



Volume 14-04 December 2014



## President's Message

What did you learn this month?

We have two teenagers in our house...and there is lots to learn from them on a weekly, daily, and monthly basis. Things about them, their friends - but often it is about learning more about ourselves. These curious humans help my partner and me to think more deeply about why we do things and how we came to believe the things we hold strong.

Similarly, government accounting and accountability has lots to teach us. The public service organizations we work with often interact with citizens who can feel like teenagers. These 'clients/ customers' are often vocal and energetic. Yet, while it can be frustrating when they don't act in a professional or mature manner - they nonetheless have real concerns. And the ways in

which they express their concerns may be the source of reconsidering the reasons we do things or how we came to have strong beliefs.

As you ponder what you've learned this last month (from a teenager-type or any other source) - let me tell you a little about what I learned while on my trip to China. First, there are lots of people in China...and not just Chinese. It is an active and energetic place - and while it may not seem as clean or mature as we might like - it is growing and becoming a major presence.

Second, some frank and honest discussions are happening. They might not be everywhere - but they are happening. It can be hard to deal with change and how to communicate that a system or program is not

*(Continued on page 3)*

## Upcoming Events

**Wednesday,  
Dec. 10, 2014**

11:00 am - 12:50 pm

*"How Do You Spell  
Success?"*

*E-T-H-I-C-S!"*

Lunch & Presentation at  
GAO Training Room,  
Columbia Center,  
701 Fifth Ave, 28th  
Floor.

Two hour webinar  
Topic: Ethics

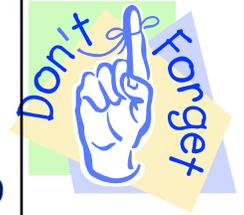
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Please join us in December for a presentation and brown bag lunch and earn 2 CPEs.

When/  
Where

Wednesday, December 10, 2014, 11:30 a.m. - 12:50 p.m.  
 GAO Training Room, Columbia Center, 701 Fifth Ave, 28th Floor.  
 Topic: Ethics Webinar  
 Box lunches will be available for \$15 (optional).  
 ATTENDANCE CHARGE FOR MEMBERS: \$20. Non-MEMBERS: \$30  
 Please RSVP by December 8, 2014 to [bohanp@gao.gov](mailto:bohanp@gao.gov).



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

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.

**Wednesday, December 10, 2014 11:00 AM to 12:50 PM - GAO 28th Floor Training Facility, Columbia Center.**

AGA web conference on Ethics. Two hours Continuing Professional Education offered.

**Monday, January 12, 2015 - GAO 28th Floor Training Facility, Columbia Center.**

Tina Polf CPA

Topic: 2014 Tax Update

**Wednesday, February 4 or 18, 2015 (TBD) - GAO 28th Floor Training Facility, Columbia Center.**

AGA web conference

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

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.

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



### 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](mailto:DOBLER5@MSN.COM), and we will acknowledge you in the credits on the back page.

## Annual Toy Drive—December 2014 Meeting

Each year we collect toys at our December meeting for distribution through the Toys for Tots program.

Please bring with you to our December meeting a new, unwrapped toy for a child in the Seattle area who might otherwise not experience the gift-giving season.

We realize that not all our members can attend December's meeting; however, most of us can make a toy donation. If you aren't able to attend the December meeting, please consider making a donation on your own to this very worthy cause.

Also, if you do make a donation, please let Sam Lord (206-615-2257), our Community Service Chair, or another member of the board know. We report our community service activities to the National AGA office, and we would hate to miss an opportunity to brag about our chapter's generosity.

### President's Message, continued from Page 1

operating as it could or should. In the U.S., we often use audit reports to tell our stories about the problems we see. China has other mechanisms, and I'm optimistic they will confront and improve, but adolescence lasts a while...

Third, it is hard to eat food that is REALLY different. I'm pretty open-minded and love spicy things. There was just one item that was beyond my comfort zone. We do need to think about comfort zones - and when/how hard to press for changes. I want other people to change - but am I willing to be changed by others? I thought a lot about this on the plane ride home.... and want to continue these discussions within the AGA... what changes are too hard to do now and why?

Please let us know - what did you learn this month? What frustrations do you have with others? How can we learn from these frustrations? Are there changes that are too much for right know? We can help make the world a better/more accountable place - as enjoyable as a trip through middle school.

