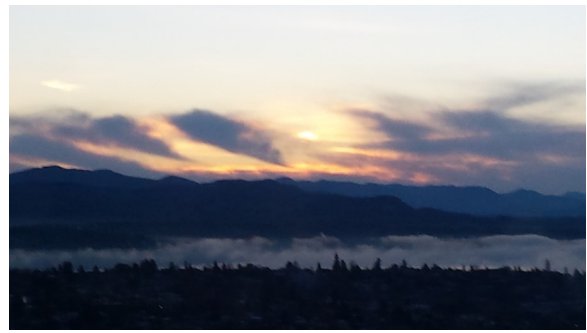


AGA is the premier association for advancing government accountability.



THE SOUNDER Vol. 18 - 05 January 2019

## President's Message

Dear Chapter Members:

Happy New Year to the Seattle Chapter of the Association of Government Accountants! There is still a lot in store for our chapter in the upcoming months. Check our website regularly for dates and times of events.

We held our monthly training luncheon on January 15th, 2019, with Valerie Moseley, CPA, presenting an update on the new income tax law changes impacting the 2018 income tax filing year. Even though the Tax Cut Jobs Act (TCJA) was enacted over a year ago, the practical impacts are still unfolding. Valerie discussed highlights of the legislation, and how the changes impact individuals and corporate and non-corporate for-profit businesses.

On the same day, we held our annual community outreach celebration, where members were invited to donate food and/or funds to the Rainier Valley Food Bank (RVFB). Both the luncheon and the food drive were a great success.

On Tuesday, February 12, the AGA Seattle Chapter will collaborate



Karen Murphy, Chapter President

with Central Washington University 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. Ken and John will provide this presentation via WebEx, and we will have a viewing location at our regular location in Columbia Center. On Wednesday, March 27, we will present an AGA webinar training on Cyber Security.

In closing, don't forget to renew your membership! The annual renewal period has already begun, and it continues through March 31st!

Karen Murphy, Chapter President

### Welcome New Members

We are pleased to welcome three new members to the Seattle Chapter in January:

Ms. Traci Kokkeler, Lead Financial Analyst  
Ms. Charlotte R. McAuley, CGFM, Fiscal Resource Analyst  
Mr. Anh-Dung Ta, Financial Manager

### Upcoming Event

**February 15, 2019**  
**12:00 p.m. – 12:50 p.m.**

*Internal Auditors in Washington School Districts: A Benefit to Accountability*

Presenters: Ken Smith, PHD, and John Kurpierz, MPA

### Inside this issue:

Training Events	2-7
CGFM and Community Service	8-9
Financial Report	10
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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, 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 Benefit to Accountability”

Wednesday, March 27, 2019 — AGA Webinar on Cybersecurity

Tuesday, April 30, and Wednesday, May 1, 2019 — Government Accounting and Auditing Conference. Event information coming soon.

Tuesday, May 14 or 21, 2019— Emerald Award Presentation.



## The 2019 Membership Renewal Season Has Begun!

It's time to renew your membership for the 2019-2020 program year. The renewal period runs through March 31, 2019. Members can login via MyAGA and renew their AGA membership dues and/or CGFM certification online.

The continued success of AGA is possible due to member support and dedication. AGA stays relevant by offering tailored benefits to enhance and grow members' careers through training, webinars, networking, and certification.

Please support AGA and your local chapter by going to the AGA National website (<https://www.agacgfm.org/My-AGA/>) to renew today!



## THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

**February 12, 2019**

### Presentation Topic

#### "Internal Auditors in Washington School Districts: A Benefit to Accountability"

Few of the School Districts in Washington State have a robust internal audit function. While some school districts have built their own, most schools are experiencing weaknesses in internal controls, leaving money on the table, or exposing themselves to unnecessary risks. Ken Smith, PhD, and John Kurpierz, MPA, will share information on how school districts suffer from a lack of internal audit function, and advice on how Washington school districts can make the change and reap the benefits.

### Time

12:00 – 12:50 pm.

### Speakers

**Ken Smith, PhD and John Kurpierz, MPA** are government accounting researchers who have published on school district finances and accountability, most recently in Complementary Research Methods for Educational Leadership & Policy Studies. Ken Smith is a past School Board Director and currently teaches at Central Washington University. John Kurpierz received his MPA from the Evans School at the University of Washington and is completing his PhD in Accounting at the Schulich School of Business in Toronto.

