



Volume 16-06 February 2017



President's Message

At the risk of repeating my message from January (and I think that is OK, given that we kick off this month with Groundhog's Day on February 2), I want to remind all our members of our upcoming chapter elections. You should soon receive an email from the board with information about our open board positions and the nomination process. Nominations are due March 15, 2017, and voting will take place between March 31 and April 10. I strongly encourage all our members to give serious consideration to running for a chapter board position, whether you are a long-time AGA member, or a new addition to our chapter. Self-nominations are welcome! I have served on the board for the past five years and have held positions including President, Professional



Development Training Conference Chair, Education Chair, and Membership Chair, and I have received great professional benefits and learning opportunities from each position. The strength of our chapter is rooted in the talent pool of our board, and I personally invite you to offer up your skills to help our chapter move forward into the new program year.

Mary Ann Hardy, Chapter President

Welcome New Members

We are pleased to welcome to the Seattle Chapter:

Linda T. (Birdie) Bagwell

Upcoming Events

Tuesday, February 14, 2017 - Jeff Brown, Contract Specialist with King County

Inside this issue:

Training Events	2-8
Community Service	9
Chapter Activities & Opportunities	10-12
Recognition & Financial Reports	13-14
Board Members	15
APPENDIX: Citizen Centric Reporting	

AGA Seattle Chapter Monthly Meeting Schedule for Program Year 2016-2017

Save the dates for our monthly education events for program year 2016-2017! Please join us at these luncheon and brown bag events and help us make this program year a success.

Wednesday, November 16, 2016 - Michael Jacobson and Natasha Jones, King County. 11:30-12:00 Lunch and networking; 12:00-12:50 presentation.

Tuesday, December 13, 2016 - Dean Ritz, Director of IP strategy for Workiva, Inc. on DATA Act. 11:30-12:00 Lunch and networking; 12:00-12:50 presentation. See page 3 for details.

Tuesday, January 10, 2017 - Tina Polf, CPA - Annual Tax Update. 11:30-12:00 Lunch and networking; 12:00-12:50 presentation

Tuesday, February 14, 2017 - Jeff Brown, Contract Specialist with King County. 11:30-12:00 Lunch and networking; 12:00-12:50 presentation,

Please note: the meeting will be held on the 40th floor of the Columbia Tower.

Wednesday, March 8, 2017 - AGA webinar on Uniform Guidance. 11:00-12:50 Pacific time (2 CPEs)

Monday/Tuesday, April 24-25, 2017 - Governmental Accounting and Auditing Conference, to be held at Pacific Lutheran University, Tacoma, with remote locations in Everett and Spokane.

Tuesday, May 9, 2017 (Tentative) - Emerald Award Luncheon. 11:30-12:00 Lunch and networking; 12:00-12:50 presentation

When/
Where

Monday, February 14, 2017 12:00 p.m. - 12:50 p.m.
40th Floor Conference , Columbia Center, 701 Fifth Ave, 37th Floor.

Jeff Brown, Director, King County Contract Specialist , will discuss government grants. Please bring a friend or colleague.

Free to Members. Non-Members pay \$5. Box lunches will be available for \$15 (optional).

Please **RSVP** by **February 10, 2017** to Hardy Ann Hardy at HardyM@gao.gov.





THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

February 14, 2017 Monthly Luncheon Meeting

Speaker

Jeff Brown, Contract Specialist II, King County (WA)

Topic/Time

“The U.S. Needs Us: An Inside Look at the World of Government Grants”

12:00 to 12:50 pm

Please join us at 11:30 a.m. for lunch and networking prior to the presentation.

Place

Columbia Center – 40th Floor Conference Center
701 5th Avenue, Seattle, WA 98104

Cost

AGA MEMBERS – Free NON-MEMBERS - \$5

Menu Choices

Bring your own lunch, or purchase a meal from Ingallina’s Box Lunch for \$15.00. Choose from the following meal options:

- Roast Beef and Cheddar Sandwich
- Lemon Chicken Caesar Salad
- Pear and Bleu Cheese Salad (vegetarian)

RSVP Required

Please **RSVP** to attend by **Friday, February 10, 2017** to Mary Ann Hardy, hardym@gao.gov.

CPE

1 CPE awarded

January 2017 Luncheon Presentation 015 Income Tax update by Christina (Tina) Polf, CPA^{1/}

Tina Polf, CPA provided an update on the tax law changes that will impact our members' 2016 returns and discussed new laws and regulations that may impact 2017 individual tax returns or at the very least be interesting things to know.

