



Waterloo-  
Cedar Falls  
Chapter

## **ROSTER AND PROGRAM BOOK**

**May 1, 2016 – April 30, 2017**



# **IMA Waterloo-Cedar Falls Chapter**

**2016 / 2017**

## **Roster and Program Book**

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## Welcome from the 2016-17 Chapter President

Dear IMA Members,

Congratulations to the 2015—16 Board of Directors on our Fifth place finish in the Warner Division of the Institute of Management Accountants.

The current Board has worked diligently this summer to line up interesting speakers with timely topics for our 2016-17 year. In September, we will learn how the Waterloo Police deal with violence in our community. Our tour of the Additive Manufacturing Center is set for October. December 8<sup>th</sup> and February 2<sup>nd</sup> you will have the opportunity to earn 6 hours of CPE. Our own Board members Amy Igou and Steve Warneke will be two of our presenters in December. We will have our Ethics presentation on Long Term Care Fraud in February. Joe Kristan's January Tax Update is always entertaining. We finish the year with LEAN/Six Sigma and how to manage your sphere of influence.

I so enjoy the collegiality of our members and all who attend the Chapter seminars. Plan to attend these informative meetings.

A big thank you to the 2016-17 Board of Directors!!

If you have any questions or suggestions, please contact any Board member.

Respectfully,

Denise Bouska

Waterloo-Cedar Falls 2016-17 Chapter President

IMA Waterloo-Cedar Falls Chapter  
[www.imawcf.org](http://www.imawcf.org)

2016 / 2017  
Board Members

Denise Bouska	<a href="mailto:drbouska@gmail.com">drbouska@gmail.com</a>	235-2667	President CMA Director Regional Council Ethics Committee
Lori Brandt	<a href="mailto:lbrandt@filterminder.com">lbrandt@filterminder.com</a>	234-0231 X-15	Secretary Regional Council
Brandy Wilson	<a href="mailto:brandy.wilson@vgm.com">brandy.wilson@vgm.com</a>	274-4442	Treasurer
Laurie Watje	<a href="mailto:laurie.watje@uni.edu">laurie.watje@uni.edu</a>	2735733	VP Administration Program Book
Rod Brockett	<a href="mailto:rodb@petersoncontractors.com">rodb@petersoncontractors.com</a>	345-2713 X-235	Director
Vince Heuer	<a href="mailto:heuerell@mchsi.com">heuerell@mchsi.com</a>	233-9128	Director
Karla Hoppes	<a href="mailto:karla@cedarvalleywealth.com">karla@cedarvalleywealth.com</a>	266-6507 X-103	Director
Amy Igou	<a href="mailto:amy.igou@uni.edu">amy.igou@uni.edu</a>		VP Education
Deb Jungling	<a href="mailto:deb.jungling@episervice.org">deb.jungling@episervice.org</a>	232-6671	VP Communication
Eric Lee	<a href="mailto:eric.lee@uni.edu">eric.lee@uni.edu</a>	273-2402	Director
Funmi Obitayo	<a href="mailto:funmiobitayo@gmail.com">funmiobitayo@gmail.com</a>		VP Professional Education
Janice Rogers	<a href="mailto:rogers.janice7@gmail.com">rogers.janice7@gmail.com</a>		Director
Gary Shontz	<a href="mailto:GaryShontz@aol.com">GaryShontz@aol.com</a>	983-2142	Director
Gerald Smith	<a href="mailto:gerald.smith@uni.edu">gerald.smith@uni.edu</a>	273-6345	Director
Steve Warneke	<a href="mailto:swarneke@netins.net">swarneke@netins.net</a>		Director
Lee Nicholas	<a href="mailto:leenicholas@mchsi.com">leenicholas@mchsi.com</a>	287-3997	Past President Regional Council

