

AGA is the premier association for advancing government accountability.



THE SOUNDER Vol. 18 - 04 December 2018

President's Message

Dear Chapter Members;

Winter is back, holiday festivities are nearing an end, and the new year is upon us, bringing a gust of new changes and challenges. With that said, we have reached the first milestone in implementing the newly ratified AGA Governance Structure. During our December 2018 board meeting, the board elected Karyn Angulo to represent the Seattle Chapter on the National Council of Chapters (NCC) in 2019-2020. The representative's role is to communicate relevant information from the NCC and the National Governance Board (NGB), then to the chapter members and leaders. As this role is akin to AGA's national structure and is part of AGA's bylaws, the board will have to amend the chapter bylaws accordingly.

On January 15th, 2019, Valerie Moseley, CPA, will present an update on the new income tax law changes impacting the 2018 income tax filing year. Even though the TCJA (Tax Cut Jobs Act) was enacted a year ago, the practical impacts are still unfolding. She'll discuss the highlights of the legislation, and how the changes impact individuals and corporate and non-corporate for-



Karen Murphy, Chapter President

profit businesses. On the same day, we'll hold our annual community outreach celebration where members are invited to donate food or funds to the Rainier Food Bank (RVFB).

Then on February 12, 2019, the AGA Seattle Chapter will collaborate with Central Washington on a presentation by Dr. Kenneth Smith and Doctoral Candidate, John Kurpierz, on their work related to the importance of internal auditors in school districts to promote improved accountability in Washington State. Unfortunately, we had to cancel our December 5th

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Welcome New Member

We are pleased to welcome to the Seattle Chapter:
Thomas Peltzer, Scientific Support Coordinator

Upcoming Event

January 15, 2019
12:00 p.m. – 12:50 p.m.

2018 Tax Update

Presenter: Valerie Moseley, CPA, Moseley & Associates

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AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2018-2019

Save the dates for our monthly education events for program year 2018-2019! Please join us at these luncheon and brown bag events and help us make this program year a success. Unless otherwise stated, all meetings will be held at the GAO Training Facility on the 37th floor of Columbia Center. Topics will be announced as they are finalized. Please note that these dates are subject to change.

AGA CPE Calendar 2018-2019

Tuesday, September 11, 2018—Roundtable discussion on Intelligent Automation

Wednesday, October 10, 2018, — AGA Webinar, *Internal Control: Leveraging IT to Detect Fraud, Waste and Abuse*

Tuesday, November 6, 2018 — Panel discussion on Year-End Closing Processes

Wednesday, December 5, 2018 — AGA Webinar, *Internal Control: Ensuring Effective Quality Management of the A-123 Program* [cancelled due to National Day of Mourning]

Tuesday, January 15, 2019 — Annual Tax Update, Valerie Moseley, CPA

Tuesday, February 12, 2019 — “Internal Auditors in Washington School Districts: A Boon to Accountability”

Wednesday, March 27, 2019 — AGA Webinar on Cybersecurity

Monday and Tuesday, April 2019 — Government Accounting and Auditing Conference. Dates are to be determined but expected to be in late April or early May.

Tuesday, May 14 or 21, 2019 - Date will depend on when the GAAC is scheduled.



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webinar training due to the National Day of Mourning in honor of the recent passing of the 41st U.S. President, George H.W. Bush. Although we were unable to reschedule this webinar, we appreciated chapter member Susan Cohen arranging to host this event at the King County Wastewater Treatment Division.

In closing, I strongly encourage everyone to attend the annual income tax update coming up next month, which will be presented by Valerie Moseley. Her tax knowledge is invaluable and will help you gain a greater understanding of what the tax law changes initiated by President Trump mean for you. Moreover, please plan to attend the AGA/CWU collaboration in February on the promotion of internal auditors in school districts.

Karen Murphy, Chapter President





THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

January 15, 2019

Presentation Topic	<p>2018 Annual Tax Update</p> <p>The TCJA (Tax Cut Jobs Act) was put in place a year ago, but the practical impacts are still unfolding. We'll discuss the highlights of the legislation, and how the changes impact individuals, and corporate and non-corporate for-profit businesses. We'll touch on the new tax brackets, exemptions, and standard deduction, as well as alimony, alternative minimum tax, and the child tax credit. On the business side, we'll visit the new corporate tax rate, a few deduction changes, as well as the new Qualified Business Income Deduction.</p>
Time	<p>12:00 – 12:50 pm. Please join us at 11:30 a.m. for a brown bag lunch and networking before the presentation.</p>
Speaker	<p>Valerie Moseley, CPA opened Moseley & Associates (a tax and business advisory practice) in 2011 and had developed a reputation for her clear and thoughtful communication with clients. She is a member of the WSCPA, NATP (National Association of Tax Professionals), and the AFWA (Accounting and Finance Women's Alliance) where she is active in the Seattle chapter's tax roundtable. She also volunteers with the SBA/SCORE's (Service Corps of Retired Executives) monthly Small Business Workshop, and coaching entrepreneurs in SBA's Emerging Leader's Program.</p>
Place	<p>GAO Training Room. 701 5th Ave., Floor 37, Seattle, WA 98104</p>
CPE/Cost	<p>1 CPEs awarded and the cost to MEMBERS-\$0 and NON-MEMBERS-\$5</p>
RSVP Required	<p>Please RSVP to attend by Friday, January 11th, 2019 to Karen Murphy email joujie@comcast.net.</p>

Note: Please consider contributing a donation of food or funds (online or in person) at the January 15th, Seattle AGA training. We are collecting for the Rainier Valley Food Bank (RVFB). A board member is sponsoring a matching gift, dollar for dollar up to \$50, so we can donate at least \$100 as a chapter. Please refer to the email cover letter to this flyer for specific instructions.

