



Volume 17-04 December 2017



Please bring an unwrapped toy to our December Meeting

President's Message

AGA President's Message –
December 2017

In this season of giving, the Seattle AGA chapter is proud to sponsor two community outreach opportunities that I encourage all of our members to support. As in prior years, we are delighted to sponsor a toy drive benefitting Toys for Tots and at our December 6 luncheon meeting. We will gladly accept your donations of new unwrapped toys to benefit local children in need. In addition, this year we are partnering with Sound Generations to collect funds to provide older adults and adults with disabilities in King County with vital resources. You may make contributions to Sound Generations through this link: <https://give.soundgenerations.org/give/154472/#!/donation/checkout>



Also, be sure to join us on December 6 for our monthly luncheon meeting and webinar presentation on "Accounting & Financial Auditing Challenges/Best Practices".

Happy Holidays!

Welcome New Members

We are pleased to welcome to the Seattle Chapter:

*Mr. Krishan L. Aggarwal,
Grants Analyst,
Washington State
Ferries*

Upcoming Events

December 6
*Accounting &
Financial Auditing
Challenges/Best
Practices* Webinar

See Page 2 for details

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CGFM PREPARATION OPPORTUNITY

Interested CGFM study participants interested in presentations to train toward the study guides and interested in a study group, please email info.agaseattle@gmail.com with your contact details and your preferred method of being reached. Share any additional details you think are helpful for us to know about you. Seattle Chapter AGA intends to host daytime and evening presentations and/or study groups. The goal is to have practitioners in the field teach to topics in the CGFM study guides. We are excited to offer this opportunity, which will be set-up to provide CPE's too.



THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

December 6, 2017

AGA Webinar	<i>Accounting & Financial Auditing Challenges/Best Practices</i>
Topic	As identified in numerous surveys, peer review reports, and inspection results produced by various accounting and audit groups, there are indications that practitioners are still trying to identify ways to effectively deal with many challenges that arise during the audit. During this webinar, the speakers will highlight a few of the challenges faced during financial statement audits of government agencies and discuss relevant standards and other resources that may be considered in addressing these challenges
Time	11:00 am – 12:50 pm
Place	GAO Training Room Columbia Center 701 – 5 th Ave., Floor 37 Seattle, WA 98104
Cost	MEMBERS - \$0 AND NON-MEMBERS - \$0 (for first 25 registrants)
Menu Choices	Bring your own lunch, or purchase a box lunch from Specialty's Café and Bakery for \$15.00. Choose from the following box lunch options: <ol style="list-style-type: none"> 1. Roast Beef Sandwich 2. Chicken Cobb Salad 3. Spinach, Strawberry, and Goat Cheese Salad (vegetarian)
RSVP Required	Please RSVP to attend and provide your choice for lunch by Monday, December 4, 2017 to Mary Ann Hardy, hardym@gao.gov .
CPE	2 CPE awarded. Accounting (Governmental) (ACCG) and Auditing (Government) (AUDG)

Note: Seattle AGA has selected two winter fundraisers this holiday season. Please consider contributing to meals, gifts and other support to Seniors at Sound Generations-[Seattle AGA Link](#) or bring a toy for Toys for Tots to the December 6, Seattle AGA meeting.

AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2017-2018

Save the dates for our monthly education events for program year 2017-2018! Please join us at these luncheon and brown bag events and help us make this program year a success.

Unless otherwise stated, all meetings will be held at the GAO Training Facility on the 37th floor of the Columbia Center.

Topics will be announced as they are finalized. Dates are subject to change.

Wednesday, December 6, 2017 11-1:50 p.m.
GAO 37th Floor Training Facility, Columbia Center.
Webinar

Participants will be able to identify various accounting and auditing issues and challenges on a government financial statement audit and some of the standards and other resources that may be considered to address those challenges.

Tuesday, January 9, 2018 – GAO 37th Floor Training Facility, Columbia Center.
Tina Polf, CPA - Annual Tax Update.

Tuesday, February 13, 2018 – GAO 37th Floor Training Facility, Columbia Center.

Tuesday, March 13, 2018 – GAO 37th Floor Training Facility, Columbia Center.

