



Volume 17-02 October 2017



## President's Message

AGA President's Message – October 2017

If you are an instructor, student, or a parent of a school-age child, you know well that fall means back-to-school time. Our AGA chapter is also in the thick of plotting educational opportunities for our members at this time of year. This year, the board has committed to strengthening the linkage between our monthly educational events and AGA's Certified Government Financial Manager certification. We hope to offer more learning opportunities that tie in to the CGFM program while at the same time providing high quality continuing professional education credits to our general membership. If you currently hold a CGFM, or are interested in obtaining the



certification, feel free to speak to any of our board members at our upcoming meeting on October 17 to let us know how we can assist you in your professional development.

Mary Ann Hardy,  
Chapter President

### Upcoming Events

**October 17** The Search for Meaning - An Odyssey of Performance Measurement  
**presented by** Larisa Benson  
See Page 2 for details

**October 11** AGA Webinar: Auditing Relevance and Reliability of Performance Information  
See Page 4 for details

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### **National leadership for 2018–2021: could it be you?**

AGA is looking for "a few good volunteers" for national officer positions: Regional Vice President; Senior Vice President, Regional Services; Treasurer-Elect; or President-Elect. The deadline to nominate is October 31. Click here to visit the nominations page for desired qualifications and the nomination process: [\[Redacted\]](#)



# THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

**October 17, 2017**

## **Speaker**

*Larisa Benson, Chief Systems Convener,  
Government Performance Consortium  
University of Washington - Tacoma*

## **Topic**

**“The Search for Meaning - An Odyssey of Performance Measurement”**

## **Time**

**12:00 – 12:50 pm**

Please join us at 11:30 a.m. for lunch and networking prior to the presentation.

## **Place**

GAO Training Room,  
Columbia Center, 701 – 5<sup>th</sup> Ave., Floor 37  
Seattle, WA 98104

## **Cost**

**MEMBERS - \$0 AND NON-MEMBERS - \$5**

## **Menu Choices**

Bring your own lunch, or purchase a box lunch from Specialty’s Café and Bakery for \$15.00. Choose from the following box lunch options:

1. Smoked Ham Sandwich
2. Chicken Cobb Salad
3. Spinach, Strawberry, and Goat Cheese Salad (vegetarian)

## **RSVP Required**

Please **RSVP** to attend and provide your choice for lunch by **Friday, October 13, 2017** to Mary Ann Hardy, [hardym@gao.gov](mailto:hardym@gao.gov).

## **CPE**

1 CPE awarded.

## **AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2017-2018**

Save the dates for our monthly education events for program year 2017-2018! Please join us at these luncheon and brown bag events and help us make this program year a success.

Unless otherwise stated, all meetings will be held at the GAO Training Facility on the 37th floor of the Columbia Center.

Topics will be announced as they are finalized. Dates are subject to change.

### **Tuesday, October 17, 2017 - GAO 37th Floor Training Facility, Columbia Center.**

Larisa Benson will speak on "The Search for Meaning - An Odyssey of Performance Measurement." Ms. Benson is a consultant with the University of Washington Office of Professional & Organizational Development. She specializes in Lean process improvement and Crucial Conversations, helping teams build capacity, competence and confidence. Larisa holds a Master of Public Administration from the University of Washington and is a Certified Black Belt Lean Six-Sigma.

### **Tuesday, November 14, 2017 – GAO 37th Floor Training Facility, Columbia Center.**

Gabrielle Sivage will speak on "Government Management and Control (with emphasis on federal financial assistance)." Ms. Sivage is employed at the City of Seattle Department of Transportation and is a Certified Government Financial Manager, earning a Master of Science in Social Policy and Planning from the London School of Economics. She is working as the Grant Oversight Manager for the Seattle Department of Transportation. For over 15 years she has served in government management and federal financial management from many positions including federal, city, consulting, and not-for-profit organizations. Her SDOT position as Grant Oversight Manager was created in 2015 to synthesize grant administration, enhance employee services for resource relief, increase performance and decrease risk.

