

President's Message



Hi all,

Welcome to another AGA program year! I am honored to be your chapter president again.

I hope you all enjoyed your summer. During the summer, I attended an AGA Professional Development Training (PDT) in New Orleans, LA. Over 500 people attended the PDT and it was one of the most attended PDT's in recent history. I had a wonderful time and I'd like to thank the AGA New Orleans Chapter for hosting such a successful PDT this year.

In addition to refreshing my accounting knowledge, learning new trends in the accounting field, and networking with various professionals at PDT, I was honored to receive a bronze award from the AGA National Chapter President, John Lynskey, for the accomplishment achieved by our San Francisco Chapter this past program year. Thank you, members and nonmembers, for supporting our programs! Thank you, Sefton Boyars, for your leadership! Thank you, our board members, for making our events happen and operations running!

In late August, our San Francisco Chapter board members held a board meeting to discuss our programs and goals. We renewed our commitment to be your low-cost continuing professional education (CPE) provider while providing a platform for your professional network. Instead of our traditional face-to-face monthly luncheon, we are trying 1-hour webinars to broadcast our events to a broader audience.



Here is a list of our upcoming training events:

- On Tuesday, September 24, Bob Adachi, Director of Forensic Audits, EPA OIG (retired), will conduct an all-day training on reducing risk in performance audits.
- On Tuesday, October 15, Harriet Richardson, BART Inspector General, will talk about Yellow Book updates during our first 1-hour webinar.

Have a great rest of the summer! Hope you will join us at one of our functions.

Linda

Sept 2019 Issue

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Guidance and Standards

AGA Journal of Government Financial Management

How will your organization prepare for the next wave of accounting and auditing standards?

The Summer 2017 edition of the AGA Journal of Government Financial Management includes several articles on various accounting and auditing standards affecting government agencies.



- **Best Practices for Implementing New GASB Statements** – State and local governments are faced with an average of three new accounting standards to implement each year. This article describes best practices for implementation of new standards that can be used as a consistent, overall process integrated with the government’s annual financial statement preparation process.
- **GASB-77 Tax Abatement Disclosures – What Every Taxpayer (and Government) Needs to Know** – Many state and local governments provide tax abatements primarily for economic development. These agreements may result in large amounts being abated for the foreseeable future, potentially hindering much-needed revenues. GASB-77 Tax Abatement Disclosures improves disclosure of such agreements to afford taxpayers an opportunity to measure their full effect.
- **Hold Your Head and Standards High** – Audit and accounting standards are constantly changing. How will your organization prepare for the next wave of changes? Standard setters have a plethora of resources available to keep you in the know and help you prepare. Here, we examine several significant updates and the impact they may have on affected organizations.
- **Closing the Gap on Subservice Organizations** – The American Institute of Certified Public Accountants recently issued Statement on Standards for Attestation Engagements (SSAE) 18, Attestation Standards: Clarification and Recodification, which supersedes several standards including SSAE 16, Reporting on Controls at a Service Organization. Learn what the change means for service organizations, subservice organizations and service auditors.
- **Online Financial Reporting: a Balancing Act** – Online financial reporting is becoming more commonplace among all levels of government, as evidenced by the federal government’s adoption of the DATA Act. The article examines the needs of users, the professional standards for third-party assurance for online financial reporting, and actions.
- **Why Municipalities Go Out of Business** – We explore the where, why and how. Because the most common reason for dissolution is citizens’ desire for greater efficiency, we also discuss state initiatives to help local governments improve efficiency. Our findings will be useful to policymakers, administrators and citizens concerned with the efficient functioning of municipal governments.

AGA members can log in to assess the latest issue of the Journal of Government Financial Management under the Resources section.

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Reducing Risk in Performance Audits

Eight-hour Training

Tuesday, September 24, 2019 | 8:30 am – 5:00 pm

What keeps auditors up at night? The possibility that their work is wrong or that something was missed, otherwise known as audit risk. The Yellow Book defines audit risk as

... the possibility that the auditors' findings, conclusions, recommendations, or assurance may be improper or incomplete, as a result of factors such as evidence that is not sufficient and/or appropriate, an inadequate audit process, or intentional omissions or misleading information due to misrepresentation or fraud.

Usually this occurs just as the audit report is being written and the audit is being completed. What can assist the auditor during the audit to reduce the risk and lessen their fears?

The Yellow Book requires that auditors plan the audit to reduce audit risk to an appropriate level for the auditors to obtain reasonable assurance that the evidence is sufficient and appropriate to support the auditors' findings and conclusions. When risk factors are identified, auditors should document the risk factors identified, the auditors' response to those risk factors individually or in combination, and the auditors' conclusions. In planning the audit, auditors should assess risks of fraud occurring that is significant within the context of the audit objectives. Fraud involves obtaining something of value through willful misrepresentation.

