



Volume 15-03 November 2015



## President's Message

I have never been a fan of New Year's Resolutions, although I do believe anytime is a great time to start anew. As 2015 nears completion and we look forward to all the promise that 2016 holds, it is a great time to focus on our professional development and goals. Personally, I am nearing completion of my Masters in Public Administration degree which wraps up in February of 2016. It has been a challenging program requiring a lot of personal discipline and commitment, but very rewarding. Now that I am in the habit of studying and working on continuing education, I cannot help but think about what is next. For me, and I know for many of you as well, the Certified Government Financial Manager (CGFM) is at the top of my list. Several of our current members and our most recent members have expressed interest in a study group to work through the three comprehensive CGFM examinations. We do currently have an informal group that encourages each other through emails etc. but I am hoping to see a formal study group form in



Diane MaKaeli, Chapter President

early spring. I am ready to study with you and ensure we all achieve the goals we set for ourselves.

For those who may not know, or just need a refresher, the AGA website has a lot of information about the CGFM certification. The website notes, "CGFM is a professional certification recognizing the unique skills and special knowledge required of today's government financial managers. It covers governmental accounting, auditing, financial reporting, internal controls and budgeting at the federal, state and local

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### Welcome New Member

We are pleased to welcome to the Seattle Chapter:  
Mallorie Schell  
Budget Officer  
US Coast Guard

### Upcoming Events

#### Toys For Tots

Collection at our December Meeting

Monday, December 14, 2015 12:00 to 12:50 pm

1 Hour CPE

Room 3113, Floor 30 (security not until floor 3113.), Bank of America Building, 800 5<sup>th</sup> Ave, Seattle, WA 98104

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## AGA Seattle Chapter Monthly Meeting Schedule for Program Year 2015-2016

Save the dates for our monthly education events for program year 2014-2015! Please join us at these luncheon and brown bag events and help us make this program year a success.

**Monday, September 21, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Journal Article Discussion led by Ken Smith (See following description)

**Monday, October 19, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Meena Cheng, Certified Financial Planner and founder of Impact Financial

Topic: Social Security as it relates to government retirees

**Wednesday, November 4, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Webinar Presentation by Charles W. Hester, CGFM, CPA

Topic: "OMB Uniform Guidance: Impact on the Grant Community"

**Monday, December 14, 2015 - GAO 28th Floor Training Facility, Columbia Tower.**

Chris Ruffini, Finance Manager, Seattle Department of Transportation

Topic: "Setting Budget and Finance Priorities at the Seattle Department of Transportation"

**Monday, January 11, 2016 - GAO 28th Floor Training Facility, Columbia Tower.**

Tina Polf CPA

Topic: 2015 Tax Update

**Monday, February 8, 2016 (TBD) - GAO 28th Floor Training Facility,**

Pierce Murphy, Director of the Seattle Office of Public Accountability

Topic: Mission and structure of the OPA and the role of accountability in light of all the current media interest in police misconduct.

**Monday, March 14, 2016 (TBD) - GAO 28th Floor Training Facility,**

TBD

**Monday-Tuesday, April 25-26, 2016**

2016 Government Accounting and Auditing professional development training, Greater Tacoma Convention Center

**Monday May 8, 2016 - Emerald Award Meeting**

Please join us at our December 2015 CPE presentation and brown bag lunch

**When/Where**

**Monday, December 14, 2015 12:00 pm - 1:00 pm**

Room 3113, Floor 30 (security not until floor 3113),  
Bank of America Building, 800 5<sup>th</sup> Ave, Seattle, WA 98104

**Speaker:** Chris Ruffini, Finance Manager, Seattle DOT

**Topic:** "Setting Budget and Finance Priorities at the Seattle Department of Transportation"

Please **RSVP** by **December 10, 2014** to [hardym@gao.gov](mailto:hardym@gao.gov).



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November 4, 2015 Luncheon Webinar  
OMB Omni-Circular

Presented by Charles Hester, CPA, CGFM<sup>1/</sup>

This two-hour presentation went over the latest information on the "Super Circular" initially issued in December 2013 to replace several OMB circulars designed to deal with a segment of the Federal government's grant programs. Also known as 2 CFR 200, the circular took effect almost two years ago, but the impact of the new rules on grantees, Federal agencies, auditing organizations and the public are still being realized.

