



Volume 14-07 March 2015



President's Message

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YOUR INVITATION
to LEADERSHIP
OPPORTUNITIES

I can't believe the flowers are blooming and it's time to nominate our new officers for Seattle AGA. It was almost 5 years ago when the AGA invited me to come speak at an event - then invited me to join the board - then invited me to chair a committee - and then invited me to become Vice President (aka President-Elect) and now to my final month or two before becoming Past President. I'm so thankful for their invitations.

It has been a great journey - and the board is just a fabulous group of people. The great news is that YOU CAN JOIN this board in just about any capacity. If you would like to kind of "dip your toes," then you are invited to please just let us

know, and we will put you on the "at large" Board member list. We have several committees with openings as chair or co-chair...or you can just be a board member only. I started this way and it's been seamless on my path with an incredible amount of support locally and from the National Office.

Speaking of the National Office - did I tell you the NATIONAL AGA PRESIDENT is coming to town?? Bill Miller will be at our annual 2-DAY TRAINING in Tacoma - as the keynote lunch speaker on April 20. He was a speaker when I went to national leadership training, and he inspired me to really focus on developing our leaders - and for everyone to take a turn. Bill wants you to step forward for your

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Upcoming Event

Please join us at the annual *Governmental Accounting & Auditing Conference* on April 20 and 21, 2015.

Contact WSCPA at 425-644-4800 for reservations, and mention your AGA membership for a discount.

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April Training Event

When/
Where

Please join us for the annual Governmental Accounting & Auditing Conference at the Tacoma Marriott with satellite locations in Everett and Spokane and a webinar option. This event is co-sponsored by the AGA Seattle Chapter and the Washington Society of CPAs (WSCPAs) and will take place **Monday & Tuesday, April 20 and 21, all day.**

Contact the WSCPAs at **425-644-4800** to reserve your spot. Let them know you are a member of the AGA to get a discount. See schedule below and on the following page.



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 events and help us make this program year a success.

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

Tacoma Convention Center with satellite locations in Everett and Spokane and webinar option. 16 CPE Credits

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

Governmental Accounting & Auditing Conference Highlights

This is the must-attend event of the year for CPAs involved in governmental accounting and auditing. Come hear timely updates from top national speakers on: GASB, Yellow Book, internal control, OMB single audit, cybersecurity, and much more!

Monday, April 20

8:00 - 10:00am, 10:15-12:00 pm GASB Update—The Now and the Future

David Bean, CPA, Director of Research and Technical Activities, Governmental Accounting Standards Board

Explore issues related to the implementation of GASB pension standards. Discuss the future governmental accounting and financial reporting, as GASB works on other postemployment benefits, such as retiree healthcare costs; leases, fiduciary activities, and tax abatement disclosures. (Continued on page 3)

Governmental Accounting & Auditing Conference

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Monday, April 20**12:50pm-2:05pm** Green & Yellow Book Updates***Eric Holbrook, Assistant Director, Financial Management Assurance Team, GAO***

Explore key concepts in Generally Accepted Government Auditing Standards (Yellow Book) and become familiar with changes to the Standards for Internal Control in the Federal Government (Green Book).

2:20pm-4:00pm Governmental Financial Statement Analysis & Communication***Ken Smith, PhD, Professor, Central Washington University (moderator)***

Panel discussion on analyzing government financial statements and communicating that information to the media and non-accounting stakeholders.

Washington State's Public Records Act provides the public access to records of state and local government agencies. Review basics of the act, plus recent court decisions regarding electronic records and public employees' use of personal devices to create records.

Tuesday, April 21**8:00 - 10:00am** OMB Update on the Grant Reform: Omni Circular - Where Are We Now? A Brave and Brand New World for Grants: Are You Ready for It?***Gil Tran, Policy Analyst, Executive Office of the President, Office of Management and Budget***

Come hear from OMB what the new Circular grant requirements will really mean to YOU. Learn what's changed, what remains unchanged, and timelines for the new requirements and their application.

10:15am-11:45am Cybersecurity: It's Everybody's Problem***Troy Kelley, Washington State Auditor; Peg Bodin, CISA; Aaron Munn, CISSP, ISFM; Erin Laska, MPA, CIA***

Discuss the cybersecurity threatscape; the spectrum of IT security audit scopes and approaches to help address IT security risk; and the benefit of implementing effective IT security risk assessments.