## IMA – Waterloo-Cedar Falls Chapter

### Program Schedule for 2016-17

Date	Session Time	Description / Presenter	Cost
Location	Est. CPE hours		Students Free
<b>9/21/2016</b>	4:00 - 5:30	Workplace Violence / Active Shooter / Security Cameras for Businesses	\$25
<b>Cedar Falls Brown Bottle</b>	5:30 – 6:00 6:00 – 7:00 3 hrs	Detective David McFarland, Waterloo Police Dept. Dinner Crime Trends in Waterloo Chief Daniel Trelka, Waterloo Police Dept.	
<b>10/19/2016</b>	4:30 - 5:30	Tour – Addictive Mfg Center at Tech Works Travis Frush	\$25
<b>TechWorks Id8</b>	5:30 - 6:00 6:00 - 7:00 2.5 hrs	Dinner The Visual Logic Story Andy VanFleet	
<b>12/8/2016</b>	8:30 9:00 - 11:00 11:00 - 12:00 12:00 - 1:00 1:00 - 3:00 3:00 - 4:00 7 hrs	<b>Fall Conference</b> Registration/Light Breakfast Data Analytics/Big Data Skills for Accountants Amy Igou, UNI Assistant Professor Healthcare Reform US vs other Industrial Nations Steve Warneke, Warneke Consulting Group Lunch Healthcare Marketplace Stats & Info Steve Warneke, Warneke Consulting Group DOL Overtime Rules Bobbi Vandegrift and Kristie Schreck, PDCM Insurance	\$50
<b>1/5/2017</b>	5:30 6:00 - 8:30 3 hrs	Board Meeting ICN Meeting Tax Update Joe Kristan, Roth & Company, PC	Chapter Sponsored Pizza
<b>ICN Mtg Hawkeye</b>			

## IMA – Waterloo-Cedar Falls Chapter

### Program Schedule for 2016-17

Date	Session Time	Description / Presenter	Cost
Location	Est. CPE hours		Students Free
<b>2/2/2017</b>	8:30 9:00 - 12:00	<b>Spring Conference</b> Registration/Light Breakfast Excel / Tableau Amy Igou, UNI Assistant Professor	\$50
<b>UNI - BCS</b>	12:00 - 1:00 1:00 - 3:00 3:00 - 4:00 8 hrs	Lunch –IMA Update Lee Nicholas, Emeritus Assistant Professor Long Term Care Fraud (Ethics Session) Joshua Happe, MFCU Director of the Iowa Department of Inspections and Appeals UNI – Profitability by Sport Beth Drisher	
<b>4/19/2017</b>	4:00 - 5:30 5:30 - 6:00 6:00 - 7:00 3 hrs	Process Improvement - Lean / Six Sigma Unity Point or Mercy Health Dinner Student CMA Scholarship Leadership, Your Sphere of Influence Heather Marquez, Mind Links, LLC	\$25
<b>Student Night</b>			
<b>Noble Oaks</b>			

Estimated CPE  
23.5 hours

Brown Bottle, 1111 Center Street, Cedar Falls, IA  
 TechWorks Campus, 300 Westfield Avenue, Waterloo, IA  
 Id8 Workspace, 402 E 4<sup>th</sup> Street, Waterloo, IA  
 Clarion Inn University Plaza, 5826 University Avenue, Cedar Falls, IA  
 Hawkeye, Tama Hall, 1501 E Orange Rd, Waterloo  
 UNI BCS Bldg, 8120 Jennings Drive, UNI Campus south side of University Ave  
 Noble Oaks, 314 Main Street, Cedar Falls, IA

Meeting dates and times are subject to change. Please check our website for current information at [www.imawcf.org](http://www.imawcf.org)  
 Reservations should be made to Vince Heuer, 319-233-9128, [heuerell@mchsi.com](mailto:heuerell@mchsi.com); or Deb Jungling [deb.jungling@episervice.org](mailto:deb.jungling@episervice.org)