Mr. Hester went over the impacts the circular is having on the various stake holders in the grant program. Included in the presentations were the following areas of where users need to be cognizant:

- Pre-Award Requirements
- Grantee Risks
- Post-Award Requirements
- Valuing Cost Sharing
- Procurements
- Sub-Grantee Monitoring
- Distinguishing between Sub-Recipients and Vendor/Contractors
- Establishment of Indirect Cost Rates
- Allowability of Recovery of Overpayments
- Personal Services Compensation
- Use of Budget Estimates
- Audit Requirements

After reviewing the new rules and their impact, Mr. Hester discussed probable changes to the compliance supplement. Included in this area are reductions in areas to be tested by audit from fourteen to six.

In conclusion, Mr. Hester referred his audience to 1 CFR 300 (Exemptions & Exceptions), OMB Memorandum M-14-17, and to himself. Mr. Hester said he would be happy to field specific questions sent to him.

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<sup>1/</sup>Charles (Chuck) Hester, Sr. served as the Western District Inspector General and Audit Manager for the Federal Emergency Management Agency (FEMA) until his retirement in 1995. Chuck is an instructor for various organizations, including Graduate School's Government Audit Training Institute in Washington, and the Pacific Islands Training Institute in Honolulu, Hawaii. Chuck has also taught for AGA's Education and Research Foundation, the California Association of State Auditors, and various other accounting and auditing professional organizations. Chuck can be reached at CharlesHester@msn.com

## Plan Now for 2016 Professional Development Training

July 17-20 | Anaheim, CA

### 3 Reasons Why You Should Attend:

#### 1. Earn up to 24 CPE Hours

Enhance your lifelong learning and gain the knowledge and understanding to better improve your job effectiveness. The presentations are facilitated by both industry experts and colleagues who have faced similar challenges. In doing so you can earn up to 24.5 CPE hours.

#### 2. Stay On The Cutting Edge

Includes top-notch speakers from federal, state, and local governments, academia, and the private sector bringing you key findings and educational experiences to augment your job knowledge and skills.

#### 3. Network and Connect

AGA's PDT is the place to connect with a variety of government financial experts and industry colleagues from around the nation facing the same or similar issues that you could exchange ideas and moments with to bring back to your organization.

For further information go to <https://www.agacgfm.org/PDT2016/PDT-Home.aspx>

**Register now: Complimentary webinar on Dec. 3**  
at [agacgfm.org/Events-CPE/Webinars/Optimizing-Your-Choice.aspx](https://www.agacgfm.org/Events-CPE/Webinars/Optimizing-Your-Choice.aspx)

Participate in "Optimizing your Choice of Shared Service Models" at 2 p.m. EDT on Dec. 3. Based on a recent paper published by the AGA Financial Systems and Technology Committee, this webinar will explore common shared-service models, distinguish the strengths and weaknesses of each model, and identify solutions, which would help the federal government in expediting the migration to shared services.

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levels. To earn the CGFM, candidates must apply for the CGFM Program and meet the following requirements:

**Ethics**—read and agree to abide by AGA's Code of Ethics.

**Education**—have a bachelor's degree from an accredited college or university.

**Examinations**— pass three comprehensive CGFM Examinations.

**Experience**— have at least two years of professional-level experience in government financial management."

You can find more information by following this link or going to AGA's website and review the CGFM section. Learn more about the process of earning the CGFM designation here.

If you are interested in joining us or desire to speak with a board member about the CGFM, you can find our contact information on the last page of our newsletter. With the ever-increasing demand for professional qualifications, the Certified Government Financial Manager program is designed to meet these professional needs. This program can help you meet today's financial management challenges and prepare for the future by improving and refining your knowledge and skills. Join us or choose one of the individual study programs available including web-based courses, correspondence courses with individual study guides, or the internet web-casts, televised presentations and/or DVD.

We are also interested in highlighting our members so please consider submitting a short bio and picture to share with our membership in our newsletter. And if you are already a CGFM, include that in your bio as well. We love to meet and get to know our members. Let us know what your professional journey has entailed and your outlook for the future. We want to know YOU.

In your service,  
Diane

### 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 at DOBLER5@MSN.COM. When we use your photo, we will acknowledge you in our credits section.



## **Tax-Aide**

### **VOLUNTEERS NEEDED**

Looking for a rewarding opportunity to make a difference?

The Seattle Chapter AGA is partnering with The Port Gamble S'Klallam Tribe and AARP Foundation Tax-Aide to offer free tax preparation services.

