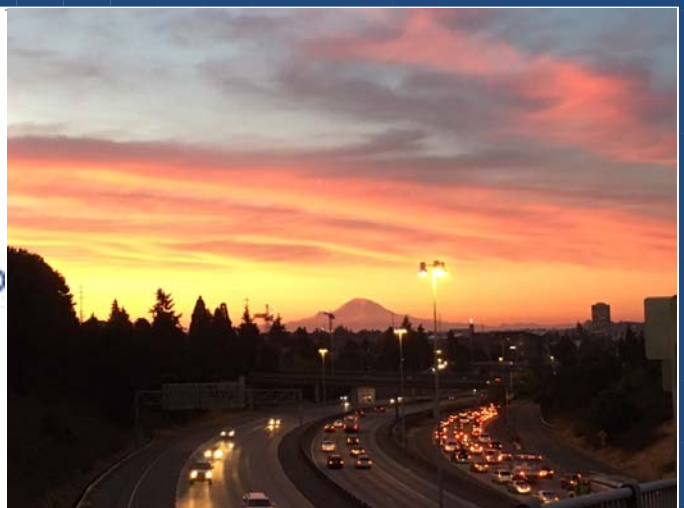




Volume 17-05 January 2018



President's Message

AGA President's Message –
January 2018

Happy New Year to all our Seattle chapter members! January marks the mid-point in our 2017-2018 program year. We are looking forward to welcoming back one of our favorite speakers, Tina Polf, CPA, for our annual tax update session on January 9, 2018. This is one monthly meeting you won't want to miss.

In addition, in lieu of sponsoring our traditional food drive, this year we have opted to extend into January our community outreach fundraiser in support of Sound Generations, an organization that provides older adults and adults with disabilities



in King County with vital resources such as Meals on Wheels. Please consider making a financial contribution to Sound Generations through this link: <https://give.soundgenerations.org/give/154472/#!/donation/checkout>

Welcome New Members

We are pleased to welcome to the Seattle Chapter:

*Miss Angela Tse,
Student, Seattle
Pacific University
and
Ms. Emma L.
Haney, Student*

Upcoming Events

January 9

2017-18

Tax Update

See Page 2 for details

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ARTICLES and PHOTOS WANTED

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. When we use your photo, we will acknowledge you in our credits section.



THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

January 9, 2018

Speaker	<i>Christina Polf, CPA</i>
Topic	"2017 Tax Update"
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 th 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: <ol style="list-style-type: none">1. Roast Beef Sandwich2. Chicken Cobb Salad3. Spinach, Strawberry, and Goat Cheese Salad (vegetarian)
RSVP Required	Please RSVP to attend and provide your choice for lunch by Friday, January 5, 2018 to Mary Ann Hardy, 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, 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.
Ken Smith, PhD. Central Washington University – Topic to be determined.**

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

Monday April 30 and Tuesday May 1 – Governmental Accounting and Auditing Conference

Tuesday, May 8, 2018 – Emerald Award Luncheon

NATIONAL EVENTS

Go to <https://www.agacgfm.org/Training-and-Events/Event-Calendar/national-events.aspx>
For further Information.

Jan. 17, 2018 | Washington DC or virtual | 6 CPEs

Financial Systems Summit

The Financial Systems Summit (FSS) unites federal financial managers and private-sector executives to discuss the near-term and future prospects of federal financial management systems in a budget-constrained environment. The summit will provide new insights into the burgeoning federal financial systems modernization strategy over the coming decade — and beyond.

FSS offers live audience participation! Attendees will actively participate in conversation throughout the day using their mobile device (both in person and virtual attendees). Summit speakers will post questions and attendees can text their response allowing for real time conversation and engagement.

Follow the event on [Twitter](#): #FSS2018

Feb. 27–28 | Washington DC or virtual | 14 CPEs

2018 National Leadership Training

National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today's competitive market.

December Luncheon Topic

Accounting & Financial Auditing Challenges/Best Practices Webinar

Moderated by

Berri Davis, CGFM, CPA, Director, Financial Management and Assurance, GAO,
and featuring

Anne Sit-Williams, CPA, Asst Director - Financial Management and Assurance, GAO, and
Wendy Payne, MPA, CGFM, CPA Executive Director, FASAB

On December 6, Mses. Sit-Williams and Payne provided two hours of continuing CPE to our chapter members participating in the webinar on Wednesday, December 6. The topics covered Generally Accepted Accounting Principles, estimates, internal controls, disclosures, and reporting entity.

