

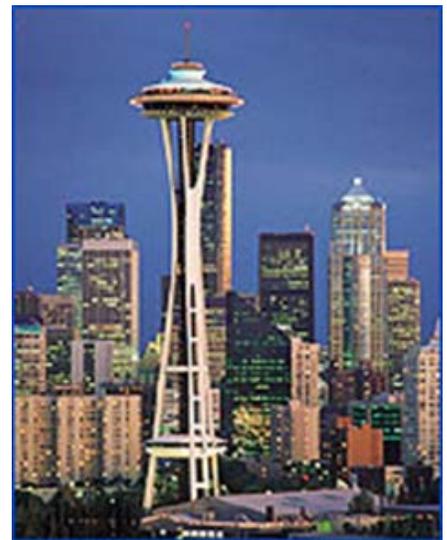


The Sounder

Volume 13-10

April 2014

President (Pro Tem) Message



As the weather gets warmer and mostly drier, I for one begin to look at what's left of my yard from the ravages of winter and the usual demonstrable superiority of moss over grass. Keeping a yard in reasonable condition requires diligence and consistent application of nutrients and the occasional poisoning and physical removals directed at moss, dandelions, and other not-so-nice botanical intruders.

Another sure sign of spring is our annual conference. Like my yard, I need rejuvenation in the form of keeping up to date with our craft. The conference provides an ideal opportunity for that. Two days of learning the latest in auditing and accounting advances, reminders of what I should already know, and an opportunity to meet and exchange ideas with colleagues is like career fertilizer. I look forward to seeing many of you at the April 28 through 29 event.

Speaking of events, the Seattle Chapter of the AGA was present at a job fair held at the University of Washington

by the Evans School of Public Affairs. Board members Ken Smith and Pat Bohan and board candidate John Kurpierz were present at the April 17th affair to hand out brochures, ball point pens and inspiration to blossoming accountants interested in working in the public sector. The presence of Ken, Pa, and John demonstrates our commitment as a Chapter to reach out to the next generation of government auditors and accountants. Like every organization, recruiting young members is the only way of sustaining our Association over the long run. We ask all our members to welcome new employees to their organizations Presidents Message, Continued from Page 1

with an invitation to join the AGA. As an incentive, we offer potential new recruits a free meal at one of our monthly meetings. Please contact a board member for further details or to get recruiting materials.

Finally, you may notice that our slate of board membership has changed. I am thrilled to welcome new board candidates Di-

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Upcoming Events

Please join us at the Annual Governmental Accounting & Auditing Conference on April 28 and 29, 2014. Contact WSCPA for reservations at 425-644-4800.

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Please join us at our April 2014 event.

When/Where

Monday & Tuesday, April 28 and 29, all day

Governmental Accounting & Auditing Conference at Tacoma Marriott with satellite locations in Everett and Spokane and a webinar option. Please contact the Washington State Society of CPAs at 425-644-4800 to reserve a position. Let them know you are a member of the AGA to get a discount.



**AGA Seattle Chapter's Monthly Meeting Schedule
for Program Year 2013-2014**

Save the date for our final monthly education event for the remainder of program year 2013-2014!

Monday, **May 5, 2014** - Columbia Tower Club
Emerald Award recipient and speaker Rick Osborn, CPA.

IN MEMORIAM

It is with deepest regret that we acknowledge the passing of former Washington State Auditor Robert Graham. Mr. Graham served as the elected state auditor from 1965 to 1993. Among his many accomplishments, Mr. Graham was a tireless advocate of the Association of Government Accountants. The Olympia Chapter of the AGA, established during Mr. Graham's tenure, was largely supported by the State Auditor's Office, and to this day, members of the SAO make up a vibrant and invaluable portion of Washington State's AGA membership.

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, and we will acknowledge you in the credits on the back page.

Looking for a reason to join the AGA?

Help support improvements in local and state government financial reporting.

Nominate your organization to receive the **Certificate of Excellence in Citizen-Centric Reporting**.

