



# The Sounder

Volume 13-08

February 2014

## President (Pro Tem) Message



I noticed in the AGA mailings I receive that renewal notices have gone out. I was all set to pay my dues and then extol the many benefits of paid membership for the pittance charged for that membership. However, since I hadn't paid my membership yet, or received a bill, I thought it would be a little premature to encourage others to mail in their checks (for those who actually pay by mailed check) when I hadn't done so. As a result, I checked the AGA Website ([www.agacqfm.org](http://www.agacqfm.org)) to see why I haven't received my fair share of the costs of operating one of the premier accounting and auditing organizations for government employees.

It turns out that, after forty years of AGA participation, I qualify for a lifetime (read: free) membership. There are

two things about this that come immediately to mind. First, rather than list the expiration of my lifetime membership as "dead," AGA kindly assumes I will continue to take advantage of the chapter resources for a long time, listing the expiration date as 2099. Secondly, it is not the money that AGA is foregoing, but the recognition of longstanding continuing participation. The dues amount that I'm saving is pretty small. The Seattle Chapter annual dues are only \$5 and the national dues component is a quite modest \$90 for an employed member. When you think of the services we receive both locally and nationally for the amount of money paid, it is amazing what we get. I believe the AGA is truly reflective of government accountants' desire to get the most service for an optimal price.

### Upcoming Event

Please join us at the GAO Training Room, 28th Floor of the Columbia Center, on 3/10/2014 for 1 hour CPE provided by Lealand Miller, AGA Regional VP.

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Please join us at our March 2014 CPE presentation and brown bag lunch

When/Where

Monday March 10, 2014, 11:40 am - 1:00 pm  
 GAO Training Room, Columbia Center, 701 Fifth Ave, 28th Floor.  
**“Uniform Guidance: Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - What is It and How Will it Affect Grants Management.”**

No cost for this presentation. Bring your own lunch or you can purchase one from us for \$15. Please **RSVP** by **Friday, 03/07/14** to [bohanp@gao.gov](mailto:bohanp@gao.gov)



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

Save the dates for our monthly education events for the remainder of program year 2013-2014! Please join us at these luncheon and brown bag events and help us make this program year a success.

Monday, **March 10**, 2014 - GAO 28<sup>th</sup> Floor Training Room, Columbia Tower, Lealand Miller, AGA Regional President Vice President and Partner, Eide Bailly LLP, Boise, ID will discuss recent changes in OMB's Single Audit Procedures.

Monday and Tuesday, **April 28 and 29**, 2014 - Governmental Accounting & Auditing Conference at Tacoma Marriott with satellite locations in Everett and Spokane and a webinar option.

Monday, **May 19**, 2014 - Columbia Tower Club (location confirmed), Emerald Award presentation.

### 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](mailto:DOBLER5@MSN.COM), and we will acknowledge you in the credits on the back page.

## February 2014 Luncheon Webinar What's Trending in Financial Management, Oversight and IT

By Tim Dobler, AGA Board Member

On February 5th, two momentous events happened more or less simultaneously in Seattle. Somewhere in excess of half a million people gathered downtown for the Seahawks' parade to celebrate the Super Bowl win, and a somewhat smaller group attended an AGA Seattle Chapter sponsored two-hour webinar on the subject of What's Trending in Financial Management, Oversight and IT.

The webinar was presented by Relmond P. Van Daniker, DBA, CPA, Executive Director, AGA; Tom Greiner, CGFM, Accenture Federal Services; Denise Lippuner, Partner, Grant Thornton LLP; and David M. Zavada, CPA, MPA, Partner, Kearney & Company. The presenters went over the results of the Annual AGA Survey of Federal Chief Financial Officers (CFO) and discussed where the Federal financial community is heading, and the tools available to get there. The speakers made a point that more people are not likely to be hired in order to meet the responsibilities of the financial and auditing communities, but more information will be expected from the dwindling staffs. To overcome what appears to be mutually exclusive trends, the presenters went over methods and techniques of getting more bang for the buck. In particular, agencies are reported to be looking for internal solutions focused less on investing in the future and more on maintaining current technology operations. In particular, four areas have primary importance: Innovation, Cyber Security, Analytics and Human Capital.

The panel went over each of the four areas and described what is perceived as the current situation by surveyed executives and what needs to change in order to fulfill the various agencies' missions.



