



Volume 15-04 December 2015

*President's Message*

Some Parting Thoughts from Ken Smith, Immediate Past President

The fragile future - I'm still optimistic

Isn't it funny/odd how the past keeps repeating itself? We really do live in circles of birth-growth-decline. And the role of us "Accountability Professionals" remains so important - even as we transition to new and different arenas.

Sooo, I thought I had written my last "President's Letter" in the spring of this year.....yet here I am again. Why is history repeating itself and what are the lessons for us all?

Our AGA chapter is truly amazing - we've had a "baby boomer" core of leaders for a long time that has maintained quality and service for decades. As that great group is transitioning, our next wave of local leaders has been gearing up - and WE earned the Platinum Chapter Award last year due to a gutsy group effort of both the older and newer.

As we ramped up for the 2015-16 year, we had enough new



leaders for all but one position - President-Elect. I offered to be the "safety school" choice - in case no one else was at that point in their career - yet we knew I might not be able to fulfill the entire term. Well.....there is lots of good news, we have a vibrant new nominee to serve our chapter as the President-Elect right now. I am totally confident in our collective ability to guide and work together to build all of our capacities. And I have received the duty to serve in an elected capacity on the Board of the Northshore School District (almost a BILLION

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**Welcome New Members**

We are pleased to welcome to the Seattle Chapter:

Tracey Kellogg  
Finance & Performance  
Manager, Kitsap Public  
Health District

~ And ~

Olivia M. Brezsko  
Student

**Upcoming Events**

**Monday, Jan. 11, 2016, 11:30 am to 1:00 pm "2015 Tax update" by Ms. Tina Polf, CPA**

Lunch & Presentation at GAO, Columbia Center

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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 (See following description)

**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.**

TBD

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

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

**Monday May 8, 2016 - Emerald Award Meeting**

Please join us in January for a presentation and brown bag lunch and earn 1 CPE (CPAs only)

**Monday, January 11, 2016 11:30 a.m. - 1:00p.m.**  
**GAO Training Room, Columbia Center, 701 Fifth Ave, 37th Floor.**

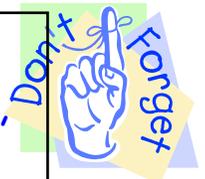
**When/  
Where**

**Tina Polf, CPA, will discuss income tax changes and related issues.**

**Please bring a friend or colleague.**

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

**Please RSVP by January 7, 2015 to [HardyM@gao.gov](mailto:HardyM@gao.gov)**



December 14, 2015 Luncheon Presentation

EMERGING ISSUES IN CAPITAL MANAGEMENT & INFRASTRUCTURE AT  
THE SEATTLE DEPARTMENT OF TRANSPORTATION

by Chris Ruffini

Finance Manager, Finance & Administrative Division

Seattle Department of Transportation

Columnist Nicole Brodeur wrote an article published in the December 14 Seattle Times bemoaning Seattle City Hall's inability to figure out how to fix the traffic congestion plaguing our daily commutes.

It is unfortunate Ms. Brodeur couldn't attend our December 13 meeting where Chris Ruffini, of the Seattle Department of Transportation, discussed that very topic, explaining the many ways the City is "figuring out" how to optimize resources to meet Seattle's infrastructure needs.

Mr. Ruffini, along with supporting comments from our board member and Seattle DOT employee Gabrielle Sivage, discussed the sources for funds available to the City and the work that needs to be done, ranging from 100-year-old bridges to bicycle lanes.



As was explained, Seattle's growth in infrastructure has come in waves. Growth spurts occurred in the 1920's, the 1950's, and now. The current growth is driven by the need to incorporate new technologies and strategies to move more people over existing roadways. An additional complication not experienced in the other growth spurts is the need to rebuild or replace worn out bridges and roadways originally installed in the 20's and 50's.

To accomplish the task of keeping our expanding population moving, Mr. Ruffini explained that Seattle DOT is taking a long-range view of the needs of the city and folding those needs into a decades-long strategy of getting the most good from the resources available and allowing flexibility to comply with the day-to-day political realities of meeting the wishes of the City's constituency.

Graphs and charts were displayed demonstrating the process developed by the City to account for the work to be done, what is being accomplished, and the flow of funding. The obvious degree of sophistication involved in merging fund sources, life expectancy predictions, prioritization, and engineering cost estimates into a usable tool demonstrated the high caliber of professionals involved in keeping Seattle a first class city.

## Meet Your Board Members

Elizabeth Naftchi

Program Integrity Analyst, Financial Assessments Team

Division of Financial Integrity

Office of Federal Assistance Management

DHHS Health Resources & Services Administration

and AGA Seattle Chapter Research Chair

Hi, I'm Elizabeth Naftchi and I am currently an Auditor for HHS Health Resources and Services Administration. I've been an AGA member since 1992, and have been President of the Seattle Chapter twice. I've been a Fed for quite a while; I've worked for HHS IG, GAO, US Customs, and Navy, and in between had an extensive hiatus as a stay-at-home mom and school volunteer. I currently live in beautiful Port Orchard, Washington with my husband of 33 years. We have one daughter at college. I am looking forward to eventually retiring to pursue my interests in golf, community service and sophistry.

### AGA Seattle Chapter Activities



Sam Lord delivered toys collected at our December meeting to Toys for Tots. Thanks to all the members and other participants who helped make some child's Christmas bright. **We will be sponsoring a food drive at our January luncheon, so please bring canned or dry goods for donation.**

## President's Message, Continued from Page 1

dollars in assets - a quarter billion dollars in operating). My new role means I will be stepping down from the AGA Executive team - but will remain as a board member at large.

