

AGA is the premier association for advancing government accountability.



THE SOUNDER Vol. 18 - 07 March/April 2019

President's Message

Dear Chapter Members,

Finally, Spring arrived on March 20th. There is still a lot in store for the upcoming months for our chapter. Check our website regularly for Spring updates and times of events.

On March 27, 2019, we held a webinar training luncheon, hosted by AGA National, on "Cyber Security: Protecting and Utilizing Government Data." The speakers discussed that government agencies have never had access to so much data or the modern capabilities to use data. This webinar proved the value of data when it is turned into manageable and usable information while leveraging advanced technologies to protect data from cybersecurity breaches. The speakers also explored techniques to secure data while also implementing data automation



Karen Murphy, Chapter President

techniques to help support government programs and operations more effectively and efficiently.

We held our second annual community outreach celebration on the same day . Members were invited to donate food and or funds to the Rainier Food Bank (RVFB).

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Upcoming Event

**Tuesday, April 30, and
Wednesday, May 1, 2019**

8:00 a.m. – 5:00 p.m.

**Government Accounting
and Auditing Conference**

See page 3 for details!

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Membership Renewal Season for 2019-2020

Although the annual renewal period ran through March 31, 2019, it's still not too late to renew your membership for the 2019-2020 program year. Members can login via MyAGA and renew their AGA membership dues and/or CGFM certification online. Please support AGA and your local chapter by going to the AGA National website (<https://www.agacgfm.org/My-AGA/>) to renew today!

AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2018-2019

Save the dates for our remaining 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

Upcoming Events

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.

Completed Events

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, *Cybersecurity: Protecting and Utilizing Government Data*



Upcoming Training Event

2019 Governmental Accounting and Auditing Conference

Tuesday and Wednesday, April 30 – May 1, 8:00am- 5:00pm

The Conference Center at Sea-Tac; Webcast also available

GASB keeps on issuing changes with more still to come! Hear their latest from expert David Bean. Then GAO Director Jim Dalkin will get you up to speed on the new Yellow Book. Other hot topics at GAAC include:

- How to speak Attorney
- The Actuaries Among Us
- Washington State Economic Update
- And much more!

CPE credits: 16.

Costs: Sea-Tac Venue—Member - \$385.00; Non-Member - \$485.00

Webinar Option—Member—\$375.00; Non-Member—\$475.00

Register Now! Go to www.wscpa.org/gaac19 or call (425) 644-4800.

Please note that AGA members pay the member rate, so please call to reserve your spot today!



Additional information from the Washington Society of Certified Public Accountants (WSCPA) website:

“Dizzy from GASB's endless parade of accounting pronouncements? Unsure how your engagements will need to change under the new Yellow Book? Baffled by technological advancements affecting governments and related audits? Get clarity at the Governmental Accounting & Auditing Conference, the premier event for financial professionals working in government!

You don't want to miss Gil Tran, the US Office of Management and Budget's expert on Uniform Guidance, GASB's own David Bean, and Jim Dalkin from the GAO, who will provide essential updates on grants and single audits under the President's Management Agenda, GASB developments, the 2018 Yellow Book Revision, respectively. Discover the future of audit and how advancements in technology continue to challenge and change how governments conduct their activities and how those activities are audited.

“The annual Government Accounting and Auditing Conference is the premier event for members of the government accounting and auditing community in the Pacific Northwest. It features national and regional experts who give you the information you need to know in order to stay current in your field, and provides terrific networking opportunities with hundreds of industry colleagues from the public and private sector.”
Mary Ann Hardy, CPA, US Government Accountability Office”

AGA Seattle Chapter Training Event: *The chapter's March brown bag luncheon was an AGA National Webinar. The chapter held the event at the GAO Training Facility on the 37th floor of Columbia Center, where members and guests could listen to a panel discussion on cyber security. Participants were also encouraged to ask questions and respond to real-time polling questions. Tony Hubbard, Partner, KPMG Government Cybersecurity, moderated the event. The two panelists were Steven Burke, Special Agent-in-Charge, Data Analytics and Computer Crimes, US Department of Transportation Office of Inspector General, and Doug Robinson, Executive Director, National Association of State Chief Information Officers (NASCIO).*

Government Data Disruption Is Accelerating Cybersecurity: Protecting and Utilizing Government Data

by Karen Murphy, Chapter President

Government agencies have never had access to so much data, or the modern capabilities to access and use data. Increased value of data can be obtained by turning it into manageable and usable information, while leveraging modern technologies, to protect data from cybersecurity breaches. The webinar explored techniques to secure data while also implementing data automation methods to help support government programs and operations in a more effective and efficient manner. The panel, moderated by Tony Hubbard, Partner, KPMG Government Cybersecurity, discussed state governments and the U.S. Department of Transportation data management models.