12:30pm-1:00pm GASB 67 & 68 Update***Jennifer Rosebraugh, Financial Reporting Manager, WA State Department of Retirement Systems***

Washington State Department of Retirement Systems (DRS) will report on the pension plans' implementation of GASB 67. Learn about information that DRS will be providing to employers of the state pension plans and the resources available to assist employers in implementing GASB 68.

1:00pm-1:50pm Washington State's Public Records Act - The Basics and Recent Developments***Nancy Krier, Assistant Attorney General for Open Government, Washington Attorney General's Office*****2:05pm-4:00pm** Fraud Prevention, Detection and Internal Controls***Sarah Walker, CFE, Fraud Manager, Washington State Auditor's Office***

March 2015 Luncheon Presentation
Security and Fraud

By
Brandon Purcell, CGFM, CFE
 Bureau Chief, Office of the Idaho State Controller
 and
AGA Regional Vice President

Our March speaker, AGA Regional Vice President Brandon Purcell, traveled from Boise, Idaho, to provide us with insights on a growing problem of unintentional disclosure of personal identifiable information (PII) to individuals who use the information to perpetrate frauds against individuals and institutions.

Mr. Purcell first explained that what constitutes PII is pretty much anything that is unique to an individual. Most popular items are an individual person's name, addresses (home, work, and email), Social Security Number, vehicle registration, credit card numbers, and date of birth.

Being two days late didn't keep Brandon from calling what the underground market will pay for personal information as "the Value of PII" . (If only our meeting could have been on 3/14/15.)

Brandon explained that the fraudulent uses of PII are only limited by the perpetrator's imagination. However, the most common uses are credit card fraud, phone utilities fraud, employment-related fraud, bank fraud, government documents or benefit fraud, and loan fraud.



Speaker Brian Purcell (3rd from right) and Board Members sporting their AGA Seattle Chapter Shirts (L to R) Pat Bohan, Tim Dobler, Mary Ann Hardy, Sam Lord, Ken Smith, John Kurpierz Karyn Angulo, and Diane MaKaeli

The next item for discussion was the use of Social Engineering to obtain PII. "Social Engineering" is

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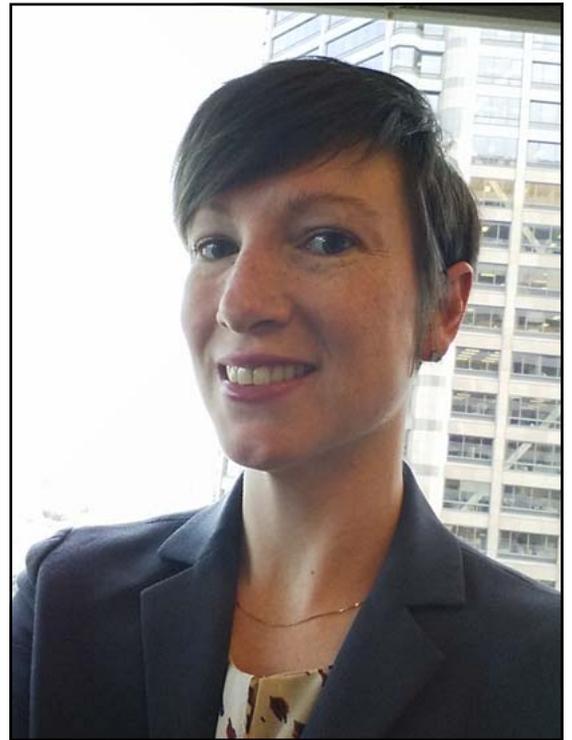
Meet Your Board Members

Gabrielle Sivage, CGFM

What's the 50-foot view of Gabrielle Sivage from the beginning to now --

My husband and I live in Fremont, Seattle. We just returned to Washington for my new job with the Seattle Department of Transportation (SDOT). I forget how lucky we are that my husband is a federal employee who can work so many places so the return back has been lovely.

I am a Montanan, but have lived in many states, and traveled to at least 40 states (not counting airport only stops). I earned an AA degree at a women's college, Cotty College, in Nevada, Missouri, and Public Management and Political Science degrees at a small, affordable private school, Lindenwood University, in St Charles, Missouri. As a 2001 Harry S. Truman Scholar, I earned a Master's of Science in Social Policy and Planning from the London School of Economics. I am proud to be a Truman Scholar because it is a daily reminder of the public service, heart, and work ethic that got me to that honor and that I have a responsibility to continue on that path. I received my Certified Government Financial Manager certificate in 2012.



