



The Sounder

Volume 13-07

January 2014

President (Pro Tem) Message

January is the month for making resolutions and hopefully carrying them out. From an AGA perspective, I believe we should all add a resolution for furthering our professionalism through personal growth, including continuing professional education, widening our circle of professional acquaintances, and being engaged in the greater community. Not unexpectedly, I believe AGA participation goes a long way toward providing a platform for acting on such resolutions. Thus far this chapter year, our chapter hosted 4 events that provided 5.5 hours of Continuing Professional Education. A total count of 81 members or guests received CPE. For the remainder of the year, we are planning 20 additional hours of CPE, including the hours provided during our

annual Governmental Accounting & Auditing Conference, cosponsored with the WSCPA, to be held in April. Opportunities to mingle with fellow professionals are available at our monthly lunch meetings, and chapter members have brought toys, food, and cash donations for the benefit of others to our December and January meetings.

Also, in July, the National Office of the AGA is holding its annual Professional Development Training event in Orlando, Florida. This presentation will provide up to 24 CPE hours and brings together the top officials in federal, state and local government as well as academia and the private sector for three and a half days of intensive training and networking. AGA's PDT has

Upcoming Event

Please join us at the GAO Training Room, 28th Floor of the Columbia Center, on 2/5/14, from 11:00 to 12:50 PM for an AGA Web Conference - 2 CPEs will be provided.

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Please join us at our February 2014 luncheon.

When/Where

Wednesday, February 5, 2014, 11:00 am - 1:00 pm

GAO Training Room, Columbia Center, 701 Fifth Ave, 28th Floor.
Panel discussing the impact of reduced budgets on operations, human resources challenges, use of data analytics, and audit issues.

Cost of this presentation is \$20 for members and \$30 for non-members. This event is also a membership drive. Bring a guest, and you both receive \$10 off.

Bring your own brown bag lunch or purchase a box lunch for \$15.

Please **RSVP** by **Friday, 02/03/14** to bohanp@gao.gov



AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2013-2014

Save the dates for our monthly education events for the remainder of program year 2013-2014! Please join us at these luncheon and brown bag events and help us make this program year a success.

Wednesday, **February 5, 2014** - GAO 28th Floor Training Room. Two hour AGA Webinar. *"What's Trending in Financial Management, Oversight and IT"*

Monday, **March 10, 2014** - GAO 28th Floor Training Room, Columbia Tower, Lelan Miller, AGA Regional President Vice President and Partner, Eide Bailly LLP, Boise, ID will discuss recent changes in OMB's Single Audit Procedures.

Monday and Tuesday, **April 28 and 29, 2014** - Governmental Accounting & Auditing Conference at Tacoma Marriott with satellite locations in Everett and Spokane and a webinar option.

Monday, **May 19, 2014** - Columbia Tower Club (location confirmed), 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,

January 2014 Luncheon Speaker—Christina (Tina) Polf, CPA

By Jessica Gray, GAO, AGA Board Member

2013 Tax Update

Every year the Seattle AGA Chapter dedicates one luncheon to an update on personal income taxes. In each of the last 5 years Tina Polf, CPA, has delighted attendees with entertaining and informative presentations, and this year was no different! Luncheon attendees learned about recent changes to the tax code, including provisions that expired at the end of 2013 and new provisions that apply for the 2014 tax year, and interesting happenings in the tax world, including decisions from court cases and recent Internal Revenue Service (IRS) initiatives. A few highlights of Ms. Polf's presentation include:

Certain provisions that are still allowed for 2013 but that will not be available for 2014, unless Congress takes some action, include deductions regarding higher education tuition, teacher's classroom expenses, and state and local sales taxes.

New provisions that will apply to 2014 tax returns include the health insurance premium credits and penalties from the Patient Protection and Affordable Care Act (PPACA).

For 2013, Ms. Polf noted that there will be a new top tax rate of 39.6% beginning at taxable income over \$400,000 for single taxpayers, and \$450,000 for married taxpayers, filing jointly.

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January 2014 Luncheon Speaker (From Page 3)

In addition, the marriage penalty relief, in the form of an increased standard deduction and increased 10% and 15% tax brackets for married taxpayers, filing jointly, was made permanent.

Christina A. Polf, Certified Public Accountant, owns her own tax practice, is a Director of the Foundation of Accounting and Financial Women's Alliance, and teaches individual and business income taxes at Lake Washington Institute of Technology.



Photo:

Tina Polf (left) an inquiring taxpayer (center), and Jessica Gray, Board member and January speaker coordinator (far right).

Looking for a reason to join the AGA?