### Place (Live or Online)

1: GAO Training Room. 701 5th Ave., Floor 37, Seattle, WA 98104  
2: WebEx Online You can also join from anywhere using the following:

Join by phone

+1-240-454-0879

Join by internet

<https://central.webex.com/central/j.php?MTID=m66325c0f21ccae0fd1d999415562d94d>

Meeting number (access code): 282 429 211

Meeting password: xM74rYbr



### CPE/Cost

1 CPE awarded and the event is FREE thanks to support from CWU and AGA Seattle.

### RSVP

Please RSVP to attend by **Monday, February 11th, 2019** to Lisa Woods ([Lisa.Woods@cwu.edu](mailto:Lisa.Woods@cwu.edu))

AGA has opened registration for its 2019 National Leadership Training. Although Early Bird pricing ended on February 1, it's not too late to sign up to attend either in person or virtually. For more information, 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 Summary of January Training Event

### by Karen Murphy, Chapter President and Professional Development Chair

For our annual January training on tax updates, the AGA Seattle Chapter was pleased to welcome Valerie Moseley, CPA, to provide members and guests 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 over a year ago, the practical impacts are still unfolding. Valerie covered highlights of the legislation and provided a handout to participants to show the changes impact individuals and corporate and non-corporate for-profit businesses.

Stemming from the tax reform bill of December 2017, two of the most pronounced changes to the tax law apply to the personal and dependency exemptions and the standard deduction. Valerie explained that, from a tax filing standpoint, the individual and dependency exemptions no longer exist. Instead of personal exemptions, filers now get an increased standard deduction. The law also doubled the child tax credit to \$2,000; even though the dependency exemptions were eliminated.

In the area of standard versus itemized deductions, a significant change from the tax reform was the sharp increase in the standard deduction. For tax years 2018 through 2025, the standard deduction will be \$12,000 for single filers, \$24,000 for married couples filing jointly and \$18,000

for heads of households. These amounts account for both personal exemptions and the standard deduction. Valerie said that, added together, these amounts are relatively close to double the 2017 levels.

On the withholding side of things, exemptions will still continue to be used. The more exemptions you claim on your W-4 for your spouse and your dependents, the less tax will be withheld from your pay. You can also withhold fewer taxes if you claim itemized deductions.

Valerie walked the group through the new Form 1040, redesigned for 2018, explaining what changed and did not change on pages 1 and 2 of the form. Below is an example of the new 1040 form. The first page is all about taxpayer identification, and there are only a few changes on it. The following line items remain the same:

- ◆ The spaces for name, address, and social security numbers
- ◆ Boxes for selecting filing status
- ◆ Boxes for the Presidential campaign
- ◆ Your standard deduction and spouse standard deduction
- ◆ Dependents section



Valerie Moseley, CPA, Moseley & Associates, LLC, poses with board members after the January 15th training event. Left to right: Tony Eayres (Membership), Gabrielle Sivage (CGFM/Community Service), Valerie Moseley (speaker), Karyn Angulo (Secretary/Historian), Sam Lord (President-Elect/Acting Treasurer), Karen Murphy (President/Professional Development), Sandra Starnes (Board Member/Past RVP), and Katherine King (Accountability/Community Service).

January Training Event Summary, continued from p.5

What has changed on page one of the form are the following:

- ◆ Spaces for signatures have moved to page one from page two
- ◆ New checkbox for reporting full-year health coverage or exemption from reporting
- ◆ The dependents section used for determining the child tax credit

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **2018** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing status:  Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

Your first name and initial Last name Your social security number

Your standard deduction:  Someone can claim you as a dependent  You were born before January 2, 1954  You are blind

If joint return, spouse's first name and initial Last name Spouse's social security number

Spouse standard deduction:  Someone can claim your spouse as a dependent  Spouse was born before January 2, 1954  Full-year health care coverage or exempt (see inst.)