Seahawk parade taken during webinar break

## Looking for a reason to join the AGA?

AGA offers Young Professionals a variety of ways to engage and develop your career in the government financial management industry whether at the federal, state, or local level. Here are some of the reasons you should join today:

- ⇒ AGA is the thought leader for the government accountability profession.
- ⇒ AGA offers young professionals unprecedented access to leaders in governmental financial management, giving you the opportunity to learn from and network with leaders in the field.
- ⇒ AGA provides young professionals with the tools essential to establishing a firm foundation in the field.
- ⇒ AGA is dedicated to supporting the careers of young professionals and encourages the involvement of young professionals at both the chapter and national levels.
- ⇒ Professional organizations help grow careers.
- ⇒ Employers look favorably at candidates who are actively engaged in their industry.
- ⇒ Career Center with job postings in the field and helpful articles on resume writing, cover letters, interview tips & more.
- ⇒ AGA offers FREE Young Professional focused sessions at all the national conferences with Continuing Professional Education credits (CPEs).
- ⇒ Social media outlets for Young Professionals – LinkedIn, Facebook & Twitter.
- ⇒ Designated complimentary conference registrations for Young Professionals volunteers at national AGA conferences.
- ⇒ Certified Government Financial Manager certification program. Show that you have the unique skills and special knowledge required of today's government financial managers.
- ⇒ Volunteer opportunities at the chapter level that will help you gain leadership skills that translate to the workplace.
- ⇒ AGA has a Young Professionals Focus Group to serve the younger members of the organization – join today and get involved!

## NEVER MISS A KUDO

Marsi Woody, CGFM, AGA National Executive Committee Senior Vice President for Section III (9 Western conterminous states, Hawaii, Alaska, Guam, Northern Mariana Islands, and Japan), commented on our **Sunder** Newsletter:

I really like your newsletter and thought I would send you a quick note. It's very easy to read, has great pictures and quick updates. I'm looking forward to seeing if you have new pictures from your members in future newsletters.

President's Message, Continued from Page 1

It seems that I am in rare company for the Seattle chapter. The only other lifetime member I could locate is Marv Weiss. Marv became an AGA member in July of 1970, and has continued as a participant ever since.

One more comment on the dues-to-benefits ratio. Our chapter provides economic and relevant CPE and we do it at a cost that, when compared to other sources, more than covers the membership dues over the chapter year (a recent example: a 2-hour CPE AGA webinar hosted by the Seattle Chapter cost members \$20, versus a 4-hour webinar hosted by the AICPA costing their members \$149. We charged non-AGA members \$30 versus \$199 billed by the AICPA for non-member participants. Of course besides the CPE direct benefit, let us not forget that the AGA acts as an advocate for government accountants. I believe having an organizational voice on our behalf is very beneficial and the AGA's voice becomes clearer as its membership grows.

Please renew at your earliest opportunity, and talk to colleagues about joining as well.

Yours sincerely, Tim Dobler



Book review by Tim Dobler

**Big Data: A Revolution That Will Transform How We Live, Work, and Think**

by Viktor Mayer-Schönberger and Kenneth Cukier

Published by Houghton Mifflin Harcourt Publishing Company, New York 10003

Publisher's price: \$27.00, Amazon.com \$17.73, Kindle \$9.45, Seattle Public Library: free

To me, this book has three parts. First, the astonishing conclusions that can be reached by proper analysis of large data blocks; second, how to manage data and protect individuals; and, finally, the impact on auditing and audit-like functions caused by the enormous data files now coming into more frequent use.

Mayer-Schönberger and Cukier discuss several uses of big data to arrive at conclusions. One prime example is GOOGLE identifying areas where the flu was surging long before the US Centers for Disease Control and Prevention could produce the same data. GOOGLE based its conclusions on the number and origination of queries about flu remedies while the CDC relies on reports percolating up from doctors' offices. The CDC's method of flu patterns is no doubt more

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Book review, Continued from Page 5

authoritative, given its source, but, to paraphrase the book, *GOOGLE's* approach is messy as to source and inconclusive as to cause, but the results are the same and quicker.

Other results of using Big Data files included Walmart knowing Pop Tarts will be in high demand when hurricanes are predicted; development of language translation programs that rely on contextual usage from millions of documents rather than strict word-for-word substitutions; and predictions as to when is the best time to buy an airplane ticket to get the lowest price.

