



Volume 14-05 January 2015



President's Message

Gifts & Promises to Change

As we exit the holiday season, I hope you can apply two of the themes to your government accountability sphere.

GIFTS

We may not always think of AGA as a possible gift idea, like someone would say "oh thank you so much for the gift card to join AGA," but why not? The AGA both nationally and locally offers way more benefits than it costs. If you have the ability to be a giver to your staff, please consider finding a way to offer paying for their memberships or events in part or full. If you have a boss (let's call them Santa - or Mrs. Claus as

needed), then truly consider asking them to support your professional development efforts. It may be a small gesture, but getting their support for you to spend time with AGA or to pay for AGA membership or events... well, you know the phrase, it never hurts to ask. (And please don't hesitate to ask me to help. I'm happy to make a plea on your behalf.)

PROMISES TO CHANGE

On a more personal note, I made a career "resolution" about five few years ago to change jobs where I could make a bigger difference in government accountability. The challenge was finding the right

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Upcoming Events

Monday, Jan. 12, 2015 11:30 am to 12:00 pm "2014 Tax update" by Ms. Tina Polf, CPA

Lunch & Presentation at GAO, Columbia Center

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

When/
Where

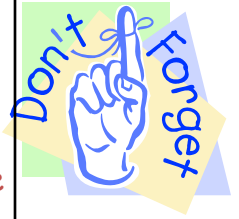
Monday, January 12, 2015 11:30 a.m. - 1:00p.m.

GAO Training Room, Columbia Center, 701 Fifth Ave, 28th Floor.

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 9, 2015** to bohanp@gao.gov.



AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2014-2015

Save the dates for our remaining 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, January 12, 2015 - GAO 28th Floor Training Facility, Columbia Center.

Tina Polf CPA

Topic: 2014 Tax Update

Wednesday, February 4, 2015 - GAO 28th Floor Training Facility, Columbia Center.

AGA web conference performance management

Wednesday, March 4 or 18, 2015 (TBD) - GAO 28th Floor Training Facility,

AGA web conference

Monday & Tuesday, April 20 - 21, 2015 - Governmental Accounting & Auditing Conference

Tacoma Convention Center with satellite locations in Everett and Spokane and webinar option.

See Page 3 for tentative schedule.

Monday, May 18, 2015 - Columbia Tower Club, Columbia Center- Emerald Award presentation.

JOB OPPORTUNITY

An internship position with AGA Seattle is opening. Website, research and communications are the focus areas. There is an opportunity for college credit with this internship and the position will begin shortly after it is filled. The opportunity is open until filled. Contact Gabrielle Sivage with any questions or résumé submissions at gsivage@gmail.com or 202-277-8250.

December 2014 CPE Luncheon Event

Our luncheon meeting held on December 10th consisted of a brown-bag lunch and participation in a two-hour audio presentation sponsored by the AGA, and consisting of Mr. Frank Bucaro, CSP¹, CPAE² discussing ethics issues under the title How Do You Spell Success? E-T-H-I-C-S!.

As one might guess, considering the title, the presentation was based on making the word "ethics" into an acronym. The lettering of the word ethics representing the following:

E for Experience
T for Training
H for Hindsight
I for Intuition
C for Connections
S for Stewardship

Mr. Bucaro went into some detail on each associated word to make his case for the need for and advantages of ethical behavior in the workplace. He described the steps an individual or organization must take to assure appropriate practices and procedures are in place to fully prepare the individual or organization to internalize ethical behavior for the benefits of all concerned.

Mr. Bucaro spoke for about 90 minutes and then responded to questions from the audience directed through the AGA moderator for about another 10 or 15 minutes.

The PowerPoint slides used in the presentation were made available to the participants. Thanks to Pat Bohan for forwarding them to me and the others gathered at Seattle's GAO training room for the program.



