

Association of Government Accountants

San Francisco Chapter



President's Message



Unfortunately, we had to cancel our luncheon in May because of low registration. But, I am relieved that the City and County of San Francisco auditors have agreed to present their audits at our future monthly meetings.

On another positive note, we had a great turn out at our 8-hour training on May 29. Chuck Hester discussed the cost principles which were relevant to our accounting and auditing professionals. It was a great refresher for many of us.

For our next luncheon on June 19, both Gopa Guha and Lillian Chong, Senior Auditors from the U.S. Department of Health and Human Services, Office of Inspector General, Office of Audit Services, will discuss two of their audits on foster care. The title of their presentation is "Foster Care: Who is Looking After the Children?" I hope you will be able to attend!

The following are our upcoming 8-hour training sessions:

- On July 10, 2018, Sefton Boyars will provide training on the administrative rules for federal grants.
- On September 25, 2018, Bob Adachi will provide training; the topic is to be announced.

My term as the chapter president will end in June. It has been an honor serving you throughout the year. I hope our chapter has provided you with many high-quality and low-cost training opportunities, besides professional networking. I would like to thank all the board members for their support. Their diligence kept the chapter running smoothly. I also would like to thank all of our guest speakers and all-day trainers who willingly shared their knowledge and experience at our chapter's events. Their presentations enriched our knowledge.

Our board will meet at the end of June to elect a new slate of board of directors. There are still some vacant positions to be filled. If you are interested in any position, please let us know. See you at one of our chapter functions!

Linda

June 2018 Issue

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Foster Care – Who is Looking After the Children?

Monthly Luncheon

Tuesday, June 19, 2018 | 11:30 am – 1:00 pm
San Francisco, CA

Gopa Guha and Lillian Chong, both senior auditors located in our San Francisco Office, will discuss their recent audits on foster care. The title of their presentation is: “Foster Care: Who is looking after the children?” They will discuss California and Washington’s oversight on certain aspects of the program.

- Topic:** Foster Care: Who is Looking After the Children
- Presenter:** Gopa Guha and Lillian Chong
- Date:** Tuesday, June 19, 2018
- Time:** 11:30 a.m. – 1:00 p.m., 1 hour CPE credit
- Location:** San Francisco Federal Building
 90 7th Street (between Market and Mission Streets),
 Suite 4-400 (in the Annex)
- Cost:** With lunch: **free** for SF Chapter members, \$10 for non-members
 Without lunch: free for SF Chapter members, \$5 for non-members
- RSVP:** Register with Lela Wong and Connie Tan at agaluncheon@gmail.com. If you have registered for the meeting, but find that you cannot make it, please send them an email before **noon** on Monday, June 18, 2018.

About the Speaker:

Gopa Guha and Lillian Chong are Senior Auditors with the U.S. Department of Health and Human Services, Office of Inspector General (OIG). OIG fights fraud, waste, and abuse in HHS programs to protect the health of all Americans. In their combined 30+ years at the agency, they have audited programs such as Medicare, Medicaid, the Affordable Care Act, ARRA, Head Start, the Child Care and Development Fund, Temporary Assistance to Needy Families, Ryan White and foster care. Gopa is a CPA and has a Bachelor’s degree from the California State University East Bay, while Lillian received her Bachelor’s degree from U.C. Santa Cruz.



Have you played the AGA Video?

- Check out the [AGA video](#)
- We also have a NEW [CGFM video](#)!

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Linda Gee
Linda.Gee@cms.hhs.com

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seftonboyars@gmail.com

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humberto.melara@dhs.gov

Chapter Recognition

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bill2stark@yahoo.com

Membership

Terri Ahuruonye
Terri.Ahuruonye@oig.dot.gov

Education

Chuck Hester
CharlesHester@msn.com

Meetings

Lela Wong
wong.lela@epamail.epa.gov

Connie Tan
Connie.Tan@dhs.gov

Communications

Annie Louie
alouie@mgocpa.com

Community Services

Sandra Gan
Sandra.Gan@jud.ca.gov

Connie Tan
Connie.Tan@dhs.gov

Bylaws & Procedures

Ilyia Kulish
ilyiakulish@gmail.com

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Federal Funding Recipients Survey – Help Us to Help You!

AGA Survey

You are invited to take this nationwide survey to help AGA National determine the training needs of federal grant and cooperative agreement recipients.

We understand from anecdotal evidence that there are gaps in the training and education available regarding grants management. We want to meet the needs of the grant community by giving voice to their issues and insights to OMB and federal awarding agencies. We also want to support the profession by developing and delivering guidance, training and technical assistance for grant recipients.

This survey will capture experiences bringing federally funded programs into full compliance with 2CFR200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The survey will allow grants management practitioners to provide direct input to shape the future of grants management.

This [anonymous survey](#) will take between 10-15 minutes to complete. We also ask for your support in reaching to your colleagues in government, educational and research institutions that work with Federal Grants and Cooperative agreements to complete the survey. Please pass on the link to this survey to your colleagues — so we can get a comprehensive picture of training needs.

Survey results will be shared with the grants management community — as we all work together to better understand your needs for training and additional information to comply with the complex Uniform Guidance.

Thank you for your time and input which will help us assist the Grants community!

Proposed Governance Structure for AGA Seeks Approval

2016–2018 Governance Review

The National Executive Committee is committed to keeping AGA a strong, innovative and forward-thinking organization. To accomplish this, they have recommended changes to the way we operate. Read about the [proposed new structure](#) that will be voted on by the [National Board of Directors](#) during the July meeting in Orlando, FL. Questions or comments on the proposed governance structure can be sent to governance@agacgfm.org.

