



Volume 15-06 February 2016

## President's Message

How do these things happen?

The incomprehensible has happened again. Money earmarked to buy a fire engine has been taken out of a savings account belonging to a local fire department through an unauthorized transfer, and many are asking how things like this can happen. I have received a lot of calls from people in the fire service as they struggle to understand why someone would do such a thing, and asking what they can do to ensure they do not fall victim themselves.

Government accountability is not just a buzz phrase. The need is real and internal controls do matter. Professional organizations like AGA are dedicated to serving the public and each of us works hard to do our part in ensuring accountability. As the calls and emails came in, I wondered if there is more we can do in our profession to be resources for each other. Internal controls are such an integral part of my job that I



Diane MaKaeli, Chapter President

cannot imagine operating without them. I, too, read the news reports of the theft and wondered who had access to the information needed to make the transfer happen and what, if any, internal control procedures were in place to prevent unauthorized transfers. Were they overridden or non-existent? Which got me to thinking about how much knowledge each of us carries within us, and wondering how we might more effectively share this with others.

Continued on Page 9

### Welcome New Members

We are pleased to welcome to the Seattle Chapter:  
Ms. Friendly  
Vang-Johnson  
GAO Senior  
Analyst

### Upcoming Events

**Monday, March 14, 2016, 12:00 pm to 12:50 pm**  
"Citizen Centric Reporting " by Marsi Woody, Financial Executive Officer, Idaho State Police

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## AGA Seattle Chapter Monthly Meeting Schedule for Program Year 2015-2016

Save the dates for our monthly education events for program year 2015-2016! Please join us at these luncheon and brown bag events and help us make this program year a success.

**Monday, September 21, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Journal Article Discussion led by Ken Smith

**Monday, October 19, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Meena Cheng, Certified Financial Planner and founder of Impact Financial

Topic: Social Security as it relates to government retirees

**Wednesday, November 4, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Webinar Presentation by Charles W. Hester, CGFM, CPA

Topic: "OMB Uniform Guidance: Impact on the Grant Community"

**Monday, December 14, 2015 - City of Seattle 33rd Floor Conference Room, Seattle Municipal Tower.**

Chris Ruffini, Finance Manager, Seattle Department of Transportation

Topic: "Setting Budget and Finance Priorities at the Seattle Department of Transportation"

**Monday, January 11, 2016 - GAO 37th Floor Training Facility, Columbia Tower.**

Tina Polf CPA

Topic: 2015 Tax Update

**Monday, February 8, 2016 (TBD) - GAO 37th Floor Training Facility.**

Pierce Murphy, Director of the Seattle Office of Public Accountability

Topic: Mission and structure of the OPA and the role of accountability in light of all the current media interest in police misconduct.

**Monday, March 14, 2016 (TBD) - GAO 37th Floor Training Facility.**

Marsi Woody, Financial Executive Officer, Idaho State Police

Topic: Citizen Centric Reporting

**Monday-Tuesday, April 25-26, 2016**

2016 Government Accounting and Auditing professional development training, Greater Tacoma Convention Center

**Monday May 9, 2016 - Emerald Award Meeting**

When/  
Where

**Monday, March 14, 2016 11:30 a.m. - 12:50 p.m.**

**GAO Training Room, Columbia Center, 701 Fifth Ave, 37th Floor. (Take elevator to 40th floor and then to 37th.)**

Marsi Woody, Financial Executive Officer, Idaho State Police, will discuss Citizen Centric Reporting.

**Please bring a friend or colleague.**

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

**Please RSVP by March 10, 2016 to [HardyM@gao.gov](mailto:HardyM@gao.gov)**



## February 2016 Luncheon Presentation

In the last few years, the City of Seattle has changed its method of policing. The changes have resulted in a new police chief and a new city agency, The Office of Professional Accountability (OPA). Our February speaker, Pierce Murphy, was appointed director of OPA on July 1, 2013. His mission is to ensure that Seattle Police Department officers and non-commissioned employees abide by the spirit and letter of the laws and policies governing their actions, and that all individuals will be treated by the police with respect, fairness and dignity. This is accomplished by providing civilian oversight of complaints made regarding police activity, promoting public awareness of and full access to that process, and advancing accountability within the Seattle Police Department. OPA also analyzes trends and issues and makes recommendations for improvements.

Mr. Murphy, along with his Deputy Director Tonia Winchester, discussed the accomplishments of OPA and the system they developed for collecting information from the public, investigating the raised issues, and taking necessary actions.