Monday April 30 and Tuesday May 1 – Governmental Accounting and Auditing Conference

Tuesday, May 8, 2018 – Emerald Award Luncheon

ARTICLES and PHOTOS WANTED

We are looking for articles to include in the SOUNDER. Please submit items for inclusion and attribution.

Also, we like to decorate the first page of The Sounder with a local photo each month.

If you have an article or 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.

November 2017 Luncheon Topic
**Procurement & Subawards (e.g. Acquisition Management):
 Navigating Requirements, Process & Risks #**

**By
 Gabrielle Sivage, CGFM**

Ms. Sivage is a Grant Oversight Manager in the Finance and Administration Division of the Seattle Department of Transportation, and a Certified Government Financial Manager. As such, she is well versed in the requirements of acquisition policies and procedures for grant compliance. Besides providing Continuing Professional Education for all members, this presentation was designed to supplement Study Guide 3 ^{1/} for those individuals studying for the Certified Government Financial Manager examination.



Speaker Gabrielle Sivage, CGFM during the AGA meeting held in the GAO Training Room

Specifically, Ms. Sivage used a power point presentation to explain the various stages, requirements and strategies used in procurement, particularly where grant funds are



Board members in attendance: (L to R) Karen Murphy, Sam Lord, Gabrielle Sivage (Speaker), Tim Dobler, Tony Eayrs, and Mary Ann Hardy . Photo by Kymi Ingram-Baun

involved, including:

- Types of products and services acquired
- Procurement objectives and risks
- Decision to outsource
- Type of competition
- Seeking competition
- Selection procedures
- Sole source or emergency procurement
- Simplified procedures
- Writing contracts and contract types
- Monitoring contract performance for risks, timeliness, quantity, quality, and costs
- Program management implementation impacts on eligible, allowable grant charging
- Oversight identifying impacts on allowable drawdown of funds and possible

^{1/} Government Financial Management and Control -- on Procurement Contracting and Sub-recipient Contracting

NEW BENEFIT FOR STUDENT MEMBERS OF THE AGA

Those interested in pursuing the Certified Government Financial Manager (CGFM) designation will get an additional discount off the CGFM application fee, paying only \$33, compared to nonmember \$99 fee.

To learn more, Click here

Holiday giving Opportunities

Seattle AGA has selected two winter fundraisers for this holiday season. Please consider

1. Donating to Sound Generations, using our dedicated AGA Seattle link to help provide meals, gifts, and other support to seniors in King County. [Seattle AGA Link](#)
2. Bringing an unwrapped toy for Toys For Tots to the December AGA Seattle meeting.

Sound Generations (formerly Senior Services) has connected older adults and adults with disabilities in King County with vital resources to help them thrive. They are a 501 (c) (3) non-profit organization providing seniors with Meals on Wheels and free rides to medical appointments, fitness programs and opportunities for meaningful engagement with others. They alleviate stress by connecting seniors and those who care about them to whatever they need to remain safe, active and healthy and they are committed to helping all people — especially those in low-income communities and communities of color to feel included and respected.

The U. S. Marine Corps Reserve Toys for Tots Program's local toy collection campaigns begin in October and last until mid to late December. Members of the community drop new, unwrapped toys in collection boxes positioned in local businesses. Coordinators pick up these toys and store them in central warehouses where the toys are sorted by age and gender. At Christmas, Coordinators, with the assistance of local social welfare agencies, church groups, and other local community agencies, distribute the toys to the less fortunate children of the community.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS WEBINAR SCHEDULE

The national office has scheduled monthly webinars to make receiving CPE as convenient as possible. The Seattle Chapter may incorporate some of the webinars into our monthly meetings. For further information on signing up individually, go to <https://www.agacgfm.org/Training-and-Events/Learn-Online/Webinars.aspx>

Dec. 6 | 11 a.m.–12:50 p.m. PST

Accounting & Financial Auditing Challenges/Best Practices

To be presented during our monthly meeting. See page 2 for details.