The Port Gamble S'Klallam Tribes tax site is located at:  
31948 Little Boston Road NE  
Kingston WA 98346

Hours of Tax Site operation:  
Mondays & Tuesdays from 1:00pm – 5:00pm  
January 19-April 18, 2015.

We also need volunteers to help prepare taxes at the Asset Building Coalitions Financial Fair in Bremerton WA on February 6<sup>th</sup> from 10:00am – 2:00pm.

Tax volunteers receive free tax training in December and January, in association with the IRS. Once trained, they work a few hours a week from mid-January through mid-April, interacting with primarily low income clients.

To volunteer, contact Sandra Starnes, Seattle Chapter Secretary at [sandra@pgst.nsn.us](mailto:sandra@pgst.nsn.us) or 360-297-9667.

Get the joy and satisfaction of helping others by joining the Tax-Aide volunteer team today. Your expertise will be appreciated more than you can imagine.

### **Seeking Nominations for AGA Seattle Chapter President-Elect**

As Ken Smith mentions on page 7, he is stepping down as the chapter's President-Elect at the end of this year. As a result, we will be holding a special election to fill this important board position by January 1, 2016. The President-Elect steps in for the President during that individual's absence; compiles and submits the chapter points for AGA's Chapter Recognition Program; participates in and assists with chapter activities, as appropriate; and will serve as the Chapter President in the 2016-2017 program year.

Chapter members, stay tuned for emails soliciting nominations for this position, followed by a ballot for the special election. Thank you for your participation in your chapter!

## TOYS FOR TOTS

Each year we collect toys at our December meeting for distribution through the TOYS FOR TOTS program.

Please bring with you to our December meeting a new, unwrapped toy for a child in the Seattle area who might otherwise not experience the gift-giving season.

We realize that not all our members can attend December's meeting; however, most of us can make a toy donation. If you aren't able to attend the December meeting, please consider making a donation on your own to this very worthy cause.

Also, if you do make a donation, please let Sam Lord (206-615-2257), our Community Service Chair, or another member of the board know. We report our community service activities to AGA National and would hate to miss an opportunity to brag about our chapter's generosity.

### Looking for a reason to join the AGA?

AGA, in partnership with Kearney & Company, P.C. has conducted its third annual survey of the federal inspector general (IG) community.

The survey concluded that IGs continue to be challenged with tight budgets, an ineffective federal hiring process, and one-size-fits-all- mandated requirements. The 2015 survey results indicated IGs are adjusting to a "new normal" when it comes to the budget and continuing resolutions and, like the rest of the government, adapting to and managing this uncertainty. Many of the IGs called for direct hiring authority, in order to enable them to quickly fill need-ed positions in lieu of the lengthy and seemingly ineffective federal hiring process. They also called for more flexibility when it comes to mandated audits so they can apply risk-based criteria within their respective agencies to better focus their oversight audits and evaluations.

The entire 20 page report (Accelerating Change: The 2015 Inspector General Survey) is available to members at

<https://www.agacgfm.org/AGA/ResearchPublications>

## Awards & Recognition

### A Proud Tradition— Paying Tribute to the Best and the Brightest

AGA's National Awards Committee proudly recognizes individuals for their exemplary work in the field of financial management.

#### National Leadership Awards

- |   |  |
|---|--|
| <u>1. Elmer Staats Award (federal)</u>                            | <u>(state)</u>   |
| <u>2. Distinguished Federal Leadership Award (federal)</u>        | <u>5. Distinguished Local Government Leadership Award (local)</u>    |
| <u>3. Excellence in Government Leadership Award (state/local)</u> | <u>7. Andy Barr Award (private sector)</u>                           |
| <u>4. William R. Snodgrass Distinguished Leadership Award</u>     | <u>8. Private Sector Financial Excellence Award (private sector)</u> |

These awards, presented annually at the National Leadership Training (NLT), are due **Nov. 30, 2015**. Questions? Contact [awards@agacgfm.org](mailto:awards@agacgfm.org).

#### AGA National Awards

- |   |  |
|---|--|
| <u>1. Elmer Staats Award (federal)</u>                                | <u>5. Distinguished Local Government Leadership Award (local)</u>    |
| <u>2. Distinguished Federal Leadership Award (federal)</u>            | <u>7. Andy Barr Award (private sector)</u>                           |
| <u>3. Excellence in Government Leadership Award (state/local)</u>     | <u>8. Private Sector Financial Excellence Award (private sector)</u> |
| <u>4. William R. Snodgrass Distinguished Leadership Award (state)</u> |  |

These awards, presented at AGA's Professional Development Training (PDT), primarily recognize individuals for their contributions to AGA.