**IMA Waterloo-Cedar Falls Chapter  
2016/2017**

Mr. John M. Adams	Adams Evenson Co & PC	Waterloo	IA
Ms Denise Bouska, CMA, CPA	BerganKDV	Waterloo	IA
Mr. Robert D. Bradshaw		Waterloo	IA
Ms Lori L. Brandt, CMA	Donaldson Company Inc.	Waterloo	IA
Rodney L. Brockett, CMA, CPA	Peterson Contractors INC	Reinbeck	IA
Mr. Eric R. Brodahl	The VGM Group Inc	Waterloo	IA
Heather E. Burrows		Sumner	IA
Ms Diane L. Caley, CMA, CPA	Greater Cedar Valley Alliance	Parkersburg	IA
Mr. Leo D. Campbell		Cedar Falls	IA
Mr. Daniel Cansino		Mission	TX
Mrs. Lucy M. Choplin, CPA		Waterloo	IA
Dr. Mary K. Christ, CPA	University of Northern Iowa	Cedar Falls	IA
Brittany Suzanne Cord, CMA		Decorah	IA
Mr. Randall M. Costello, CMA, CPA	Iowa Insurance Seminar	Cedar Falls	IA
Ms Colleen Dixon	Engineered Products Co	Waterloo	IA
Mr. Al D. Eilderts	Foundation Service Corp	Hudson	IA
Mr. Clinton D. Farlinger, CMA	Howard-Winneshiek Comm. School	Cresco	IA
Mr. Dale E. Folkers	Phantom EFX LLC	Waterloo	IA
Mrs. Taksheung J. Hahm, CMA, CPA	Deere & CO	Bettendorf	IA
Mrs. Andrea L. Hansen, CMA		Plainfield	IA
Mrs. Valerie D. Hennings, CMA	Terex	Waverly	IA
Mr. Vincent P. Heuer, CPA		Waterloo	IA
Mr. Matt Hewitt		Waterloo	IA
John T. Holden, CMA, CPA, CIA	Saudi Aramco	Shell Rock	IA
Ms Karla R. Hoppes	Cedar Valley Wealth Advisors	Cedar Falls	IA
Mr. Robert W. Hughes, Sr.		Independence	IA
Dr. Amy J. Igou, CMA	University of Northern Iowa	Cedar Falls	IA
Ms Deb Jacobs	Waterloo Community Schools	Waterloo	IA
Ms Peilan Johnson, CMA, CPA		Conroe	TX
Ms Beth Johnson		Evansdale	IA
Mr. Eric M. Joneson, CMA	Terex Corp	Waverly	IA
Debra M. Jungling, CMA	Exceptional Persons Inc	Waterloo	IA
Mr. Robert C. Krogh, CPA		Waterloo	IA
Dr. Wee Meng Eric Lee, CPA	University of Northern Iowa	Cedar Falls	IA
Mrs. Kasey Lewis		Plainfield	IA
Ms Chuchu Liao, CMA		Sunnyvale	CA
Mr. Matthew D. Mcgough, CPA	Stryker	Grand Rapids	MI
Mr. Kevin M. Mckinley, CMA, CPA	Dexter Magnetic Technologies	Elk Grove Village	IL
Miss Bobbi Ney		West Union	IA

**IMA Waterloo-Cedar Falls Chapter  
2016/2017**

Mr. Lee H. Nicholas, CMA, CPA	University of Northern Iowa	Waterloo	IA
Gina M. Niewoehner	Caterpillar, Inc.	Hawkeye	IA
Ms Funmilayo Obitayo, CPA		Waterloo	IA
Mr. Trenton S. Olmstead, CPA	DC Industries Inc	Waterloo	IA
Mr. Howard A. Peterson		Waterloo	IA
Ms Jill D. Pliner		Clarksville	IA
Mr. Michael K. Ritter, CMA	GMT Corporation	Waverly	IA
Ms Pamela J. Roberts, CMA, CPA	Stellar Industries Inc	Garner	IA
Miss Janice B. Rogers	University of Northern Iowa	Cedar Falls	IA
Mr. William C. Schmid, CPA	Rydell Chevrolet Inc	Elk Run	IA
		Heights	
Ms Mariea C. Schnor, CPA		Fairbank	IA
Ms Terri J. Seegers, CPA	John Deere Waterloo Works	Denver	IA
Mr. Bradford L. Shatzer	Veridian Credit Union	Waterloo	IA
Mr. Gary B. Shontz		Cedar Falls	IA
Dr. Hollis A. Skaife, CMA, CPA	University California, Davis	San Francisco	CA
Mr. Gerald Smith, CPA	University of Northern Iowa	Cedar Falls	IA
Mr. Jeff G. Sommerfeldt	Waterloo Comm School District	Waterloo	IA
Ms Erica St. John, CPA		Waterloo	IA
Mr. John Andrew Swiderski		Waterloo	IA
Pamela L. Taylor, CPA		Cedar Falls	IA
Prof Randall R. Thomas, CPA	Iowa Wesleyan University	Cedar Falls	IA
Ms Deborah S. Vogeler, CMA	Fisher Controls Intl	Marshalltown	IA
Steven L. Warneke, CMA, CPA	Warneke Consulting Group	Readlyn	IA
Ms Sharon K. Waschkat	Municipal Pipe Tool Co LLC	Cedar Falls	IA
Mrs. Laurie Irene Watje, CPA	University of Northern Iowa	Cedar Falls	IA
Mr. Mark E. Weak, CMA, CPA	Professional Office Services	Waterloo	IA
Mrs. Brandy L. Wilson, CPA	VGM Group	Hudson	IA