The presentation began with Ms. Polf providing us a 7-page handout that summarized changes and last-minute legislation that prevented changes. The handout itself was well-written to encapsulate some quite complicated information into an easily read format.

The opening line on Tina's handout was "Lots of Talk, Not Much Action." She did go on to state that significant changes are expected in 2017.

The highlights included temporary provisions that were made permanent, including teachers' \$250 expense deduction, tax-free direct distributions from IRAs to charities, a Child Tax Credit, and state local sales tax deductions.

On the other hand, Tina mentioned special provisions that are scheduled to expire after 2016, including a deduction for higher education, forgiveness of debt income secured by a principal residence, treatment of mortgage insurance premiums as qualified residence interest, and residential energy credits.



Seattle Chapter President Mary Ann Hardy (L) is seen here introducing Tina Polf, CPA

A new provision applicable to 2016 is the bump up in "Shared Responsibility Payments" for not having health insurance. For 2016, the Affordable Care Act payment reaches a family maximum of \$2,085. Legislation in 2016 caused an increase in failure-to-file penalties, allowance for sharing tax returns with law enforcement agencies, and the exclusion from income of prize money received by Olympic and Paralympic athletes.

Ms. Polf also discussed areas where the IRS is showing interest. These include income and associated expenses generated by the "Sharing Economy," particularly Uber and Airbnb.

For those interested in more detail, Ms. Polf referred us to CCH at <http://tax.cchgroup.com/Legislation/Briefings>.

^{1/}Christina A. Polf, CPA is a sole proprietor with a mission of "making taxes less scary" and an emphasis on tax planning and compliance issues for individuals and closely-held businesses. She believes that it is important that you be able to ask your questions no matter how simple they may seem.

She is a past-President of the Seattle Chapter of Accounting & Financial Women's Alliance (AFWA), a past AFWA National Board member, and currently serves on the Board of The Foundation of AFWA.

Ms. Polf's practice is located Renton, WA. She may be reached at 425-226-1500 or TinaPolf@aol.com.

training & events



EVERYONE'S TALKING ABOUT...

PDT2016

July 17–20
Anaheim, CA or virtual
24 CPEs

3 Reasons You Should Attend 2016 Professional Development Training

1. **Earn up to 24 CPE Hours** Enhance your lifelong learning and gain the knowledge and understanding to better improve your job effectiveness. The presentations are facilitated by both industry experts and colleagues who have faced similar challenges. In doing so you can earn up to 24.5 CPE hours.
2. **Stay On The Cutting Edge** Includes top-notch speakers from federal, state, local, academia and private sector bringing you key findings and educational experiences to augment your job knowledge and skills.
3. **Network and Connect** AGA's PDT is the place to connect with a variety of government financial experts and industry colleagues from around the nation facing the same or similar issues that you could exchange ideas and moments with to bring back to your organization.

Everyone's Talking About... More than 95 percent of PDT 2015 surveyed attendees said they would recommend PDT to their colleagues. [See more attendee takeaways from PDT 2015.](#)

2016-2017 Webinars

AGA has scheduled the following webinars for the 2016-2017 Program Year.

See <https://www.agacgfm.org/Training-and-Events/Learn-Online/Webinars/2016-2017-Offerings.aspx> for more information about participating in these events.

Fraud/Risk	Feb. 22, 2017
Uniform Guidance <u>1/</u>	Mar. 8, 2017
CFO/CIO Collaboration	Mar. 29, 2017
Ethics	Apr. 12, 2017
DATA Act	May 7, 2017
Fraud/Data Analytics	Jun. 14, 2017

2017 Member-Only Webinar Free Learning Event

The Fraud Tools: Case Studies Feb. 23, 2017 2-3 p.m. | 1 CPE |

Field of study: Auditing

1/ To be presented at our March Meeting

AGA's annual renewal period runs between January 11 and March 31, 2017. You will be receiving an email from AGA National with instructions for how to renew online. AGA will also mail invoices to its members this month. Please note that CGFM renewals are due at the same time, and AGA members receive a discount on their CGFM renewal fee.

Membership in AGA has many benefits, including education and networking opportunities, awards, and scholarship programs, discounts for training, exclusive CPE opportunities, and access to AGA resources. Members join a local chapter through which they gain additional networking, leadership, and education experiences.

Learn more about the benefits of AGA membership by going to: <https://www.agacgfm.org/Membership/Learn-About-AGA/Join-or-Renew.aspx>. From this page, you can join, renew, or rejoin AGA and follow links to additional information about AGA

Members are vital to a strong chapter, and we encourage you to renew your membership and become active in your chapter, AGA Seattle.

