

## President's Message



Hi, all:

My life has been very full recently. I just returned from a week and a half in Puerto Vallarta, partly visiting an old friend (a co-worker from 50 years ago) and partly staying in PV itself. It was not only delightful, but we also missed all of the rain in the Bay Area. Of course, with our water situation, I am always happy when it rains, but

I am even happier when it rains and I am away from the area.

However, my activities seem pretty minor compared to the federal shutdown. I know that some of you have been out of work for weeks. Others have been working, but not necessarily receiving a paycheck. I trust that all paycheck issues will be resolved in the next week or so.

Most of our attendees are federal employees, so we did not hold a meeting in January because of the shutdown. We will try in February, hoping that all this will be behind us by then (hopes don't always work out, however).

As a result, I did not want to request anyone with a real job to speak at our February meeting, so I decided to rely on a decrepit retired guy with few usable skills at this point. You may have guessed by now that I will be your February speaker.

I will discuss a topic that I have felt strongly about for many years: the need for two auditors to be present at all interviews. I know that it takes more time (and audit time is often hard to come by), but I believe that the results are well worth it.

Hope to see you at the next meeting on February 19<sup>th</sup>.

-Sefton

### February 2019 Issue

#### Contents

GASB Issues Proposed Implementation Guide on Fiduciary Activities .....	2
Interviewing – The Power of Two.....	3
Grants Management Class .....	4
Grants Management Class .....	5
2019 AGA National Leadership Training .....	6
2019 AGA National Leadership Training .....	7
Job Announcement Bay Area Rapid Transit (BART) Inspector General .....	8
Job Announcement Bay Area Rapid Transit (BART) Inspector General .....	9
Job Announcement Bay Area Rapid Transit (BART) Inspector General .....	10

#### Quick Links

- [About AGA SF](#)
- [AGA Membership](#)
- [CGFM Certification](#)
- [AGA National](#)

## GASB Issues Proposed Implementation Guide on Fiduciary Activities

The Governmental Accounting Standards Board (GASB) has issued a proposed Implementation Guide that contains questions and answers about the GASB's new standards on accounting and financial reporting for fiduciary activities.

The Exposure Draft proposes answers to dozens of questions about GASB Statement No. 84, *Fiduciary Activities*. GASB Implementation Guides are intended to clarify, explain, or elaborate on the requirements of Board pronouncements.

This [Exposure Draft](#) of a proposed Implementation Guide, *Fiduciary Activities*, is available for download at no charge on the GASB website, [www.gasb.org](http://www.gasb.org). Stakeholders are encouraged to review and provide comments by February 28, 2019.

Article Retrieved from: [GASB Media Advisory 01/03/19](#)

### Board of Directors

#### **President**

Sefton Boyars  
[seftonboyars@gmail.com](mailto:seftonboyars@gmail.com)

#### **Past President**

Linda Gee  
[Linda.Gee@CMS.hhs.gov](mailto:Linda.Gee@CMS.hhs.gov)

#### **Treasurer**

Humberto Melara  
[humberto.melara@dhs.gov](mailto:humberto.melara@dhs.gov)

#### **Chapter Recognition**

Bill Stark  
[bill2stark@yahoo.com](mailto:bill2stark@yahoo.com)

#### **Membership**

Terri Ahuruonye  
[Terri.Ahuruonye@oig.dot.gov](mailto:Terri.Ahuruonye@oig.dot.gov)

#### **Education**

Chuck Hester  
[charleshester@msn.com](mailto:charleshester@msn.com)

#### **Meetings**

Lela Wong  
[wong.lela@epamail.epa.gov](mailto:wong.lela@epamail.epa.gov)  
Connie Tan  
[connie.tan@dhs.gov](mailto:connie.tan@dhs.gov)

#### **Communications**

Daniel Flores  
[daniel.flores@oig.dhs.gov](mailto:daniel.flores@oig.dhs.gov)