*Frank Bucaro, CSP, CPAE
Speaker, trainer, author, business
owner, and recognized ethics
expert*

Submitted by Tim Dobler

¹ Certified Speaking Professional

² Council Of Peers Award Of Excellence

January Food Drive

We are conducting our annual food drive in conjunction with our January 2015 meeting. Please bring a nonperishable food item(s) for delivery to *Northwest Harvest*. If you won't be able to make our meeting, please consider making a donation to a local food bank. There is no lack of need or places that accept donations. Some centers are listed below:

- ⇒ **Northwest Harvest** 711 Cherry St Seattle, WA, 98104 (206) 625-0755
- ⇒ **Beacon Avenue Food Bank** 6230 Beacon Ave S Seattle, WA, 98108 (206) 722-5105
- ⇒ **Des Moines Area Food Bank** 22225 9th Ave S Des Moines, WA (206) 878-2660
- ⇒ **Food Bank @ Saint Mary's** 611 20th Ave S Seattle, WA (206) 324-7100 Ext: 18
- ⇒ **Highline Area Food Bank** 18300 4th Avenue S Seattle, WA (206) 433-9900
- ⇒ **Hopelink**
 - Bellevue** 14812 Main St Bellevue, WA (425) 943-7555
 - Kirkland/Northshore** 11011 120th Ave NE Kirkland, WA (425) 889-7880
 - Redmond** 16725 Cleveland St Redmond, WA (425) 882-0241
 - Shoreline** 15809 Westminster Way N Shoreline, WA (206) 440-7300
 - Sno-Valley** 31957 E Commercial Street Carnation, WA (425)-333-4163
- ⇒ **Maple Valley Food Bank & Emergency Services** 21415 Maple Valley Hwy Maple Valley, WA (425) 432-8139
- ⇒ **Mercer Island Youth and Family Services** 2040 84th Ave SE Mercer Island, WA (206) 275-7869
- ⇒ **Mount Si Food Bank** 1550 Boalch Ave NW North Bend, WA (425) 888-0096
- ⇒ **North Helpline** 12736 33rd Ave NE Seattle, WA (206) 367-3477
- ⇒ **Puget Sound Labor Agency** 2800 1st Ave, Room 126 Seattle, WA (206) 448-9277
- ⇒ **Society of Saint Vincent de Paul** Call for location nearest you (206) 767-6449
- ⇒ **University District Food Bank** 1413 NE 50th St Seattle, WA (206) 523-7060
- ⇒ **Volunteers of America Western Washington - Greenwood Food Bank** 9041 Greenwood Ave N Seattle, WA (206) 7820-6731
- ⇒ **West Seattle Food Bank** 3419 SW Morgan St Seattle, WA (206) 932-9023

AGA Seattle Chapter Activities

Annual Toy Drive—December 2014 Meeting



Sam Lord delivered toys from our December meeting to Toys for Tots. The LEGO toy box was donated separately. Thanks to all the members who helped make some child's Christmas bright.

COMMUNITY/PUBLIC SERVICE PLAN

Seattle Chapter AGA 2014-2015

Community Service Chair: Sam Lord

- (1) Chapter participation in Holiday and other periodic food drives.
- (2) Chapter participation in the federal Holiday toy drive and Toys for Tots toy drive.
- (3) Members participate on the boards of directors for non-profit organizations.
- (4) Encourage members to participate in other public service opportunities and share information about those opportunities with the Chapter.

Meet Your Board Members

Mary Ann Hardy, CPA

Senior Auditor, Government Accountability Office

AGA Seattle Chapter Membership Chair

I am serving in my fourth year as a board member of the Seattle AGA chapter, where I oversee chapter membership services. I attended AGA meetings as a chapter member before joining the board, but until I joined the board I had no idea of the behind-the-scenes activity that goes into putting on a successful program year: planning events, identifying speakers, meeting our new members, and working with the board to develop strategies for strengthening our chapter. I highly encourage all chapter members to consider volunteering on the board, both for career growth opportunities and to give back to an organization that truly cares about its members. Professionally, I came to the accounting world as a career changer, having spent eight years working in the food industry prior to returning to school to obtain a second bachelor's degree in accounting. Before graduating from Central Washington University, I interned for a public accounting firm in Tacoma, Washington, and also at the Government Accountability Office (GAO) in Seattle. When GAO offered me a position in its Professional Development Program as an entry-level financial auditor in 2006, I jumped at the chance. During my career at GAO, which is a legislative agency that performs audits on behalf of Congress, I have worked on performance audits of the Department of Energy, the financial statement audit of the Internal Revenue Service, and the consolidated financial statement audit of the federal government. I am currently assigned to GAO's Standards team, which is tasked with drafting the latest revision of the Government Auditing Standards, or "Yellow Book." When I am not at work, I enjoy cooking, reading, and spending time with my husband and our two sons, ages 7 and 4.