CGFM Intensive Review Course & Exams

Sign up for AGA's Intensive Review Course with CGFM examinations *included* - it's a great opportunity to review the course material with a knowledgeable instructor and complete your CGFM!

The Intensive Review Course (IRC), offering up to 18 CPEs, will be held in Alexandria, Va., April 3-4, 2017. The class will run 8 a.m. - 5 p.m. both days. The cost of the course for qualified participants is as follows:

- \$375 for AGA members
- \$425 for non-members.

SPECIAL BONUS: The CGFM examinations are offered at no additional cost to course attendees — a \$375 savings!

The CGFM examinations for the April 3-4 course can be taken by appointment only at [Pearson Professional Testing Centers](#) from April 5, 2017 - July 31, 2017, using vouchers provided by AGA.

Before You Register, Please Read

- **What is the Intensive Review Course?** It is a special, limited enrollment opportunity for those individuals who have already been studying for the CGFM examinations and want extra reinforcement of the material. It is a review of the main topics covered on the CGFM examinations, led by a knowledgeable instructor.
- **What it's NOT:** It is not a shortcut. It is not an exam prep course with strategies on how to pass the exams. The Intensive Review Course is not a substitute for the three AGA instructor-led training courses. It is usually not enough, by itself, to prepare for the CGFM examinations - advance preparation is strongly recommended.

Registration

To participate in this event, individuals must:

- Be accepted into the CGFM program (see Eligibility section below).
- Pre-register for this event. **Note:** Only current CGFM candidates will be able to register for this event. Walk-ins will not be accepted.


Location

- The IRC will be held in Alexandria, Va. Detailed information will be provided to all registered attendees.

Eligibility

- To attend the Intensive Review Course and take the CGFM examinations, participants must first apply and be accepted into the CGFM program.
- Potential candidates need to submit the [CGFM program application form](#) and a copy of an official transcript from an accredited college or university.

Governmental Accounting & Auditing Conference

 April 25-26, 2016 | 16 CPE Credits

 [Tacoma](#), [Everett](#) and [Spokane](#)

Video Conference and [Webcast](#)

- See more at: <http://www.wscpa.org/CatalogSearch/EventDetail?id=1866CE7D-6A74-4CD3-8148-430836F97523>

• Highlights

- This is the must-attend event of the year for CPAs involved in governmental accounting and auditing. Come hear timely updates from top national speakers on: GASB, Yellow Book, internal control, OMB single audit, cybersecurity, and much more! - See more at: <http://www.wscpa.org/CatalogSearch/EventDetail?id=1866CE7D-6A74-4CD3-8148-430836F97523>

*"Good program content and valuable overviews and updates."
"Very informational for accounting professionals involved with the government."
-2015 attendees*

2016 Schedule: Monday, April 25, 2016

GASB Update Lisa Parker, CPA, CGMA, Senior Project Manager, Governmental Accounting Standards Board This session will give an overview of the GASB pronouncements that become effective in the coming fiscal years and explains some of the projects on GASB's current technical agenda and research agenda. - See more at: <http://www.wscpa.org/CatalogSearch/EventDetail?id=1866CE7D-6A74-4CD3-8148-430836F97523>

The Impact of HB 1550 on Local Jurisdictions Washington State Department of Revenue A discussion on the taxation of recreational services and athletic and fitness facilities. *House bill 1550 "clarifies the taxation of amusement, recreation and physical fitness services." - See more at: <http://www.wscpa.org/CatalogSearch/EventDetail?id=1866CE7D-6A74-4CD3-8148-430836F97523>

AGA's National President will highlight accountability challenges facing government financial management professionals at all levels including the need to address gaps in Government Accounting Education, the need to address risk at all levels of government and the need to connect with early career professionals. He will highlight the role of Enterprise Risk Management as a possible solution and discuss why in the current environment of austerity and increased pressure on government workforces he chose his 2015-16 theme of "Celebrating the Government Workforce." - See more at: <http://www.wscpa.org/CatalogSearch/EventDetail?id=1866CE7D-6A74-4CD3-8148-430836F97523>

January 2017 Luncheon Collection

As part of our community outreach, we asked AGA members to bring toiletry articles to our January meeting for distribution to a women's shelter in North Seattle. Twenty-seven items were collected and delivered to Mary's Place located at Stone Avenue North and NE 130th Street. In keeping with the training just received from our January speaker, Tina Polf, CPA, Board Member Tim Dobler obtained a tax receipt.



