



**THE SOUNDER**



Volume 17-07 March 2018

**President's Message**

AGA President's Message –  
March 2018

March is CGFM Month, and the Seattle Chapter of AGA is giving away to a lucky recipient one voucher to cover the cost of registering for Exam I (Government Environment) of the CGFM exam. Applicants for the voucher should meet the following criteria:

- (1) Have applied to become a CGFM; and
- (2) received an eligibility letter.

If you are interested in applying for the voucher, please contact our Chapter CGFM Chair, Gabrielle Sivage, at



Mary Ann Hardy, Chapter President

[Gabrielle.Sivage@seattle.gov](mailto:Gabrielle.Sivage@seattle.gov), or Chapter President Mary Ann Hardy, at [hardym@gao.gov](mailto:hardym@gao.gov) by March 30, 2018.

The voucher expires on June 30, 2018, so hurry to take advantage of this great opportunity to achieve your certification goal.

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**Upcoming Luncheon**

**March 13**

**Topic Using Communication to Restore Community**

See Page 2 for details

March is **CGFM Month**



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**It's Renewal Season!**

It's time to renew your AGA membership. Email notifications for renewals were sent on January 15th encouraging online renewals. Please follow the instructions in the email or visit the website at [www.agacgfm.org/homepage.aspx](http://www.agacgfm.org/homepage.aspx). Enter your login and password and then select the gray billing button at the right side of the screen.

Don't wait – renew today!!



## THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

**March 13, 2018**

### Speakers

*Dr. Kenneth Smith, Central Washington University and John Kurpierz, PhD Student, Schulich School of Business*

### Topic

**Group Discussion of Winter 2017-2018 *Journal of Government Financial Management* article: "Using Communication to Restore Community" by Dr. Larita Killian**

### Time

**12:00 – 12:50 pm**

Please join us at 11:30 a.m. for lunch and networking prior to the presentation.

### Place

GAO Training Room  
Columbia Center  
701 – 5<sup>th</sup> Ave., Floor 37  
Seattle, WA 98104

### Cost

**MEMBERS - \$0 AND NON-MEMBERS - \$5**

### 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:

1. Smoked Ham Sandwich
2. Chinese Chicken Salad
3. Balsamic, Berry, and Avocado Salad (vegetarian)

### RSVP Required

Please **RSVP** to attend and provide your choice for lunch by **Friday, March 9, 2018** to Mary Ann Hardy, [hardym@gao.gov](mailto:hardym@gao.gov).

### CPE

1 CPE awarded.

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

Save the dates for our remaining 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, 701 Fifth Avenue in downtown Seattle.

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

**Tuesday, March 13, 2018 – GAO 37th Floor Training Facility, Columbia Center.**  
**Group Discussion of Winter 2017-2018 *Journal of Government Financial Management* article: "Using Communication to Restore Community" by Dr. Larita Killian**

**Monday, April 30 and Tuesday May 1, 2018 – Governmental Accounting and Auditing Conference**

**Tuesday, May 8, 2018 – Emerald Award Luncheon**

## NATIONAL EVENTS

Go to <https://www.agacgfm.org/Training-and-Events/Event-Calendar/national-events.aspx> for further information.

**May 1 | Washington | 4 CPEs**

### **2018 CFO/CIO Summit**

Join AGA and The Association For Federal Information Resources Management for this free\* educational event and listen to an insightful dialogue on the intersection of policies and management issues that impact CFOs and CIOs and how they are working together to improve efficiency and transparency, reduce risk and strengthen their workforce.

\*Free registration for individuals who work for government. Private-sector participation is available via sponsorship.

**July 22–25, 2018 | 24 CPEs**

### **2018 Professional Development Training (See Page 7 for further details)**

Top-notch speakers from federal, state, local, academia and the private sector share key findings and educational experiences to augment your knowledge and enhance your skills.

**“An Audit(or) is not enough: Additional tools and techniques from CGFM Part #3”**

**Luncheon Presentation by**  
**Ken Smith, PhD, Chair and Associate Professor Department of Accounting**  
**Central Washington University**  
**and**  
**John Kurpierz, MPA, PhD Candidate, York University, Toronto, ON <sup>1/</sup>**

Ken and John’s presentation was broken into two parts.

