



## President's Message

"If you aren't making a difference, you are wasting time." AGA Past-President, Bill Miller.

I had the privilege to attend the AGA Professional Development Training (PDT) in Nashville this year with three of our board members and our Regional VP. It truly was the best professional training and conference I have ever attended. So much good stuff! Bill Miller's quote above really resonated within me. I think it profoundly reflects why so many of us have chosen to work in government accountability. We want to make a difference in this world of ours. The next PDT is in Anaheim and it is not too early to start planning to participate. We would love to share this experience with you.

As we navigate through the year ahead of us, the AGA board needs your help. We are working to improve our impact and effect change in our profession. There are a few different areas where we could use your input.

- We are currently working on a **website redesign**. Please let us know what you would like to see and share ideas on how to maximize our online presence.
- Many of our members have expressed a desire to attend our monthly CPE meetings, but the commute makes it too difficult to do so. In response, we are looking into ways to provide **remote access** to our members. Your help in this area would be highly valued.



Diane MaKaeli, Chapter President

- **Internships, job shadows, and informational interviews** are highly sought after by accounting students. Providing a glimpse into your career and sharing lessons learned as well as potential opportunities available through your employer are great ways to give back to our profession.
- We have great representation from Federal employees and hope to expand that success into state and local government, special purpose districts, and our local tribes. **Invite a colleague or friend** to check out AGA and all its benefits. We enjoy growing together.
- **Community service/volunteering or Serving on a Committee** are great ways to help our chapter

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### Welcome New Members

We are pleased to welcome to the Seattle Chapter:

Goitom T. Gebre  
Instructor,  
Associated  
Recreation Council  
~ And ~

Amanuel K. Kahssai  
Senior Accountant,  
Public Health  
King County

### Upcoming Events

**Monday, November 4, 2015 11:00 to 12:50 pm**

**Lunch & Webinar at GAO, Columbia Center.**

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

Save the dates for our monthly education events for program year 2014-2015! 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: of 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

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

**Monday, December 14, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Topic: To be Announced

**Monday, January 11, 2016 - GAO 28th Floor Training Facility, Columbia Tower.**

Tina Polf CPA

Topic: 2015 Tax Update

**Monday, February 8, 2016 (TBD) - GAO 28th 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 28th Floor Training Facility,**

CGFM Recognition Meeting

**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**

### President's Message Continued From Page 1

grow. Your time is valuable and can truly make an important difference in the vitality of the Seattle chapter.

- **Citizen-centric reporting.** This is an area where we would really like to see growth within our chapter. Share your successes, challenges, and ideas on how we might further develop this important accountability outreach to our communities.

Finally, I want to personally invite you to attend our meetings and complete the member survey that we are currently developing. We hope to have that distributed in the next month or two. We are here to serve you, and your feedback can help us all grow into a vibrant and sustainable chapter. Collectively we are making a huge difference and we would love to share your success stories with other AGA members. Drop us a line or contact a board member (listed on the last page of the newsletter) to share your thoughts. We honestly want to hear from you, and I would love the opportunity to meet you face-to-face.

In your service,

Diane

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## November 4, 2015

<b>Speaker</b>	<i>Webinar Presentation by Charles W. Hester, CGFM, CPA</i>
<b>Topic/Time</b>	<b>11:00 – 12:50: “OMB Uniform Guidance: Impact on the Grant Community”.</b> <p>Grants management reform is here, and you need to begin now to adjust your procedures to shift their focus from “process” to “performance.” On Dec. 26, 2013, Office of Management Budget issued a new set of regulations covering federal grants. The document has been dubbed “the Super-Circular” because it revised virtually all of the general grant regulations: the administrative rules, the cost principles, and the single audit requirements. These new rules went into effect in December 2014. All persons who deal with federal grants will need to be aware of and ready for the coming changes.</p>
<b>Place</b>	GAO Training Room 701 – 5 <sup>th</sup> Ave., Floor 27 Seattle, WA 98104
<b>Cost</b>	<b>MEMBERS – \$15 AND NON-MEMBERS - \$20</b>
<b>Menu Choices</b>	Bring your own lunch, or purchase a box lunch from Ingallina’s Catering for \$15.00. Choose from the following box lunch options:  Ham and Swiss Sandwich Roasted Portobello Sandwich (vegetarian) Pear and Bleu Cheese Salad (vegetarian)
<b>RSVP Required</b>	
<b>CPE</b>	Please <b>RSVP</b> to attend and provide your choice for lunch by <b>Thursday, October 29, 2015</b> to Mary Ann Hardy, <a href="mailto:hardym@gao.gov">hardym@gao.gov</a> .  2 CPE awarded. Electronic CPE certificates will be accessible at the conclusion of the webinar

## October 2015 Luncheon Presentations

We offered a total of 2 Continuing Professional Education credits beginning at 11:00 am on the 19th. One CPE credit was awarded for participation in the facilitated group discussion of a Journal of Government Financial Management article How a 'Due Diligence' Approach Can Be Counterproductive For Agencies by Melody J. Miller, CGFM, CPA, and, beginning at noon, another hour of CPE provided by our guest speaker, Meena Cheng, Certified Financial Planner, who spoke on the topic of "**How to Maximize Social Security Benefits**".