THANK YOU for helping to empower homeless women, children, and families to reclaim their lives. Your generosity lets families experiencing homelessness know that our community cares, and gives them hope. You are making a difference!

www.marysplaceseattle.org
 info@marysplaceseattle.org
 206-621-8474
 PO Box 1711
 Seattle WA 98111

Donor: Asc & Gw't Acct Email: DOBLES@msr-co
 Address: _____ Phone: _____
 Date: 1/10/17
 Rec'd by: Lani
 Mary's Place is a 501(c)(3) nonprofit organization, Tax ID #27-2087950

- Baby items Qty/Units _____
- Clothing Qty/Units _____
- Food Qty/Units _____
- Household Qty/Units _____
- Hygiene Qty/Units Box

Other - Description	Qty/Units

- Cash
- Check
- Gift Card Qty _____
- Amount \$ _____



Items collected at our January meeting for distribution to Mary's

When you make a contribution to our community, we ask that you inform us, so your generosity of time, talent, or treasure can be published in the SOUNDER and noted as part of the AGA's commitment to the greater good. Please contact Gabrielle Sivage, or Community Outreach chair or any board member. Our Email addresses are on the last page of the SOUNDER.

Celebrating 10 Years of Citizen Centric Reporting!

Article by Eveanna (Evie) Barry, MS
Consultant, Citizen-Centric Reporting Initiative

In 2007, AGA launched the Citizen Centric Reporting (CCR) Initiative. Former AGA CEO Relmond P. Van Daniker brought together AGA members representing federal, state and local governments to develop criteria for a 4-page report designed to communicate to citizens the business of government. Many of you already have produced CCRs for your chapters over the past three years so you know how useful they have been to explaining and showcasing your chapter to potential members and government leadership.

And now it is 2017! Ten years have passed and AGA would like to acknowledge the CCR Initiative by highlighting some aspect of the program each month in one of the following ways: in Topics, with a webinar, sharing and writing articles, and providing interviews with some government preparers of CCRs. The winter *Journal of Government Financial Management*, contains an article written by Mary Peterman, CGFM, CPA, AGA past national president and John Lynskey, CGFM, CPA, AGA president elect. 1/

As many of you know I retired in September 2015, but came back to help with the Initiative during this past year as a consultant. I will be leaving AGA on January 31, 2017, and while that is bittersweet for me, AGA has hired someone who has the passion for the CCR Initiative - Matthew Stuart. He is excited about continuing the program and will no doubt have lots of fresh ideas to move it forward. please reach out to him at ccr@agacgfm.org.

1/ The article is attached as an appendix. Please share with your colleagues.

The University of Washington Bothell School of Business will host its 5th Accounting Ethics Conference on **Friday, October 20, 2017** at UW Bothell. Please save the date. More details will be announced soon and posted to the event web page at: www.uwb.edu/business/aec

Seattle AGA Board Member Joins AGA's Professional Ethics Board

The AGA Seattle Chapter's Immediate Past President, Diane MaKaeli^{1/}, was elected to the national AGA Professional Ethics Board (PEB) in July 2016 for a three-year term. The PEB oversees all aspects of AGA's ethics program. The mission of the PEB is to elevate the awareness of, and disseminate information on, ethics issues for AGA members and for individuals who hold the Certified Government Financial Manager (CGFM) designation and for their employers.

The nine-member PEB is responsible for maintaining and interpreting the AGA's Code of Ethics, and for providing information to AGA members and individuals who hold the CGFM, on ethics issues. The National Executive Committee (NEC) has delegated the authority for overseeing the investigation and disposition of alleged violations of the Code of Ethics to the PEB.

For clarification, the scope of the AGA Code of Ethics is focused on AGA events and activities as well as actions of AGA members at chapter events, leaders in their volunteer roles as committee members and/or officers, and the AGA National Office staff. When an ethics issue that is received by the PEB turns out to be a "workplace" issue, i.e. something they witness or hear about in their office, the person filing the complaint is notified that it is the purview of the employer and their code of ethics (or rules of professional behavior) and the complainant is referred to their office representative.

If you have general ethics questions or are curious about the role of the PEB, please feel free to contact Diane. Her information is listed on the last page of this newsletter. The PEB also publishes ethics articles and/or Q&A in the quarterly AGA Journal. If you have ethics questions that you would like the PEB to address, see the Journal for submittal information.