**Student Members**

Miss Melanie Anne Adams		Waterloo	IA
Mr. Russell W. Bunger		Cedar Falls	IA
Mrs. Jaquelyn Hope Hanson, RTRP	Dealerbuilt	Mason City	IA
Amanda Kamp		Waterloo	IA
Ramona J. Nelson, CPA	Luther College	Decorah	IA
Rebecca Jo Woller	Nxthera	Fredericksburg	IA





Waterloo-  
Cedar Falls  
Chapter

# Our Members and Chapter





*IMA's Certification for  
Accountants and  
Financial Professionals  
in Business*

## IMA Waterloo-Cedar Falls Chapter 2016 / 2017

### CMA Holders

Denise Bouska  
Lori Brandt  
Rodney Brockett  
Diane Caley  
Brittany Cord  
Randall Costello  
Clinton Farlinger  
T. Judy Hahm  
Andrea Hansen  
Valerie Hennings  
John Holden  
Amy Igou  
Peilan Johnson  
Eric Joneson  
Debra Jungling  
Chuchu Liao  
Kevin McKinley  
Lee Nicholas  
Michael Ritter  
Pamela Roberts  
Hollis Skaife  
Deborah Vogeler  
Steven Warneke  
Mark Weak

IMA Waterloo-Cedar Falls Chapter  
2016 / 2017

50 Year Members

Robert Bradshaw  
Leo Campbell  
Howard Peterson

IMA Waterloo-Cedar Falls Chapter  
2016 / 2017

25 Year Members

John Adams  
Denise Bouska  
Lori Brandt  
Rod Brockett  
Diane Caley  
Randy Costello  
Al Eilderts  
Vincent Heuer  
Karla Hoppes  
Robert Hughes  
Debra Jungling  
Robert Krogh  
Matthew McGough  
Lee Nicholas  
William Schmid  
Terri Seegers  
Bradford Shatzer  
Hollis Skaife  
Gerald Smith  
Randall Thomas  
Deborah Vogeler  
Steven Warneke  
Mark Weak

IMA Waterloo-Cedar Falls Chapter  
2016 / 2017

Stuart Cameron McLeod Society (SCMS)  
or Society for Continuing Member Service

Denise Bouska  
Amy Igou  
Robert Krogh  
Lee Nicholas

“The Stuart Cameron McLeod Society (SCMS) was founded in 1934 to recognize those who served IMA and to provide an opportunity for continued friendship, fellowship, and service. Today, SCMS, also known as the Society for Continuing Member Service, continues those traditions and meets the challenges of tomorrow by funding student scholarships, supporting the Annual IMA Student Conference, and offering educational and social events for its members.”

“The purpose of the Club is to provide a means whereby former officers and directors of the Association may continue the associations and contacts which they formed while in office and to make available to the current management of the Association the advice and experience of past officers.”

Excerpts from SCMS website <http://scms.imanet.org/>

Visit the SCMS website for more information on membership Benefits, Eligibility, Induction and Application.