AGA has opened registration for its 2019 National Leadership Training. For more information, please see go to the AGA National website at: <https://www.agacgfm.org/NLT/NLT-Home.aspx>.



February 27-28 | 14 CPEs | Washington, D.C. or virtual

Registration is now open for the 2019 National Leadership Training!

National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today's competitive market. Don't miss this opportunity to share best practices, find new solutions to challenges, network with peers and learn from the top financial management leaders and industry experts. This training offers up to 14 CPE hours.

Can't travel to Washington, D.C.? NLT offers virtual attendance — from your home or office — so you don't have to miss out on this important leadership training event.

[learn more](#)

[attend in person](#) [attend virtually](#)

AGA Seattle Chapter Community Service Activities

Gabrielle Sivage and Katherine King, Community Service Co-Chairs

The AGA Seattle Chapter is kicking off 2019 with its annual community outreach food bank celebration. We are inviting members to bring donated food or funds for the Rainier Valley Food Bank (RVFB) to both our January 15 and February 12 training events.

Please consider contributing a donation of funds (either online or at either of the training events) or food. For online giving, you can access this website: <https://co.clickandpledge.com/sp/d1/default.aspx?wid=52119>.

According to the RVFB website, all foods collected should be non-perishable. RVFB is most in need of high-protein, nutritious foods including:

- | | |
|--|---|
| Canned chicken, tuna and salmon | Pasta and rice |
| Beef stew, meat soups, and hearty soups | Pancake or baking mixes |
| Canned vegetables and fruits | Cereal and oatmeal |
| Dry or canned beans (kidney, pinto, green, yellow, refried or black beans) | Granola bars or energy bars |
| Peanut butter | Ensure or other nutritional supplement drinks |
| | Baby food and formula |

Due to health code requirements, RVFB is unable to accept:

- | | |
|---------------------------|---|
| Damaged or unlabeled cans | Non-commercial canned or packaged items |
| Perishable items | Open or used items |
| Homemade items | |

A board member is sponsoring a matching gift, dollar for dollar up to \$50, so we can donate at least \$100 as a chapter. To help us track members' donations for the board member match, if you donate funds to RVFB online, please show a screenshot to us at one of the two training events or email a record of the payment to community.agaseattle@gmail.com. We appreciate your support of your chapter's community service activities!



Reminder about Tax Prep Campaign:

The Seattle AGA Board is proud to host this great volunteer opportunity with the United Way of King County: Free Tax Preparation Campaign. Over the past few years, the Free Tax Preparation Campaign has helped thousands of families file their taxes and get connected to resources because of volunteers. This unique volunteer opportunity is a great way to get involved and give back to your community because it has a direct impact on families and individuals. With a number of changes anticipated to this year's tax code, volunteers, especially those with accounting knowledge, are needed now more than ever!

For more information and to sign up to volunteer, go to the United Way of King County website at: <https://www.uwkc.org/volunteer/free-tax-prep/>

Please email us at the Contact Us link on our chapter website (<https://www.agacgm.org/Chapters/Seattle>) if you sign up to volunteer or if you would like to learn more about the program!

Financial Condition as of November 30, 2018

Checking - .10% interest	\$ 1,673.37
Savings -.10% interest	\$ 6,782.09
12-Month CD - .35% interest	\$ -0-
Total Assets	\$ 8,455.46
Liabilities	\$ 0.00
Members' Equity	\$ 8,455.46
Liabilities & Members' Equity	\$ 8,455.46

Cash Flow Report, Month Ending November 2018

Beginning Cash Balances		\$ 8,744.18
Web Conference Trainings	\$ 289.00	
Cash Expended		\$ 289.00
Interest Income	\$ 0.28	
Subtotal Cash Deposits		\$ 0.28
Net Cash Change		\$ 288.72
Ending Cash Balance		\$ 8,455.46

1st Quarter AGA Seattle Chapter Recognition Program Points

Chapter Goal: 25,000

Chapter Recognition Categories	June-Sept. 2018	Points Available	Percent Earned
Section I – Chapter Leadership, Planning, & Participation	2,575	5,000	52%
Section II – Education & Professional Development	600	4,000	15%
Section III – Certification	350	4,000	9%
Section IV – Communications	1,386	3,000	46%
Section V – Membership with a Focus on Young Professional and Student Members	525	4,000	13%
Section VI – Accountability	400	2,000	20%
Section VII – Community Service	100	2,000	5%
Section VIII – Awards	200	1,000	20%
Total as of September 2018	6,136	25,000	25%

Recognition Levels:

A **Bronze Chapter Designation** will be presented to any chapter that attains between 12,000 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 25,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Platinum status.



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.

**AGA Seattle Chapter Board Members
 Program Year 2018-2019**

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This newsletter was produced by board member Karyn Angulo with the assistance of Michael Angulo. Masthead photo submitted by Michael Angulo.