#### **Webmaster**

Linda Gee  
[Linda.Gee@CMS.hhs.gov](mailto:Linda.Gee@CMS.hhs.gov)

#### **Bylaws & Procedures**

Ilyya Kulish  
[illyakulish@gmail.com](mailto:illyakulish@gmail.com)

#### **Vacant:**

Secretary  
Historian  
Bylaws & Procedures  
Community Activities

## Interviewing – The Power of Two

Monthly Luncheon | One Hour CPE

**Tuesday, February 19, 2019 | 11:30 am – 1:00 pm**

**San Francisco, CA**

Far too often, auditors conduct interviews without a partner. That auditor then has to seriously multitask: ask questions, record answers, repeat or reword questions when receiving inadequate responses, follow-up on indications of problems, and be alert to body language. Interviewers cannot be aware of body language when they are looking at a paper, recording answers. The speaker will discuss the benefits of having two auditors present for all interviews.

**Presenter:** Sefton Boyars, CPA, CGFM

**Location:** San Francisco Federal Building

90 7th Street (between Market and Mission Streets), Suite 4-400, Fourth Floor Annex

**Cost:** With lunch: free for SF Chapter members, \$10 for non-members

Without lunch: free for SF Chapter members, \$5 for nonmembers

**RSVP:** Register by contacting Lela Wong and Connie Tan at [agaluncheon@gmail.com](mailto:agaluncheon@gmail.com). If you register for the meeting, but find that you cannot make it, please email Lela and Connie before the close of business, Monday, February 18<sup>th</sup>.

### About the Presenter:

Until his retirement in October 1996, Sefton Boyars, had been the Department of Education's Regional Inspector General for Audit in Regions IX and X for sixteen years. During his 35-year career, Mr. Boyars worked for a variety of federal government audit agencies and a California county.

Mr. Boyars is active in his profession. He is a member of the California CPA Society and was a long-time chair of his chapter's combined committee on Accounting Principles and Auditing Standards and Government Accounting and Auditing. He served on the Qualifications Committee of the California State Board of Accountancy for three years. Mr. Boyars is a Certified Public Accountant and a Certified Government Financial Manager. Mr. Boyars is the current president of the San Francisco Chapter of the Association of Government Accountants

## Grants Management Class

In Person Training | Up to 1.6 CEU

**Wednesday, March 20, 2019 | 7:00 am – 4:40 pm**

**Thursday, March 21, 2019 | 7:00 am – 4:40 pm**

**Location | Oakland, CA**

If your agency receives or plans to receive government grants, this class is for you. Beginning and experienced grant managers and administrators from city, county and state agencies as well as nonprofits, K-12, colleges and universities are encouraged to attend. You *do not* need to work in the same profession as the host agency.

**Presenters:** City of Oakland and Grant Writing USA

**Location:** City of Oakland - Human Resources Department

150 Frank H Ogawa Plaza, 2nd Floor - HR Office Oakland, California 94612

**Cost:** \$565 with code "CAASSN"

**Registration:** Enroll using the following [link](#)

### Itinerary and Location:

This workshop is March 20-21, 2019, 9:00 to not later than 4:00 both days with lunch on your own from noon to 1:00. View a map of the [workshop location](#), [learning objectives](#), or a sample [email confirmation](#) like the one you'll receive immediately after you register. The training location is easily accessible via the 12<sup>th</sup> Street BART Station.

### Tuition:

Tuition is \$595 per person and includes everything: two days of world-class instruction and a 500 page participant guide and reference binder. You will also have lifetime, free access to our exclusive [Alumni Support Forums](#).

### CEU Credits:

Various CEUs and university credit are available for this class. For complete details click [here](#).

### Payment Policy:

Payment by credit card at the time of enrollment is preferred; however, you may pay later by check. Our registration system will auto-generate a personalized invoice/receipt for you immediately after you enroll. If you choose to pay by check, it is your responsibility to print the online invoice and guide it through your purchasing channels. We do not mail invoices. Payment by check or card is required by the workshop date unless other arrangements are made in advance.