# IMA Waterloo-Cedar Falls Chapter

2016 / 2017

## Chapter Competition History

### Competition Banners

1968	5 <sup>th</sup> Place
1973	6 <sup>th</sup> Place
1974	9 <sup>th</sup> Place
1988	16 <sup>th</sup> Place
1991	14 <sup>th</sup> Place
1992	15 <sup>th</sup> Place
1993	24 <sup>th</sup> Place
1994	4 <sup>th</sup> Place
2000	12 <sup>th</sup> Place
2001	8 <sup>th</sup> Place
2006	16 <sup>th</sup> Place
2007	25 <sup>th</sup> Place
2009	25 <sup>th</sup> Place
2010	12 <sup>th</sup> Place
2011	18 <sup>th</sup> Place
2012	9 <sup>th</sup> Place
2013	14 <sup>th</sup> Place
2015	14 <sup>th</sup> Place
2016	5 <sup>th</sup> Place

### Membership Achievement Award

1994

### Membership Retention Award

2010

If anyone has additional Chapter Competition History information, please pass it along to one of our Board Members.

IMA Waterloo-Cedar Falls Chapter  
Past Presidents

1946-1947	Howard L. Dexter	The Rath Packing Company
1947-1948	John L. Graflund	Deere and Company, Moline
1948-1949	Harold J. Miller	Alstadt & Langlas Baking Company
1949-1950	G. W. Twogood	The Rath Packing Company
1950-1951	M. E. Salisbury	Deere and Company, Moline
1951-1952	Orlo A. Bush	Waterloo Board of Education
1952-1953	Charles G. White	John Deere Waterloo Tractor Works
1953-1954	C. L. Martin	Hoxie Fruit Company
1954-1955	Richard W. Smith	Burrogught Corporation
1955-1956	Robert L Morris	The National Bank of Waterloo
1956-1957	John E. Cash	The Rath Packing Company
1957-1958	Milton L. Horak	The DX Sunray Oil Company
1958-1959	Edward D. Kadera	Peoples Bank and Trust Company
1959-1960	Kenneth L. Schadle	Kroblin Refrigerate Xpress, Inc. Takin Bros. Freight Line, Inc.
1960-1961	Condon L. Brody	The Rath Packing Company
1961-1962	Carlton W. Holmes, Jr.	Perpetual Savings and Loan Association
1962-1963	Ronald J. Cook	The Rath Packing Company
6/63-12/63	William H. Rippey	National Cash Register Company, Gary, IN
1/64 - 5/64	John O. Marlow	Home Savings and Loan Association
1964-1965	John O. Marlow	Home Savings and Loan Association
1965-1966	Stuart E. Sears	Gates Waterloo Business College
1966-1967	Joseph W. Schneider	John Deere Waterloo Tractor Works
1967-1968	Robert Bradshaw	The Rath Packing Company
1968-1969	Charles E. Meyer	National Cash Register Company
1969-1970	David L. Ryan	General Mortgage Corporation of Iowa
1970-1971	John L. Grabow	Herrick Refrigeration Company
1971-1972	Joseph M. Jacoby	Hinson Division, Royal Industries
1972-1973	Robert McGill	C.W. Shirey Company
1973-1974	Leo Campbell	First Federal Savings and Loan Association
1974-1975	Kenneth D. Alberts	Cedar Falls Utilities
1975-1976	Ronald J. Kettrell	Matt Parrott and Sons Company
1976-1977	Jean K. Kraemer	Kraemer Accounting Service
1977-1978	Henry F. Oltrogge	Banco Mortgage Company
1978-1979	Howard Peterson	Warren Transport, Inc.
1979-1980	Bruce Bilton	Hinson Manufacturing Co.
1980-1981	Paul Martin	City and National Employment

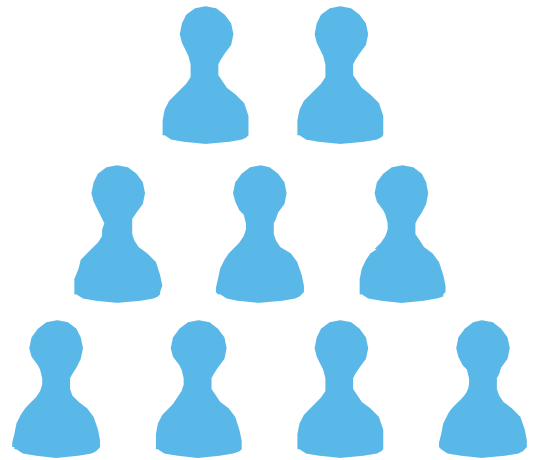
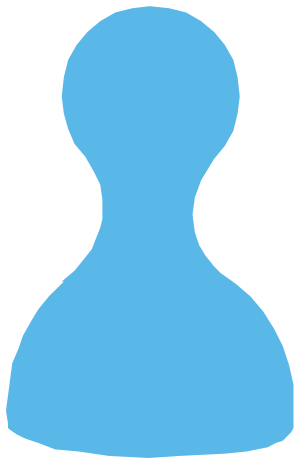
## IMA Waterloo-Cedar Falls Chapter Past Presidents