### **Tuesday, December 12, 2017 – GAO 37th Floor Training Facility, Columbia Center.**

**Tuesday, January 9, 2018 – GAO 37th Floor Training Facility, Columbia Center.**  
**Tina Polf, CPA - Annual Tax Update.**

**Tuesday, February 13, 2018 – GAO 37th Floor Training Facility, Columbia Center.**

**Tuesday, March 13, 2018 – GAO 37th Floor Training Facility, Columbia Center.**

**April 2018 – Governmental Accounting and Auditing Conference**  
**Dates to be determined**

**Tuesday, May 8, 2018 – Emerald Award Luncheon**

## ASSOCIATION OF GOVERNMENT ACCOUNTANTS WEBINAR SCHEDULE

The national office has scheduled monthly webinars to make receiving CPE as convenient as possible. The Seattle Chapter may incorporate some of the webinars into our monthly meetings. For further information on signing up individually, go to <https://www.agacgm.org/Training-and-Events/Learn-Online/Webinars.aspx>

Oct. 11 | 2–3:50 p.m. ET  
**Auditing Relevance and Reliability of Performance Information**

Nov. 15 | 2–3:50 p.m. ET  
**Spotting Fraud in Your Organization**

Dec. 6 | 2–3:50 p.m. ET  
**Best Practices for Auditing & Quality Assurance**

Jan. 10 | 2–3:50 p.m. ET  
**Grants Management**

Feb. 7 | 2–3:50 p.m. ET  
**Understanding GASB's New Standards on Leases and Fiduciary Activities**

March 7 | 2–3:50 p.m. ET  
**Infrastructure Financing with State and Local Government**

March 28 | 2–3:50 p.m. ET  
**Cybersecurity**

April 11 | 2–3:50 p.m. ET  
**Ethics**

April 25 | 2–3:50 p.m. ET  
**DATA Act**

May 16 | 2–3:50 p.m. ET  
**Fraud/Data Analytics**

June 13 | 2–3:50 p.m. ET  
**Leadership**

## September 2017 Luncheon Topic

### Ethics and Protecting Government Data

By

**Diane MaKaeli, CEO, Global Business & Financial Services**

On September 12, Diane MaKaeli, CEO of Global Business & Financial Services, as well as a member of our chapter board and the AGA's Professional Ethics Board, discussed the role of the AGA in maintaining ethical standards among its members.

Diane described the Ethics Board and its function. The board is made up of federal and state government representatives as well as private sector members. Diane represents the private sector.

The principal task of the Ethics Board is to respond to questions submitted by members as to the appropriateness of activities in light of the AGA's ethics standards. The Board also reviews reported actions of members, which, after investigation, may be found to be contrary to the AGA's standards. These transgressions may result in a verbal or written warning; remedial action by the member or CGFM, such as additional education; suspension of AGA membership and/or CGFM certification; and termination of AGA membership and/or CGFM certification.



Diane Makaeli, speaking at the AGA meeting held in the GAO Training Room

The bulk of questions and alleged improprieties made to the Board are agency policy issues that are best resolved by referring to the agencies' policies and procedures. Examples cited included personal accumulation of frequent flyer benefits from official travel, not attending training programs paid for by the employee's agency, and sharing a hotel room with a spouse while on travel status.

Diane also discussed more serious cases. These tend to revolve around access and dissemination of information. Among Diane's examples was a case where passport data showing the travel performed by political candidates was looked up by government employees out of curiosity, not for a business purpose. Diane pointed out that this type of action tars all government workers as snoops using their official positions for personal purposes, and takes away the public's confidence in the privacy of their own data held by the government.

In closing, Diane commented on how one would think an ethics issue would be clearly within the AGA's standards or not. However, it turns out that the Board often has different opinions of an action, which must then be analyzed and discussed to come to a consensus opinion.

For further information on this subject, Diane recommended reading the recently issued Fall 2017 *Journal of Government Financial Management*, which includes an article titled "Ethics and Protecting Government Data." AGA's Code of Ethics, which we all agreed to abide by when joining the AGA or receiving a CGFM, can be reviewed on the AGA website at

<https://www.agacgfm.org/About/Code-of-Ethics.aspx>



## New Member Recognized

Katherine King, Grants Senior Accountant for King County, joined the Seattle Chapter last April. Our September meeting was the first time Ms. King had an opportunity to attend one of our presentations. As is customary with new members upon their first appearance at a chapter meeting, our chapter president, Mary Ann Hardy, introduced Ms. King to the other members. Also, as a first-time attendee, Ms. King's lunch was complementary.



