



Volume 14-08 April 2015



President's Message

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GOING FOR THE GOAL----
AND GOLD

The program year is almost done - with our BIG final event coming up on May 18th. Please mark your calendar and attend if at all possible.

At the beginning of my term, I was hopeful that we could make many strides forward - and we have. Our chapter has already earned enough points to be in the GOLD category - which is up from the BRONZE of last year. With a strong final push, we might even make it to PLATINUM.

But the overall GOAL, I think, is our professional commitment to each other and to our organizations and community. On this element of service, I know that we have succeeded - just like most of us have succeeded via our dedicated service over the years.

It has truly been a pleasure to serve as the President this year.... to see us wear our new "blue shirts" with pride ... and to recommit ourselves to continual improvement and service.

See you on the 18th,
Ken

Upcoming Event

Please join us at our annual Emerald Award Ceremony presentation and lunch on Monday, May 18, 2015. Topic is "*GAO Methodologies Across a 29-Year Career*" by

**Ms. Pat L Bohan
CPA CGFM CGMA**

Lunch & Presentation at the Columbia Tower Club in the Columbia Center

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May Training Event

- Speaker** Ms. Pat L Bohan CPA CGFM CGMA
- 2014 - Emerald Award Recipient -
- Topic** *"GAO Methodologies Across a 29-Year Career"*
- Time & Date** May 18, 2015, 11:40 am - 1:00 pm
Presentation Starts at 12:00 pm
- Place** Columbia Tower Club,
701 5th Ave., Floor 75
- Cost** MEMBERS - \$15 AND
NON-MEMBERS - \$20
- Menu Choices:** *Roasted Beef Salad,
Herb Seared Salmon, or
Roasted Red Pepper and Quinoa*

RSVP required. Please contact Mary Ann Hardy at hardym@gao.gov no later than **Monday, May 11, 2015**

1 CPE awarded

AGA/WSCPA Government Accounting and Auditing Conference

By Mary Ann Hardy

The AGA Seattle Chapter co-sponsored the 2015 Government Accounting and Auditing Conference with the Washington Society of Certified Public Accountants. The annual conference was held in Tacoma, Washington at the Tacoma Convention Center on April 20 and 21, with satellite locations included via webcast and in Everett and Spokane, Washington.

Approximately 200 attendees from across the state participated in the conference. AGA Seattle board members Pat Bohan and Mary Ann Hardy served as conference co-chairs, while AGA Seattle President Ken Smith and board member John Kurpierz participated in a panel discussion session at the conference entitled "Three Languages of Governmental Accounting." Other AGA Seattle Chapter board members attending the conference included President-Elect Diane Makaeli, Karyn Angulo, Sam Lord, and Tim Dobler. The conference agenda



Seattle AGA board members join AGA National President Bill Miller at the 2015 Government Accounting and Auditing Conference. Back row (left to right): Karyn Angulo, Sam Lord, and John Kurpierz.. Front row (left to right): Diane Makaeli, Bill Miller, Pat Bohan, Mary Ann Hardy, and Ken Smith. Not pictured: Tim Dobler.

included a wide variety of accounting and auditing topics ranging from updates to the Office of Management and Budget's new Omni Circular on federal grants to what government accountability professionals need know about cybersecurity. Bill Miller, the national President of the Association of Government Accountants, gave a keynote presentation on career development in the accountability profession entitled "You are Your Own Destiny" and also participated in the expert panel discussion of the "Three Languages of Governmental Accounting."

Following the conference, AGA board members Diane Makaeli, Pat Bohan, and Mary Ann Hardy arranged for a presentation to University of Washington-Tacoma accounting students made by Government Accountability Office Assistant Director Eric Holbrook. Mr. Holbrook, who was also a presenter at the conference, spoke to the accounting students on the topic of "Standards for Internal Control in the Federal Government." At the conclusion of Mr. Holbrook's presentation, he and the AGA board members fielded questions from the accounting students on career opportunities in accounting and auditing in the government sector.

Meet Your Board Members

Ms. Pat L Bohan CPA CGFM CGMA

Pat is a Senior Analyst at the Government Accountability Office (GAO) in Seattle, WA. Pat started her government career with the Air Force Audit Agency on March 3, 1986 in Mountain Home, Idaho. She was hired by the 'General Accounting Office,' the name by which GAO was formerly known, and assigned to the Chicago Regional Office, specifically, its Minneapolis-St. Paul (Twin Cities) office located on historic Ft. Snelling on January 4, 1987. As an Evaluator at GAO in Minnesota, she audited federal programs, such as the Department of Agriculture. When GAO announced that the Twin Cities office would close, Pat transferred to GAO Headquarters in Washington, D.C. in 1990.



In GAO HQ, Pat worked in the Accounting & Financial Management Division and became a Financial Auditor. She was part of GAO teams that performed financial audits of the Army, including the Army Corps of Engineers, and the Department of the Navy, and performed various financial-related audits of specific defense financial statement line-items, such as the liabilities to decommission nuclear-powered naval vessels.