AGA offers a **Certificate of Excellence in Citizen-Centric Reporting** for entities that prepare and distribute high-quality Citizen-Centric Reports (CCRs). To be eligible for the certificate, governments must incorporate into their report the program's high standards of content, visual appeal, readability, distribution and timeliness in reporting.

The following elements must be included in the report to be eligible for the Certificate of Excellence:

1. How the entity is organized/operates (items such as vision statement and strategic goals)
2. Key accomplishments surrounding missions and service, along with selected performance measures.
3. Bar and/or pie charts to display revenues and expenses.
4. Statements are listed, such as, "An independent audit was conducted, resulting in a clean audit opinion. Complete financial information can be found at www.xyz.gov."
5. Future challenges affecting the entity.
6. Feedback statements, such as, "We want to hear from you. Do you like this report? Do you believe it should include any other information? Please let us know by contacting xxx."
7. Report is free of technical accounting language.
8. Report incorporates pictures and other graphics to make it visually appealing.
9. Report has been distributed (hardcopy, posted to website and/or posted in newspaper)
10. Report is issued in a timely manner following the close of the entity's fiscal year.

Cost There is no cost to participate in the program.

For more information, see Email ccr@agacqfm.org.

AGA Outreach

AGA board members Pat Bohan, Sam Lord, and Ken Smith and board candidate John Kurpierz were on hand Thursday, April 17th, to unfurl the AGA banner at the Evans School of Public Affairs' Networking and Job Fair. The outreach team talked about the benefits of membership, helped accounting- and accountability-focused students get the professional networking they needed, and raised awareness of the importance of the next generation of accountability. As a Public Administration school, the interest in accounting was only modest, but there was quite a bit of enthusiasm about government accountability, performance management, and public finance. Thanks to Pat, John, Sam, and Ken for representing the AGA Seattle Chapter at this event.



Left to Right: Ken Smith, PhD; John Kurpierz,; and Pat Bohan, CPA operated the AGA's table at the University of Washington Job Fair (not in photo but present: Sam Lord).

AGA Seattle Webmaster Change

AGA Seattle Chapter would like to thank Issa Ndiaye, a member of the AGA Seattle Chapter who has served as our volunteer Webmaster over the past few years.

Issa did a terrific job for us. However, his job responsibilities have increased, and he has decided to step down as our webmaster. Issa, thank you, thank you, and thank you for your service to us.

Gabrielle Sivage, a current chapter board member, has graciously stepped up and volunteered to take over as Webmaster for the AGA Seattle Chapter. Over the next few months, Gabrielle will be making some changes to our website, which can be accessed www.agaseattle.org.

If you have any suggestions, please email her at gsivage@googlemail.com.

National Science Foundation Federal Financial Assistance

Do Not Pay Method in Oversight Innovation

By Gabrielle Sivage

Seattle business, not for profits, medical and university organizations are enriched in dollars and outcomes by the National Science Foundation's (NSF) grant awards. Some awards are for very specific program-driven milestones and work deliverables. Other awards are more flexible, focusing on demonstration-type projects that show a milieu of approaches tackling innovative options within applied and conceptual science. For example, two awards in Washington include monitoring diabetes with contact lenses and developing intellectual leaders and master teachers who raise the mathematics and scientific literacy of their students and their fellow teachers.

Grant awards can be the lifeblood for American innovation and community development in the science and technology fields. In addition to NSF's awards, one may also consider the National Telecommunications and Information Administration's Broadband USA program that funds capital and community projects to enrich infrastructure, economic development, business partnerships, and quality of life with increased citizen access and literacy. If financial compliance, governance, and evaluation are to grant sustainability as grants are to U.S. innovation at home and around the world, then a framework for sustainability marks the spot.