Sincerely, Ken Smith  
Chapter President

## November Presentation

### Confronting Local Government Financial Health with a New Tool from the State Auditor's Office

Presented By Sheri Sawyer, Daniel Masterson, and Shawn Looney

We were privileged to receive a presentation on the cutting edge initiative being developed by the State Auditor's Office to develop Financial Intelligence Tools to help local government leaders obtain more information for making sound financial decisions.

The presentation was done on a team basis, led by Sheri Sawyer, Assistant Director, Local Government Performance Center for the State Auditor's Office<sup>1</sup>, Local Government Performance Center Auditor Daniel Masterson, and Shawn Looney, PMP<sup>2</sup>, President, Beacon Crest IT Consulting, Inc.

Ms. Sawyer and Mr. Masterson began the presentation by explaining the need for more sophisticated tools designed to be used by non-accountant local government leaders to grasp the financial conditions of their organizations. The answer to the need is the SAO's Financial Intelligence Tool, better known as FIT. FIT is an electronic interface that provides government entities with a method of comparing their organization's financial well-being with other similarly situated entities. This is accomplished by automatically entering required financial data submitted to the SAO into an electronic system that calculates financial ratios of the designated entity and composite data for comparison. Sawyer and Masterson emphasized that currently the by-entity analysis is only available to the subject organization. In the future, the data may be made available to the general public.

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<sup>1</sup> The Center provides technical training, online tools, and project support to local governments.

<sup>2</sup> Project Management Professional (certification issued by the Project Management Institute).

## AGA Seattle Chapter Activities

### SEATTLE CHAPTER EARLY CAREERS PLAN

#### CHAPTER YEAR 2014 - 2015

Chair: John Kurpierz

Ongoing tasks, as appropriate:

- Work with the National Office to identify Early Career Professionals and Students from new membership applications submitted directly to the National Office.
- Welcome and orient the Early Career Professionals and Students to the Seattle Chapter and Association of Government Accountants (AGA) membership benefits.
- Review the chapter membership list to identify established AGA Seattle Chapter members who are interested in mentoring Early Career Professionals and Students.
- Coordinate a mentor relationship and afford Board member availability to assist with establishing mentor relationships, as appropriate.
- Make presentations at colleges and universities about government careers in financial management, including accounting and auditing, and the benefits of an AGA membership.
- Highlight the membership classifications in the AGA Seattle Chapter newsletter.
- Promote the involvement of Early Career Professionals and Students in Seattle Chapter Leadership roles.
- Coordinate training opportunities and classes for individuals preparing for the Certified Government Financial Manager (CGFM) examination and certification.
- As approved by the Seattle Chapter Board, award one-time scholarships to qualified Early Career Professionals and Students to pay for/reimburse membership dues and/or training assistance to AGA-sponsored events from the proceeds of the National Membership promotion grant.
- Seek opportunities for Early Career Professionals and Students to increase their professional development, including increased CPE and networking opportunities.

## Looking for a reason to join the AGA?

### Why Join a Professional Organization?

by

Kelly A. Cherwin, Communications Editor, HigherEdJobs

If you are interested in furthering your career, joining a professional association is a good start. There are associations for nearly every profession or area of interest and many have national, state and regional chapters available to join. An association is a synergistic group, meaning that the effect of a collection of people is greater than just one person. So, how exactly can becoming part of this synergistic group help further your career goals? Here are some benefits of joining an association.

**Enhance your network:** For most people, creating professional relationships is important, and joining a group allows you to have a sense of security and trust. From this, you are able to support and help one another in reaching your professional goals. Associations sponsor numerous events throughout the year that allow you to connect with your peers. You can share ideas, ask for advice, volunteer to be a speaker or become a member of a committee. Since most associations have national or local conferences, you can participate and have the opportunity to learn about breaking news in your career, learn "best practices" or new ideas, hear about key achievers in your field and also meet and brainstorm with others who are also looking to share and learn new information. Another benefit of enhancing your network is that you may find a mentor to help you with your professional needs or you may be in a position to become a mentor to someone else. Giving back can be the greatest reward and benefit. Participating in forums, chat groups or discussion boards sponsored by the association is also a great way to grow your network. This allows you to use your peers as sounding boards and often make some great friends with the same interests as you.