While protecting government data from disruption, increasing volatility is creating new risks and opportunities. The panel discussed how federal, state, and local governments must move toward managing and utilizing big data as a strategic goal to evaluate operational effectiveness and efficiency. However, the panel found that state agency statistics show that only 35% are actually utilizing data performance metrics to evaluate their performance.

The next step for governments is to learn how to identify similarities and differences between enterprise comparatives, policy statements, and legal governance of relationships between sets of data that describe and give information about other data (metadata) rather than examining a small confined target and scale of data. Metadata content has to be fully understood and centralized to enforce data sharing management.

The panel observed that there is a huge body of knowledge that is lacking in setting a framework for strategic data management. The main challenge of protecting data is acquiring a specific data management skill set that includes proven competencies.

The panel went on to discuss that little is known about the quality and quantity of data collected by the servers in the sky commonly known as drones. To enable scrutiny of the information collected by these "servers in the sky," the Inspectors General of U.S. federal agencies must be empowered to act across state governments and from the states to the federal government.

Cyber Security Webinar, continued from page 4

The panel said that enterprise-wide only 35% of governments have a data management policy and strategy to establish a data management policy framework with principles and best practices. According to the panel, 31% have no policy and 34% “don’t have a clue” about their situation. Lastly, there has to be a legislative mandate to share data and define what is valuable data.

Predictive analytics can provide insights, but not absolutes, of unintended consequences or variables. The analytics have to start with pilot projects to ensure the metrics are working and are accurate. Fraud indicators must also be identified to measure deceptive activity and to help in extracting only clean data.

The panel concluded that a behavioral nudge is necessary to lead governments to recognize their data risks. (For your notes, behavioral scientists, political theorists, and behavioral economists propose positive reinforcement and indirect suggestions (a “behavioral nudge”) as a way to influence the behavior and decision-making of groups or individuals.) The panel emphasized the necessity of mining data from the internet, wireless networks, e-commerce, and social media to evaluate a more complete knowledge of the data being collected and how it is used. Stepping back, not looking back, in an age of disruption, how do we pivot quickly in an age of disruption?



AGA Seattle Chapter CGFM Corner

by Gabrielle Sivage, CGFM Chair

Training for CGFM CPE: There are still several training opportunities for CGFMs to earn CPE over the next month. Some of these options are described below.

- ◆ **Tuesday and Wednesday, April 30 - May 1.** The Washington Society of Certified Public Accountants and AGA Seattle Chapter host the annual Governmental Accounting and Auditing Conference, in-person and via webcast. This conference offers up to 18 CPE, and AGA Seattle Board Member Dr. Ken Smith will be one of the presenters. For programming, cost, and registration details, go to <https://www.wscpa.org/CatalogSearch/EventDetail?id=0CE279D2-E440-4555-A9FF-08B7BE369906#.XHS4rZNKjMI>.
- ◆ **Monday through Friday, May 6 through 10.** Seattle training on Contract Administration. The training is hosted by Management Concepts for \$1,169 and offers 40 CPE. More information is available at <https://www.managementconcepts.com/Course/id/1022>.

Note: AGA Seattle does not receive incentives to promote private sector training. These listings are based on the experiences of members who have trained with these associations or vendors.

President's Message, continued from p.1

We have selected three people to participate in AGA's LEAD! 2019 - West conference, which will be held on April 24th through-27th. Our chapter will be represented by Karyn Angulo, our National Council of Chapters Representative; Sam Lord, President-Elect; and Gabrielle Sivage, CGFM Chair and Community Service Co-Chair. This training event will take place in Kansas City, Missouri.

Beginning March 1, 2019, we started taking nominees for officer and board positions. We encourage all members to get involved, so please cast your ballot for our elections, which will take place in the first part of April.

In closing, please don't forget to renew your membership! The annual renewal period ended on March 31st but it's not too late to renew for program year 2019-2020!

Respectfully submitted,

Karen Murphy, Chapter President



Chapter News

Seattle AGA Chapter Board Members Elections (April 5-15, 2019)

The Seattle AGA Chapter is holding elections for the 2019-2020 program year. Please check your email for the ballot. We will be accepting ballots through Monday, April 15, so please turn in your ballot today!