Spouse is blind  Spouse itemizes on a separate return or you were dual-status alien

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign (see inst.)  You  Spouse

City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. If more than four dependents, see inst. and ✓ here ▶

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):	
(1) First name	Last name			Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

**Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records. Your signature Date Your occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign. Date Spouse's occupation If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

**Paid Preparer Use Only** Preparer's name Preparer's signature PTIN Firm's EIN Check if:  3rd Party Designee  Self-employed

Firm's name ▶ Phone no.

Firm's address ▶

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2018)

The following items on page two remain the same:

- ◆ Lines 1 – 5b: Spaces for wages, salaries, tips, and other earnings
- ◆ Line 8: Space for Standard or itemized deductions
- ◆ Line 10: Taxable income
- ◆ Line 13: Calculation
- ◆ Line 15: Calculation
- ◆ Line 16: Federal income tax withheld from W-2 and 1099
- ◆ Line 18: Total tax payments
- ◆ Lines 19 – 21: Refund information
- ◆ Lines 22 – 23: The amount you owe section

What has changed on page two are the following:

- ◆ Line 6: Total income. Addition of schedule 1: *Additional Income that includes Schedule C profit and loss*
- ◆ Line 7: Adjusted gross income. Addition of schedule 1

Continued on p.7

January Training Event Summary, continued from p.6

- ◆ Line 8: Standard deduction amounts
- ◆ Line 9: Qualified business income
- ◆ Line 11 – b: Addition of schedule 2: *Tax*
- ◆ Line 12: Nonrefundable credits. Addition of schedule 3: *Nonrefundable Credits*
- ◆ Line 14: Other taxes. Addition of schedule 4: *Other Taxes*
- ◆ Line 17: Refundable credits. Addition of schedule 5: *Other Taxes and Refundable Credits*
- ◆ Signatures moved from page two to page one

Form 1040 (2018)		Page 2	
	<b>1</b> Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .	<b>1</b>	
	<b>2a</b> Tax-exempt interest . . . . . <b>2a</b>	<b>2b</b> Taxable interest . . . . .	<b>2b</b>
	<b>3a</b> Qualified dividends . . . . . <b>3a</b>	<b>3b</b> Ordinary dividends . . . . .	<b>3b</b>
	<b>4a</b> IRAs, pensions, and annuities . . . . . <b>4a</b>	<b>4b</b> Taxable amount . . . . .	<b>4b</b>
	<b>5a</b> Social security benefits . . . . . <b>5a</b>	<b>5b</b> Taxable amount . . . . .	<b>5b</b>
	<b>6</b> Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 . . . . .	<b>6</b>	
	<b>7</b> Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 . . . . .	<b>7</b>	
	<b>8</b> Standard deduction or itemized deductions (from Schedule A) . . . . .	<b>8</b>	
	<b>9</b> Qualified business income deduction (see instructions) . . . . .	<b>9</b>	
	<b>10</b> Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- . . . . .	<b>10</b>	
	<b>11 a</b> Tax (see inst.) (check if any from: <b>1</b> <input type="checkbox"/> Form(s) 8814 <b>2</b> <input type="checkbox"/> Form 4972 <b>3</b> <input type="checkbox"/> ) . . . . .	<b>11</b>	
	<b>b</b> Add any amount from Schedule 2 and check here <input type="checkbox"/> . . . . .	<b>11</b>	
	<b>12 a</b> Child tax credit/credit for other dependents <input type="checkbox"/> <b>b</b> Add any amount from Schedule 3 and check here <input type="checkbox"/> . . . . .	<b>12</b>	
	<b>13</b> Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	<b>13</b>	
	<b>14</b> Other taxes. Attach Schedule 4 . . . . .	<b>14</b>	
	<b>15</b> Total tax. Add lines 13 and 14 . . . . .	<b>15</b>	
	<b>16</b> Federal income tax withheld from Forms W-2 and 1099 . . . . .	<b>16</b>	
	<b>17</b> Refundable credits: <b>a</b> EIC (see inst.) <input type="checkbox"/> <b>b</b> Sch. 8812 <input type="checkbox"/> <b>c</b> Form 8863 <input type="checkbox"/> . . . . .	<b>17</b>	
	<b>Add any amount from Schedule 5</b> . . . . .	<b>17</b>	
	<b>18</b> Add lines 16 and 17. These are your total payments . . . . .	<b>18</b>	
	<b>19</b> If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you <b>overpaid</b> . . . . .	<b>19</b>	
	<b>20a</b> Amount of line 19 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .	<b>20a</b>	
Direct deposit? See instructions.	<b>b</b> Routing number <input type="text"/> <b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings . . . . .		
	<b>d</b> Account number <input type="text"/> . . . . .		
	<b>21</b> Amount of line 19 you want <b>applied to your 2019 estimated tax</b> . . . . . <b>21</b>		
<b>Amount You Owe</b>	<b>22</b> <b>Amount you owe</b> . Subtract line 18 from line 15. For details on how to pay, see instructions . . . . .	<b>22</b>	
	<b>23</b> Estimated tax penalty (see instructions) . . . . . <b>23</b>		