^{1/} Diane MaKaeli is Chief Financial Officer and Public Records Officer for King County Fire District 20. Ms. MaKaeli can be reached at dmakaeli@kcf20.org

AGA Seattle Chapter Call for Nominations

This is your opportunity to help shape the Seattle Chapter's programs, advance your profession, and represent members' interests. **We are seeking members to serve on our Board of Directors.**

Term

Those elected will take office on July 1, 2017, for a one-year term of office.

Benefits of Service

As a volunteer leader, you are rewarded with unparalleled opportunities to:

- Expand Your Leadership Skills

- Enhance Your Career

- Exchange Ideas and Perspectives with Board Members

- Expand Your Network of Personal and Professional Contacts.

What Does the Job Entail?

Generally, the board meets once a month (generally the last Tuesday of the month) for about an hour and a half from August through May. **We currently have openings for Secretary, Treasurer, and President-Elect.**

We are also looking for members to serve on the board by serving on various committees. These committees are: **Chapter Recognition, Membership, Awards, Education, Newsletter, Community**

Service, CGFM, Research, Early Careers, Historian, Webmaster, and Professional Development.

Attached is a brief description of each position and what you can expect. If you would like to learn more about joining the Seattle Chapter board, please contact Sandra Starnes (Secretary) at sandra@pgst.nsn.us or 360-297-9667 or Mary Ann Hardy (President) at HardyM@gao.gov or (206) 654-5594.

We look forward to hearing from you. Nominations can be submitted for yourself or on another's behalf and are due by 4:00 p.m. on Wednesday, March 15, 2017.

Elections will be held from March 31 - April 10, 2017

Financial Condition as of January 31, 2017

Checking	\$ 2,708.19
Savings	\$ 4,063.63
12 Month Certificate of Deposit	<u>\$ 4,655.96</u>
Total Assets	\$11,427.78
Liabilities	\$ 0.00
Members' Equity	<u>\$ 11,427.78</u>
Liabilities & Members' Equity	\$11,427.78

Cash Flow Report, Month Ending December 31, 2015

Beginning Cash Balances		\$11,467.48
Lunch Expenses		94.16
Board PDT Travel Costs		
Cash Expended ^{1/}		\$ 94.16
AGA Dues Received	\$ 12.50	
Lunch Receipts	\$ 40.00	
Interest Income	\$ 1.96	
Subtotal Cash Deposits		\$ 54.46
Net Cash Change		\$ 39.70
Ending Cash Balance		\$11,427.78

AGA Seattle Chapter Recognition Program Points

Chapter Goal: 19,000

Chapter Recognition Program categories	Points to Date	Maximum Points
Section I - Chapter Leadership, Planning, & Participation	2,500	5,000
Section II - Education & Professional Development	1,900	4,000
Section III - Certification	1,250	4,000
Section IV - Communications	3,000	3,000
Section V - Membership with a Focus on Early Career and Student Members	4,000	4,000
Section VI - Accountability	0	2,000
Section VII - Community Service	1,450	2,000
Section VIII - Awards	100	1,000
Total as of December 2016	14,200	

Recognition Levels:

A **Bronze Chapter Designation** will be presented to any chapter that attains between 10,000 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 22,000 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.

**AGA Seattle Chapter
2016-2017 Board Members**

President

Mary Ann Hardy, U.S.
GAO
206-654-5594
hardym@gao.gov

President-Elect

Open

Immediate Past President

Diane MaKaeli
206-772-1430
dmakaeli@gmail.com

**Treasurer, Webmaster
and Early Careers Chair**

Sam Lord, HHS OIG
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Historian**

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**Education Chair and
Professional
Development Chair**

Open

**CGFM Chair and
Community Service
Chair**

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Board Member

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Institute for Better
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JohnRKurpierz@gmail.com

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 at Pike Place Market by Karyn Angulo

Journal

OF GOVERNMENT FINANCIAL MANAGEMENT® WINTER 2016–17 VOL. 65, NO. 4

Best Practices in Government Financial Management





Transparency and Accountability Through Public-Sector Reporting

By: **Mary E. Peterman, MPA, CGFM, CPA;** and **John H. Lynskey, CGFM, CPA**

Is your public-sector organization engaging citizens with your financial and performance reporting? Do citizens know how their tax dollars are being spent? Which programs are not fully funded due to financial constraints? What accomplishments have been made? What is left to do? How many citizens are impacted by specific programs?