Jan. 10 | 2–3:50 p.m. ET

Grants Management

Feb. 7 | 2–3:50 p.m. ET

Understanding GASB's New Standards on Leases and Fiduciary Activities

March 7 | 2–3:50 p.m. ET

Infrastructure Financing with State and Local Government

March 28 | 2–3:50 p.m. ET

Cybersecurity

April 11 | 2–3:50 p.m. ET

Ethics

April 25 | 2–3:50 p.m. ET

DATA Act

May 16 | 2–3:50 p.m. ET

Fraud/Data Analytics

June 13 | 2–3:50 p.m. ET

Leadership

Financial Condition as of October 30, 2017

Checking	\$ 1,857.85
Savings	\$ 3,066.05
12-Month CD	<u>\$ 4,668.12</u>
Total Assets	\$ 9,592.02
Liabilities	\$ 0.00
Members' Equity	<u>\$ 9,592.02</u>
Liabilities & Members' Equity	\$ 9,592.02

Cash Flow Report, Month Ending October 30, 2017

Beginning Cash Balances	\$9,636.16
Lunch meals, speaker costs (incl. parking), & name tags	<u>\$ 103.95</u>
Cash Expended	\$ 103.95
Lunch Revenue	\$ 50.00
AGA Dues Received	8.33
Interest Income	<u>\$ 1.48</u>
Subtotal Cash Deposits	<u>\$ 59.81</u>
Net Cash Change	<u>\$44.14</u>
Ending Cash Balance	<u>\$ 9,592.02</u>

AGA Seattle Chapter Recognition Program Points

Chapter Goal: 25,000

Chapter Recognition Categories	Points to Sep 2017	Points Available	Percent Earned
Section I - Chapter Leadership, Planning, & Participation	2,250	5,000	45%
Section II - Education & Professional Development	625	4,000	16%
Section III - Certification	125	4,000	3%
Section IV - Communications	1,900	3,000	63%
Section V - Membership with a Focus on Early Career and Student Members	600	4,000	15%
Section VI - Accountability	0	2,000	0%
Section VII - Community Service	200	2,000	10%
Section VIII - Awards	0	1,000	0%
Total as of September 2017	5,700	25,000	23%

Recognition Levels:

A **Bronze Chapter Designation** will be presented to any chapter that attains between 12,000 and 14,500 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Bronze status.

A **Silver Chapter Designation** will be presented to any chapter that attains between 14,501 and 17,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Silver status.

A **Gold Chapter Designation** will be presented to any chapter that attains between 17,001 and 19,500 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Gold status.

The **Platinum Chapter Designation** will be presented to any chapter that attains between 19,501 and 25,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Platinum status.



The Sounder

WE'RE ON THE WEB:

WWW.AGASEATTLE.ORG

AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

The purpose of the Association and the Chapter is to be an international, professional organization dedicated to the advancement of government financial management. The Association shall serve its members by providing or sponsoring appropriate educational programs, encouraging professional development, influencing governmental financial management policies and practices, and serving as an advocate for the profession. The Association shall serve government officials and the public by sponsoring efforts to ensure full and fair accountability for all public monies, and by providing a variety of pro bono services throughout the United States and its territories that support that end.

AGA Seattle Chapter 2017-2018 Board Members

President and Professional Development Chair

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

President-Elect

Karen Murphy
joujie@comcast.net

Immediate Past President and Education Chair

Diane MaKaeli
dmakaeli@gmail.com

Treasurer, Webmaster and Early Careers Chair

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

Secretary and Historian

Karyn Angulo, U.S. GAO
206-287-4868
angulok@gao.gov

Newsletter Editor

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

Membership Chair

Tony Eayrs
King County International
Airport
tony.eayrs@kingcounty.gov

CGFM Chair and Community Service Chair

Gabrielle Sivage, CGFM
Seattle DOT
202-277-8250
gabrielle.sivage@seattle.gov

Board Member

John Kurpierz
Schulich School of Business,
York University
JohnRKurpierz@gmail.com

Board Member

Ken Smith, PhD
Central Washington
University
503-428-0994
Kenneth.Smith@CWU.edu

This newsletter was produced by board member Tim Dobler, with the assistance of Karyn Angulo. Thanks to chapter members who contributed articles and photos for this issue. Masthead Image source: Toys For Tots