Is it true that you weren't interested in financial management?

Well, the truth is I thought I would be bored. I had the perspective from accounting and financial management courses that the work might be too routine, but, like the college student I was at the time, I had more to learn about occupations and skills. I tried many different positions - legal, policy, communications, florist - but none involved accounting or finance or even statistics, which I had liked but did not see as inspiring.

Tell me how you got here now that you're in the Finance and Administration Division at the Seattle Department of Transportation in a newly created position as the Grant Oversight Manager.

My work history mimics my spontaneous and adventurous nature. When I was a kid, I decided I would learn what I like by learning what I don't like. I think one reason why the number of jobs in a career are going up is because some of us saw family and mentors and people we looked up to in unhappy careers or who were in a cumbersome, antiquated management system. I promised I would "try, try again."

My work at SDOT in a nutshell is government management, business management in the government environment, and grants management. I do a lot of training and technical assistance, oversight, internal control, Single Audit, grants and project management work. Most of all my work is about business process improvement and business engineering. Most of my job titles are deceptive and that's partially because when you see a title that has "grants" in it that generally implies you are applying subject matter expertise for everything required by the government for you to run a program in addition to everything required by your agency.

Looking for a reason to join the AGA?

AGA, as the member organization for financial professionals in government, encourages our members to build their skills and advance their careers. We're here to help you. The AGA's website (agacgfm.org) includes a tab titled Career Center. Within the tab are best practices and helpful articles to help get and become better at jobs. Subtabs include tips for

⇒ **Cover Letters**

Including cover letter don'ts, checklists, etiquette, and guidelines

⇒ **Resumes**

Including (my favorite) resume' tips for older workers

⇒ **Interviews**

Including what to wear and things that will get you blacklisted

⇒ **Job Searching**

Including techniques to fight unemployment stigma and learning from rejection

⇒ **Branding yourself and networking**

Including tips for a powerful elevator speech

The AGA also offers its members an online mentoring program that features a user-driven mentor matching resource. This unique online networking and career development tool is designed to help AGA members find and connect with one another to establish mutually beneficial mentoring relationships.

Once you have enrolled as a mentor, a mentee, or both, you can search the database of AGA members to find mentors and/or mentees with whom you can connect online, by phone, or face-to-face at AGA events. Members of AGA's online mentoring community can take advantage of other features such as tracking mentoring relationships, participating in discussion forums on mentoring topics, and finding helpful information resources.

OPPORTUNITIES

Student Trainee (Auditor), Department of Veterans Affairs, Office of Inspector General, Seattle

Salary Range: \$16.33 to 22.17 / hour

Opportunity is open to students who are enrolled on at least a half-time, or accepted enrollment, in a qualifying degree program or certificate program of a high school, accredited college or university.

Open Period: March 9, 2015 to March 23, 2015 (the announcement will close at 11:59 p.m. ET on the date of receipt of the 200th application or at 11:59 p.m. ET on 03/23/2015; whichever occurs first.)

For further details and to apply, go to USAJobs.gov, Job Announcement Number:15-VAOIG-240-X

Financial Auditor Graduate Intern, Governmental Accountability Office, Seattle

Salary Range: \$41,348.00 to \$44,076.00 / year

Open Period: February 25, 2015 to March 20, 2015

Opportunity is open to current students enrolled or accepted for enrollment in a graduate program seeking a degree in accounting or a related field of study from a qualifying educational institution on a full or half-time basis.

For further details and to apply, go to USAJobs.gov, Job Announcement Number:GAO-15-FMA-0599-04

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.

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.

President's Message, Continued from page 1

leadership turn - and we are here to assist.

For next year, we have two officer positions you are invited to consider (and for which we do not already have nominations). These are the President-Elect (essentially Vice President) and the Secretary. The President next year will be our great colleague from Fire District 20 - Diane MaKaeli.... and the board has already invited/nominated Sam Lord to serve as our Treasurer. *(BTW - This was Diane's first year on the board - she jumped in with both feet rather than dipping her toes - and we love her for it.)* One of Diane's insights for the rest of us board members is how to better outreach to local governments, especially those not that close to Seattle. Hey, if you are a local person, we would LOVE to have you join. Same for anyone working as a CPA outside of government - we would LOVE to have you join.