These questions are relevant and significant, particularly as we approach the start of another presidential administration in the federal government, and transition to different local and state

governments nationwide. Perceptions of government performance and accountability can affect the degree of citizen trust and engagement.¹ The more engaged citizens are, the more information they will need to develop a sense of trust and confidence that the government is spending their tax dollars appropriately. With legislation such as the DATA Act, elected officials remain laser-focused on providing citizens with data to demonstrate accountability and transparency. But will the availability of this data lead to an informed, engaged and trusting citizenry?

Government's desire to provide understandable information to citizens has motivated initiatives like AGA's citizen-centric report (CCR), which launched 10 years ago (see **Figure 1**).

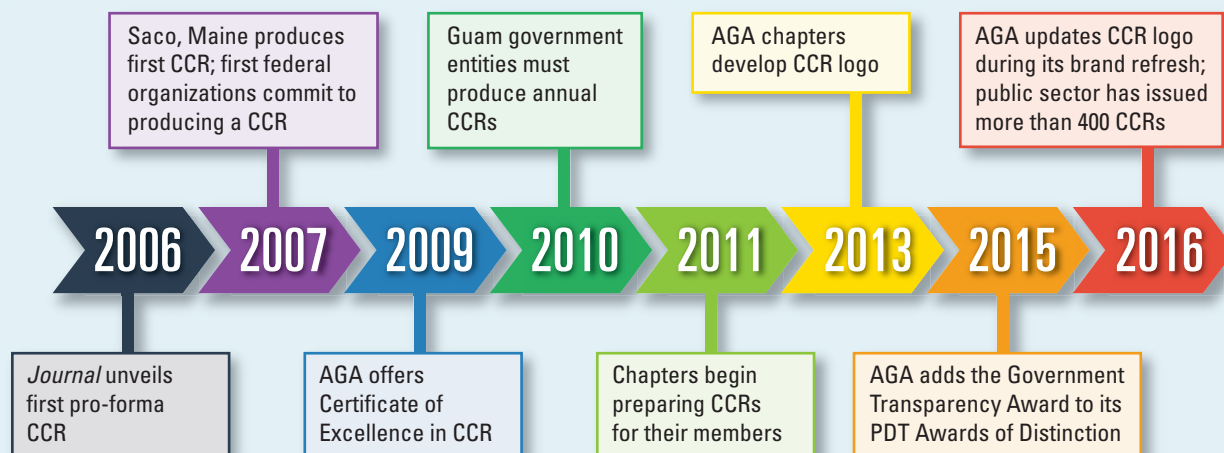
In 2007, the Office of Management and Budget (OMB) provided guidelines for a highlights document as part of a federal agency Performance and Accountability Report (PAR) pilot. OMB's objective for the "highlights" document was to "summarize key performance and financial information in a brief, user-friendly format that can be easily understood by a novice

Figure 1. AGA's CCR Celebrates 10 Years

AGA looked at ways to improve financial performance reporting more than 10 years ago, and, following an extensive study and examination of the public-sector financial and performance reporting outputs and surveys of citizens by AGA members and staff, the AGA Citizen-Centric Report (CCR) was conceived.

In extolling the platform for CCR, AGA's former executive director, Relmond Van Daniker was often quoted as saying, "Citizens are

drowning in data but starving for information." Ann Ebberts, AGA's CEO, said CCR can be viewed as an early adopter in providing transparency and information in context in a way all Americans should be able to understand. "The CCR can be used in so many ways and can quickly get the public, staff, and new leaders current on the agency mission, demographics, accomplishments and priorities for the future. It's come a long way in 10 short years, and we look forward to the next 10!"



reader with little technical background in these areas. The goal of this document is to increase agency and program accountability for performance by making financial and performance information more transparent and accessible.”² This led to the annual OMB-required Summary of Performance and Financial Information (SPFI) in 2010.

In the same year, the U.S. Department of the Treasury launched its first *Citizen’s Guide* to the financial report of the U.S. government, a 12-page summary report, and have produced one every fiscal year (FY) since. The FY 2015 guide (now 8 pages) exemplifies the user-friendly, citizen-centric approach with two simple sections:³

- **Where We Are Now** — focuses on current FY financial information. Subsections include: Comparing the Budget and the Financial Report; What Went Out and What Came In (bottom line net operating cost); and What We Own and What We Owe.
- **Where We are Headed** — focuses on current fiscal policy. Subsections include: Receipts, Spending and Debt; The Fiscal Gap and the Cost of Delaying Policy Reform; and Conclusion.

