



## The Sounder

Volume 13-09

March 2014

### President (Pro Tem) Message

Like many of us, the bulk of my mail is advertisements in the form of flyers and catalogs. The next biggest item, by bulk, is magazines. Amongst this subset, is the AGA's Journal of Government Financial Management. I received my Spring 2014 edition of the Journal last week. Just the word "Spring" is enough of an enticement to catch my eye. Beyond the catchy title, the Journal is a gold mine of information to keep the reader update on the state of our profession. Also, the articles may be used to obtain Technical CPE credit.

The Spring issue includes six meaty articles, not all of which may be of interest to everyone in the AGA, but which provide a range of information, while maybe not of immediate use to everyone, do provide insights that may prove useful:

- > Should the Federal Government continue its Pursuit of Proprietary Financial Statements (Christopher Hanks, Phd)
- > Digital Auditing (Lewis, Neiberline, and Steinhoff)
- > Nature & Extent of Financial Distress in Pennsylvania's Municipal Governments (Patrick & Trussel)
- > Why We Need Accrual Accounting in Washington (Joseph DioGuardi)

- > AGA Spotlights Federal Inspectors General (Zavada, Longo, & Sossei)
- > Government of Guam Moving Forward (Doreen Crissostomo, PhD, CGFM)

I also found the Spring Journal includes opinion pieces which are informative, including a Letter from the Journal Editor Maryann Malesardi, a letter to the editor from a less than happy retiree, a Q&A with Gene L. Dodaro, CGFM, Comptroller General of the United States (Donald Tidrick, PhD, CPA) and a guest article titled "Federal Financial Reporting Issues to Watch" provided by Tom Allen, Chair of the FASB who discusses trends affecting financial reporting.

This publication comes with our memberships. I hope everyone takes advantage of its contents at least for general knowledge and perhaps for CPE hours. I get the Journal in paper format. I notice that a digital copy is also available on the AGA's website for those amongst us who prefer reading off a screen. I access the electronic copy by signing in as a member at the AGA's website (agacgfm.org). If you don't know what your sign-in and password are, instructions are provided.

One other thing, We are in the last few days of AGA renewals which are due by 3/31/14. If you haven't had an opportunity to renew your membership, please consider doing so in the near future.

Yours sincerely, Tim Dabler

### Upcoming Events

Please join us at the Annual Accounting & Auditing Conference on April 28 and 29, 2014. Contact WSCPA for reservations at 425-644-4800.

An April U of W event will be announced shortly.

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Please join us at our April 2014 events

**Monday & Tuesday, April 28 and 29, all day**

**When/Where**

Governmental Accounting & Auditing Conference at Tacoma Marriott with satellite locations in Everett and Spokane and a webinar option. Please contact the Washington State Society of CPAs at **425-644-4800** to reserve a position. Let them know you are a member of the AGA to get a discount.

**Plan to attend:**

April 2014 University of Washington Career Day Co-Sponsored by the Seattle AGA Date and time to be announced.



**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.

April 2014 University of Washington Career panel, co-sponsored by AGA. Date and time to be announced.

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, and we will acknowledge you in the credits on the back page.

Christi Thompson of the City of Seattle provided this month's photo of the city taken from a Mt Baker viewpoint.

March 2014 Luncheon Speaker Lealan Miller

Topic:

UNIFORM GUIDANCE ADMINISTRATIVE REQUIREMENTS, COSTS PRINCIPLES, & AUDIT REQUIREMENTS FOR FEDERAL AWARDS.

(What it is and How It Will Affect Grant Management)

By Tim Dobler, AGA Board Member

As a general rule, in order to get a significant number of AGA members to a training session, the topic must include the word "Fraud". This month's presentation was an exception. I believe due to the quality of the speaker and the topic: the new OMB guidance regarding grantee accountability which replaces OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133.

Our speaker, Lealan Miller, CGFM, CPA flew in from Boise to make the presentation. Besides being the AGA's Regional Vice President for the Northwest Region which includes Idaho, Washington, Nevada, Montana and Utah, Lee is the director of government services for his CPA firm, Eide Bailly LLP, and as such, oversees audit process, training and implementation of accounting and auditing standards for all governmental/ yellow book audits firm wide.

Fortunately for the attendees, Mr. Miller was not only knowledgeable of the changes, he did a great job of presenting the information. Given that OMB's consolidated requirements cover 103 pages as published in the Federal Register (Vol. 78, No. 248), Lee used his 50 minutes to cover the subject generally and sought out areas where the audience's interests were highest.

