services.

**VISIT THE WEBSITE AT**  
**[www.menet.ab.ca](http://www.menet.ab.ca)**

### **Municipal Excellence Five Most Recent Submissions**

- Slaying the Dragon—Lykke Patterson

Slaying the Dragon is an annual conference to bring more public awareness, education, resources and information to the community as a whole regarding drugs.

- Forecasting the Cost of Natural Gas - Joel DeBlock

A natural gas forecasting tool was developed to allow for improved monitoring of current and past consumption of natural gas by facility.

- Planning Academy - Julie McGuire

Planning Academy is an adult public education program designed to provide a better understanding of the planning and development process in Edmonton.

- County of Wetaskiwin Annual Report for 2005/06 - Sharon Radis

The County of Wetaskiwin developed an Annual Report document to increase communications with internal and external stakeholders.

- Schools and Municipal Partnership - Danielle Klooster

The Town of Penhold has made it a priority to link the schools of the community with other organizations that make up the town. Developed and/or supported by the FCSS, Neighbourhood Place, and the Town of Penhold Council, the relationship has bloomed into one of complete cooperation. The schools and the other groups share resources and facilities.

**Message from Your President -  
George Huybregts**

### **Message From Your President**

Hello everyone. I trust each of you had a good Christmas and New Year season, enjoying everything the holidays had to offer; and are 'recharged' for the challenges and opportunities of 2007. This message will find many of you in the midst of year-end, as well as attending to your (never seeming to get any shorter) 'to do' list .

Since my last message, your Alberta GFOA Board of Directors has met on a couple of occasions (January 18 and February 16, 2007) to attend to business on behalf of the Association. Our next meeting is scheduled for March 15, 2007.

The Tangible Capital Asset (TCA) initiative continues to be in the forefront of the Board (and Task Force) activity priorities. As previously advised, Alberta GFOA is actively involved in the Alberta Municipal Affairs led TCA project. Two information bulletins regarding the TCA project have been distributed in the past few months – Special Release Bulletin #5 in November 2006 and Special Release Bulletin #6 in January 2007. They can be viewed on the Alberta GFOA website [www.gfoa.ab.ca](http://www.gfoa.ab.ca) (click on *Newsletter*) for those of you who may have missed them the first time around.

As advised in Special Release Bulletin #6, Alberta GFOA will be hosting professional development workshops throughout the province (5 locations – March 27, 28, 29 and April 2, 3) to provide information on a couple of topics: *Tangible Capital Assets (PSAB 3150)* and *Demystifying Government Infrastructure Grants*. Workshop registration information can be found on [www.gfoa.ab.ca](http://www.gfoa.ab.ca) (click on *Events*). We look forward to good turnouts for these workshops.

The work being done by the three Task Forces continues to be tremendously important. It is the Board's strong belief that vibrant Task Forces are critical to the future growth and success of Alberta GFOA. I encourage all Alberta GFOA members to consider becoming involved in one of the Task Forces. If you are interested in contributing your enthusiasm, energy and talents, please do not hesitate to contact any Board member for further information.

At this time I wish to recognize Case Van Herk who has recently resigned as Chairman of the Research Task Force. Under Case's leadership as Chair (2004-2006), the Research Task Force was instrumental in initially addressing PSAB's TCA initiative through the establishment of the Ad Hoc Committee. On behalf of Alberta GFOA, I wish to express my sincere appreciation to Case for his leadership, dedication and hard work.

As previously advised, the City of Calgary will be our host for the 2007 Western Canada GFOA Conference September 12-14, 2007. Conference information can be found at [www.calgary.ca](http://www.calgary.ca) (enter "gfoa" in the search box in the upper right hand corner of the home page). Mark your calendars and plan to attend what will be a great conference.

George Huybregts  
February 2007

# Leadership for Everyone

August J. Aquila

Few, if any of us, set out to be leaders. And yet, if we are to be successful in an organization, leadership knowledge is essential. This article introduces you to some basic leadership concepts, discusses the difference between management and leadership, and shows you ways to become a more effective leader by putting the theory to work.

What does it take to be an effective leader? A simple answer is a lot of hard work and continual personal development. While some may disagree, I believe that leaders are made and made by themselves, not born. Leaders are individuals who continue to grow and develop throughout life. Winston Churchill became a great leader during the Second World War when he was in his 60s.

There are many types of leadership. You may have positional leadership. This is leadership that is equated with your position or title. This type of leadership does not necessarily make you better. Leaders are those that have the ability to get results, to influence others to change behaviors, to follow them. Hence, leadership is all about change.

## First Know Yourself

The first step in leadership is knowing yourself – who are you and what you do. Leaders are role models and they are pathfinders. They look for the way to achieve an end by aligning their people resources. Given this definition, everyone in an organization can, and should be, a leader.



All of us learn by experience. You put your hand on a hot stove once and you learn not to

do it again. Leadership, however, is not that easy to learn. If you grew up under Attila the Hun, your leadership style would be quite different than if you were a student of Gandhi. Here are some basic questions you need to ask yourself:

1. What do you believe are the most important qualities of leadership?
2. What experiences were vital to your personal leadership development?
3. What role has failure played in your life and your leadership development?
4. Whom do you admire as being a good/great leader? Why?
5. Think about your organization – how does your organization stifle or encourage leaders?