The U.S. Department of Homeland Security (DHS) debuted a 26-page “Citizens’ Report” for FY 2008. DHS’ report dove deeper into both performance outcomes and financial information, to provide citizens the value proposition of the agency. Covering DHS’ many diverse components and mission areas at this level of detail resulted in a longer, yet plain-English and graphically oriented report. One of the unique sections of the 2008 report is “A Day in the Life” of DHS, a single page illustrating typical daily outcomes, such as people rescued by the U.S. Coast Guard, weapons confiscated at airport checkpoints by the Transportation Security Administration, and number of

citizens naturalized by the U.S. Citizenship and Immigration Services.⁴ This graphic (see **Figure 2**) is sometimes posted to social media to share the information with citizens who frequent such sites.

Similar state and local governments’ initiatives include the popular financial reports promoted by the Government Financial Officers Association. These reports highlight an organization’s financial data, and significant achievements and challenges.

Innovation in Citizen-Centric Reporting

Government entities continue to innovate in report development and deployment, as exemplified by the National Science Foundation (NSF). NSF had been producing a summary of performance and financial results accompanying the agency financial report (AFR) and annual performance report. In 2007, the summary document was 25 pages long; in 2008, for that year’s presidential transition, NSF produced a four-page highlights document following AGA’s CCR guidelines. NSF’s leadership has used/distributed the now-six-page highlights document in meetings at the White House, with members of Congress and others. The Small Business Administration’s short report is distributed to lending agencies. Both federal agencies used the AGA CCR content guidelines as a guide for the preparation of these reports.

Passion Leads to Advocacy

Our passion for transparency and accountability led us to become reviewers with AGA’s CCR program, through which we have examined countless CCRs. We share best practices from all levels of government to help you create a CCR and further engage citizens in public reporting.

Figure 2. A Day in the Life of DHS



For example, Idaho issued its eighth report last year; and other state agencies within Idaho, including the Department of Transportation and the Department of Health and Welfare, produce CCRs.

Similarly, Texas has issued a CCR since FY 2008. Tallahassee, Fla., was one of the first communities to consistently prepare a CCR, and today, it's used in classroom curriculum for middle schoolers to explain what their government does for citizens. Scottsdale, Ariz., has issued a CCR since 2009 and its design has evolved to be original and visually appealing.

What's Next and What's Possible

The federal administration transition creates additional opportunity to leverage and build upon NSF's example to educate incoming leaders. Agencies will compile numerous documents to highlight programs, challenges, needs and risks, as well as achievements and progress, the list of which can be quite long. A "transition-centric" report can provide new leaders and their staffs with a clear, concise and easily understandable explanation of what their organization does, as well as demonstrate the organization's transparency and accountability to citizens and stakeholders.

A report that communicates to citizens regardless of government level, in layman's terms and with interesting graphics showcasing accomplishments, next-term priorities and what remains to be done "with their support" could be very impactful and beneficial to those seeking reelection.

CCR-like reports fulfill one important open-government objective: providing transparency of results, and the value an organization provides the taxpayer. With new technology, executive orders for digital government strategies, and legislation such as the DATA Act, much focus is on digitizing government data.

But, is raw financial data what citizens want or need?

A May 2016 Old Dominion University publication discussed citizens' need for more than stand-alone information. Research affirmed citizens seek relevant and contextual information that provides a basis for understanding impact,⁵ stating "government should remain



DID YOU KNOW?

AGA's Government Transparency Award has been renamed the Relmond P. Van Daniker Government Transparency Award, in honor of AGA's former executive director, who championed the creation and promotion of CCRs. This award recognizes outstanding reporting by a government through generation of a report, dashboard or information display for the public and/or government officials.

cognizant that information availability does not equate to accessibility, and should therefore focus on providing information that is comprehensible and relevant to the citizen audience." Furthermore, the focus group expressed interest in data beyond budget and financial information — such as performance information.⁶

While the public sector still has more opportunity to innovate, citizen-centric reporting has come a long way in 10 years, and the path is clear. Government serves in the public interest and the public wants to participate — information is the connection point for this effective engagement. With technology and innovation, governments have tremendous potential to tell their stories, provide relevant information, answer value proposition questions, and engage citizens in the governance process in a tangible way. **■**

Endnotes

1. Irvin, R.A. and J. Stansbury. 2004. Citizen Participation in Decision Making: Is It Worth the Effort? *Public Administration Review*, 64(1):55-65; Burby, R.J. 2003. Making Plans that Matter. *APA Journal*, 69(1): 33-49.