First, Ken pointed out through the use of PowerPoint slides and personal observations that just having the facts on the side of the auditor may not be enough to cause management to institute change. The findings must be communicated in a language understood and believed by the intended recipient. The point was made that politicians and accountants don’t always share the same language. Also, it is essential that the auditor remain professional, polite, and persistent to assure that management fully appreciates and accepts the need to make changes.

Ken pointed out that management or a political leader’s reluctance to accept audit findings is due to a non-factual belief based on a distorted view of the conditions, not unlike looking at a submerged object from different angles. This failure to realize the need to change is often due to misconstruing the facts or relying on unrelated information in such a way as to validate the status quo. Ken said the auditor’s duty is to overcome factual distortion or deflection by making sure management understands the real issue and what must be done to correct it. Failure of the auditor to accomplish this task has resulted in various financial disasters and political scandals.

While professionalism may carry some stock in developing and presenting findings, politeness and persistence come into play in convincing management.

The second part of the presentation covered the requirements of the CGFM examination, Part 3. Ken pointed out the five sections in part 3: Financial Management ***Functions***, Financial & Managerial ***Analysis*** Techniques, Internal ***Controls***, ***Performance*** Measurement, and ***Auditing***. He briefly covered each section and assured the audience that a person with journeyman skills in accounting and auditing will be able to pass Part 3 with just a little brushing up.



(L to R) Mary Ann Hardy, Sam Lord, CGFM,  
Ken Smith, PhD and Ryan Guthrie

<sup>1/</sup> John is a current Seattle AGA board member, residing in Toronto while working on his doctorate. He attended the presentation via live streaming.

## ASSOCIATION OF GOVERNMENT ACCOUNTANTS WEBINAR AND VIRTUAL TRAINING 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>. Webinars provide 2 hours CPE each, unless otherwise indicated.

March 7 | 2–3:50 p.m. ET

**Infrastructure Financing with State and Local Government**

March 15 | 2–3:50 p.m. ET

**Owning My Future: Having an Enriching Career in Changing Times**

Free to AGA Members

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**

June 22-25 | Orlando, Fla., or virtual | 24 CPEs

**Professional Development Training**

Sept. 20–21 | Washington, D.C., or virtual | 14 CPEs

**Internal Control and Fraud Prevention Training**

President’s Message, Continued From Page One

Also be sure to join us on March 13 for our monthly chapter luncheon, which will feature a group discussion on Dr. Larita Killian’s recent article “Using Communication to Restore Community” from the *Journal of Government Financial Management*.

Mary Ann Hardy,  
Chapter President

AGA Chapter Website and Newsletter Best Practices

Our AGA National Office provides free webinars to its members. Some of the webinars are designed to help members and particularly board members improve their chapter’s relevance to the profession. As editor of the SOUNDER, I attended the Newsletter Best Practices webinar last month. The Speakers, Amy O’Connor and Lyndsey McKeown crammed into a one hour presentation ten tips to a better newsletter or website:

1. Think About Your Readers	6. Keep It Professional
2. Consistency Is The Key	7. Simplify Design
3. Keep It Fresh	8. Use The Right File
4. Focus Your Content	9. Use The Right Logo
5. Minimize Mistakes	10. DO NOT STEAL

It turns out our newsletter already meets most of the best practices, thanks in large part to the diligence of Ryan Guthrie, who recommended a change of font from Comic to Times New Roman (see Keep it Professional), and Karyn Angulo, who does the editing and steadfastly insists on attribution for photos and any other input as well as not using anything that may have a copyright (see Minimize Mistakes and DO NOT STEAL).

The only place where I could possibly diverge from the suggestions presented is the presenters’ recommendation to use the Associated Press Style Book. I can’t bring myself to give up the US Printing Office’s Official Guide To The Form And Style Of Federal Government Publishing.