Regional VP Miller used a PowerPoint presentation very effectively to bring attention to the areas which grantee and grantor agencies may find relevant changes and to keep the presentation interesting to the rest of us. Afterwards, Lee provided us with a copy of his PowerPoint slides. If anyone would like to see it for a quick review, please let me (Tim Dobler - Dobler5@MSN.com) or one of the other board members know.

## Looking for a reason to join the AGA?

Your agency may participate in the costs of your AGA membership.

Through its *ADVANTAGE* Program, the AGA offers special incentives to organizations that participate in the costs of employees' AGA memberships. The following is a partial list of agencies signed up for the *ADVANTAGE* Program:

AMTRAK

Bureau of the Public Debt - Office of Admin Services

City of Portland - Audit Services Division

City of Seattle - Personnel Department

Department of Inspector General - Pension Benefit Guaranty Corp

Department of the Treasury/FMS

Department Veterans Affairs - Center for Veterans Enterprise

DOT-Federal Highway Administration

NSA

US House of Representatives Office of the Chief Administrative Officer

US Nuclear Regulatory Commission TX

### ***ADVANTAGE* Member Benefits include:**

- Member rates for ALL department employees attending AGA's nationally-sponsored conferences and training programs.
- Additional complimentary copies of the Journal of Government Financial Management.
- A 10 percent discount on AGA products, including CGFM study guides, audio conferences and AGA books.
- National recognition as an *ADVANTAGE* group at conferences and events.
- Simplified renewal process with one invoice and one payment for the entire group.
- Discount on group purchases for online CPE *Journal* quiz packages – earn up to 12 CPEs by reading all four issues of the *Journal of Government Financial Management* and taking the quiz for each issue.

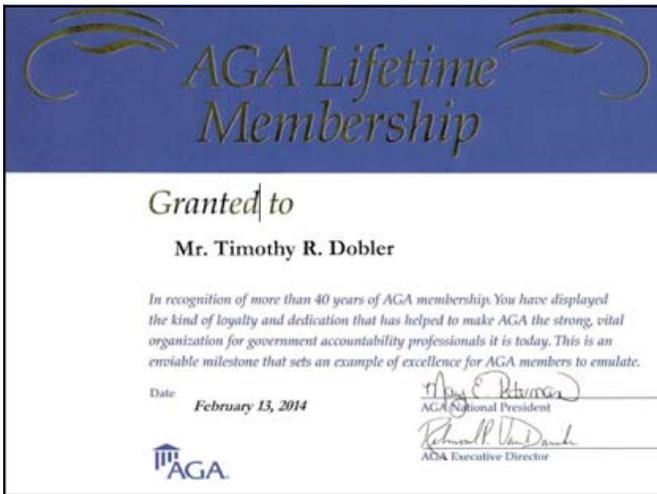
If your department, but not your agency or office, is on the *ADVANTAGE* list, it may be worthwhile to contact your HR Department to see if your office can be added. It wouldn't hurt to mention the program in-house as well, as a way for your agency to invest in its staff's professional development and continuing education.

**NEVER MISS A KUDO**

While in Seattle, along with providing an update to the members on the consolidation of the OMB Circulars regarding grantee accountability, AGA Regional Vice President Lealan Miller presented Tim Dobler with an AGA lifetime membership certificate.



Left: Tim Dobler, Right Lee Miller



In addition to presenting the certificate (left) at our March 10th meeting, Mr. Miller read portions of a

letter from AGA National President Mary Peterman, extolling Tim's commitment to the AGA, demonstrated by his continual membership for over 40 years.

## All You Can Eat CPE Credits & Similar Packages

By Gabrielle Sivage

Fifty four CPE credits is what I frantically realized I needed for the second year of my first CGFM 80-unit CPE cycle. Expensive! Budgets and schedules are tight and if you cannot make an onsite group webinar administered by AGA you cannot get credit. Let me share the quick and dirty on what I learned about affordable, onsite and offsite CPE credits. Table 1 below compares four CPE programs. All options meet Certified Public Accountant CPE needs too.