### Purchase Orders:

If you work for a government agency and want to pay by purchase order, when you register online, choose the "pay by check" option. The web site will auto-generate a printable invoice. Print the invoice, give it and your purchase order to your purchasing department and they will send the check. That's it!

**Cancellation Policy:**

Withdrawals are allowed up to one week prior to the workshop. Tuition refunds - less a \$30 admin charge - are made by check and mailed within 5 working days of receiving your cancellation. If you cancel within one week of the workshop or if you are registered for a workshop and fail to show up, you are obliged to submit your tuition in full. After that, you are prepaid for, and welcome to attend any future workshop we offer within one year of the workshop you cancelled. If you register within 10 days of the class, you may cancel your registration up to 5 days after by notifying us via email at [cs@grantwritingusa.com](mailto:cs@grantwritingusa.com). Your tuition refund will be made by check and mailed within 5 working days of receiving your cancellation notice or will be refunded to your credit card.

**Contact:****Janet Darling**

Grant Writing USA

888.290.6237 toll free

[janet@grantwritingusa.com](mailto:janet@grantwritingusa.com)**Andrea Pomicpic Marino**

City of Oakland

510.238.6475

[apomicpic@oaklandca.gov](mailto:apomicpic@oaklandca.gov)

## 2019 AGA National Leadership Training

Webinar or In Person | 14 Hour CPE

**Wednesday, February 27, 2019** | 7:00 am – 4:40 pm  
**Thursday, February 28, 2019** | 7:00 am – 4:40 pm  
**Location** | Washington, DC or Virtual

### Cost:

	Online Email/mail	
<b>AGA Member</b>		
Early Bird (by Feb. 8)	\$525	\$550
Standard (after Feb. 8)	\$625	\$650
<b>Nonmember</b>		
Early Bird (by Feb. 8)	\$700	\$725
Standard (after Feb. 8)	\$800	\$825

NLT provides cutting-edge information from highly respected and distinguished industry leaders as well as an unparalleled program in two formats: in-person and virtually. Both formats offer the opportunity to earn 14 CPEs. Attend if you would like to further develop and train yourself as a leader, and a Government financial professional!

**Registration:** [In Person Registration Link](#)  
[Virtual Attendance Registration Link](#)

### Presenters

#### Cheryl Cran

Author and Renowned Tech  
Workplace and Leadership  
Expert

#### John Lynskey CGFM, CPA

2018-2019 AGA National  
President  
National Science Foundation

#### Fola Ojumu

Partner  
Kearney & Company

#### Karin Dasuki CGFM, CPA

Deputy Dir., Ofc. of Finance and  
Accounting  
DoE

#### Rendell Jones

Chief Financial Officer  
National Credit Union  
Administration

#### Andrew Lewis CGFM, CPA, PMP

Partner  
KPMG LLP

#### Tim Soltis CPA, CISA

Deputy Controller of the United  
States  
OMB

#### Linda Miller

Director  
Grant Thornton LLP

#### Tammie Johnson

Program Analyst  
Bureau of the Fiscal Service

#### Scott Gaines

Senior Policy Analyst  
OMB

#### John Mandell

Director  
Guidehouse

#### Sidney Evans

Assistant Director, Program  
Analysis & Evaluation for  
Manpower & Organization  
Office of the Chief Financial  
Officer, Department of  
Homeland Security