**Take charge of your career:** Another important reason to consider membership to a professional organization is to take advantage of their career resources. Associations often have job listings online or in print available only to their members. This is a great way to find targeted job postings for your area of interest. Additionally, many associations have career resources available such as tips on effective resumes or cover letters, job searching strategies and negotiating techniques. Some associations even have panels of experts that you can contact for specific questions on career issues. Other benefits include information about seminars, training or certification classes that may be suitable for you. Often these classes can be done through web- or podcasts so you don't even have to leave your home. And don't forget, listing your association membership on your resume is impressive to current or future employers as it shows that you are dedicated to staying connected in your profession.

**Broaden your knowledge:** Most associations provide an enormous amount of access to resource information such as: case studies, articles, white papers and books written by experts in your field or area of interest. Also, major journal, magazine and newsletter access is provided as a part of your membership privileges. Additionally, associations provide a source for scholarship information, links to publications, and awards for persons achieving excellence in their field. No matter what your field is, staying on top of all of these issues is important.

So, whether you are looking to learn about job postings in your field, network in your professional community, gain access to current events in your career area, or just have some fun while meeting new people, joining a professional association is a step in the right direction!

Source: <http://www.higheredjobs.com/articles/articleDisplay.cfm?ID=157>

## Early Careers Outreach and Networking at the University of Washington, Tacoma

By

*Diane MaKaeli*

I love my job. The opportunities, the ability to make a difference, and the networking are exceptional. I mention this because none of it would be possible without the help from mentors, colleagues, and other professionals who have assisted me throughout my career.

It is important to me to reach out and give back to this community of ours. As an alumna from the University of Washington in Tacoma, I have seen how networking and educational opportunities make a difference for students and accounting professionals. It can probably be said for the vast majority of us that we wouldn't be where we are today without the help of others.

In this light, I find it valuable to attend events at UWT. Each quarter, the Milgard School of Business hosts a networking social for current accounting students and alumni. I attended their November 7 event where I had the opportunity to meet the new president of the Accounting Student Association, along with undergraduate and graduate students in the accounting programs. I am always impressed with the caliber of students I meet there. A common theme this quarter is internships, and I see a great opportunity for government accountability professionals to reach out to these students and share with them about our careers. They do not get a lot of exposure to work in governmental accounting as they go through their classes and earn their degrees. It would be awesome if we could proactively reach out to them, share available internship opportunities, and take the time to talk with them about what a career in government service is like. These are amazing people with excitement and skill sets that will benefit their future employers and our profession. If you know of available internships for these students, please let us know and we will get them posted to our website and forwarded on to the interested students. My hope is that professional organizations like the Association of Government Accountants will continue working through our Early Careers advocacy to reach out and do for them what others have done for us.



Diane MaKaeli is our President-Elect and Chief Financial Officer, King County Fire District 20

## Meet Your Board Members

*John Kurpierz, MPA*

*Project Manager at the Institute for Better Governance*

### Early Career Chair

I came to the Seattle area in 2011 to get my Master's in Public Administration from the Evans School for Public Policy, and I fell in love with the accounting aspects of public financial management. Since then I've attained my MPA, had my research (with fellow AGA member and Chapter President Ken Smith) presented at Sun Yat-Sen University in China for *Public Administration Review's* 75<sup>th</sup> anniversary, have research forthcoming in the *International Journal of Management and Accounting Research*, and am seeking CGFM certification while working at the Institute for Better Governance.



At the Institute for Better Governance, I work as Project Manager and provide research support to colleagues. As a member of AGA, I'm excited at opportunities to help more new government accountants enter the field at all levels, from undergraduates starting their first clerk duties up to Ph.D. and Executive-level finance professionals entering the government environment for the first time. The AGA has tons of powerful, useful resources for individuals starting their careers in government accounting, and I want to make sure people are aware of and have access to these resources.

In my spare time, I volunteer with the Lake City Community Council, garden in Seattle's wonderfully low-maintenance environment, and design games.

## Attention Certified Government Financial Managers Continuing Professional Education Due in December

One of the requirements to maintain the CGFM certification in an active status is to complete at least 80 hours of continuing professional education (CPE) within the 2-year certification period. The CPE must be in government financial management topics or related technical subjects. The two-year CPE cycle depends on the year the CGFM was awarded. The award date can be found on the CGFM certificate. If your CGFM was awarded in 1996, 1998, 2000, 2002, 2004, 2006, 2008, 2010, or 2012, then your current CPE cycle ends December 31, 2014.

Certificate holders must complete the 80 continuing professional education hours, retain documentation of completion, and provide detail information to the AGA if requested.