The class will discuss some fundamental planning steps that the auditor can perform in connection with attestations and performance audits to meet the Yellow Book requirements. We will discuss audit risk that can be used in the four types of performance audit defined in the Yellow Book. The class will also discuss some fraud detection steps that the auditor can take to reduce the audit risk. This course will also discuss how an auditor can use either the Attestation Standards in Chapter 5 of the Yellow Book or the Performance Standards in Chapter 6 and 7 of the Yellow Book. We will also discuss the various reporting formats that can be used and go through examples of various audits of grants and contracts that have followed both the Attestation and Performance Audit Standards.

Topic: Reducing Risk in Performance Audits

Presenter: Robert Adachi

Date: Tuesday, September 24, 2019

Time: 8:30 a.m. – 5:00 p.m., 8-hour CPE credit

Location: San Francisco Federal Building

90 Seventh Street (between Market and Mission Streets), Suite 4-400 (in the Annex)

Cost: **\$125 for AGA SF Chapter members, \$150 for non-members**

The AGA chapter will provide morning coffee and lunch (sandwiches and beverages).

RSVP: Register with Charles Hester at charlesHester@msn.com by Tuesday, September 17, 2019. Space is limited and spots will be filled on a first-come, first-served basis. If you register, and discover you cannot attend, please notify Chuck no later than September 20th. Recently, we have had a number of instances of people registering for a meeting or training session and then not showing up. This costs the Chapter, as we order and pay for lunch and coffee for

the non-attendees. We do not wish to have to penalize no-shows, but we may have to if this continues. If you cannot attend, please let us know as soon as possible.

Payments:

We are experimenting with new forms of payment collections, including PayPal and accepting credit cards. If you or your organization is interested in using one of these methods, do not hesitate to reach out.

1. PayPal (<https://www.paypal.me/AGAsanfrancisco>)
2. Credit Card Form
3. Check.

About the Speaker:**Robert Adachi, Director of Forensic Audits, EPA OIG (Retired)**

Robert (Bob) Adachi graduated from the University of California at Berkeley's Haas School of Business and began his Federal career with the Internal Revenue Service. Bob then joined the Environmental Protection Agency Office of the Inspector General and has been involved in every type of audit conducted within the OIG ranging from performance audit to financial audits of grantees and EPA direct contractors. He has also provided assistance to the Office of Investigations in connection with grant and contract related fraud.

Bob has been the recipient of numerous awards including:

- President's Council for Integrity and Efficiency (PCIE) Awards for Excellence
- Council of the Inspectors General on Integrity and Efficiency (CIGIE) Awards for Excellence
- EPA Gold Medals for Commendable Service to the Agency
- OIG Honor Award for Exceptional Contributions

Bob was the Director of Forensic Audits for the EPA Office of Inspector General from October 2008 until his retirement in October 2015.

Bob has also been an instructor with the CIGIE and the Association of Government Accountants (AGA) and has made presentations to various organizations including the AGA, the Association of Certified Fraud Specialists, the Northwest and Western Intergovernmental Audit Forum, as well as numerous Government conferences and training courses.

Yellow Book Updates

One-hour Webinar

Tuesday, October 15, 2019 | 1:00 pm – 2:00 pm

GAO issued the 2018 revision to the Government Auditing Standards (Yellow Book) in July 2018, which is the first major change to these standards since 2011. The revision includes a modernized version of the standards that considers developments in the accounting and auditing professions. The changes are intended to reinforce the principles of transparency and accountability and provide the framework for high-quality government audits. The revision includes changes in the areas of auditor competence, continuing professional education, internal control, quality control, and external peer review. This webinar will cover the major changes in the standards.

- Topic:** Generally Accepted Government Auditing Standards (Yellow Book) Update
- Presenter:** Harriet Richardson, Inspector General
- Date:** Tuesday, October 15, 2019
- Time:** 1:00 p.m. – 2:00 p.m., 1-hour CPE credit
- Cost:** \$5 for SF Chapter members, \$10 for non-members
- RSVP:** Please register with Connie Tan (connie.tan@dhs.gov) by Tuesday, October 8, 2019.
- Payments:** We are experimenting with new forms of payment collections, including PayPal and accepting credit cards. If you or your organization is interested in using one of these methods, do not hesitate to reach out.

1. PayPal (<https://www.paypal.me/AGAsanfrancisco>)
2. Credit Card Form (see attached credit card payment form)

CPE Info: After the completion of your registration, a link to access the webinar will be sent to you. To verify your attendance, we will broadcast codes at several unannounced times during the webinar. To earn CPEs, all participants must be able to view the PowerPoint slides and correctly type in the codes broadcasted within the time limit. Partial credits will not be issued. All those participants calling in will not be able to see the screen or participate in the polling questions. Therefore, they will not be able to receive CPE credit.