1981-1982	Karen Sharp	John Deere Foundry
1982-1983	Robert Krogh	John Deere Foundry
1983-1984	Horst Wartenberg	John Deere Engine Works
1984-1985	Vincent Heuer	Vincent Heuer, CPA
1985-1986	John Adams	Heaton, Adams & Co.
1986-1987	Al Eilderts	The Bookkeeping Service Corp.
1987-1988	Duane Lemke	John Deere Foundry
1988-1989	Terri Seegers	John Deere Waterloo Works
1989-1990	Francis Moore	Advanced Systems, Inc.
1990-1991	Gary Wiezorek	John Deere Waterloo Works
1991-1992	Pam Bishop	Bertch Cabinet Mfg.
1992-1993	Lee Nicholas	University of Northern Iowa
1993-1994	Barb Cummins	Bergan, Paulsen & Company, P.C.
1994-1995	Claudia Schroeder	Norwest Bank Iowa, N.A.
1995-1996	Gayle Lundeen	John Deere Product Engineering Center
1996-1997	Delon Gobeli	John Deere Engine Works
1997-1998	Jean Naber	Kidder Benefit Consultants, Inc.
1998-1999	Debra Jungling	Exceptional Persons, Inc.
1999-2000	Karla Hoppes	Homeland Bank N.A.
2000-2001	Lori Brandt	Engineered Products Co.
2001-2002	Denise Bouska	University of Northern Iowa
2002-2003	Denise Bouska	University of Northern Iowa
2003-2004	Jeff Sommerfeldt	Waterloo Community School District
2004-2005	Dallon Christensen	John Deere Waterloo Works
2005-2006	Christine Benham	Jackson's International Auctioneers & Appraisers
2006-2007	Lori Brandt	Engineered Products Co.
2007-2008	Lori Brandt	Engineered Products Co.
2008-2009	Lori Brandt	Engineered Products Co.
2009-2010	Bonnie Stettler	Hawkeye Community College
2010-2011	Denise Bouska	Hawkeye Community College
2011-2012	Gerald Smith	University of Northern Iowa
2012-2013	Randy Thomas	Upper Iowa University
2013-2014	Randy Thomas	Upper Iowa University
2014-2015	Laurie Watje	University of Northern Iowa
2015-2016	Lee Nicholas	University of Northern Iowa



The Association of  
Accountants and  
Financial Professionals  
in Business

## About IMA







The Association of  
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in Business

## About IMA

Empowering accountants and financial professionals to drive business performance.

IMA is the worldwide association of accountants and financial professionals working in business. We are committed to helping you—and our more than 70,000 members—to expand your professional skills, better manage your organization, and enhance your career.

### **Strengthen your skills**

Power your career through our highly respected CMA® (Certified Management Accountant) credential and best-in-class professional development programs.

### **Connect with your peers**

Grow your professional network through the *LinkUp IMA* community, conferences, and local chapter.

### **Inform your strategic viewpoint**

Expand your knowledge with thought-leading publications and research on industry trends and developments.

### **Expand your career potential**

Market yourself with a portfolio of customizable professional development services to enhance your knowledge, professional leadership skills, and future opportunities.

Excerpt from [www.imanet.org](http://www.imanet.org). Visit our website for more information.



The Association of  
Accountants and  
Financial Professionals  
in Business

## **STATEMENT OF ETHICAL PROFESSIONAL PRACTICE**

Members of IMA shall behave ethically. A commitment to ethical professional practice includes: overarching principles that express our values, and standards that guide our conduct.