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information. Form **1040** (2018)

All in all, the IRS expects the 2018 filings to be seamless for taxpayers who take advantage of the benefits of e-filing.

This is only an excerpt of the basic changes to the 2018 Form 1040. Valerie Moseley, CPA, presented information on many more extensions and definitions at our January 15, 2019 ,AGA Annual Tax Update. Her handout provided much more detailed information than what I have written here. My hope is that this article will help you get started on understanding the new Form 1040. Good luck and happy tax filing!



## AGA Seattle Chapter CGFM Corner

by Gabrielle Sivage, CGFM Chair

Gabrielle Sivage, CGFM holder and Seattle AGA CGFM Chair, has awarded an exam voucher to local CGFM candidate and Federal Environmental Protection Agency employee Eddie Johnson. Eddie has passed exam 1, and, with his experience in transactional accounting, he will be taking exam 2 in no time. If you would like any support completing the CGFM, please be sure to let us know at [cgm.agaseattle@gmail.com](mailto:cgm.agaseattle@gmail.com).

A big congratulations to our Board Member and CPA Sam Lord who can now count CGFM among his credentials. Sam is an auditor at the Federal HHS Office of the Inspector General. He says of the CGFM that it broadens his knowledge and depth of understanding beyond his daily work and inspires him to stay engaged in how government operates and the diverse day-to-day accomplishments of AGA members.

March is CGFM month. Stay tuned to the National AGA website for likely cost savings on CGFM Candidate Applications, Exam Vouchers and study guides.

If you hate paper and don't like large one-off fees on CGFM Exam Study Guides, you will be excited to hear that coming soon is a monthly, online subscription to Study Guides for approximately \$35.00. Keep reading the newsletter or the AGA National CGFM page for 2019 updates to exams and materials, which will happen around July 1.



### Community Service Updates, by Gabrielle Sivage and Katherine King, Co-Chairs

We invite members and guests to bring donated food or funds for the Rainier Valley Food Bank (RVFB) during the second and final collection date at Feb 12 training event. The AGA Seattle Chapter and guests raised \$20 and 37 pounds of food at the January 15 training event when we kicked off the 2018 - 2019 community food bank outreach celebration. 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. Please see the website for what the food bank can and cannot accept.

The board is sponsoring a matching gift, dollar for dollar up to \$50, so we can donate at least \$100 as a chapter. We have just \$40 more to go for the full match! 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](mailto:community.agaseattle@gmail.com). We appreciate your support of your chapter's community service activities!

Keep an eye out for AGA Seattle's April Day of Service Survey! It has been quite some time since AGA has assembled as a community to give support together. In April this will change, and we look forward to rolling up our sleeves with you or possibly dipping a ladle or reading books, depending on your survey responses. Thank you in advance for taking 5-7 minutes to complete the brief survey you'll receive in your in-box.

A special thank you to all who contributed toys or funds to Treehouse, which supports area foster children. Thank you for helping bring smiles to kids who may some day be CPAs, CGFMs, or a climate change scientist. The sky is the limit for kids with support! Thank you again for giving.



### Tax Prep Campaign Reminder

The Seattle AGA Board is proud to support 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.agacgfm.org/Chapter/Seattle>) if you sign up to volunteer or if you would like to learn more about the program!