Preview of 2015 Governmental Accounting & Auditing Conference (GAAC)

4/20/2015 Monday			4/21/2015 Tuesday		
Time	Start	End	Min	Topic	Speaker
Registration and Message Center Open					
7:30 AM	8:00 AM	8:00 AM	30	Continental Breakfast	
8:00 AM	10:00 AM	10:00 AM	120	Accounting Standards Update - David Bean (Olga)	1
10:00 AM	10:15 AM	10:15 AM	15	Break	
10:15 AM	12:00 PM	12:00 PM	105	Accounting Standards Updated continued	1
12:00 PM	12:50 PM	12:50 PM	50	Lunch	
12:50 PM	2:30 PM	2:30 PM	100	James Dalkin - Director, GAO Financial Management & Assurance Team (Pat) Updated Greenbook-- Standards for Internal Control in the Federal Government	2
2:30 PM	2:45 PM	2:45 PM	15	Break	3
2:45 PM	4:00 PM	4:00 PM	75	James Dalkin - Director, GAO Financial Management & Assurance Team - The Yellowbook Update	4
4:00 PM				Adjourn	
Registration and Message Center Open					
7:30 AM	8:00 AM	8:00 AM	30	Continental Breakfast	
8:00 AM	10:00 AM	10:00 AM	120	OMB Single Audit Update - Gil Tran, OMB (Pat)	5
				Grants Management Reform - Gil Tran, OMB	6
10:00 AM	10:15 AM	10:15 AM	15	Break	
10:15 AM	11:45 AM	11:45 AM	90	CyberSecurity : It's Everybody's Problem - WA State Auditor, Troy Kelley and Peg Bodin, CISA, Aaron Munn, CISSP, ISFM, and Erin Iaska, MPA, CIA (Kelly)	7
11:45 AM	12:30 PM	12:30 PM	45	Lunch	
12:30 PM	1:00 PM	1:00 PM	30	"Department of Retirement Systems Update on GASB 67 & 68" Jennifer Rosebraugh, Financial Reporting Manager (Kelly)	8
1:00 PM	1:50 PM	1:50 PM	50	WA State Public Records Act - Nancy Krier, Open Government Assistant Attorney General (Pat)	9
1:50 PM	2:05 PM	2:05 PM	15	Break	10
2:05 PM	4:00 PM	4:00 PM	115	Fraud Training - Sarah Walker (Sadie)	

Speaker Confirmed

Speaker contacted but not confirmed

Looking for a reason to join the AGA?



WHAT IS MY MEMBERSHIP WORTH?



Your AGA membership dues are a solid investment in your career, now and for the future. With the substantial savings and benefits AGA members receive, you quickly recoup the membership fee with the potential to earn more than a 500 percent return-on-investment! We have calculated some of the benefits, many are inestimable.

Continuing Professional Education
 Federal Financial Systems Summit | 6 CPEs
 CFO-CIO Summit | 4 CPEs
 Webinars | 1 CPE each
 UP TO
14 CPEs FREE

Career Center and Online Mentoring **FREE**

Online ToolKits and Thought Leadership Library
 Fraud Prevention
 Risk Assessment Monitoring
 Cooperative Audit Resolution and Oversight Initiative
 Candidate Assessment for Grants Managers
 Annual CFO, CIO and IG Survey Results
 Research and Intergovernmental Reports

INVALUABLE

Connecting
 Networking
 Engaging in Leadership Opportunities
 Working as a neutral third party, fostering cooperation and communication among different levels of government as well as with the private sector
 Commenting on standards and to policymakers on behalf of government financial management

IMMEASURABLE

Event Registration Discounts
 Web Conferences | \$20 each
 National Leadership Training | \$175
 Government Performance Summit | \$100
 Professional Development Training | \$200
 Internal Control & Fraud Prevention Training | \$175

UP TO \$670



Publications
Journal of Government Financial Management | \$95 value
 Topics weekly e-newsletter | \$52 value

\$147 VALUE



President's Message, Continued From Page 1

position, since it really is hard to know exactly what entails "accountability." I'm happy to share that my journey has taken me to a new position, as an Associate Professor with Central Washington University. Before you lament my departure to the dry side of our mountains, I'm working at the Centers in the Seattle area. (We have two campuses in the Puget Sound area - one is north at Edmonds Community College in Lynnwood and one is south at Highline Community College in Des Moines - which is just south of SeaTac.)