Besides discussing the sources of guidance for government accountants and auditors generally known as GAAP, they also went into some detail regarding known voids in Federal GAAP, including TARP ^{1/}, Derivatives, Detailed lease accounting under SFFAS 5 ^{2/}, and complex arrangements such as P3s ^{3/}.

For best practices, our presenters discussed estimates (why financial accounting requires estimates and what the auditing standards provide). This part of the discussion was designed to be in compliance with AU-C 540 ^{4/} and included examples of estimating procedures that should be performed.

We were also treated to insights on internal controls, including when it is appropriate to rely on multi-year tests, disclosures (sometimes more is not better), and appropriately identifying the entity under review.

^{1/} Troubled Asset Relief Program (TARP) is a program of the United States government to purchase toxic assets and equity from financial institutions to strengthen the financial sector. TARP was signed into law by President George W. Bush on October 3, 2008.

^{2/} Statement of Federal Financial Accounting Standards 5: Accounting for Liabilities of the Federal Government.

^{3/} Public-Private Partnerships

^{4/} AICPA publication Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures

ASSOCIATION OF GOVERNMENT ACCOUNTANTS WEBINAR AND VIRTUAL TRAINING 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.agacgfm.org/Training-and-Events/Learn-Online/Webinars.aspx>. Webinars provide 2 hours CPE each, unless otherwise indicated.

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

June 22-25 | Orlando, Fla., or virtual | 24 CPEs

Professional Development Training

Sept. 20–21 | Washington, D.C., or virtual | 14 CPEs

Internal Control and Fraud Prevention Training

PDT⚡2018



2018 Professional Development Training

July 22–25, 2018 | 24 CPEs
Orlando, Fla. or virtual

Three reasons you should attend:

1. **Earn up to 24 CPEs.** Enhance your lifelong learning, and gain the knowledge and understanding to better improve your job effectiveness.
2. **Stay cutting-edge.** Top-notch speakers from federal, state, local, academia and the private sector share key findings and educational experiences to augment your knowledge and enhance your skills.
3. **Network and connect.** Collaborate and engage with industry experts and government financial management colleagues facing the same or similar issues, and exchange ideas to bring back to your organization.

For further details, go to <https://www.agacgfm.org/PDT.aspx>

"Auditing in a Changing Environment"



The Pacific Northwest Intergovernmental Audit Forum (PNIAF) will be holding its next forum meeting **Thursday, March 15 – Friday, March 16** at the Hotel Grand Pacific, 463 Belleville Street, Victoria, BC, V8V 1X3.

We will offer 16 CPEs at a cost of \$175 (US dollars). The registration fee includes breakfast, lunch and a reception on March 15 and breakfast and lunch on March 16.

Our keynote panel of speakers include **Carol Bellringer, British Columbia Auditor; Pat McCarthy, Washington State Auditor; and Dennis Richardson, Oregon Secretary of State.** A draft copy of the agenda is available on the registration website with the following planned presentation topics: auditing and gender, climate change and environmental audits, large concept audits, marijuana audits, real-time and prospective auditing, identifying costs and government spending, identifying high risk issues, organizational culture and change management, audit methodologies for unique groups, IT audits, improving capital project outcomes, and improving the audit process. For information and to register for the meeting, visit [Pacific Northwest Intergovernmental Audit Forum Meeting](#).

Please register **no later than Monday, March 5** (*Registration for this meeting is on a first-come, first-served basis.*)

Please also go to our website for information about lodging. We have contracted for rooms at \$159 per room (Canadian dollars) plus tax which are available until **February 14** or filled. Please make reservations at this hotel to keep the forum affordable.

Questions?

Audit Forum or program – Contact Jenny Wong, Executive Director at wongj@gao.gov or 415-238-0434.

Registration – Contact Shauntice Murphy, Forum Coordinator at murphys@gao.gov or 202-512-4916.

We look forward to seeing you in Victoria in March!