In October 1992, as a Senior Financial Auditor, Pat transferred to the Seattle GAO Office and continued to perform financial-related defense audits until she became a member of the GAO team performing the financial audit of the Internal Revenue Service. As part of the GAO Financial Team, she performed IRS financial statement audits until 2000, when she was asked to create a Defense Analyst Team in Seattle. She changed her title to a Senior GAO Analyst for Department of Defense programs and continues to be a member of GAO's Defense Capabilities & Management Team to this day.

When Pat transferred to Seattle, she became a Washington State Certified Public

Welcome New Members

We are pleased to welcome to the Seattle Chapter

Edward J. Barton, Managing Director, Three Oaks Financial, LLC .

Evangeline Haney, CGFM, Management Analyst III, City of Houston

Looking for a reason to join the AGA?

FREE Tool Kits & Guides

AGA offers FREE, online Tool Kits and guides to help financial professionals working at all levels of government do their jobs better. We strive to produce simple, useful resources that promote greater accountability, integrity and transparency within government organizations.

[Blended and Braided Funding: A Guide for Policy Makers and Practitioners](#)

Provides some basic 'how to' information for those seeking to increase the efficiency and effectiveness of programs by coordinating disparate funding sources.

[Making Better Decisions: Leveraging Government Resources in Challenging Financial Times](#)

Features a number of decision trees for use by officials at all levels of government in developing laws, regulations or guidance in a manner that enhances the likelihood of successful program performance and oversight.

[Risk Assessment Monitoring ToolKit](#)

Provides states with a method of assessing subrecipient risk across federal granting authorities.

[Financial and Administrative Monitoring ToolKit](#)

Assists state agencies in establishing subrecipient monitoring programs. Can be used with the Risk Assessment Monitoring Tool.

[Cooperative Audit Resolution and Oversight Initiative \(CAROI\) Guide](#)

Helps identify the underlying cause of audit and oversight findings and empowers the people who know programs best to chart a course for program improvement.

[Fraud Prevention ToolKit](#)

Helps officials at any level of government detect, combat and prevent fraud.

[Candidate Assessment ToolKit for Grants Managers](#)

Helps government managers assess candidates for grants management positions and serve as a self-assessment tool.

[Partnerships Matter: How a Federal, State and Non-Profit Collaboration Improved Efficiencies in Delinquent Debt Collection](#)

Avoid U.S. Treasury payment offsets triggered by state agency debtors.

[Citizen-Centric Report: How To](#)

Citizen-Centric Reports detail government finances in a visually appealing, clear and understandable four-page document.

[Cost Allocation/A-87](#)

Partnership Urgent Issue Paper—Recommendation and Risks/Benefits for: Allowability of Financing Costs for Capitalized Computer Software Development Projects

Meeting 21st Century Information Technology Challenges: An Intergovernmental Roadmap

Recommendation on Cost Allocation Roundtable

CHAPTER OFFICERS ATTEND DETROIT MEETING

AGA Seattle Chapter President Ken Smith and Early Careers and Student Outreach Chair John Kurpierz attended the Mid-Year Meeting 2015 American Accounting Association Government and Nonprofit Section (AAA-GNP). The meeting was held the 27th through 29th of March in Detroit. Scholars of Government Accounting from all over the country were there to present papers, listen to speakers, and generally familiarize themselves with the most advanced and exciting government accounting research the world has to offer.

Speakers included Detroit's Deputy Mayor for Economic Policy and Planning Carol O'Cleireacain, GASB Research Manager Dean Mead, Detroit's CFO John Hill, and Auditor General of Canada Michael Ferguson. AAA-GNP Section President Royce D. Burnett and our own Ken Smith were co-chairs of the event. John and Ken presented their paper "How to Face Financial Reality: An Interdisciplinary Network Model of Local Governance Actors" to enthusiastic interest by other AAA-GNP members. Additionally, the AICPA reaffirmed its interest in integrating scholarly, practical, and interdisciplinary accountants into a singular institution of excellence under the Pathways Commission, and Ken Smith won an award for service above and beyond to the AAA-GNP Section.

New Member & CGFM Promotion Opportunity

Do you know someone who wants to earn their CGFM?

AGA is offering ANY member their first CGFM exam at no charge through May 31, 2015

Consider reaching out to colleagues who are not members but may be interested in certification.

This may be a good opportunity to re-engage members with a CGFM study group!

Details on the program are available here: www.agacgfm.org/cgfm/springpromo2015

Questions about CGFM? Contact: agacgfm@agacgfm.org

Renew/Recruit Student Members with Academic Scholarships

This is an opportunity to encourage renewals from students - but the deadline is coming soon: April 17 - and they need to be renewed members to apply

Scholarships are also open to AGA members or a family member pursuing degrees in finance, accounting, business, etc.