Pierce Murphy, Director, and Tonia Winchester, Deputy Director of the Seattle Office of Professional Accountability

Mr. Murphy stressed his organization's independence from the Seattle Police Department, both perceived and actual. While OPA is organizationally part of the Seattle Police Department and investigations of police misconduct are done by commissioned police officers assigned to OPA, Mr. Murphy and his civilian staff are responsible for preparing and issuing reports on the resultant findings. The reports are provided to the City Council and Mayor's Office, complainants, and the general public through OPA's web site. To further the appearance of independence, OPA will soon be moving to offices physically separate from the Seattle Police Department's headquarters.

Mr. Murphy stressed that assuring trust in the system is paramount to the OPA's success. For that reason, Mr. Murphy discussed the transparent process used during investigations. The seven-step process begins with in-take done by civilian staff and continues through OPA's recommendations and ultimate follow-up after the Chief of Police determines final action and discipline.

All citizens are encouraged to report any complaints via the OPA Website ([www.seattle.gov/OPA](http://www.seattle.gov/OPA)), or by calling (206) 684-8485.

## Governmental Accounting & Auditing Conference

April 25-26, 2016 | 16 CPE Credits | [Tacoma](#), [Everett](#) and [Spokane](#)

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!

### 2016 Schedule:

**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.

**The Impact of HB 1550 on Local Jurisdictions.** Washington State Department of Revenue A discussion on taxation of recreational services and athletic and fitness facilities. \*House bill 1550 "clarifies the taxation of amusement, recreation and physical fitness services."

**AGA's National President.** John Homan 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/cpe/conferences/governmental-accounting-and-auditing-conference?Site=WSCPA#.Vq\\_zd4-cE2w](http://www.wscpa.org/cpe/conferences/governmental-accounting-and-auditing-conference?Site=WSCPA#.Vq_zd4-cE2w)

**For current AGA Members:** Our annual renewal period runs through March 31, 2016., and we hope you will renew your membership by this deadline. As a bonus, please note that AGA members receive a **\$100 discount** on the 2016 Governmental Accounting and Auditing Conference. Just identify your membership status when registering.

## Recruit a Member — Easy as one, two, three!

Two-thirds of new members joined AGA because someone asked them to join. Whether via an employer, a colleague or a friend — word of mouth is the number one way AGA gains new members.

As a valued member, you can affect the future of AGA by sharing your experience with your peers, your staff and others in your organization with an interest in government financial management. No one knows better than a current AGA member how beneficial membership is to promoting government accountability.

1. Download a membership application. You can also order applications by emailing
2. Tell your peers and co-workers about all the [benefits of AGA](#) membership.
3. Ask them to fill out a [membership application](#) or apply online.

**Be sure to include your name and AGA ID# in the sponsor category on the application to receive credit.**

# 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.
2. **Stay On The Cutting Edge** Includes top-notch speakers from federal, state, local, academia, and the 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.

# PUBLIC SERVICE CAREER FAIR

## Recruit employees & interns during the 2016 ASPA National Conference in Seattle



**More than 1,000 people are expected to attend the conference, including students earning Master of Public Administration degrees!**

**Date:** Monday, March 21, 2016

**Time:** 1pm to 4pm

**Location:** Westin Hotel, Grand Ballroom 2

**Registration cost:** \$175 per table

**Register at:** [2016careerfair.eventbrite.com](http://2016careerfair.eventbrite.com)

**For questions, please contact:** Karen Chen at [evansjob@uw.edu](mailto:evansjob@uw.edu)



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UNIVERSITY of WASHINGTON



## Upcoming 2016 AGA Webinar Offerings

Go to: <https://www.agacgm.org/Training-and-Events/Learn-Online/Webinars/Free-Members-only-Webinar-Offerings/Managing-in-a-Multi-Generational-Workplace.aspx>

*Note: Group registration is not available for free, members-only webinars*

**Grants** March 9, 2016 | 2–3:50 p.m. ET | 2 CPEs

Information coming soon | [Learn more & register](#)

**Internal Controls** March 23, 2016 | 2–3:50 p.m. ET | 2 CPEs

**DATA Act** April 13, 2016 | 2–3:50 p.m. ET | 2 CPEs

**Fraud Prevention** April 27, 2016 | 2–3:50 p.m. ET | 2 CPEs

**Ethics** May 11, 2016 | 2–3:50 p.m. ET | 2 CPEs

**Government Financial Management** June 1, 2016 | 2–3:50 p.m. ET | 2 CPEs

## Tax-Aide VOLUNTEERS NEEDED

Looking for a rewarding opportunity to make a difference?

The Seattle Chapter AGA is partnering with The Port Gamble S'Klallam Tribe and AARP Foundation Tax-Aide to offer free tax preparation services.

The Port Gamble S'Klallam Tribes tax site is located at:  
31948 Little Boston Road NE  
Kingston WA 98346

Hours of Tax Site operation:  
Mondays & Tuesdays from 1:00pm – 5:00pm  
January 19-April 18, 2015.