### Why Join AGA?

AGA offers many benefits to its members. Examples of some key membership benefits include:

#### Community

- Networking through [100 AGA chapters](#)
- [Leadership and volunteer](#) opportunities at the chapter and national level
- [Awards and scholarships](#)

#### Professional development, training, and career resources

- Member discounts for [online CPE opportunities](#)
- Discounts on [CGFM renewal fee](#), [CGFM application fee](#), and [CGFM Intensive Review Course fee](#)
- Five annual [national training events](#)
- [Webinars](#) – individual and group options

#### Research & Publications

- Subscription to the quarterly [Journal of Government Financial Management](#) and [Topics](#) biweekly newsletter
- [Research and executive reports](#)

#### Free Tools

- [Prevent fraud](#), [Mitigate risk](#), and [Enhance collaboration](#)

#### Participation in good-government initiatives

- AGA provides valuable [input to standards-setting bodies](#) and policy-makers on behalf of the government financial management profession
- The [Citizen-Centric Reporting \(CCR\)](#) program promotes communication of financial information between governments and citizens in a clear format.

These are only some of the benefits available to AGA members., For more information, go to: <https://www.agacgfm.org/Membership/Learn-About-AGA/Member-Benefits.aspx>

## Financial Condition as of December 31, 2018

Checking - .10% interest	\$ 1,648.37
Savings -.10% interest	<u>\$ 6,782.38</u>
<b>Total Assets</b>	<b><u>\$ 8,430.75</u></b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 8,430.75</u>
<b>Liabilities &amp; Members' Equity</b>	<b><u>\$ 8,430.75</u></b>

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### Cash Flow Report, Month Ending December 2018

<b>Beginning Cash Balances</b>	\$ 8,455.46
Lunch meals, speaker costs (incl. parking), & name tags	\$ 25.00
<b>Cash Expended</b>	<b>\$ 25.00</b>
Interest Income	\$ 0.29
<b>Subtotal Cash Deposits</b>	<b><u>\$ 0.29</u></b>
<b>Net Cash Change</b>	<b><u>\$ 24.71</u></b>
<b>Ending Cash Balance</b>	<b><u>\$ 8,430.75</u></b>

## 2nd Quarter AGA Seattle Chapter Recognition Program Points

### Chapter Goal: 19,501; Maximum Points: 25,000

Chapter Recognition Categories	June-Dec. 2018 Points	Points Available	Percent Earned
<b>Section I – Chapter Leadership, Planning, &amp; Participation</b>	2,775	5,000	56%
<b>Section II – Education &amp; Professional Development</b>	1,450	4,000	36%
<b>Section III – Certification</b>	1,050	4,000	26%
<b>Section IV – Communications</b>	3,354	3,000	100%
<b>Section V – Membership with a Focus on Young Professionals and Student Members</b>	1,100	4,000	28%
<b>Section VI – Accountability</b>	450	2,000	23%
<b>Section VII – Community Service</b>	200	2,000	10%
<b>Section VIII – Awards</b>	200	1,000	20%
<b>Total as of December 2018*</b>	<b>10,579</b>	<b>25,000</b>	<b>42%</b>

\* The points earned through quarters 1 and 2 come to 51% of the chapter's goal of 19,501 points for program year 2018-2019.

#### 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](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 Board Members Program Year 2018-2019

#### President and Professional Development Chair

Karen Murphy  
[joujie@comcast.net](mailto:joujie@comcast.net)

#### President-Elect, Interim Treasurer, Webmaster and Early Careers Chair

Sam Lord, CPA, CGFM  
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#### Secretary, Historian, and Newsletter Editor

Karyn Angulo, U.S. GAO  
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#### CGFM Chair & Community Service Co-Chair

Gabrielle Sivage, CGFM  
Seattle DOT  
202-277-8250  
[CGFM.agaseattle@gmail.com](mailto:CGFM.agaseattle@gmail.com)

#### Membership Chair

Tony Eayrs  
King County International  
Airport  
[tony.eayrs@kingcounty.gov](mailto:tony.eayrs@kingcounty.gov)

#### Accountability Chair and Community Service Co- Chair

Katherine King,  
King County  
(860) 944-9583  
[kking@kingcounty.gov](mailto:kking@kingcounty.gov)

#### Board Members

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This newsletter was produced by board member Karyn Angulo with the assistance of Karen Murphy. Masthead photo of fog over Lake Washington submitted by Karyn Angulo.