GASB Issues Implementation Guidance

The Governmental Accounting Standards Board (GASB) has issued implementation guidance containing questions and answers intended to clarify, explain, or elaborate on certain GASB Statements. Implementation Guide No. 2018-1, [Implementation Guidance Update–2018](#), addresses new questions about application of the Board's standards on pensions, other postemployment benefits, the statistical section, regulatory reporting, and tax abatement disclosures. The Implementation Guide also includes amendments to previously issued implementation guidance on relevant topics. The requirements of Implementation Guide 2018-1 are effective for reporting periods beginning after June 15, 2018.

Non-GAAP Measures – What Do They Say About Fraud Risk?

Free Webcast by the Anti-Fraud Collaboration

Wednesday, July 18, 2018

10 a.m. – 11:30 p.m.

When presented appropriately, non-GAAP measures can provide insight into a company's results of operations, financial position, and liquidity. What happens when non-GAAP measures are not transparent, consistent, or comparable? What do they say about fraud risk? How do they enhance or distort a company's story? This webcast, hosted by the [Anti-Fraud Collaboration](#), and expanding on insights contained in a 2018 Center for Audit Quality report, [Non-GAAP Measures: A Roadmap for Audit Committees](#), will promote a greater understanding of how to spot inconsistencies that might raise a potential warning sign, and delve into all stakeholders' roles relative to the development and presentation of non-GAAP measures. Hear from an expert panel who will share actionable recommendations that organizations can implement to deter fraud and misconduct.



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Serena Wolfe
Partner,
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Learning Objectives:

Gain insights into:

- Understanding why companies present non-GAAP measures (including non-GAAP financial measures and Key Performance Indicators)
- Understanding when non-GAAP measures are appropriate and when they may be indicators of fraud
- Understanding key oversight responsibilities of financial reporting supply chain members related to non-GAAP measures and related internal controls

Prerequisite:

Must have a basic understanding of financial reporting requirements, corporate management, internal controls, corporate governance, and fraud deterrence and detection.

Who Should Attend:

All members of the financial reporting supply chain, as well as corporate compliance officers, financial analysts, and investors can benefit from this discussion.

CPE Credit:

This program is free of charge and eligible for 1.5 Behavioral Ethics CPE credits and 1 NACD credit.

[REGISTER NOW!](#)

Administrative Requirements for Federal Grantees

Full-Day Training

Tuesday, July 10, 2018 | 8:30 a.m. – 5:00 p.m.

San Francisco, CA

The San Francisco Chapter of the AGA continues its practice of providing high quality low-cost training sessions for the Bay Area audit community. On July 10, 2018, we will sponsor a one-day class on Administrative Requirements for Federal Grantees.

Administrative Requirements for Federal Grantees

Effective December 26, 2014, federal grant rules changed. OMB issued its final guidance on federal grant rules (2 CFR 200), impacting the administrative rules, the cost principles and the Single Audit requirements. This training session will address the administrative requirements.

We will cover the following subparts of 2 CFR 200:

- Subpart A, Acronyms and Definitions
- Subpart C, Pre-award requirements
- Subpart D, Post-award requirements

The new provisions include changes in the allowability of indirect costs, greater clarity in differentiating between contracts and subrecipient agreements, and an increased emphasis on monitoring.

If you administer or audit federal grants, you need to be sure that you are up to date on the requirements.

CPE: 8 hours CPE

Location: San Francisco Federal Building
90 7th Street (between Market and Mission Streets), Suite 4-400 (in the Annex)

Cost: \$125 for AGA-members, \$150 for non-members
Morning coffee and lunch (sandwiches and sodas) are included.

RSVP: Register with Chuck Hester at charleshester@msn.com by Tuesday, July 3, 2018.

About the Instructor:

During his 35-year career, Sefton Boyars, CPA, CGFM worked for a variety of federal government audit agencies and a California county. Sefton is active in his profession. He is a member of the California Society of CPAs and was a long-time Chair of his chapter's committee on Government Accounting and Auditing. He served on the Qualifications Committee of the California State Board of Accountancy for three years. Sefton is a Certified Public Accountant and a Certified Government Financial Manager. He is currently a member of the California statewide Government Auditing and Accounting Committee.

Sefton is an experienced trainer and has taught for numerous organizations, including federal, state and local governments, professional associations, the California CPA Foundation, the USDA Graduate School and Management Concepts, Incorporated. He is the author of the Association of Government Accountants' study guide for Course 3 of the Certified Government Financial Manager: Governmental Financial Management and Control.



2018 Professional Development Training

AGA's Premier Training and Networking Event

July 22–25, 2018 | 24 CPEs

Orlando, FL or virtual

AGA and the PDT Technical Committee are thrilled to release the [2018 Professional Development Training agenda](#)! The agenda features more than 100 dynamic sessions designed to help you gain the knowledge and understanding to improve your job effectiveness.

3 Reasons Why 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.

Cost:

AGA Member	Online	Email/Mail
Early (by June 29)	\$875	\$900
Standard (after June 29)	\$975	\$1,000

Non-member	Online	Email/Mail
Early (by June 29)	\$1,075	\$1,100
Standard (after June 29)	\$1,175	\$1,200

In-person training registration includes the opportunity to earn up to 24 CPE hours, entrance to the exhibit hall, all education sessions and official training event activities, three breakfasts, five refreshment breaks, three luncheons, three receptions and a registration tote bag.

2018 PDT schedule are available: [In person](#) / [Virtual](#)

Please note that virtual participants will not be able to select sessions to attend. All live-stream sessions will be preselected by AGA based on industry trend topics.

[Learn more about this year's event and register.](#)