About the Speaker:

Harriet Richardson is the first Inspector General for the San Francisco Bay Area Rapid Transit District. She has 29 years of experience as a performance auditor at the federal, state, and local levels of government, including serving as City Auditor for the City of Palo Alto, Audit Manager for the City of Berkeley, Deputy State Auditor for the Washington State Auditor's Office, and Audit Director for the City and County of San Francisco.

Harriet is a Certified Public Accountant, Certified Internal Auditor, Certified Government Audit Professional, and Certified in Risk Management Assurance. She graduated with presidential honors from City University in Seattle with a bachelor's degree in accounting and a master's degree in business administration with an emphasis in financial management. Harriet served for five years on the board of the Association of Local Government Auditors (ALGA), including a term as president, is past chair of ALGA's Professional Issues Committee, and served seven years on the Association of Government Accountant's (AGA) Financial Management Standards Board. She has served on several ALGA peer review teams, written articles for ALGA's *Local Government Auditing Quarterly*, and provided presentations at many conferences for organizations such as ALGA, AGA, The IIA, the International Law Enforcement Auditors' Association, the Intergovernmental Audit Forums, and the League of California Cities. Harriet has received several of ALGA's Knighton Awards, which recognizes the best local government audits during the award years, received the AGA's Excellent in Government Leadership Award in 2017, and received the David M. Walker Excellence in Government Performance and Accountability Award in 2018. She is currently a local government representative on the U.S. Government Accountability Office's Government Auditing Standards Advisory Council.

Communications

Webinar | 2 Hour CPE

Wednesday September 11, 2019

Cost:		Online	Email/mail
	AGA member	\$49	\$75
	Nonmember	\$69	\$94

Program level: Overview

Prerequisite: None

Advance preparation: None required

Field of Study: Personal Development (PD)

Learning objective: The attendees have the benefit of learning how to move beyond communication and move toward connecting with leaders, peers, subordinates and the general public. In addition, the participant will understand the importance of the following learning objectives:

- Learn how to inspire people through connection
- Learn how connecting increases your influence in every situation
- Learn how connecting is all about others
- Learn how connecting goes beyond words
- Learn how connecting is more skill than natural talent

Speaker



Kevin M. Coleman

Empowerment Speaker, Executive Coach, and Trainer

How to register

[For more information, see the training page on the AGA website.](#)

Finance

Webinar | 2 Hour CPE

Wednesday September 11, 2019

Merely two days removed from the end of the 2019 Fiscal Year, “Improving Federal Spending: Technology and Process Improvement” will explore how technology and process innovation can help agencies improve federal spending practices and help alleviate the pain of the intensive manual processing associated with end-of-fiscal year spending activities that strain federal resources and can lead to sub-optimal results. Our speakers will discuss emerging best practices in procurement including process automation, harnessing data, human-centered system design, agile procurements, and customer collaboration.

The purpose of this session is to inspire federal practitioners to think differently about procurement planning and execution, and to provide information and tools to help participants make a positive impact for their agencies in 2020.

Come join us while the pain from the end-of-2019 crunch is still fresh and learn about the steps you can take to plan for a more serene 2020, with improved results for your agencies!

Cost:	Online	Email/mail
AGA member	\$49	\$75
Nonmember	\$69	\$94

Program level: Overview

Prerequisite: None

Advance preparation: None required

Field of Study: Accounting - Governmental (ACCG)

Learning objective: Participants will:

- Hear thought-provoking descriptions and analysis of the “as-is” state of procurement to better understand how and why delays and mishaps occur.
- Learn about process and technology solutions available to agencies can that help strengthen their procurement and spend planning processes, while reducing the manual processing required of staff.
- Gain insights from a panel of current and former senior government procurement leaders who are at the forefront of acquisitions innovation

Speakers



Crystal Philcox, Assistant
Commissioner, GSA Federal
Acquisition Service (Tentative)



Mitchell Winans, Special Assistant,
IRS Office of the Chief
Procurement Officer

Moderator



Tom Coleman, Solutions Expert, FI
Consulting

How to register

[For more information, see the training page on the AGA website.](#)

Job Announcement

Auditor – General Services Administration Office of the Inspector General

[Link to posting for Federal Employees](#)

[Link to posting for Non-Federal Employees](#)

Summary

The Office of Inspector General (OIG) for the General Services Administration (GSA) is one of the original OIGs established by the Inspector General Act of 1978. OIG provides oversight through auditing, inspections, and investigations of GSA's extensive procurement, real property, and related programs and operations, which primarily support other federal agencies. Applicants are encouraged to review the work and accomplishments of the GSA OIG on our website, <https://www.gsaig.gov/>.

Responsibilities

These positions are assigned to the Office of Audits (JA), Office of Inspector General (OIG), General Services Administration (GSA). Under the general guidance of an Associate Deputy Assistant Inspector General for Auditing (ADAIGA)/Regional Inspector General for Auditing (RIGA) and a Supervisory Audit Manager, the Auditor is responsible for executing the day-to-day tasks and functions of performance audits.