### **PRINCIPLES**

IMA's overarching ethical principles include: Honesty, Fairness, Objectivity, and Responsibility. Members shall act in accordance with these principles and shall encourage others within their organizations to adhere to them.

### **STANDARDS**

A member's failure to comply with the following standards may result in disciplinary action.

#### **I. COMPETENCE**

Each member has a responsibility to:

1. Maintain an appropriate level of professional expertise by continually developing knowledge and skills.
2. Perform professional duties in accordance with relevant laws, regulations, and technical standards.
3. Provide decision support information and recommendations that are accurate, clear, concise, and timely.
4. Recognize and communicate professional limitations or other constraints that would preclude responsible judgment or successful performance of an activity.

#### **II. CONFIDENTIALITY**

Each member has a responsibility to:

1. Keep information confidential except when disclosure is authorized or legally required.
2. Inform all relevant parties regarding appropriate use of confidential information. Monitor subordinates' activities to ensure compliance.
3. Refrain from using confidential information for unethical or illegal advantage.

### III. INTEGRITY

Each member has a responsibility to:

1. Mitigate actual conflicts of interest, regularly communicate with business associates to avoid apparent conflicts of interest. Advise all parties of any potential conflicts.
2. Refrain from engaging in any conduct that would prejudice carrying out duties ethically.
3. Abstain from engaging in or supporting any activity that might discredit the profession.

### IV. CREDIBILITY

Each member has a responsibility to:

1. Communicate information fairly and objectively.
2. Disclose all relevant information that could reasonably be expected to influence an intended user's understanding of the reports, analyses, or recommendations.
3. Disclose delays or deficiencies in information, timeliness, processing, or internal controls in conformance with organization policy and/or applicable law.

### RESOLUTION OF ETHICAL CONFLICT

In applying the Standards of Ethical Professional Practice, you may encounter problems identifying unethical behavior or resolving an ethical conflict. When faced with ethical issues, you should follow your organization's established policies on the resolution of such conflict. If these policies do not resolve the ethical conflict, you should consider the following courses of action:

1. Discuss the issue with your immediate supervisor except when it appears that the supervisor is involved. In that case, present the issue to the next level. If you cannot achieve a satisfactory resolution, submit the issue to the next management level. If your immediate superior is the chief executive officer or equivalent, the acceptable reviewing authority may be a group such as the audit committee, executive committee, board of directors, board of trustees, or owners. Contact with levels above the immediate superior should be initiated only with your superior's knowledge, assuming he or she is not involved. Communication of such problems to authorities or individuals not employed or engaged by the organization is not considered appropriate, unless you believe there is a clear violation of the law.
2. Clarify relevant ethical issues by initiating a confidential discussion with an IMA Ethics Counselor or other impartial advisor to obtain a better understanding of possible courses of action.
3. Consult your own attorney as to legal obligations and rights concerning the ethical conflict.

**IMA Ethics Helpline Number: 800-245-1383\***

\*For callers in the U.S. and Canada. Other callers can access the Helpline by dialing another toll-free access code. See IMA website for instructions:

<http://www.imanet.org/resources-publications/ethics-center>

IMA Waterloo-Cedar Falls Chapter  
2016 / 2017

Membership Information - Member Fees One-time-only  
application fee \$15

Regular	\$245	Academic	\$135
Young Professional	\$155	Student	\$39

Are there more than 5 members in your organization? Check out the membership discounts in the Staff Enrollment Program.

Chapter affiliation = 0086 Waterloo-Cedar Falls



“The CMA is the globally recognized, advanced-level credential appropriate for accountants and financial professionals in business. Achieving the CMA demonstrates your professional expertise in financial planning, analysis, control, decision support, and professional ethics – skills that are in demand by organizations around the world. Whether you want to enhance the value you bring to your current position, or expand your career potential, the CMA will help you set the standard for professional excellence. Excerpt from imanet.org website

Exam Fees

Certification entrance fee	\$250
Exam Fee per part	\$415
Student/Academic Certification entrance fee	\$188 Student/Academic Exam
Fee per part	\$311

**Please visit IMA’s website for Membership and Certification details:**

[www.imanet.org](http://www.imanet.org)