In keeping Federal financial assistance, such as grants, tenable with taxpayers and government's stake in policy goals, NSF's Fastlane was a government innovation as a center for excellence in the best practices in innovating streamlined federal financial assistance administration. Essentially, Fastlane is used by program officers across many Federal agencies in administering the Grants Management Line of Business. NSF innovation in adopting financial oversight and management controls includes its early use of the "Do Not Pay" list. In short, the Do Not Pay list became operational for agency piloting in spring 2012. At one time, NSF hoped that by December

2012 it would have a successful batch file exchanged with the Treasury.

The Federal Do Not Pay list is a tool to prevent the government, and NSF, from entering into relationships with grantees that are non-compliant with Federal rules and regulations. More briefly, the initiative was created to quash improper

payments. Tracking organizational eligibility for grant dollars

includes factors such as non-tax debt to the government, barred status in working with the government, and use of false or fraudulent EIN and DUNS numbers. This active approach to pre-award due-diligence limits risk of improper payment or overpayment to awardees.

NSF's early adoption of the Do Not Pay list is a best practice. Despite the Federal mandate, there is a range of agencies not actively using the Do Not Pay list. Being on the Do Not Pay list is not targeted at grantees in error of program and financial compliance that can be corrected with resolvable action items. However, the list does focus on troubled entities in default of resolving debts to the government, illegal or non-compliant activity in gross violation of regulatory and/or award conditions, are not registered appropriately with a DUNS or EIN number, and other issues.

When agencies fail in using a central resource like the Do Not Pay list, it is known that it increases improper payment and over-payments to violators slipping under the radar. Even grantees/vendors on the disbarred list may scrape by when



Gabrielle Sivage is a member the Seattle AGA Board who currently resides in Minnesota.

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regulatory conditions are not applied. In agencies with slack internal controls or an environment with inherent risk of non-compliance, awards and payments can be and are made to ineligible entities.

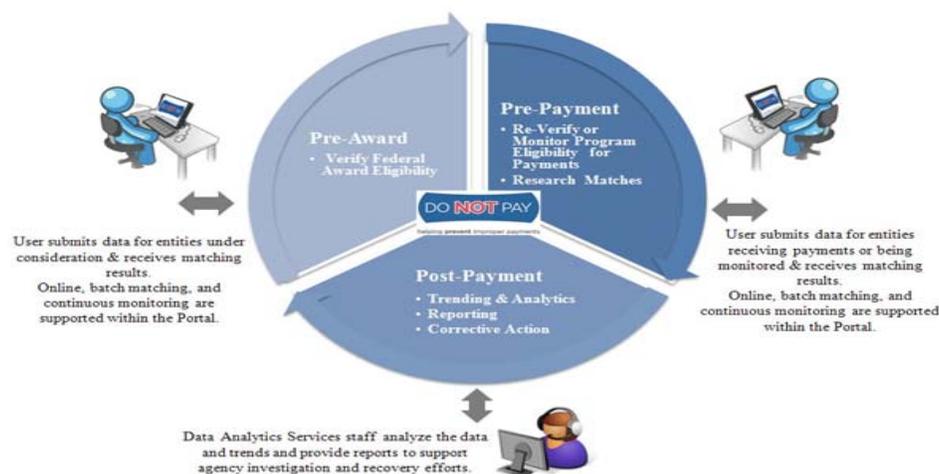
More money available to the science sector is safeguarded by NSF's early application of Do Not Pay and its good stewardship of Federal grant dollars. If an entity issues sub-awards or contracts that are paid with Federal funds it may be able to use the Do Not Pay list. The organization would need to contact their Federal program officer and inquiry about options, if any, too check the Do Not Pay status of its current or future sub-awardee or contract recipients.

To learn more about the uses, application, and history of the Do Not Pay list go to <http://donotpay.treas.gov/OverviewPresentation.pdf> and <http://donotpay.treas.gov>.

What Can the Do Not Pay Business Center Do for Your Agency?

The Do Not Pay Business center was developed with a two part Vision in mind for programs administered and/or funded by the federal government.