Chapter President Mary Ann Hardy (left) greets new member Katherine King at Ms. King's first general meeting.

## ARTICLES and PHOTOS WANTED

It has been said that nothing looks better than a published article with your name on it.

In order to give our members a chance to experience that thrill, we are looking for articles to include in the SOUNDER. Please submit items for inclusion and attribution.

Also, we like to decorate the first page of The Sounder with a local photo each month.

If you have an article or picture to contribute, please send it to Tim Dobler at [DOBLER5@MSN.COM](mailto:DOBLER5@MSN.COM). When we use your photo, we will acknowledge you in our credits section.

## Financial Condition as of August 31, 2017

Checking	\$ 1,912.95
Savings	\$ 3,065.67
12-Month CD	<u>\$ 4,665.39</u>
<b>Total Assets</b>	<b>\$ 9,644.01</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 9,644.01</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$ 9,644.01</b>

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### Cash Flow Report, Month Ending August 31, 2017

<b>Beginning Cash Balances</b>	\$9,719.10
	 <b>\$ 76.91</b>
Shirts for Board Members	<b>\$ 76.91</b>
<b>Cash Expended</b>	<b>\$ 76.91</b>
	 <b>\$ 1.82</b>
Interest Income	<b>\$ 1.82</b>
<b>Subtotal Cash Deposits</b>	<u><b>\$ 1.82</b></u>
<b>Net Cash Change</b>	<u><b>\$ 75.09</b></u>
<b>Ending Cash Balance</b>	<u><b>\$ 9,644.01</b></u>



## The Sounder

WE'RE ON THE WEB:

[WWW.AGASEATTLE.ORG](http://WWW.AGASEATTLE.ORG)

AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

The purpose of the Association and the Chapter is to be an international, professional organization dedicated to the advancement of government financial management. The Association shall serve its members by providing or sponsoring appropriate educational programs, encouraging professional development, influencing governmental financial management policies and practices, and serving as an advocate for the profession. The Association shall serve government officials and the public by sponsoring efforts to ensure full and fair accountability for all public monies, and by providing a variety of pro bono services throughout the United States and its territories that support that end.

### AGA Seattle Chapter 2017-2018 Board Members

#### President and Professional Development Chair

Mary Ann Hardy, U.S. GAO  
206-654-5594  
[hardym@gao.gov](mailto:hardym@gao.gov)

#### President-Elect

Karen Murphy  
[joujie@comcast.net](mailto:joujie@comcast.net)

#### Immediate Past President and Education Chair

Diane MaKaeli  
[dmakaeli@gmail.com](mailto:dmakaeli@gmail.com)

#### Treasurer, Webmaster and Early Careers Chair

Sam Lord, HHS OIG  
206-615-2257  
[sam.lord@oig.hhs.gov](mailto:sam.lord@oig.hhs.gov)

#### Secretary and Historian

Karyn Angulo, U.S. GAO  
206-287-4868  
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#### Newsletter Editor

Tim Dobler, Retired  
206-364-3499  
[Dobler5@msn.com](mailto:Dobler5@msn.com)

#### Membership Chair

Tony Eayrs  
King County International  
Airport  
[tony.eayrs@kingcounty.gov](mailto:tony.eayrs@kingcounty.gov)

#### CGFM Chair and Community Service Chair

Gabrielle Sivage, CGFM  
Seattle DOT  
202-277-8250  
[gabrielle.sivage@seattle.gov](mailto:gabrielle.sivage@seattle.gov)

#### Board Member

John Kurpierz  
Schulich School of Business,  
York University  
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#### Board Member

Ken Smith, PhD  
Central Washington  
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503-428-0994  
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This newsletter was produced by board member Tim Dobler, with the assistance of Karyn Angulo. Thanks to chapter members who contributed articles and photos for this issue. Masthead Photo compliments of Judy Dobler, "outbound on Alaska Airlines."