Amy and Lyndsey’s presentation is a good refresher course in good writing techniques. Copies of the audio and slide presentation are available to AGA members at

<https://www.agacgfm.org/My-AGA/Chapter-Resources/Webinar-archives.aspx>.

**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.

# PDT 2018



## 2018 Professional Development Training

July 22–25, 2018 | 24 CPEs  
Orlando, Fla. or virtual

### Three reasons you should attend:

1. **Earn up to 24 CPEs.** Enhance your lifelong learning, and gain the knowledge and understanding to better improve your job effectiveness.
2. **Stay cutting-edge.** Top-notch speakers from federal, state, local, academia and the private sector share key findings and educational experiences to augment your knowledge and enhance your skills.
3. **Network and connect.** Collaborate and engage with industry experts and government financial management colleagues facing the same or similar issues, and exchange ideas to bring back to your organization.

For further details, go to <https://www.agacgfm.org/PDT.aspx>

Greetings to all Seattle AGA Chapter Members!

We are seeking nominations for awards recognizing individuals who have excelled in a variety of endeavors that support AGA's mission to advance accountability, transparency and leadership across all levels of government.

Categories for the 2018 Seattle Chapter Awards include the following:

1. The Emerald Award: this award is presented annually by the Seattle Chapter of the Association of Government Accountants to a distinguished member of the local government accountability community, in recognition of outstanding leadership in the field of government accountability and service to the public.
2. Distinguished Mid-Career Professional Award: this award recognizes a local individual whose significant professional and community service accomplishments demonstrate commitment to the AGA values of Service, Accountability, Integrity, and Leadership. Nominees for this award should have approximately 10-20 years of experience in a field related to government or public service.
3. Emerging Leader Award: this award recognizes a local early career professional in government or public service for notable contributions toward excellence in government accountability. Experiences outside of work that support a nominee's potential for future contributions to the field may be significant in this category. Nominees for this award should have fewer than 10 years of experience in a field related to government or public service.

Our chapter's Emerald Award Committee encourages you to submit one or more nominees for our consideration. Please respond by email to [hardym@gao.gov](mailto:hardym@gao.gov) by March 23, 2018. When submitting your nominations for these awards, please provide information about your nominee's personal and professional accomplishments to help us identify the best candidate in each category.

We anticipate hosting our Emerald Award luncheon in May 2018 in downtown Seattle. Stay tuned for further details.

Regards,

The Emerald Award Committee  
Association of Government Accountants, Seattle Chapter

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## CGFM NEWS

### 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 the \$99 fee for non-members.



To learn more, Click here

### CGFM PREPARATION OPPORTUNITY

CGFM study participants interested in participating in presentations to train toward the study guides or in joining a study group, please email [info.agaseattle@gmail.com](mailto: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 setup to provide CPE too.

### To apply for the CGFM certification

1. Go to <https://www.agacgfm.org/CGFM-Certification/CGFMs/CPE-Requirements.aspx>
2. Read the AGA's Code of Ethics.
3. Fill out and submit the Educational Background information below.
4. Verify and update your name and contact information in Edit Profile.
5. Pay the application fee online — \$70 for AGA members (\$33 for student members), \$99 for nonmembers.
6. Click “ok” to be directed to My Path to CGFM where you can upload your required degree documentation.

AGA membership is not required for the CGFM certification.

## **CGFM Intensive Review Course and examinations**

AGA's Intensive Review Course (IRC) with CGFM examinations *included* is a great opportunity to review the course material with a knowledgeable instructor and complete your CGFM!

The next IRC, offering up to 18 CPEs, will be held in Arlington, Virginia, **April 26–27, 2018**. The class will run 8 a.m. – 5 p.m. both days. The cost of the course for qualified participants is as follows:

- \$375 for AGA members
- \$425 for nonmembers

**The CGFM examinations are offered at no additional cost to course attendees — a \$375 savings!**

The CGFM examinations can be taken by appointment only at [Pearson Professional Testing Centers](#) from **April 28, 2018 – July 31, 2018**, using vouchers provided by AGA.