**Dave Mader**  
Chief Strategy Officer, Civilian  
Sector  
Deloitte Consulting

**Bill Colbert**  
Partner  
EY

**Dr. Kurt Steward PhD**  
Vice President  
Infor

**Nunzio Esposito**  
NYU Professor/Digital Expert  
Infor (US) Inc.

**Doug Robinson**  
Executive Director  
NASCIO

**Asif Khan CGFM, CPA, CISA,  
FCCA**  
Director, Financial  
Management and Assurance  
GAO

**Heather Pajak**  
Senior Policy Analyst  
OMB

**Beryl Davis CGFM, CPA**  
Director, Financial  
Management and Assurance  
GAO

**William Bell**  
CFO  
MA Department of Education

**Tony Hubbard**  
Partner  
KPMG LLP

**Timothy Persons PhD**  
Chief Scientist  
GAO

**Nestor Tezna**  
Branch Chief Accounting &  
Financial Compliance  
NASA

**Roger Von Elm CGFM, CPA**  
Principal  
CliftonLarsonAllen LLP

**Robert Westbrook CPA**  
Inspector General  
PBGC OIG

**Carl Cameron**  
Former FOX News Chief  
Political Correspondent

### Further Information

If you would like to learn more about the National Leadership Training, please see the following links!

- [Registration](#)
- [Training Location & Hotel Info](#)
- [Program & Schedule](#)
- [CPE Credit](#)
- [Exhibit/Sponsor/Advertise](#)
- [FAQs](#)

## Job Announcements

### Bay Area Rapid Transit (BART) Inspector General – Office of the Inspector General

#### SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT

A job at the San Francisco Bay Area Rapid Transit District (BART) offers the satisfaction of providing an invaluable public service, while accomplishing your own career goals, earning highly competitive pay, and enjoying an unparalleled benefits program. BART, one of America's premier heavy rail public transit systems, has over 3,800 employees and an operating budget in excess of \$900 million annually.

Headquartered in the heart of downtown Oakland, California, BART has a service area covering the 4 county area of San Francisco, San Mateo, Alameda and Contra Costa, a total population of over 4 million people. BART's current fleet of 669 railcars allows it to achieve an average weekday ridership of over 420,000 passengers throughout its 49 stations. BART, a wonderful career opportunity.

#### THE POSITION

##### *Inspector General*

Plans, directs, and manages the independent oversight of all District activities and operations to ensure the effective use of District resources; ensures that the District operates efficiently, effectively, and in compliance with applicable federal and state laws; conducts independent audits and investigations; collaborates with BART's Board of Directors regarding priorities; provides reports of findings to BART's Board of Directors, the California State Legislature, and the public.

This is an executive level management classification nominated by the BART Board of Directors and appointed by the Governor to serve for an initial four-year term. The Board shall have the option to renew the term at will. This classification oversees the operations and activities of the independent Office of the Inspector General, which detects, investigates and prevents fraud, waste and abuse, and identifies opportunities for efficiencies in the administration of BART programs and operations.

##### The Ideal Candidate

The successful candidate will have a Bachelors degree and (8) years of (full-time equivalent) verifiable professional financial, operational, business performance, criminal or administrative investigation, audit or prosecution/defense experience which must have included at least four (4) years of management-level experience or higher. Possession of a valid certificate as a Certified Public Accountant (CPA), Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE) or possession of a Juris Doctorate (JD) from an accredited law school is desirable.

##### Essential Job Duties

1. Establishes an independent office that implements a programmatic process for conducting system wide inquiries / audits that are prioritized in accordance with the District's most critical needs.
2. Assumes full management responsibility for the departmental operations and activities of the Office of the Inspector General, including the examination of the operating practices of the District to identify and prevent fraud, waste, abuse, and opportunities for efficiencies and effectiveness in the administration of BART's programs and operations.
3. Ensures that BART Administration, Board of Directors, and the public are fully informed of the findings of the Office of the Inspector General.
4. Works independently to ensure that inquiries and investigations are conducted without conflicts of interest, while maintaining a professional and collaborative relationship with the Board of Directors, General Manager, other Board Appointed Officers, and District management staff to ensure that BART is utilizing its resources as efficiently and effectively as possible and providing the highest quality of service to its customers.
5. Recommends new policies or changes to existing policies after findings in an effort to promote efficiency and effectiveness in programs and operations.