## Some Basic Characteristics of Leadership

The true characteristics of leadership can only come from within each of us, and while there are several, the following four are fundamental. Without them you can never realize the leader within.

1. According to Warren Bennis there is no leader without a guiding vision: "A leader has a clear idea of what he/she wants to do professionally and personally and the strength to persist in the face of setbacks, even failures." (On Becoming a Leader, 39). No vision, no leader. John Kennedy had a vision to put a man on the moon. Lance Armstrong had a vision of winning the Tour de France six times. Ask yourself, "What is my personal vision?" "What is my vision for my organization?", and determine how you communicate that vision in your organization and how you market it to your audience.
2. The second characteristic of a leader is passion. Leaders love what they do. How much of your work do you love, tolerate or hate? If you hate more than you love and tolerate, take a hard look at what you are doing.
3. Third, leaders have integrity. Integrity is not something you learn, but something you earn. Leaders earn their integrity by their actions. There is an expression that goes like this, "Don't tell me how much you love me, show me!" Leaders know their strengths and weaknesses and they are honest with themselves. How honest are you with yourself?
4. The fourth characteristic of a leader, according to Bennis, is curiosity. Leaders always want to learn new things, experiment. They are the ones leading change and going down new paths. What was the last new thing you learned or tried?

## Becoming Yourself

No one is really born with leadership traits. We have to learn them. We begin the road to true leadership when we begin to know ourselves. According to Bennis, "By the time we reach puberty, the world has reached us and shaped us to a greater extent than we realize. Our family, friends, school and society have told us – by word and example – how to be."

Unfortunately there are no rules for becoming yourself. Who is the real you? The one that your parents wanted you to be? The one that your spouse wanted you to be? What happened to the one that you wanted to be? It is only when you decide how to be, that you start becoming a leader. To become a leader, you need to know what you want, knowing your abilities and capacities.

Next you need to know what drives you? What you do should provide you with personal satisfaction. No one was every any good at something they did not enjoy or that they did because someone else wanted them to do it.



Finally, you need to know your values. List out your personal values. List out the core values of your organization (the behaviors that everyone in the organization follows).

### **Begin with the End in Mind**

The real question is where do you want your organization to be. How do you want it different from every other organization in the area? As Stephen Covey suggests in 7 Habits of Highly Effective People, begin with the end in mind. No matter what size your organization is, you need to know where you are going to end up. Think if you were building a house and did not have a plan. Is your organization any different?

Here are some questions to consider:

- What do you want for your employees?
- How do you define success for them?
- What should your organization look like?
- What are the end systems that need to be in place?
- What's the ideal client that you can best serve?
- How do you get more of them?
- How do you see your organization serving clients?
- What is the experience like?
- What should your marketing program look like?
- What will you consider a successful marketing program?
- What do you want from the practice?
- How close are you to getting there?

Once you have these questions answered you can then begin to develop strategies and action steps to achieve them.

### **Putting Theory to Work**

Theory is good, but only if you can implement it. So here are three things for you to think about and to do:

1. If you could do one thing that would dramatically change your life or your organization, what would it be?
2. How would it change your life or your organization?
3. What's stopping you from doing it?

Leadership is for everyone.

## Committee on Canadian Issues Winter 2007 Meeting Update

Christina Parkins, GFOA Board Member, CCI Member

The City of Kelowna hosted the Committee on Canadian Issues (CCI) winter meeting on January 26 and 27, 2007. The committee finalized plans for a half-day session at the international conference in Anaheim focused on issues especially relevant to Canadian attendees. Topics will include a panel discussion on the tangible capital asset issue and a Canadian roundtable.

A key area for discussion was the strategic long-term direction of the CCI. A report exploring various alternatives for GFOA in Canada was reviewed and will be considered further at the committee's next meeting. Options include continuing with the status quo, creating a national office and/or establishing one or more strategic partnerships.

In addition to the committee discussions, city officials gave an excellent presentation on emergency preparedness and related their experiences and learning from the 2003 fire in Kelowna. Assistant Deputy Minister Carol Beal of Infrastructure Canada also spoke to the meeting about strategic asset management and the National Roundtable on Sustainable Infrastructure.

The CCI was established in 1999 to recognize and address the unique needs of the International GFOA's Canadian members. There are two meetings per year and Alberta currently has four representatives appointed to the CCI including Eric Sawyer (City of Calgary), Roger Rosychuk (City of Edmonton), Lori Craig (Town of Cochrane) and Christina Parkins (Municipal Affairs).

*The committee organizes its work into the following three task forces:*

*Advocacy and Communications.* The goals of this task force are: 1) to improve the links between individual finance officers and between GFOA and other organizations to better achieve common goals; and 2) to improve communications with and between members of GFOA.

*Professional development.* A major objective of this task force is to improve the Canadian content of the GFOA's various training programs. Another important objective of this task force is to encourage research on topics of relevance to Canadians.

*Standards.* The goal of this task force is to develop recommendations and to promote guidelines of professional practice that are specifically relevant to finance officials working in the Canadian environment.