Moving from Seattle, and an absence of a Minnesota AGA Chapter, logistics challenges needed easing. I did some poking around to join my Seattle AGA sponsored webcast remotely through the Seattle site from St. Paul, MN. That option was quickly off the table. Fellow Seattle AGA Board Member, Pat Bohan, suggested I check out Minnesota's Society of CPA's to learn if, as a non-CPA, I could join their ranks or take their training. In doing so, I registered for an 8 credit CPE webinar and saw, with glee, a fortuitous promotion. Rather than pay \$37/credit (already a steal) I could enjoy "all you can eat" live and recorded webinar courses for \$750. This took my 54 CPE requirement down to \$14/hr. If you want to earn 80 credits for \$9.50/credit you take two weeks' worth of training during the year. It is hard to part with almost \$1,000 in the click of the mouse when budgets are tight, but the savings was worth biting the budget. I mean bullet. If a Minnesotan MNSCPA member reads this, your price would be \$595 for the same package.

Washington State CPE options through the Washington Society of CPAs have the perk of seeing and interacting with peers, colleagues and presenters in person. Minnesota does not require residency for the webinar programs they feature, but it is a live "all you can eat" webinar program unless you choose to take additional recorded, on demand webinars.

Table 1

CPE Package Provider & Profiles				
Provider	National AGA - Becker	WASPA #1	WASCPA #2	MNSCPA - Surgent
Training Cost	\$349.00	\$1,050.00	\$1,645.00	\$750/non-member
Credit Cap	Unlimited	40	80	Unlimited
Duration	365 days of purchase	Annually from June 1	Annually - June 1	Annually - Jan 1
Onsite		√	√	
Online - Real Time		√	√	√
Online - Pre Recorded	√	√	√	√
Other Discount Programs offered		√	√	√
Websites	<a href="http://www.agacgfm.org/Events---CPE/Earn-CPE-Online.aspx">http://www.agacgfm.org/Events---CPE/Earn-CPE-Online.aspx</a>	<a href="https://www.wscpa.org/Content/ValueCPE.aspx">https://www.wscpa.org/Content/ValueCPE.aspx</a>	<a href="https://www.wscpa.org/Content/ValueCPE.aspx">https://www.wscpa.org/Content/ValueCPE.aspx</a>	<a href="http://www.mncpa.org/cpe/packages/">http://www.mncpa.org/cpe/packages/</a>

## Seattle AGA Chapter Financial Statements as of January 31, 2014

	7/1/13 to 6/30/2014 Budget	7/1/13 to 1/31/2014 Actual
<b>INFLOWS</b>		
Joint conferences	\$3,800.00	
Chapter dues	\$250.00	\$56.15
Interest income	\$20.00	\$14.08
Other Income-Board dinner reimbursed for significant others	\$120.00	\$167.48
National Scholarships-Early Careers	\$135.00	\$152.00
Transfer between accounts		
Luncheon receipts	\$2,000.00	\$695.00
<b>TOTAL INFLOWS</b>	<b>\$6,325.00</b>	<b>\$1,084.71</b>
<b>OUTFLOWS</b>		
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	\$2,173.55
Other Expenses (Non-profit report to Sec. WA State)	\$10.00	\$10.00
Other Educational Events & Scholarships-Early Career	\$150.00	\$289.00
Symposium raffle gift	\$65.00	
Website annual fee		\$251.64
<b>TOTAL OUTFLOWS</b>	<b>\$4,182.00</b>	<b>\$3,363.76</b>
<b>TOTAL CHANGE</b>	<b>\$2,143.00</b>	<b>-\$2,279.05</b>

January 31, 2014 Balances			
<b>ASSETS - CASH</b>		<b>LIABILITIES</b>	
Checking - .10% interest	\$4,921.73		
Savings - .10% interest	\$2,632.40		
6 month CD - .25% interest	\$1,282.54		
12 month CD - .35% interest	\$3,325.58		
Total Assets	<u>\$12,162.25</u>		
		<b>TOTAL LIABILITIES</b>	<u>\$0.00</u>
		<b>MEMBERS' EQUITY</b>	<u>\$12,162.25</u>
		<b>Liabilities + Members' Equity</b>	<u>\$12,162.25</u>



## 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 2013-2014 Board Members

### President (pro tem)

Tim Dobler (retired)  
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### Research Chair

Vacant

### CGFM Chair

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*This newsletter was produced by board member Tim Dobler with the assistance of Karyn Angulo. Thanks to board members who contributed articles and photos for this issue and to our webmaster, Issa Ndiaye (VA OIG), for maintaining our chapter website. Special thanks to Christi Thompson, City of Seattle, for this month's Masthead photo taken from a Mt Baker viewpoint.*