6. Reviews and recommends best practices that the District should follow to maintain positive and productive relations with its employees and the collective bargaining units representing those employees.
7. Advises the BART Board of Directors, as codified in statute, on the District's conformance with federal and state laws to ensure that the District makes effective use of bridge toll and other revenue and operates efficiently and effectively.
8. Determine District-wide goals for the OIG and develop long and short-range plans to attain these goals.
9. Establishes a hotline to receive complaints; investigate complaints and proactively initiates reviews of alleged fraud, waste and/or abuse of District resources; reports to Board of Directors, California State Legislature and other authorities as appropriate.
10. Conducts, supervises and coordinates audits and investigations relating to the district's programs and operations, including, but not limited to, toll-funded programs.
11. Prepares and reviews reports of investigations and audits and distributes to Board of Directors, executive management, and other stakeholders.

## Benefits

BART offers one of the most comprehensive compensation and benefits programs you will find anywhere. We pay at rates that are strongly competitive in the labor market, and complement our pay program with an outstanding benefits package. Benefits include:

- **Retirement Programs**
  - BART's pension plan is through the California Public Employees' Retirement System (CalPERS), and provides for a 2% @ 62 formula for new employees who are also new to public retirement systems. Newly hired employees who are members of CalPERS or a reciprocal retirement system will receive the "classic" retirement formula of 2% @55.
  - Deferred Compensation Plan (IRC 457) is offered.
  - BART does not contribute to Social Security. However, Medicare contributions are made.
- **Medical Benefits**
  - Benefits include CalPERS pension; excellent medical (effective January 1, 2018 current employee cost \$147.14 monthly for most plans).
- **Dental Benefits**
  - Principal Financial Group. \$2,000 per person per calendar year with no deductible. \$2,000 limit can be shared with other family members. Orthodontia—lifetime max of \$3,500 (not part of family bank).
- **Vision Benefits**
  - Vision Service Plan (VSP). Standard and enhanced plans available.
- **Vacation**
  - Three weeks of paid vacation after one year of service. Four weeks after five years of service. Five weeks after 15 years of service. Six weeks after 19 years of service.
  - Holidays
  - Nine paid statutory holidays per year
  - Five floating holidays per year
  - Vacation and holiday hours can be carried over, bought back or banked for use upon eligible termination
- **Sick Leave**
  - Twelve days per year

- **Life Insurance**
  - Up to four times annual base salary. The District provides coverage in the amount of two times base salary. Additional coverage equal to two times base salary may be purchased.
- **Disability Benefits**
  - Long and short-term disability benefits are provided at no cost to employees.
- **Other Benefits**
  - Assault Insurance
  - Bereavement Leave
  - Credit Union Membership
  - Education Assistance
  - Employee Assistance & Counseling
  - Jury and Witness Duty
  - Military Leave
  - Survivor Benefits
  - Travel Accident Insurance
  - Flexible Spending Plan
  - Free BART Transportation

## HOW TO APPLY

Internal and external applicants may only apply by submitting resume and cover letter to [gmoser@kapartners.com](mailto:gmoser@kapartners.com). Resumes must be complete by the closing date and time listed on the job announcement (listing closes when selection is filled).

## SELECTION PROCESS

Applications will be screened to assure that minimum qualifications are met. Those applicants who meet minimum qualifications will then be referred to the hiring department for the completion of further selection processes.

The selection process for this position may include a skills/performance demonstration, a written examination, and/or an individual or panel interview.

The successful candidate must have an employment history demonstrating reliability and dependability; provide copies of certificates, diplomas or other documents as required by law, including those establishing his/her right to work in the U. S.; pass a pre-employment medical examination which is specific to the essential job functions and requirements. Pre-employment processing will also include a background check. (Does not apply to current full-time District employees unless specific job requires additional evaluations)