



Volume 14-03 November 2014

President's Message

Where you going?

We are all on the move. Travel for work, getting the kids to the next event, changes in the living situation of our parents/grandparents, retirement and more. Some are heading to Disney - and others might feel like they are headed for a crash.

The AGA is moving quite a bit - we have a new national president after over a decade of leadership from a guy known by the name VAN...what a pun for this column. His full name is Relmond Van Daniker, and he has served in government accountability for many decades. His "[exit interview](#)" was published by AGA as well as [Governing.com](#). Van did amazing things during his career, and he extols us to keep moving in ours.

Our local chapter is moving forward with our monthly meetings, the annual 2-day conference on April 20th and 21st, a new website (in process) with job postings, a new study group for the CGFM (e-mail JohnRkurpierz@gmail.com to join or learn more), a commitment from the Board to improve on our Bronze status from last year and others. I'm so proud to work with other dedicated professionals....and we have room for you if you want to join in the fun.

And on a personal note, I've been on the move. I'm writing this as I head to the airport for my first ever trip to China. As a professor/researcher, the privilege of publishing (or perishing) also leads to the privilege of presenting papers at conferences. The conference

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Upcoming Events

Friday, November 21,
11 am - 1 pm Early Careers orientation
"Government Accounting Networking" Lunch & Presentation at GAO, Columbia Center

Wednesday, December 10, 2014, 11:30 a.m. - 12:50 p.m. GAO Training Room, Columbia Center, 701 Fifth Ave, 28th Floor.
Two hour webinar
Topic: Ethics

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Please join us in December for a presentation and brown bag lunch and earn 2 CPEs .

When/
Where

Wednesday, December 10, 2014, 11:30 a.m. - 12:50 p.m.

GAO Training Rm, Columbia Center, 701 Fifth Ave, 28th Floor.

Topic: Ethics Webinar

Box lunches will be available for \$15 (optional).

ATTENDANCE CHARGE FOR MEMBERS: \$20. Non-MEMBERS: \$30

Please **RSVP** by **December 5, 2014** to bohanp@gao.gov.



AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2014-2015

Save the dates for our monthly education events for program year 2014-2015! Please join us at these luncheon and brown bag events and help us make this program year a success.

Wednesday, December 10, 2014 11:00 AM to 12:50 PM - GAO 28th Floor Training Facility, Columbia Tower.

AGA web conference on Ethics. Two hours Continuing Professional Education offered.

Monday, January 12, 2015 - GAO 28th Floor Training Facility, Columbia Tower.

Tina Polf CPA

Topic: 2014 Tax Update

Wednesday, February 4 or 18, 2015 (TBD) - GAO 28th Floor Training Facility,

AGA web conference

Wednesday, March 4 or 18, 2015 (TBD) - GAO 28th Floor Training Facility,

AGA web conference

Monday & Tuesday, April 20 - 21, 2015 - Governmental Accounting & Auditing Conference

Tacoma Convention Center with satellite locations in Everett and Spokane and webinar option.

Monday, May 18, 2015 - Columbia Tower Club - Emerald Award presentation

AGA is sponsoring a Government Accounting Networking Lunch & Presentation at the GAO's offices on November 21, 2014 from 11:00 am to 1:00 pm to introduce college students to government accounting and auditing. The program is being organized by Board Members Sam Lord, Ryan Guthrie, Karyn Angulo, Pat Bohan, John Kurpierz, and Mary Ann Hardy, as well as the Central Washington University's Society of Student Accountants led by Jagroop Nahal and Anya Provident. Special thanks to Doreen Eng, Assistant Director in GAO's Financial Management and Assurance team, for championing the event and the use of GAO's facilities.

Representatives from GAO, Health and Human Services Office of Inspector General, and AGA will be present. Other agency representatives are invited to attend. Please contact Ryan Guthrie at GuthrieRR@gao.gov for details.