**DEADLINE:** The deadline to receive nominations for PDT 2016 is **March 30, 2016**.

Further information at <https://www.agacgfm.org/Membership/Awards-Recognition.aspx>

#### AGA Collegiate Leadership Program

This program, sponsored by the Young Professionals Focus Group (YPPG), provides five full-time college students with an opportunity to engage with and learn from leaders in government financial management at AGA's National Leadership Training (NLT), Feb. 23-24, 2016 in Washington.

The 2016 Program is now accepting applications through Dec. 7, 2015.

See further details at [https://www.agacgfm.org/AGA/Membership/collegiate\\_leadership\\_application2016.pdf](https://www.agacgfm.org/AGA/Membership/collegiate_leadership_application2016.pdf)

## AGA SEATTLE CHAPTER

### Advancing Governmental Accountability

#### OUR BOARD PHILOSOPHY:

We will be a board that works together to build and sustain a healthy chapter, and we will serve our members with competence and dedication.

As board members, we are representatives of AGA, our chapter's members, the government, and the public we serve. We are dedicated to performing our duties with integrity and professionalism, even when it is neither easy nor convenient.

We agree to treat every member of AGA with the respect due them and will work diligently to provide our chapter members with an organization that meets their professional career goals.

We believe teamwork can accomplish more than any individual can alone, so we will continue to support our chairpersons by serving on committees that match our interests and skills.

We support initiative and creativity to keep our membership engaged and informed as we guide the chapter membership through professional training and events.

We believe the success of our chapter is based on involvement and the motivation of our members to take an active part in AGA's programs and opportunities. We further believe in the importance of sharing information about the goals of AGA through chapter communications, education, and outreach.

Know a federal, state, or local official or financial executive in the private sector who promotes excellence in government financial management? [Nominate](#) them by Nov. 30 and they could be honored at the [2016 National Leadership Training \(NLT\)](#) in Washington.

## AGA Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
<b>Section I - Chapter Leadership, Planning, &amp; Participation</b>	2,450
<b>Section II - Education &amp; Professional Development</b>	325
<b>Section III - Certification</b>	600
<b>Section IV - Communications</b>	975
<b>Section V - Membership with a Focus on Early Career and Student Members</b>	1,675
<b>Section VI - Accountability</b>	0
<b>Section VII - Community Service</b>	0
<b>Section VIII - Awards</b>	800
<b>Total</b>	<b>6,825</b>

### Recognition Levels:

A **Bronze Chapter Designation** will be presented to any chapter that attains between 10,000 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 22,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Platinum status.

## Financial Condition as of October 31, 2015

Checking	\$ 6,188.45
Savings	\$ 2,636.98
12 Month Certificate of Deposit	<u>\$ 4,635.56</u>
<b>Total Assets</b>	<b>\$13,460.99</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,460.99</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$13,460.99</b>

### Cash Flow Report, Month Ending October 31, 2015

<b>Beginning Cash Balances</b>		\$10,034.87
Web Conference Trainings	\$289.00	
Monthly Lunch Costs	\$ 101.54	
<b>Cash Expended</b>		<b>\$ 390.54</b>
AGA Dues Received	\$ 25.00	
Lunch Receipts	\$ 70.00	
Govrnmnt Acct & Auditing Conf Revenue	\$3,719.62	
Interest Income	\$ 2.04	
<b>Subtotal Cash Deposits</b>		<b>\$ 3,816.66</b>
<b>Net Cash Change</b>		<b>\$ 3,426.12</b>
<b>Ending Cash Balance</b>		<b>\$13,460.99</b>



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 2015-2016 Board Members

**President**

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**CGFM Chair / Webmaster**

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**Treasurer / Community Service Chair**

Sam Lord, HHS OIG  
206-615-2257  
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**Research Chair**

Elizabeth Naftchi, U.S. HHS  
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**Membership Chair / Historian**

Karyn Angulo, U.S. GAO  
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**Secretary**

Sandra Starnes, Port Gamble S'Klallam Tribe  
sandra@pgst.nsn.us  
360-297-9667

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**Education Chair / Professional Development Chair**

Mary Ann Hardy, U.S. GAO  
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**Early Careers Chair**

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*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 Courtesy of Diane MaKaeli.*