Tax volunteers receive free tax training in December and January, in association with the IRS. Once trained, they work a few hours a week from mid-January through mid-April, interacting with primarily low income clients.

To volunteer, contact Sandra Starnes, Seattle Chapter Secretary, at [sandra@pgst.nsn.us](mailto:sandra@pgst.nsn.us) or 360-297-9667.

Get the joy and satisfaction of helping others by joining the Tax-Aide volunteer team today. Your expertise will be appreciated more than you can imagine.

## JOB OPPORTUNITIES

### Looking for a Career Change?

The Health Resources and Services Administration (HRSA), Division of Financial Integrity is looking for individuals with strong financial and analytical skills. HRSA is an agency of the U.S. Department of Health and Human Services, is the primary Federal agency for improving health and achieving health equity through access to quality services, a skilled health workforce and innovative programs. HRSA's programs provide health care to people who are geographically isolated, economically or medically vulnerable.

Current Job Opening: Financial Management Specialist, GS-0501-09

Department Of Health And Human Services Administration for Children and Families

**Job Announcement Number:** HHS-ACF-DE-16-1594391 Applications accepted until Wednesday, March 9, 2016 Go To [www.usajobs.gov](http://www.usajobs.gov) for further details

### National Court Appointed Special Advocate (CASA) Association

**Title and location:** Accounting Manager; Seattle, WA

The Accounting Manager is responsible for administering the day-to-day accounting operations of the National CASA Association, including but not limited to payroll and accounts payable. The Accounting Manager is also responsible for cash management, bank reconciliation, audit preparation, and additional financial functions as assigned.

**Skills and qualifications** Bachelor's degree in accounting or a related field and 5+ years of hands-on financial experience with computerized accounting systems, or any equivalent combination of education, training, and experience that provides the required knowledge, skills, and abilities to successfully perform the job. • Previous experience in a non-profit with federal grant funding strongly preferred. • Proficiency in Office 365 and Microsoft Office 2013 (Excel, Word, and Access). • Experience with ADP, Raiser's edge, and Microsoft Dynamics strongly preferred.

**Contact Information:** Applications are due no later than March 6, 2016, at midnight Pacific Time, but applicants are encouraged to apply as early as possible as screening and selection processes may commence earlier to fulfill critical business needs. To view the full position description and to learn how to apply, please visit:

<http://www.casaforchildren.org/site/c.mtJSJ7MPIsE/b.5547545/k.BF7F/Jobs.htm>

The National Court Appointed Special Advocate (CASA) Association fulfills society's most fundamental obligation by making sure a qualified compassionate adult will fight for and protect an abused or neglected child's best interests. The mission of National CASA, together with its state and local member programs, is to support and promote court-appointed volunteer advocacy so every abused or neglected child in the United States can be safe, have a permanent home, and have the opportunity to thrive.



President's Message, Continued from Page 1

I would love to hear from you about your internal controls and what you do to share your knowledge with others in our profession. I know AGA National is currently accepting articles on internal controls for the summer edition of the *Journal*. It would be great if some of our chapter members could contribute to this national publication and important issue for all of us. Articles are due by March 1. [Submit an article](#) | [View the editorial calendar](#) sharing our experiences and learning together keep us up-to-date and informed on important issues. If you haven't registered yet, the upcoming WSCPA/AGA Governmental Accounting & Auditing Conference is a great place to make this happen. It is on April 25 and 26 in Tacoma (videoconferences are in Everett and Spokane; webcast also available) and offers 16 credits of CPE. Check out their flyer or online for more information. WSCPA notes this is the must-attend event of the year for CPAs (and other government accountability professionals) involved in governmental accounting and auditing. Come hear timely updates from top national speakers on: GASB, Yellow Book, Internal Controls, OMB Single Audit, Cybersecurity, and much more! Stop by the AGA booth and say hi. We look forward to seeing you there.

Related to staying informed, as we have noted in past newsletters, the Seattle AGA Chapter is undergoing a revitalization of our website. It is nearing completion and we hope to have it accessible to all within a short period of time. Keep an eye out for it and provide us with your feedback. The more we share, the more we grow.

Finally, if you have jobs, internships, or job shadows available, please send us information on them and we will be happy to include them in our newsletter and website. As our college outreach and early careers advocacy expand, we have great opportunities to collaborate with new professionals entering the workforce. Let them know who you are and share with them the rewarding work of government accountability. Together we really do make an incredible difference for our communities.

## Recruit a Member — Easy as one, two, three!

Two-thirds of new members joined AGA because someone asked them to join. Whether via an employer, a colleague or a friend — word of mouth is the number one way AGA gains new members.