Overview of the Washington State Public Records Act *Presented by: Nancy Krier*

Assistant Attorney General for Open Government

Our October speaker, Ms. Krier, gave a presentation about the Washington State Public Records Act that brought out the good and not-so-good aspects of Washington State's requirements that the government's business be done in the open with details available to its citizens. The good is that citizens of Washington State are guaranteed access to records showing what our government is doing. The not so good is time spent by agency personnel collecting the data requested and lawsuits resulting in expensive settlements when requested records are not provided as required by the law and court rulings.

The Public Records Act (PRA) became law based on an initiative with 72% voting in favor in 1972. PRA called for the act to be "liberally construed" and the intention was to provide citizens with records access "even though such examination may cause inconvenience or embarrassment to public officials or others."

As a result, all public records produced by state or local government agencies (not including court records) are presumed to be open to examination. Ms. Krier pointed out that the definition of a "record" is broadly defined as any form of communication recorded by any means. She also pointed out that files on an official's home computer or cell phone could be subject to search if used at all for official communications.

Should a government agency fail to provide requested data, courts can levy fines of up to \$100 per day plus attorney fees payable to the requestor. I got the impression that there are people who attempt to make a living by asking for records with the purpose of not getting them and then collecting penalty payments.

Ms. Krier recommended that agencies develop risk management strategies that may include:

- Establishing a culture of compliance with the PRA, beginning with agency leadership and support;
- Training appropriate staff and officials about the PRA's requirements;
- Reviewing the agency's PRA procedures;



Speaker Nancy Krier (L) is greeted by AGA Chapter President Ken Smith and Chapter Education Chair Pat Bohan

Seattle Chapter Education Plan 2014 - 2015

Education Chair: Pat Bohan

Education is a key part of the Association of Government Accountants (AGA) mission. Each Chapter provides educational opportunities to their members. The Seattle Chapter provides the following educational events:

Monthly Speaker Luncheons and 2 - Day Conference:

1 - Monthly Speaker Luncheons

September 2014 - May 2015 at Columbia Center—Columbia Tower Club Restaurant (Floor 75) or GAO Training Room (Floor 28)—located at 701 Fifth Avenue in downtown Seattle. Each presentation is designed to provide 1 Continuing Professional Education (CPE) credit (50 minutes) that will support the requirements of the Certified Government Financial Manager (CGFM) as well as other professional certifications. (No luncheon in April due to conference as stated below.)

2 - Day Governmental Accounting & Auditing Conference in partnership with Washington Society of Certified Public Accountants

April 20 and 21, 2015 at a conference center located in the Seattle area - up to 16 hours of specific government CPEs.

President's Message (Continued from page 1)

I'm attending caught my eye as the theme is "Next Steps for Public Administration in Theory and Practice." Like you, I'm more interested in practice - and hopefully my paper will eventually lead to more action ... here is [a link](#) in case you'd like to see it.

So where and how are you on the move? Are you able to make a difference in government accountability? Please let us know your successes as well as any resources we can pull together to help you succeed.

Best, Ken

PHOTOS WANTED

We like to decorate the first page of THE SOUNDER with a local photo each month.

If you have a picture to contribute, please send it to Tim Dobler, DOBLER5@MSN.COM.

Looking for a reason to join the AGA?

Identify with a Professional Code of Ethics?

AGA believes that its members first and foremost serve the public interest in accordance with the highest ethical principles. This Code of Ethics is both a standard of behavior to aspire to and a guide for making ethical decisions. The code contains specific language that sets the minimum expected levels of behavior. Violators are subject to disciplinary action. However, the code is not simply a set of rules. It also creates an expectation that the Association's members will do the right thing in any given situation.

Ethics ultimately is a matter of personal responsibility. Consistently making ethically correct decisions is not easy. It requires commitment and practice, which require first an awareness and then a motivation to act ethically. This code, and the Association as a whole, provides guidance and support to members. The public should reasonably expect that those who serve government are trustworthy. By accepting the opportunity to serve, Association members must also recognize the obligation to be accountable, which includes:

- Becoming familiar with and abiding by the expectations, standards and rules of the position and seeking out necessary information to interpret and apply them.
- Accepting personal responsibility for the foreseeable consequences of actions and inaction.
- Taking into account the long-term interest of the government and its citizens.