The authors mention that the National Security Agency "is said to intercept 1.7 billion emails, phone calls and other communications every day." The book was published in 2013, before Edward Snowden's revelations. The authors express misgivings on the amount of data governments and private enterprise collect on individuals and using the data to cause potential and actual loss of privacy and individualism. Examples included J C Penney sending coupons for maternity items to the home of a teenage girl before the girl had told her parents she was pregnant, and police making pre-emptive stops of people deemed statistically likely to commit crimes.

The observations of the book bring to light auditing techniques that may be growing obsolete and new doors opening for auditors.

Mayer-Schönberger and Cukier foresee the need for the establishment of government regulations to limit Big Data users' use of personal information and the ability to personally identify individuals. Data users should face consequences if the data use exceeds what is lawful or results in harm. The authors also believe there is a need for independent verifiers to assure Big Data compilation and use is appropriate. The verifiers are called "Algorithmists," and they may be internal to the company or independent. Both types will be working in accordance with established professional standards. That sure sounds like auditing to me.

On the other hand, the authors use the phrase "N=all" when discussing data collection and analysis methods. Rather than look at a few representative items and calculate a probable error rate, fast computers with access to large digitized data will allow looking at everything and give close to perfect distributions with a minimum amount of calculations. Statistical sampling as I know it, with its carefully constructed sample size and collection methods, may soon be a thing of the past.

At 230 pages (about a third of that consists of notes, bibliography, and acknowledgements), Big Data is a pretty easy read and quite insightful. I would recommend the book to fellow auditors who want to get a quick grasp on the way our profession seems to be moving.

Seattle AGA Chapter Financial Statements as of January 31, 2014

	7/1/13 to 6/30/2014 Budget	7/1/13 to 1/31/2014 Actual
<b>INFLOWS</b>		
Joint conferences	\$3,800.00	
Chapter dues	\$250.00	\$56.15
Interest income	\$20.00	\$14.08
Other Income-Board dinner reimbursed for significant others	\$120.00	\$167.48
National Scholarships-Early Careers	\$135.00	\$152.00
Transfer between accounts		
Luncheon receipts	\$2,000.00	\$695.00
<b>TOTAL INFLOWS</b>	<b>\$6,325.00</b>	<b>\$1,084.71</b>
<b>OUTFLOWS</b>		
Board dinner costs	\$472.00	\$639.57
Speaker gifts	\$125.00	
Emerald Award	\$65.00	
Membership for webmaster	\$95.00	
Monthly lunch costs	\$3,200.00	\$2,173.55
Other Expenses (Non-profit report to Sec. WA State)	\$10.00	\$10.00
Other Educational Events & Scholarships-Early Career	\$150.00	\$289.00
Symposium raffle gift	\$65.00	
Website annual fee		\$251.64
<b>TOTAL OUTFLOWS</b>	<b>\$4,182.00</b>	<b>\$3,363.76</b>
<b>TOTAL CHANGE</b>	<b>\$2,143.00</b>	<b>-\$2,279.05</b>

January 31, 2014 Balances			
<b>ASSETS - CASH</b>		<b>LIABILITIES</b>	
Checking - .10% interest	\$4,921.73		
Savings - .10% interest	\$2,632.40		
6 month CD - .25% interest	\$1,282.54		
12 month CD - .35% interest	\$3,325.58		
Total Assets	<u>\$12,162.25</u>		
		<b>TOTAL LIABILITIES</b>	<u>\$0.00</u>
		<b>MEMBERS' EQUITY</b>	<u>\$12,162.25</u>
		<b>Liabilities + Members' Equity</b>	<u>\$12,162.25</u>



## The Sounder

WE'RE ON THE WEB:

[WWW.AGASEATTLE.ORG](http://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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### Research Chair

Vacant

### CGFM Chair

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### Awards Chair

Vacant

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### Newsletter Editor

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*This newsletter was produced by board member Tim Dobler with the assistance of Karyn Angulo. Thanks also to board members who contributed articles and photos for this issue and to our webmaster, Issa Ndiaye (VA OIG), for maintaining our chapter website. This month's photos of 12th Man Flags and Seahawk Parade Provided by Karyn Angulo, US GAO.*