Awards available:

Rising College Freshman: One full-time (\$3,000) and one part-time (\$1,500)

Current Undergraduates: Three full-time (\$3,000) and two part-time (\$1,500)

Graduate Students: Two full-time (\$3,000) and one part-time (\$1,500)

Community Service: AGA can award two \$1,500 scholarship for community service amongst the three collegiate categories noted above

Details and applications online here: <https://www.agacqfm.org/Membership/Awards-Recognition.aspx>

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STILL TIME TO REGISTER!

This year's [Government Performance Summit](#) is the must-attend event held in Washington DC on May 4th and 5th, for leaders in financial and performance management for federal, state, and local government organizations. Join more than 400 of your colleagues in government and industry to explore the latest mandates, best practices, and proven approaches.

Not Local? No Travel Budget? No Problem!

Attend GPS 2015 [virtually](#)! Virtual participants attend the event in real-time, allowing for a full-scale conference experience without further stretching tight budgets — **all while earning up to 14 CPE hours!**

"Quality of Washington State School District Financial Reporting Results from a Population-Wide Survey of Audited Financial Reports"

by Kurpierz and Panci:

Abstract

We examined the population of audited financial reports from all of Washington State's 292 School Districts via the State Auditor's Office. We found that 19 percent of school districts do not produce audited financial statements, and an additional 34 percent have problems ranging from relatively minor to severe. Of the remainder, 46 percent are generally compliant, yet only one percent of school districts produce disclosures that fully comply with generally accepted accounting standards (GAAP). This rate and quality of disclosures is significantly less and of lower quality than many other systems of financial reporting. The current reporting system appears to have significant flaws.

For further information regarding this study, please contact

Research Associate for The Institute for Better Governance John Kurpierz at

<http://www.linkedin.com/in/johnkurpierzmpa>

JohnRKurpierz@gmail.com

or telephone: 928-310-0138

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.

AGA Seattle Chapter Annual Election Results

We are pleased to announce the results of the elections for the 2015-2016 Officers and Board Members to the AGA Seattle Chapter:

President: Diane MaKaeli (voted President-Elect during last year's election)

President-Elect: Dr. Ken Smith, PhD

Treasurer: Sam Lord

Secretary: Sandra Starnes

BOARD MEMBERS 2015-2017 (2-Yr. Term):

Mary Ann Hardy, Gabrielle Sivage, Karyn Angulo, and Ryan Guthrie

(For Information Only - Board Members 2014-2016 (2-Yr. Term))

Tim Dobler, John Kurpierz, Elizabeth Naftchi, and Pat Bohan

Meet Your Board Members

Ms. Pat L Bohan CPA CGFM CGMA

Continued from Page 4

Accountant (CPA) and joined the Washington Society of CPAs (WSCPAs) and the American Institute of CPAs (AICPA). She is also a Certified Global Management Accountant (CGMA) and a Certified Government Financial Manager (CGFM). Pat joined the AGA Seattle Chapter and has been a part of the Board since 1993. She served as President of the AGA Board twice and is currently the Treasurer. Pat was instrumental in bringing the WSCPAs and AGA together to hold a very successful joint annual government accounting and auditing conference since 1995.

Pat has two sons, two daughters-in-law, five grandchildren, and one great-grandchild in the Midwest. Josh, Sara, Jacob, and Jack Wickum live in Menomonie, WI, and Benjamin Wickum, Lori Weih, and Josiah and Maija Wickum live in Cedar Rapids, IA. Her granddaughter, Hope Butler, and great-granddaughter, Isabella, live in Cloquet, MN.

In 1985, Pat graduated from Mankato State University (now University of MN-Mankato Campus), Mankato, MN with a Bachelors of Science in Business Administration with a concentration in Finance. She passed the CPA exam in 1986 and was licensed in Washington State in 1993.

AGA Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
Section I - Chapter Leadership, Planning, & Participation	2,725
Section II - Education & Professional Development	3,350
Section III - Certification	2,000
Section IV - Communications	6,875
Section V - Membership with a Focus on Early Career and Student Members	3,550
Section VI - Accountability	0
Section VII - Community Service	700
Section VIII - Awards	200
Total	19,400

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 March 31, 2015

Checking	\$ 5,527.08
Savings	\$ 2,635.44
12 Month Certificate	<u>\$ 4,626.05</u>
Total Assets	\$12,788.57
Liabilities	\$ 0.00
Members' Equity	<u>\$ 12,788.57</u>
Liabilities & Members' Equity	\$12,788.57

Cash Flow Report, as of Mar. 31, 2015

Beginning Cash Balances		<u>\$12,807.57</u>
Lunch Meals & Name Tags	(95.56)	
Subtotal Cash Expended	<u>(\$95.56)</u>	<u>(\$95.56)</u>
Cash Deposits		
Lunch Revenue	\$75.00	
Interest Income	\$1.98	
Subtotal Cash Deposits	<u>\$76.98</u>	<u>\$76.98</u>
Net Cash Change		<u>(\$18.58)</u>
Ending Cash Balance		<u>\$12,788.57</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

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President-Elect

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CGFM Chair

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Treasurer, Meeting Coordinator, & Education Chair

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Secretary

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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 "Federal Building & Alki Point from GAO offices" by Tim Dobler.

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