Jenny Wong

Executive Director, Intergovernmental Audit Forums

Strategic Planning and External Liaison

U.S. Government Accountability Office

Phones: 415-238-0434, 202-512-2940

www.auditforum.org

Holiday Giving

Toys For Tots received toys donated by members at our December 6 webinar. A special thanks goes to Sam Lord who loaded the booty into a large bag and hand-delivered the gifts to a Toys For Tots receiving station.

It may be too late to make personal donations of unwrapped toys to Toys for Tots. However, our other designated charity, Sound Generations is accepting donations through the AGA link on their web site: <https://give.soundgenerations.org/give/154472/#!/donation/checkout>

Sound Generations (formerly Senior Services) has connected older adults and adults with disabilities in King County with vital resources to help them thrive. They are a 501 (c) (3) non-profit organization providing seniors with Meals on Wheels and free rides to medical appointments, fitness programs and opportunities for meaningful engagement with others. They alleviate stress by connecting seniors and those who care about them to whatever they need to remain safe, active and healthy and they are committed to helping all people — especially those in low-income communities and communities of color to feel included and respected.



Toys collected at our 12/6 meeting for Toys For Tots

CGFM NEWS

NEW BENEFIT FOR STUDENT MEMBERS OF THE AGA

Those interested in pursuing the Certified Government Financial Manager (CGFM) designation will get an additional discount off the CGFM application fee, paying only \$33, compared to nonmember \$99 fee.



To learn more, Click here

CGFM PREPARATION OPPORTUNITY

Interested CGFM study participants interested in presentations to train toward the study guides and interested in a study group, please email info.agaseattle@gmail.com with your contact details and your preferred method of being reached. Share any additional details you think are helpful for us to know about you. Seattle Chapter AGA intends to host daytime and evening presentations and/or study groups. The goal is to have practitioners in the field teach to topics in the CGFM study guides. We are excited to offer this opportunity, which will be set-up to provide CPE's too.

To apply for the CGFM certification

1. Go to <https://www.agacgfm.org/CGFM-Certification/CGFMs/CPE-Requirements.aspx>
2. Read the AGA's Code of Ethics.
3. Fill out and submit the Educational Background information below.
4. Verify and update your name and contact information in Edit Profile.
5. Pay the application fee online — \$70 for AGA members (\$33 for student members), \$99 for nonmembers.
6. Click “ok” to be directed to My Path to CGFM where you can upload your required degree documentation.

AGA membership is not required for the CGFM certification.

Financial Condition as of November, 2017

Checking	\$ 1,561.87
Savings	\$ 3,066.18
12-Month CD	\$ 4,669.51
Total Assets	\$ 9,297.56
Liabilities	\$ 0.00
Members' Equity	\$ 9,297.56
Liabilities & Members' Equity	\$ 9,297.56

Cash Flow Report, Month Ending November 31, 2017

Beginning Cash Balances		\$9,592.02
Lunch meals, speaker costs (incl. parking), & name tags	\$ 52.08	
Cash Expended		\$ 103.95
Lunch Revenue	\$ 45.00	
Interest Income	\$ 1.52	
Subtotal Cash Deposits		\$ 46.52
Net Cash Change		\$ 5.56
Ending Cash Balance		\$ 9,586.46

2nd Quarter AGA Seattle Chapter Recognition Program Points

Chapter Goal: 25,000

Chapter Recognition Categories	Points to Sep 2017	Points Available	Percent Earned
Section I - Chapter Leadership, Planning, & Participation	2,250	5,000	45%
Section II - Education & Professional Development	625	4,000	16%
Section III - Certification	125	4,000	3%
Section IV - Communications	1,900	3,000	63%
Section V - Membership with a Focus on Early Career and Student Members	600	4,000	15%
Section VI - Accountability	0	2,000	0%
Section VII - Community Service	200	2,000	10%
Section VIII - Awards	0	1,000	0%
Total as of September 2017	5,700	25,000	23%

Recognition Levels:

A **Bronze Chapter Designation** will be presented to any chapter that attains between 12,000 and 14,500 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Bronze status.

A **Silver Chapter Designation** will be presented to any chapter that attains between 14,501 and 17,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Silver status.

A **Gold Chapter Designation** will be presented to any chapter that attains between 17,001 and 19,500 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Gold status.

The **Platinum Chapter Designation** will be presented to any chapter that attains between 19,501 and 25,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Platinum status.



The Sounder

WE'RE ON THE WEB:

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.

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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 Elizabeth Dobler