There are many opportunities/challenges in our local governments - most districts in this state do not follow Generally Accepted Accounting Principles (GAAP) and most audit reports are issued more than 6 months after the fiscal year end. For those local governments on 2-year or 3-year cycles, the time lag between accountable audited information is just too long (in my opinion). I will be working to bring improvements in transparency and timeliness - as I know so many of you promote each and every day.

We all need to realize just how important (and fragile) our organizations can be. The loss of a key leader is a common challenge - and the losses or transitions will continue as the boomers retire. Let's all keep working together where we feel best suited, let's all find the talent that has yet to lead/serve (whether younger or older) and give them chances, and let's keep on focusing on accountability.

Best,  
Ken

**AGA SEATTLE CHAPTER      Advancing Governmental Accountability****OUR BOARD PHILOSOPHY:**

We will be a board that works together to build and sustain a healthy chapter, and we will serve our members with competence and dedication.

As board members, we are representatives of AGA, our chapter's members, the government, and the public we serve. We are dedicated to performing our duties with integrity and professionalism, even when it is neither easy nor convenient.

We agree to treat every member of AGA with the respect due them and will work diligently to provide our chapter members with an organization that meets their professional career goals.

We believe teamwork can accomplish more than any individual can alone, so we will continue to support our chairpersons by serving on committees that match our interests and skills.

We support initiative and creativity to keep our membership engaged and informed as we guide the chapter membership through professional training and events.

We believe the success of our chapter is based on involvement and the motivation of our members to take an active part in AGA's programs and opportunities. We further believe in the importance of sharing information about the goals of AGA through chapter communications, education, and outreach.

## **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.

We also need volunteers to help prepare taxes at the Asset Building Coalitions Financial Fair in Bremerton WA on February 6<sup>th</sup> from 10:00am – 2:00pm.

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.

### **Seeking Nominations for AGA Seattle Chapter President-Elect**

As Ken Smith mentions on page 7, he is stepping down as the chapter's President-Elect at the end of this year. As a result, we are holding a special election to fill this important board position by January 1, 2016. The President-Elect steps in for the President during that individual's absence; compiles and submits the chapter points for AGA's Chapter Recognition Program; participates in and assists with chapter activities, as appropriate; and will serve as the Chapter President in the 2016-2017 program year.

Chapter members, our Board Secretary has sent emails with the ballot for this special election. Completed ballots are to returned to Mary Ann Hardy at [hardym@gao.gov](mailto:hardym@gao.gov). Thank you for your participation in your chapter!

**Looking for a reason to join the AGA?  
Earn CPE Credits by reading the  
JOURNAL OF GOVERNMENT FINANCIAL MANAGEMENT**

The Journal of Government Financial Management provides valuable, in-depth information to decision-makers at all levels of government. By reading the Journal and passing an online quiz, you can earn 3 continuing professional education (CPE) credits.

### How it Works:

1. Register for the *Journal* CPE Online quizzes. Purchase one quiz or a subscription of four. Quizzes are available from the eight most recent issues at any given time.
  - Members-only rates: \$30 per quiz or \$109 for four quizzes.
  - **Quiz sale happening now! Get 4 quizzes for \$89! Sale price valid Dec. 1-20, 2015.**
  - Non-member rates: \$56 per quiz or \$204 for four quizzes. Non-member rates do not include a copy of the *Journal*.
2. Read the quarterly *Journal of Government Financial Management*. Plan on spending about three hours to read the applicable information and take the quiz.
3. Take the quiz! After reading the *Journal*, log in to take the 25-question quiz. Earn three CPEs\* for each quiz you complete with a score of 80% or better.
4. Print your certificate. From the Quiz Results page, click on the button labeled "Click Here to Receive Your Certificate" and print your certificate.

\* AGA is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website.



### 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.

# 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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## AGA Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
<b>Section I - Chapter Leadership, Planning, &amp; Participation</b>	2,500
<b>Section II - Education &amp; Professional Development</b>	650
<b>Section III - Certification</b>	650
<b>Section IV - Communications</b>	1,025
<b>Section V - Membership with a Focus on Early Career and Student Members</b>	1,675
<b>Section VI - Accountability</b>	0
<b>Section VII - Community Service</b>	0
<b>Section VIII - Awards</b>	500
<b>Total</b>	<b>7,000</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 November 30, 2015

Checking	\$ 6,040.25
Savings	\$ 2,637.20
12 Month Certificate of Deposit	<u>\$ 4,636.94</u>
<b>Total Assets</b>	<b>\$13,314.39</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,314.39</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$13,314.39</b>

### Cash Flow Report, Month Ending November 30, 2015

<b>Beginning Cash Balances</b>		\$13,460.99
Lunch Expenses	122.38	
Board PDT Travel Costs	<u>\$ 351.32</u>	
<b>Cash Expended</b>		<b>\$ 473.70</b>
Lunch Receipts	\$ 325.00	
Interest Income	<u>\$ 2.10</u>	
<b>Subtotal Cash Deposits</b>		<b>\$ 327.10</b>
<b>Net Cash Change</b>		<b>\$ 146.60</b>
<b>Ending Cash Balance</b>		<b>\$13,314.39</b>



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**

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**Research Chair**

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**Membership Chair /  
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sional Development Chair**

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**Early Careers Chair**

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**CGFM Chair / Webmaster**

**Newsletter Editor**

Tim Dobler, Retired

*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 Courtesy of NOAA/Candice Emmons.*