**What is the IRC?** It is a special, limited enrollment opportunity for individuals who have already been studying for the CGFM examinations and want extra reinforcement of the material. It is a review of the main topics covered on the CGFM examinations, led by a knowledgeable instructor.

**The IRC is not a shortcut.** It is not a prep course with strategies on how to pass the exams, and it is not a substitute for the three AGA instructor-led training courses. The IRC is usually not enough, by itself, to prepare for the CGFM examinations — advance preparation is strongly recommended.

## **Registration**

1. Apply and be accepted into the CGFM program (see [CGFM process](#) for more information).
2. Then, [Click here to pre-register for the IRC](#).

## Financial Condition as of January 2018

Checking	\$ 1,571.69
Savings	\$ 3,066.44
12-Month CD	<u>\$ 4,711.24</u>
<b>Total Assets</b>	<b>\$ 9,349.37</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 9,349.37</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$ 9,349.37</b>

### Cash Flow Report, Month Ending January 31, 2018

<b>Beginning Cash Balances</b>	\$ 9,299.03
Lunch meals, speaker costs (incl. parking), & name tags	<u>\$ 74.25</u>
<b>Cash Expended</b>	<b>\$ 74.25</b>
AGA Dues Received	\$ 15.00
Lunch Revenue	\$ 60.00
Interest Income	\$ 1.52
Board Dinner Reimbursements	<u>\$ 48.07</u>
<b>Subtotal Cash Deposits</b>	<u>\$ 124.59</u>
<b>Net Cash Change</b>	<u>\$ 50.34</u>
<b>Ending Cash Balance</b>	<u>\$ 9,349.37</u>

## 2nd Quarter AGA Seattle Chapter Recognition Program Points

### Chapter Goal: 25,000

Chapter Recognition Categories	Points to Dec 2017	Points Available	Percent Earned
<b>Section I - Chapter Leadership, Planning, &amp; Participation</b>	2,885	5,000	58%
<b>Section II - Education &amp; Professional Development</b>	2,025	4,000	51%
<b>Section III - Certification</b>	1,550	4,000	39%
<b>Section IV - Communications</b>	3,000 <sup>1/</sup>	3,000	100%
<b>Section V - Membership with a Focus on Early Career and Student Members</b>	2,925	4,000	73%
<b>Section VI - Accountability</b>	100	2,000	5%
<b>Section VII - Community Service</b>	800	2,000	40%
<b>Section VIII - Awards</b>	0	1,000	0%
<b>Total as of December 2017</b>	<b>13,285</b>	<b>25,000</b>	<b>53%</b>

<sup>1/</sup> Points limited to points available ceiling. Actual points higher.

#### 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 2017-2018 Board Members

#### President and Professional Development Chair

Mary Ann Hardy, U.S. GAO  
206-654-5594  
[hardym@gao.gov](mailto:hardym@gao.gov)

#### President-Elect

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

#### Immediate Past President and Education Chair

Diane MaKaeli  
[dmakaeli@gmail.com](mailto:dmakaeli@gmail.com)

#### Treasurer, Webmaster and Early Careers Chair

Sam Lord, HHS OIG  
206-615-2257  
[sam.lord@oig.hhs.gov](mailto:sam.lord@oig.hhs.gov)

#### Secretary and Historian

Karyn Angulo, U.S. GAO  
206-287-4868  
[angulok@gao.gov](mailto:angulok@gao.gov)

#### Newsletter Editor

Tim Dobler, Retired  
206-364-3499  
[Dobler5@msn.com](mailto:Dobler5@msn.com)

#### Membership Chair

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

#### CGFM Chair and Community Service Chair

Gabrielle Sivage, CGFM  
Seattle DOT  
202-277-8250  
[gabrielle.sivage@seattle.gov](mailto:gabrielle.sivage@seattle.gov)

#### Board Member

John Kurpierz  
Schulich School of Business,  
York University  
[JohnRKurpierz@gmail.com](mailto:JohnRKurpierz@gmail.com)

#### Board Member

Ken Smith, PhD  
Central Washington  
University  
503-428-0994  
[Kenneth.Smith@CWU.edu](mailto: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 photo compliments of Karyn Angulo.