## JOB OPPORTUNITY

An internship position with AGA Seattle is opening this month. Website, research and communications are the focus areas. By November 18th, the internship will be posted on the job area of our website. There is an opportunity for college credit with this internship and the position will begin shortly after it is filled. This opportunity is open until filled. Contact Gabrielle Sivage with any questions or résumé submissions at [gsivage@gmail.com](mailto:gsivage@gmail.com) or 202-277-8250.

November Speakers' presentation, continued from page 4

Shawn Looney next came to the podium and provided an explanation as to the capabilities of the electronic interface his firm helped develop. He provided screen prints showing how several years of data are disclosed to demonstrate trends. The interface also provides one-word summaries and graphic displays to relieve the reader of the need to analyze and interpret the mathematical fields to arrive at conclusions in such areas as Cash Balance Sufficiency, Operating Margins, Changes in Cash Positions, Debt Load, and Enterprise Fund Self-Sufficiency.

While the product demonstrated was quite impressive and no doubt will give local government administrators a much needed tool to understand and control the financial side of organizations, Ms. Sawyer pointed out that the product is not finalized. The State Auditor's Office is requesting input from local governments to further improve the product before its inaugural release in early 2015.

Submitted by Tim Dobler,  
Past-President and Newsletter Editor

## AGA Accounting Careers Panel for Students

By Mary Ann Hardy, Membership Chair

On November 21, 2014, financial auditors and analysts from the *Government Accountability Office*, the *Office of Inspector General* for the Department of Health and Human Services, and the accounting faculty of Central Washington University participated in a panel discussion on careers in government accounting for local university students. The career panel was organized by the Seattle chapter of the Association of Government Accountants for the benefit of students in Central Washington University's Accounting Club.

GAO financial auditors Ryan Guthrie and Mary Ann Hardy, who serve on the Seattle AGA Board of Directors, GAO Assistant Director Doreen Eng, analyst Julianne Hartman Cutts of the Education, Workforce, and Income Security team, and analyst Karyn Angulo of the Defense Capabilities and Management team, gave an overview of career opportunities at GAO. They also fielded questions from the 12 member student audience about the range of accounting and public policies issues addressed by government auditing professionals. HHS auditors Monica Stone and Gerald Illies described the types of compliance audits they perform in their Office of Inspector General, and provided information on local and national internship opportunities in their office, as well as tips on effective interviewing. Following the panel presentation, students had the opportunity to mingle with the AGA board members and enjoy a pizza luncheon.



From left to right, panelists included Julianne Hartman Cutts (GAO), Monica Stone (HHS), Gerald Illies (HHS), Mary Ann Hardy (GAO), and Ryan Guthrie (GAO). (Student in foreground)

## Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
<b>Section I - Chapter Leadership, Planning, &amp; Participation</b>	425
<b>Section II - Education &amp; Professional Development</b>	300
<b>Section III - Certification</b>	0
<b>Section IV - Communications</b>	850
<b>Section V - Membership with a Focus on Early Career and Student Members</b>	400
<b>Section VI - Accountability</b>	0
<b>Section VII - Community Service</b>	0
<b>Section VIII - Awards</b>	0
<b>Total</b>	<b>1975</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 November 30, 2014

Checking	\$ 6,264.13
Savings	\$ 2,634.58
12 Month Certificate	<u>\$ 4,620.73</u>
<b>Total Assets</b>	<b>\$13,519.44</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,519.44</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$13,519.44</b>

### Cash Flow Report, Month of November 2014

<b>Beginning Cash Balances</b>		<u>\$13,525.37</u>
<b>Cash Expended</b>		
Lunch meals & name tags	(\$138.04)	
<b>Subtotal Cash Expended</b>	<u>(\$138.04)</u>	<u>(\$138.04)</u>
<b>Cash Deposits</b>		
AGA dues received	0.00	
Lunch revenue	\$130.00	
Interest income	\$2.11	
<b>Subtotal Cash Deposits</b>	<u>\$132.11</u>	<u>\$132.11</u>
<b>Net Cash Change</b>		<u>(\$ 5.93)</u>
<b>Ending Cash Balance</b>		<u>\$13,519.44</u>



## The Sounder

WE'RE ON THE WEB:

[WWW.AGASEATTLE.ORG](http://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

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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 King Street Station, licensed under the Creative Commons Attribution 2.0 Generic license, chasewaterstuff.wordpress.com*