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**Be sure to include your name and AGA ID# in the sponsor category on the application to receive credit.**

## King County Auditor's Office Goes Public

We received the following email from the King County Auditor, Kymber Waltmunson. Ms. Waltmunson is announcing not only making reports available, on the County's website, which is what we have come to expect, but proactively providing report copies to interested citizens. This further step to inform the electorate of the doings of their government is highly laudable and hopefully will be imitated by other auditing agencies. Anyone who would like to be included on Ms. Waltmunson's email outreach system should contact her at the address below.

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**From:** King County Auditor's Office  
[mailto:kcauditor@subscriptions.kingcounty.gov]  
**Sent:** Tuesday, February 2, 2016 3:58 PM

Good afternoon!

The King County Auditor's Office is an independent, non-partisan agency within the legislative branch of the County. We conduct performance audits and oversight of county functions, promoting improved performance and accountability in King County government.

As part of our effort to better communicate our work to county residents, we recently created an email outreach system to share our reports. Your background indicates that you may value receiving our work as it is published since you were a subscriber on our list of email recipients in the past.

To that end, we have added you to our new GovDelivery report distribution list. Please know you can opt out of this list at any time by clicking on the unsubscribe selection at the bottom of this email, entering your email address, and deselecting the KCAO Reports box. Our emails will be delivered as audits are completed, averaging about once per month. Also, please feel free to share the link below with others who may be interested in receiving our reports.

Thank you for your time. Please contact me with any questions.

Best,

Kymber Waltmunson, [KCAO@kingcounty.gov](mailto:KCAO@kingcounty.gov)

### 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 at DOBLER5@MSN.COM.

When we use your photo, we will acknowledge you in our credits section.

## AGA Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
<b>Section I - Chapter Leadership, Planning, &amp; Participation</b>	2,800
<b>Section II - Education &amp; Professional Development</b>	1,425
<b>Section III - Certification</b>	1,100
<b>Section IV - Communications</b>	2,375
<b>Section V - Membership with a Focus on Early Career and Student Members</b>	3,800
<b>Section VI - Accountability</b>	0
<b>Section VII - Community Service</b>	400
<b>Section VIII - Awards</b>	800
<b>Total</b>	<b>12,700</b>

### 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.

## Financial Condition as of January 31, 2016

Checking	\$ 6,014.22
Savings	\$ 2,637.64
12 Month Certificate of Deposit	<u>\$ 4,639.65</u>
<b>Total Assets</b>	<b>\$13,291.51</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,291.51</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$13,291.51</b>

### Cash Flow Report, Month Ending January 31, 2015

<b>Beginning Cash Balances</b>		\$13,316.45
Lunch Expenses	\$ 105.80	
Board PDT Travel Costs		
<b>Cash Expended</b>		<b>\$ 105.80</b>
AGA Dues Received	\$ 23.75	
Lunch Receipts	\$ 55.00	
Interest Income	\$ 2.11	
<b>Subtotal Cash Deposits</b>		<b>\$ 80.86</b>
<b>Net Cash Change</b>		<b>\$ 24.94</b>
<b>Ending Cash Balance</b>		<b>\$13,291.51</b>



**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 2015-2016 Board Members

### **President**

Diane MaKaeli,  
King County Fire District 20  
360-410-0820  
dmakaeli@gmail.com

### **President-Elect**

Olivia Brezsko  
oliviap3@uw.edu

### **Membership Chair / Historian**

Karyn Angulo, U.S. GAO  
206-287-4868  
angulo@agaseattle.org

### **Education Chair / Profes- sional Development Chair**

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

### **CGFM Chair / Webmaster**

Gabrielle Sivage, Seattle DOT  
202-277-8250  
gsivage@gmail.com

### **Treasurer / Community Service Chair**

Sam Lord, HHS OIG  
206-615-2257  
Samuel.Lord@oig.hhs.gov

### **Secretary**

Sandra Starnes, Port Gamble  
S'Klallam Tribe  
360-297-9667  
sandra@pgst.nsn.us

### **Early Careers Chair**

John Kurpierz,  
Institute for Better Governance  
JohnRKurpierz@gmail.com

### **Newsletter Editor**

Tim Dobler, Retired  
206-364-3499

Dobler5@msn.com

### **Research Chair**

Elizabeth Naftchi, U.S. HHS  
206-615-2046  
enaftchi@hrsa.gov

### **Board Member**

Pat Bohan, U.S. GAO  
206-287-4824  
BohanP@gao.gov

### **Board Member**

Ken Smith, Ph.D.  
206-616-8698  
smithka1@cwu.edu

*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 "7:00 am Harbor View Medical Center Southern View" Courtesy of Ed Jose.*