On this basis, AGA has developed its Code of Ethics and the objectives, principles and interpretations that support the code. Unless a limitation is specifically stated, the guidance in this code applies equally to members and Certified Government Financial Managers (CGFMs), whether they are in federal, state or local government, industry, or education, or are retired. Holders of future certifications that may be developed by or with AGA shall abide by the code.

Meet Your Board Members

Diane MaKaeli

Chief Financial Officer, King County Fire District 20

President-Elect

I began my career working in the private sector for 10 years doing a variety of jobs including Bookkeeping, Human Resources, and Management. I transitioned into government service and have spent 18 years working at both the local and state levels. In 2011, I graduated from the University of Washington in Tacoma with a Bachelor degree in Business Administration/Accounting. I currently serve as the Chief Financial Officer for King County Fire District 20. In addition to working full time, I started my Executive Master of Public Administration degree at University of Washington Seattle this fall. As an AGA board member, I am dedicated to developing relationships with current college students and graduates, as well as outreaching to government employees who could benefit from the educational opportunities provided by AGA. I am excited about all the learning and networking we will share together in the coming year. On a personal note, I am the grandmother of three very active boys and spend my free time taking adventures with them and my daughter. I also help rehabilitate rescued dogs and give them a forever home. I look forward to meeting as many of our AGA members as possible through the various AGA events we have planned for this year.



JOB OPPORTUNITY

An internship position with AGA Seattle is opening this month. Website, research and communications are the focus areas. By November 18th, the internship will be posted on the job area of our website. There is an opportunity for college credit with this internship and the position will begin shortly after it is filled. The opportunity is open until filled. Contact Gabrielle Sivage with any questions or résumé submissions at gsivage@gmail.com or 202-277-8250.

Job Market

The GAO is seeking applicants for the following position in its Seattle Field Office.

Detailed information may be found at [USAjobs](#).

[Financial Auditor Undergraduate Intern](#), GS-0599-04/04, closes 11/17

[Financial Auditor Graduate Intern](#), GS-0599-07/07, closes 11/17

Continuation of October Speaker presentation from page 3

- **Reviewing available resources;**
- **Instituting best practices;**
- **Reviewing penalty factors;**
- **Keeping updated on current developments in the PRA;**
- **Correctly applying the law; and**
- **Consulting with the agency's legal counsel.**

Ms. Krier's presentation was accompanied by 35 PowerPoint slides that went into more detail, including how to reach Ms. Krier for further information. If anyone would like a set of the slides, please contact a board member.

I once sat in on a presentation by the in-house counsel for a transit agency. Counsel's main point was he was only too happy to provide legal advice on any aspect of the agency's business; however, he very much preferred getting questions by phone or in-person rather than by e-mail. Ms. Krier's presentation reinforced that preference.

Write-up by Tim Dobler

Financial Condition as of October 31, 2014

Checking	\$ 6,271.66
Savings	\$ 2,634.36
12 Month Certificate	<u>\$ 4,619.36</u>
Total Assets	\$13,525.37
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,525.37</u>
Liabilities & Members' Equity	\$13,525.37

Cash Flow Report, Month of October 2014

Beginning Cash Balances		<u>\$13,495.72</u>
Cash Expended		
Lunch meals & name tags	(\$93.37)	
Subtotal Cash Expended	<u>(\$93.37)</u>	<u>(\$93.37)</u>
Cash Deposits		
AGA Dues received	\$0.94	
Lunch Revenue	\$120.00	
Interest income	\$2.08	
Subtotal Cash Deposits	<u>\$123.02</u>	<u>\$123.02</u>
Net Cash Change		<u>\$29.65</u>
Ending Cash Balance		<u>\$13,525.37</u>



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 board members who contributed articles and photos for this issue and to our webmaster, Gabrielle Sivage, for maintaining our chapter website. Masthead Photo "Seattle From Salty's Restaurant, Alki" by Tim Dobler.