### How a 'Due Diligence' Approach Can Be Counterproductive For Agencies

by Melody J. Miller, CGFM, CPA

Ken Smith, our president-elect, led the discussion on Ms. Miller's article which appeared in the Spring 2015 issue of the Journal of Government Financial Management. The article discussed how the term "Due Diligence" is not well defined for government reviews and how its application may result in unnecessary or inefficient preparation for an audit.

The discussion centered on due diligence as perceived at different levels within an organization. Ken suggested the mind-sets of bookkeeper (detailed), controller/Chief Financial Officer (materiality), and Chief Financial Officer (strategic) will result in different levels of detail work. He also brought out how expectations of different agencies will cause more or less audit preparation work. Each person at the table discussed the levels of work and dominating mind-set of their agencies. Further discussion continued as to whether the levels of detail preparation best fit the required output.

### How to Maximize Your Social Security

Presented by Meena Cheng, CFP <sup>1/</sup>

Ms. Cheng discussed the three basic benefits provided by Social Security: self, spousal, and survivor. Within each category, Ms. Cheng went over the advantages and pit falls that await all of us as we consider when to file for benefits as well as which benefits to file for. While some benefits grow the longer a person postpones receipt, others, such as spousal benefits, may result in a better return when obtained at an earlier age. Examples of how patience or quick action can result in large variations in life-time benefits were provided to emphasize the need for individuals to make smart and timely decisions. Ms. Cheng also discussed special circumstances of our members, including individuals covered under civil service rules that don't include Social Security contributions.



Chapter President Diane MaKaeli (left) introduced Speaker Meena Cheng

<sup>1/</sup>Ms. Cheng is the founder and principal of Impact Financial. She is a CERTIFIED FINANCIAL PLANNER™ practitioner with more than 20 years of financial services experience. Meena holds a bachelor's degree in accounting from the University of Utah and has worked as a CPA in the Puget Sound area. She can be reached at 425-273-0736 or [mcheng@impactfinancialpnw.com](mailto:mcheng@impactfinancialpnw.com)

## JOB OPPORTUNITY

**Public Health - Seattle and King County** is seeking a **Chief Financial Officer** to join its leadership team in meeting its deep commitment to the health of all King County residents and eliminating health inequities for traditionally underserved communities. As financial steward for the department, this position is an opportunity for a dynamic financial strategist and manager to guide the department in achieving financial sustainability and shape its approach and practices for delivering exemplary financial management services in the complex health environment.

### **ABOUT THE POSITION**

The **Chief Financial Officer** is the strategic financial advisor to the leadership team, financial steward for the department across its many funds, and standard bearer for ensuring exemplary financial management practices throughout the department. As a member of the department's leadership team and reporting to the Chief Administrative Officer, this position works directly with the department director and leadership team on achieving long range objectives, with a near term focus on providing guidance in reaching financial stability and sustainability for the department's largest fund. It sets the direction and standards for effective financial management in a complex revenue and regulatory environment. It provides day-to-day guidance and expertise to finance professionals throughout the department. This position represents the department in meetings with the Executive's budget office, County Council and staff, and other agencies and partners.

The department's financial functions are organized into a central finance section overseen by the CFO and finance teams located in its six divisions. With 28 employees, the central finance section includes accounting services, grants administration, and budget and forecasting. The CFO also leads the team of finance managers from the divisions. In consultation with this team, the CFO establishes financial management policies and procedures, conducts reviews of financial management practices, coordinates department-wide financial analyses, assesses the financial condition of the department, identifies risks to achieving the department's objectives, recommends an annual internal audit work program to the CAO, provides leadership level coordination with major departmental federal and state funders, and leads continuous improvement efforts. The CFO reports regularly to the director, CAO, and senior managers on financial performance, adherence to established standards, and issues needing resolution.

*Public Health - Seattle & King County values diverse perspectives and life experiences. We encourage people of all backgrounds to apply, including people of color, immigrants, refugees, women, LGBTQ, people with disabilities, and veterans.*

**Who May Apply:** This position is open to all qualified candidates and will remain open until filled. Applicants from this job posting may be used to fill positions in this classification for a period of up to a year.

**Application Process:** If you are interested in applying for this position, please submit your resume along with a letter of interest, describing how your background has prepared you for this position, to Sarah Fish at [Sarah.Fish@kingcounty.gov](mailto:Sarah.Fish@kingcounty.gov).