As an AGA member, you gain access to a host of benefits designed to support your career growth and your success, including:

- Education and networking opportunities through more than [100 AGA Chapters](#)
- Four annual [national training events](#) with member rates that save you more than \$150 per event
- Social networking on [LinkedIn](#)
- Access to the online members' directory [Awards and Scholarship](#) programs
- [Leadership](#) and Volunteer opportunities at the chapter and national level [Career Center and Online Job Bank](#)
- Young Professionals program
- Hundreds of [Continuing Professional Education](#) opportunities
- Complimentary webinars
- Member discounts for [online CPE opportunities](#)
- Advocacy: AGA provides valuable input to standards-setting bodies and policy-makers on behalf of the government financial management profession
- Subscription to the quarterly [Journal of Government Financial Management Topics](#) weekly e-newsletter
- [Thought Leadership library](#)
- Discount on [CGFM renewal fees](#)
- [Audio Conferences](#)



January Food Drive

During our January luncheon meeting, members were asked to bring food items. Community Service Chair Sam Lord collected the items donated and delivered them to a food bank.

Your newsletter editor took photos of the largesse for publication here. Unfortunately, as a photographer, I make a terrific retired accountant. The photos didn't turn out.

The pictures didn't turn out. The amount of food provided positively reflected the generosity of our membership.

President's Message, Continued from Page 1

been the go-to event for the government accountability community for more than 60 years. The PDT 2014 program includes top-notch speakers from federal, state, local, academia and the private sector, bringing you key findings and educational experiences to augment your job knowledge and skills. The exhibit hall allows you to familiarize yourself with the latest equipment, technologies, products and services in the profession. For further information, go to <http://www.agacgfm.org/PDT2014>.

I personally believe the AGA provides outstanding training and networking opportunities at the chapter and national levels that is best suited for our membership. However, besides the AGA, there are many other organizations that provide opportunities to advance personal knowledge of our trade.

For government orientated accountants in particular, there is The Pacific Northwest Intergovernmental Audit Forum. In March, the PNIAF will hold a two-day presentation in Portland, OR that, besides the intrinsic benefits of the presentations, can result in up to 16 CPEs. For additional information on topics and speakers, see the PNIAF website at www.regonline.com/PNIAF2014Portland.

There are, of course, other organizations in the Seattle Metropolitan Area that offer training in areas that some of our membership may find advantageous as well. Each of us needs to assure that he or she maintains current skills in his or her specialty. The following organizations may help meet those needs: Washington Society of Certified Public Accountants, Accounting and Financial Women's Alliance, The Institute of Internal Auditors, and ISACA (Information Systems Audit and Control Association).

Yours sincerely, Tim Dobler

Seattle AGA Chapter Financial Statements as of December 31, 2013

	7/1/13 to 6/30/2014 Budget	7/1/13 to 11/30/2014 Actual
INFLOWS		
Joint Conferences	\$3,800.00	
Chapter dues	\$250.00	\$56.15
Interest income	\$20.00	\$12.07
Other Income-Board dinner reimbursed for significant others	\$120.00	\$167.48
National Scholarships-Early Careers	\$135.00	\$152.00
Luncheon Receipts	\$2,000.00	\$605.00
TOTAL INFLOWS	\$6,325.00	\$992.70
OUTFLOWS		
Board Dinner Costs	\$472.00	\$639.57
Speaker Gifts	\$125.00	
Emerald Award	\$65.00	
Membership for Webmaster	\$95.00	
Monthly lunch costs	\$3,200.00	\$831.59
Other Expenses (Non-profit report to Sec. WA State)	\$10.00	
Other Educational Events & Scholarships-Early Career	\$150.00	
Symposium Raffle Gift	\$65.00	
Website annual fee		\$251.64
TOTAL OUTFLOWS	\$4,182.00	\$1,722.80
TOTAL CHANGE	\$2,143.00	-\$730.10

December 31, 2013 Balances

ASSETS - CASH

Checking - .10% interest	\$6,472.16
Savings - .10% interest	\$2,632.18
6 month CD - .25% interest	\$1,282.27
12 month CD - .35% interest	<u>\$3,324.59</u>
Total Assets	\$13,711.20

LIABILITIES

City of Seattle Pre-paid Lunches	0
TOTAL LIABILITIES	0
MEMBERS' EQUITY	\$13,711.20
Liabilities + Members' Equity	\$13,711.20



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 2013-2014 Board Members

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This newsletter was produced by board member Tim Dobler with the assistance of Karyn Angulo. Thanks also to board members who contributed articles and photos for this issue and to our webmaster, Issa Ndiaye (VA OIG), for maintaining our chapter website. This month's photo has been released into the public domain by its author, Rattlhed at the wikipedia project.