At my new job, I get to teach accounting students in their junior, senior, and Masters programs - with many seeking certification like CPA or the CGFM by AGA. I'm also working on research related to government Accounting, Auditing and Accountability (what I'm now calling GA3) and am discussing with my bosses how we might start a "Center" at the University to better promote careers and research in the GA3 area.

My main insight is how long it took for the "resolution" to become a reality. My family moved to the Seattle area in 2010 as part of this resolution, yet it has taken a while to find the right fit in order to feel like I could best leverage my skills and resources for the biggest impact. My hope for you is that, no matter where you are in your career/ job progression, you continually ask yourself how you define GA3 and that you seek the support from your colleagues here at AGA.

I benefitted greatly from my friends on the board - many of whom don't realize how they helped me to stay committed to the government community and to also find this particular way to serve. So if you are just making the resolution - or if you are on a path to implementing - or if you are pretty happy in doing your thing - WELCOME to the new year and THANK YOU for your service.

Best,
Ken

Seattle CityClub 2015 Legislative Preview

The Seattle Chapter of the AGA is proud to be listed as a Co-Promoter of CityClub's Legislative Preview Luncheon to be held on January 9th from 11:30 AM to 1:30 PM at the Motiff Hotel, 1415 5th Avenue in Seattle.

Seattle CityClub's Legislative Preview has been a signature Seattle event for over a decade. The luncheon forum features the top leadership from both sides of the aisle of the Washington State Legislature. Along with leading regional journalists, they take an in-depth look at the top priorities for the upcoming session and what effects it will have on individuals and the community-at-large.

To reserve a spot or for more information, go to <http://www.seattlecityclub.org/events/2015-legislative-preview>

In 1980, eight women got together to form CityClub in Seattle. At the time, many civic organizations, such as Rotary International, were open to men only. The founders of CityClub determined that their new organization would be open to all and would provide a nonpartisan forum for ideas and debate. Since its first program in 1981, CityClub has sponsored thousands of dialogues, discussions, and candidate forums featuring local, regional and national experts and leaders.

Now recognized as one of the region's thought leaders in civic and public affairs, CityClub programs affect statewide news, social networks, civic action, and policymaking. The region tests new ideas and finds common ground through CityClub's power and reach as a trusted convener, programmer, and collaborator.

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

Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
Section I - Chapter Leadership, Planning, & Participation	2,250
Section II - Education & Professional Development	1,775
Section III - Certification	1,350
Section IV - Communications	4,450
Section V - Membership with a Focus on Early Career and Student Members	4,000
Section VI - Accountability	0
Section VII - Community Service	500
Section VIII - Awards	200
Total	13,175

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 December 31, 2014

Checking	\$ 5,915.23
Savings	\$ 2,634.80
12 Month Certificate	<u>\$ 4,622.06</u>
Total Assets	\$13,172.09
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,172.09</u>
Liabilities & Members' Equity	\$13,172.09

Cash Flow Report, as of Dec. 23, 2014

Beginning Cash Balances		<u>\$13,519.44</u>
Cash Expended		
Lunch meals & name tags	(\$92.27)	
Web Conference Trainings	(\$289.00)	
Early Career Membership Scholarship	(\$228.13)	
Subtotal Cash Expended	<u>(\$609.40)</u>	<u>(\$609.40)</u>
Cash Deposits		
AGA Dues received		
Lunch Revenue	\$260.00	
Interest income	\$2.05	
Subtotal Cash Deposits	<u>\$262.05</u>	<u>\$262.05</u>
Net Cash Change		<u>(\$347.35)</u>
Ending Cash Balance		<u>\$13,172.09</u>



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.

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This newsletter was produced by board member Tim Dobler with the assistance of Karyn Angulo. Thanks to board members who contributed articles and photos for this issue and to our webmaster, Gabrielle Sivage, for maintaining our chapter website. Masthead Photo "Seattle from Safeco" compliments of Board Member Diane MaKaeli.