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3. Citizen's Guide to the Fiscal Year 2015 Financial Report of the United States Government. U.S. Department of the Treasury. Accessed Sept. 12, 2016 from www.fiscal.treasury.gov/fsreports/rpt/finrep/fr/15frusg/CitizensGuide2015.pdf

4. Department of Homeland Security FY 2008 Citizens' Report. U.S. Department of Homeland Security. Accessed Sept. 12, 2016 from www.dhs.gov/sites/default/files/publications/cfo_citizensfy2008.pdf

5. Jordan, Meagan; Yusef, Juita-Elena (Wie); Mayer, Martin; and Mahar, Kaitrin, "What Citizens Want to Know about their Government's Finances: Closing the Information Gap" (2016). *School of Public Service Faculty Publications*. Accessed Oct. 20, 2016 from digitalcommons.odu.edu/publicservice_pubs/9

6. Ibid.



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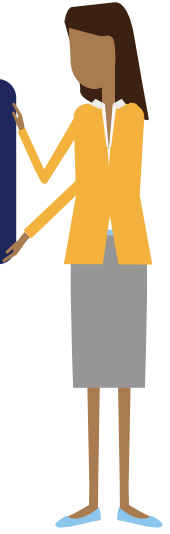
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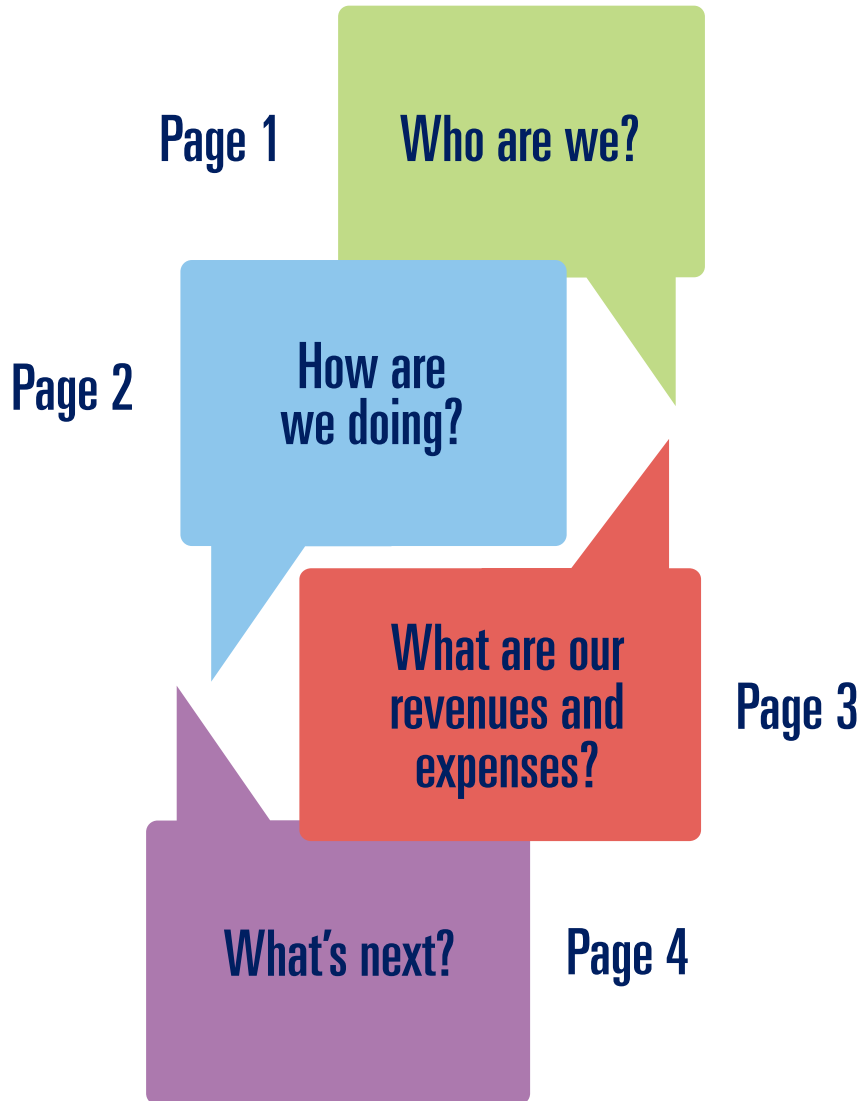
The views expressed are those of the authors, and do not necessarily reflect the views of DHS or NSF.



We did a CCR and you can, too!



The guidelines are simple.



Get inspired, then submit your report at www.agacgfm.org/CCR.