Finally, I still have the time and desire (and the Starbucks gift card) to meet with you for COFFEE WITH THE PRESIDENT. These are designed to be just an informal chat and opportunity to learn about each other. I'd love to meet with all of you - especially those of you who are ready to take a small or larger step forward in being an AGA leader. Most of us spend about 3-4 hours a month on AGA stuff...it does not have to be a huge commitment.

Best, Ken

March 2015 Luncheon Presentation, Continued from page 4

the psychological manipulation of people into performing actions or divulging confidential information. The three primary methods of social engineering are Pretexting^{1/}, Baiting^{2/}, and Phishing^{3/}.

After giving some scary examples, Brandon discussed what can be done to reduce exposure to attacks:

- ⇒ Training Instilling in employees a sense of customer service is good. Employees also need to know when to say "no" to requests violating non-disclosure rules.
- ⇒ Internal Controls systems that allow individual overrides of existing controls are particularly vulnerable.
- ⇒ Compliance Assuring adherence to PII non-disclosure and IT security policies will prevent most attacks.

In conclusion, Brandon discussed the need for a recovery plan. Even the best protected system may fall prey to fraudsters or electronic vandals. All organizations of any size should have a recovery plan in place to minimize damage when an attack happens.

1/ The act of creating and using an invented scenario (the pretext) to engage a targeted victim in a manner that increases the chance the victim will divulge information.

2/ Relies on the curiosity or greed of the victim. In this attack, the attacker leaves a malware-infected USB flash drive or other device in a location sure to be found (bathroom, elevator, sidewalk, parking lot), gives it a legitimate-looking and curiosity-piquing label, and simply waits for the victim to use the device.

3/ An e-mail that appears to come from a legitimate business—a bank or credit card company—requesting "verification" of information and warning of some dire consequence if it is not provided.

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	2,650
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 February 28, 2015

Checking	\$ 5,547.17
Savings	\$ 2,635.22
12 Month Certificate	<u>\$ 4,624.76</u>
Total Assets	\$12,807.15
Liabilities	\$ 0.00
Members' Equity	<u>\$ 12,807.15</u>
Liabilities & Members' Equity	\$12,807.15

Cash Flow Report, as of Feb 28, 2015

Beginning Cash Balances		<u>\$13,266.17</u>
Cash Expended		
Lunch Meals & Name Tags	(\$78.09)	
Shirts for Board Members	(\$328.89)	
Web Conference Training	(\$289.00)	
Subtotal Cash Expended	<u>(\$695.98)</u>	<u>(\$695.98)</u>
Cash Deposits		
Lunch Revenue	\$235.00	
Interest Income	\$1.96	
Subtotal Cash Deposits	<u>\$236.96</u>	<u>\$236.96</u>
Net Cash Change		<u>(\$459.02)</u>
Ending Cash Balance		<u>\$12,807.15</u>



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 2014-2015 Board Members

President

Ken Smith, Ph.D.
206-616-8698
smithka1@cwu.edu

President-Elect

Diane MaKaeli
360-410-0820
dmakaeli@gmail.com

Membership Chair

Mary Ann Hardy, U.S. GAO
206-654-5594
hardym@gao.gov

CGFM Chair

Gabrielle Sivage, Seattle DOT
202-277-8250
gsivage@gmail.com

Treasurer, Meeting Coordinator, & Education Chair

Pat Bohan, U.S. GAO
206-287-4824
bohan@agaseattle.org

Secretary

Karyn Angulo, U.S. GAO
206-287-4868
angulo@agaseattle.org

Early Careers Chair

John Kurpierz, University of WA
JohnRKurpierz@gmail.com

Community Service Chair

Sam Lord, HHS OIG
206-615-2257
Samuel.Lord@oig.hhs.gov

Newsletter Editor

Tim Dobler, Retired
206-364-3499
Dobler5@msn.com

Research Chair

Elizabeth Naftchi, U.S. HHS
206-615-2046
enaftchi@hrsa.gov

Board Member

Ryan Guthrie, U.S. GAO
206-287-8461
GuthrieRR@GAO.GOV

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 "Downtown from Kerry Park, Queen Anne Hill" by Tim Dobler.

Previous editions of the SOUNDER are on our website WWW.AGASEATTLE.ORG