**For Further Information:** Visit <http://www.kingcounty.gov/healthservices/health/jobs/openings.aspx> or contact Sarah Fish at [Sarah.Fish@kingcounty.gov](mailto:Sarah.Fish@kingcounty.gov), (206) 263-8738.

## Meet Your Board Members

Ryan Guthrie

Senior Financial Auditor, U.S. Government Accountability Office (GAO)  
Financial Management and Assurance Team

If someone would have told me in high school that I would be a government auditor, I would not have believed it. Well, somehow it turned out true! For the last 8 years, I have worked at GAO as a financial auditor. For the first year or so, I worked on various performance audits, including audits of the federal government-wide purchase and travel card programs, the Small Business Administration's programs for assisting businesses obtaining government contracts, and the Department of Energy's efforts in cleaning up nuclear waste at its Hanford, WA site. For the last seven years, I've worked on the revenue cycle of the IRS financial statement audit. As you can imagine, IRS's collection of the nation's taxes is a complex task, and as a result, the audit work has proven to be a challenge, keeping me interested and motivated to increase my expertise over these years.

Although I wouldn't have imagined a career in government auditing for myself, I now see that this career is aligned with my communication and analytical skills.

Additionally, I've realized how important it is to have similar core values as your

employer. When I first learned about GAO and its core values of accountability, integrity, and reliability, I knew it was an agency I could see myself working for. However, I believe the common core values have proven to be a key factor in why I still work at GAO, and look forward to a couple more decades working here. With that said, for those of you that might be considering new careers, I recommend you consider whether it's a career that will utilize your skills and one that is aligned with your core values.

In my personal life, I'm conducting tests of whether it's possible to balance being a daddy, husband, an avid salmon and steelhead fisherman, and someone who tries to exercise regularly.

Ryan and his wife, Heather, making new friends in Haiti.



## HOW TO WIN FRIENDS AND INFLUENCE PEOPLE

By Dale Carnegie

283 pages. Simon & Schuster. \$22.00, \$10.99 on Kindle

First published 1937, revised 1981 by Donna Dale Carnegie and Dorothy Carnegie.

Review by Tim Dobler

If you haven't read this book, you probably should, if only to avoid being the only person in the room who hasn't read it (which was my condition until about a month ago). There are at least three versions of How to Win Friends: the original (circa 1937, the 1981 revised edition I just read, where gender roles and pronouns are mixed, and How to Win Friends and Influence People in the Digital Age, a more techy version copyrighted in 2001.

All the How to Win Friends are broken down into four parts, subdivided into chapters. Each part has an object which is taught by providing rules to follow and examples as to how to apply the rules. The method is pretty straight forward and the message is applicable to most forms of endeavor, particularly people such as auditors or accountants whose profession requires convincing people to gladly do what is recommended.

The four parts in the edition I read are:

FUNDAMENTAL TECHNIQUES IN HANDLING PEOPLE

SIX WAYS TO MAKE PEOPLE LIKE YOU

HOW TO WIN PEOPLE TO YOUR WAY OF THINKING and

BE A LEADER: HOW TO CHANGE PEOPLE WITHOUT GIVING OFFENSE OR AROUSING RESENTMENT.

While I could go over some of my favorite chapters, such as "*If You Want to Gather Honey, Don't Kick Over the Beehive*", or *A Sure Way of Making Enemies – and How to Avoid It*, I think it is better to just comment on my overall opinion of the book.

In my opinion the book lives up to its hype as a must read. The base message in How to Win Friends is the development and application of a personal philosophy that recognizes other people's worth, dignity and desire to do the right thing. Applying that philosophy requires constant practice, so one should never let an opportunity to appreciate another person be missed.

## 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](mailto: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>	2,450
<b>Section II - Education &amp; Professional Development</b>	325
<b>Section III - Certification</b>	600
<b>Section IV - Communications</b>	975
<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>	800
<b>Total</b>	<b>6,825</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 September 30, 2015

Checking	\$ 2,763.88
Savings	\$ 2,636.76
12 Month Certificate of Deposit	<u>\$ 4,634.23</u>
<b>Total Assets</b>	<b>\$10,034.87</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 10,034.87</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$10,034.87</b>

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

<b>Beginning Cash Balances</b>		\$9,983.03
Retreat Costs	\$100.00	
Monthly Lunch Costs	<u>\$ 82.35</u>	
<b>Cash Expended</b>		<b>\$ 182.35</b>
Board Dinner Reimbursements	\$ 137.37	
Lunch Receipts	\$ 95.00	
Interest Income	<u>\$ 1.82</u>	
<b>Subtotal Cash Deposits</b>		<u>\$ 234.19</u>
<b>Net Cash Change</b>		<u>\$ 51.84</u>
<b>Ending Cash Balance</b>		<u><u>\$10,034.87</u></u>



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

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*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 "Seattle from Queen Ann Hill" by Diane MaKaeli*