As an Auditor, the incumbent performs the following responsibilities:

- Serves on a team conducting performance audits.
- Performs systematic examinations and analyses of financial-related records, reports, management controls, and policies and practices that impact the financial condition of GSA.
- Prepares work papers/reports to document the audit process including audit objectives and related conclusions, deficiencies, and recommendations for corrective action.
- Assists higher level auditors in determining areas of high risk to focus on during an audit.
- Participates in and conducts audit interviews.

Travel Required

Occasional travel - Selected applicant must be able to acquire and maintain a government-issued travel charge card.

Conditions of Employment

- Background security investigation required
- Applicants must be U.S. Citizens or nationals
- Applicants must apply online via USAJOBS (see "How to Apply" section)

There is a positive education requirement for this position. Transcripts/certificates must be provided with your application that reflects the requirements of this position. (NOTE: YOU MUST PROVIDE LEGIBLE TRANSCRIPTS SHOWING COMPLETED COURSE WORK AND DEGREE(S) AWARDED AS VERIFICATION OF YOUR EDUCATION).

To find out if your school is accredited, please use the Department of Education's link at:

<http://ope.ed.gov/accreditation/>

Experience refers to paid and unpaid experience, including volunteer work done through National Service programs (e.g., Peace Corps, AmeriCorps) and other organizations (e.g., professional; philanthropic; religious; spiritual; community, student, social). Volunteer work helps build critical competencies, knowledge, and skills and can provide valuable training and experience that translates directly to paid employment. You will receive credit for all qualifying experience, including volunteer experience.

NOTE: Merit Promotion candidates must meet time-in-grade restrictions (52 weeks at the next lower grade level based on the work of the position).

This position is designated as a Public Trust Position. If selected, you will be required to complete OGE Form 450, Confidential Financial Disclosure Report, to determine if a conflict or an appearance of a conflict exists between your financial interest and your prospective position with GSA OIG.

Qualifications

Applicants must demonstrate in their resume responses to the vacancy questions that they meet the basic education requirement as described by OPM and the specialized experience outlined below. For applicants All qualification and eligibility requirements for the position advertised must be met within 30 days of the closing date of the vacancy.

Specialized experience:

To qualify for the GS-0511-09 level, a candidate must have one year of specialized experience equivalent to the GS-0511-07 level in the federal service. Specialized experience is experience that has prepared the applicant with specific knowledge, skills, and abilities to successfully perform the duties of this position. Specialized Experience for this position is experience assisting in the conduct of financial and performance audits applying the Generally Accepted Government Auditing Standards (GAGAS); assisting in conducting complicated audits, performing work consisting of systemic evaluations, conducting activities relating to the detection of fraud and waste, and/or assisting in conducting performance and/or contract audits.

- **Education substitution GS-9:** Master's degree or equivalent graduate degree in accounting or a related field such as business administration, finance, or public administration or 2 full years of progressively higher level graduate education leading to such a degree. **OR**
- **Combination of education and experience.** Note: Only graduate education in excess of one year is creditable.

Merit Promotion candidates MUST meet time-in-grade restrictions with 52 weeks of specialized experience equivalent to the next lower grade level.

Education

Basic Education Requirements: Degree: Accounting; or a degree in a related field such as business administration, finance, or public administration that included or was supplemented by 24 semester hours in accounting. The 24 hours may include up to 6 hours of credit in business law. (The term "accounting" means "accounting and/or auditing" in this standard. Similarly, "accountant" should be interpreted, generally, as "accountant and/or auditor."); **OR**

Combination of education and experience: At least 4 years of experience in accounting, or an equivalent combination of accounting experience, college-level education, and training that provided professional accounting knowledge. The applicant's background must also include one of the following:

1. Twenty-four semester hours in accounting or auditing courses of appropriate type and quality. This can include up to 6 hours of business law;
2. A certificate as Certified Public Accountant or a Certified Internal Auditor, obtained through written examination; or
3. Completion of the requirements for a degree that included substantial course work in accounting or auditing, e.g., 15 semester hours, but that does not fully satisfy the 24-semester-hour requirement of paragraph 1, provided that (a) the applicant has successfully worked at the full-performance level in accounting, auditing, or a related field, e.g., valuation engineering or financial institution examining; (b) a panel of at least two higher level professional accountants or auditors has determined that the applicant has demonstrated a good knowledge of accounting and of related and underlying fields that equals in breadth, depth, currency, and level of advancement that which is normally associated with successful completion of the 4-year course of study described in paragraph A; and (c) except for literal nonconformance to the requirement of 24 semester hours in accounting, the applicant's education, training, and experience fully meet the specified requirements.