- Help prevent, reduce and stop improper payments from being made
- Identify and mitigate fraud, waste and abuse



More Info
[Do Not Pay Payment Verification Records – System of Records Notice \(SORN\) **New!**](#)
[Program Overview](#)

E-MAIL SIGNUP
 [Sign up](#) for our mailing list to receive Do Not Pay News

Seattle Chapter Board Election Ballot

Each year we present a slate of candidates consisting of President-Elect, Treasurer, and Board members who will serve two-year terms. All current AGA Seattle members received a ballot presenting the following candidates. Members may vote for the recommended slate or write in other choices. Ballots are due to be returned to AGA Secretary Karyn Angulo by April 25, 2014.

TREASURER	Pat Bohan		John Kurpierz
			Diane MaKaeli (President Elect)
SECRETARY	Karyn Angulo		Elizabeth Naftchi
BOARD MEMBERS (2014—2016 Term)*			
Continuing board members (not requiring a vote) are:			
PRESIDENT	Ken Smith PhD		Mary Ann Hardy
			Sam Lord
IMMEDIATE PAST PRESIDENT	Tim Dobler		Gabrielle Sivage
BOARD MEMBERS (2013—2015 Term)			

* Outgoing board member Jessica Gray is completing her term this year and opted not to run again. Among her duties, Jessica served as the chair of our Early Careers committee and did an exemplary job. If you happen to see Jessica, please remember to thank her for her service to our chapter generally and particularly for bringing new members to the AGA.

ane MaKaeli, John Kurpierz, and Elizabeth Naftchi to the Chapter's Board for the 2014-2015 Chapter Year. Besides each of them being a superb addition to management, they work in local government, academia, and Federal government (respectively). This diversity is very good in that it reflects our membership and will help us in providing worthwhile services to all of our members in the coming year.

Yours truly, Tim Dobler

Seattle AGA Chapter Financial Statements as of March 31, 2014

	7/1/13 to 6/30/2014 Budget	7/1/13 to 6/30/2014 Actual
INFLOWS		
Joint Conferences	\$3,800.00	
Chapter dues	\$250.00	\$56.15
Interest income	\$20.00	\$17.86
Other Income-Board dinner reimbursed for significant others	\$120.00	\$167.48
National Scholarships-Early Careers	\$135.00	\$152.00
Luncheon Receipts	\$2,000.00	\$1,260.00
TOTAL INFLOWS	\$6,325.00	\$1,653.49
OUTFLOWS		
Board Dinner Costs	\$472.00	\$639.57
Speaker Gifts	\$125.00	\$36.60
Emerald Award	\$65.00	
Membership for Webmaster	\$95.00	
Monthly lunch costs	\$3,200.00	\$2,425.11
Other Expenses (Non-profit report to Sec. WA State)	\$10.00	\$10.00
Other Educational Events & Scholarships-Early Career	\$150.00	
Symposium Raffle Gift	\$65.00	
Web Conference Trainings		\$289.00
Website annual fee		\$264.59
TOTAL OUTFLOWS	\$4,182.00	\$3,664.87
TOTAL CHANGE	\$2,143.00	-\$2,011.38

March 31, 2014 Balances			
ASSETS - CASH		LIABILITIES	
Checking - .10% interest	\$5,179.89		
Savings - .10% interest	\$2,632.82	TOTAL LIABILITIES	\$0.00
12 month CD - .35% interest	<u>\$4,609.89</u>	MEMBERS' EQUITY	<u>\$12,422.60</u>
Total Assets	\$12,422.60	Liabilities + Members' Equity	\$12,422.60



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.

AGA Seattle Chapter 2013-2014 Board Members

President (pro tem)

Tim Dobler (retired)
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President-Elect

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Vacant

CGFM Chair

Gabrielle Sivage, Altruist Mgt.
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Treasurer, Meeting Coordi-

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Awards Chair

Vacant

Membership Chair

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Community Service Chair

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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. Photo "Seattle from Kerry Park" is a work of a United States Department of Energy employee, taken or made as part of that person's official duties. As a work of the U.S. Federal Government, the image is in the public domain.