Even if you don't wish to fill a board position, we also have other activities that members can participate in. We work with students and early career professionals, plan community service events, work on outreach to area government organizations, and arrange training events for members and non-members. We are also very open to new activities and ideas. What we need to do all of it, though, is your help. The AGA Board would like to introduce opportunities and have new board members decide the right fit with professionals that have a passion in the sector and outreach.

Articles and Photos Wanted

We are always looking for articles to include in the SOUNDER. Please submit items for inclusion and attribution. We also 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 Karyn Angulo, Newsletter Editor, at newsletter.agaseattle@gmail.com.

Community Service Updates

by Gabrielle Sivage and Katherine King, Co-Chairs

Rainier Valley Food Bank (RVFB) Food Drive

Due to the snow-out" in February, the AGA Seattle Chapter extended its food drive and collected additional food and funds for the Rainier Valley Food Bank (RVFB) during the March 27 Cybersecurity training event. AGA Seattle Chapter members and guests donated 37 pounds of food at the January 15 training event when we kicked off the 2018 - 2019 community food bank outreach celebration . We collected another 37 pounds at the March event, for a total of almost 75 pounds.

The board also sponsored a matching gift, dollar for dollar up to \$50. We are pleased to report that the AGA Seattle Chapter donated funds of \$113 to RVFB as well. Our thanks to everyone for your support of your chapter's community service activities!

Seattle AGA Day of Service

Please remember to respond to our member survey regarding organizing a chapter service event. Go to the link to Survey Monkey that we provided you via email on March 16 and let us know your thoughts and availability. We are looking at holding an event sometime during the next couple of months, and we'd love to get your feedback by Thursday, April 18. We look forward to hearing from you!

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/>.

Although this year's tax filing season has almost come to an end, we'd still be interested in knowing if you volunteered. If you did, please email us at the Contact Us link on our chapter website (<https://www.agacgfm.org/Chapters/Seattle/Home.aspx>).

Financial Condition as of February 28, 2019

| | |
|--|---------------------------|
| Checking - .10% interest | \$ 1,611.44 |
| Savings -.10% interest | <u>\$ 6,782.93</u> |
| Total Assets | <u>\$ 8,394.37</u> |
| | |
| Liabilities | \$ 0.00 |
| Members' Equity | <u>\$ 8,394.37</u> |
| Liabilities & Members' Equity | <u>\$ 8,394.37</u> |

Cash Flow Report, Month Ending February 2019

| | | |
|--|----------|---------------------------|
| Beginning Cash Balances | | \$ 8,422.04 |
| Lunch Meals, Speaker Costs (incl. Parking), & Name Tags | \$ 17.93 | |
| WA State Non-Profit License Annual Fee | \$ 10.00 | |
| | | |
| Cash Expended | | \$ 27.93 |
| | | |
| AGA Dues Received | \$ 0.00 | |
| Lunch Revenue | \$ 0.00 | |
| Interest Income | \$ 0.26 | |
| | | |
| Subtotal Cash Deposits | | <u>\$.26</u> |
| | | |
| Net Cash Change | | <u>\$ 27.67</u> |
| Ending Cash Balance | | <u>\$ 8,394.37</u> |

3rd Quarter AGA Seattle Chapter Recognition Program Points

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

| Chapter Recognition Categories | June 2018- March 2019 Points | Points Available | Percent Earned |
|---|------------------------------------|---------------------|-------------------|
| Section I – Chapter Leadership, Planning, & Participation | 3,000 | 5,000 | 56% |
| Section II – Education & Professional Development | 2,425 | 4,000 | 61% |
| Section III – Certification | 1,850 | 4,000 | 46% |
| Section IV – Communications | 5,229 | 3,000 | 100% |
| Section V – Membership with a Focus on Young Professionals and Student Members | 1,950 | 4,000 | 49% |
| Section VI – Accountability | 450 | 2,000 | 23% |
| Section VII – Community Service | 800 | 2,000 | 40% |
| Section VIII – Awards | 200 | 1,000 | 20% |
| Total as of March 2019* | 15,804 | 25,000 | 78% |

* The points earned through quarters 1 through 3 come to 70% 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

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

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This newsletter was produced by board member Karyn Angulo and edited by Karen Murphy, with contributions from board and chapter members. Masthead photo of sculpture in West Seattle submitted by Karyn Angulo.