

President's Message



Hi all,

The holiday season is just around the corner. I hope everyone will have a relaxing and wonderful season with your friends and family!

In late October, our Chapter successfully hosted its inaugural webinar! Harriet Richardson, BART's first Inspector General, discussed the updates to the Yellow Book. Over a dozen attendees attended the webinar, and feedback from the attendees was great! The registration and sign-in process were easy for most attendees. Eight of them received their one-hour CPE certificate by correctly entering the codes shown randomly on the slideshow in the post-event survey. The webinar was convenient for the attendees to attend. One lesson shared by the attendees was to log in early to test the connection.

We are trying to secure more speakers for our webinars. Here are the tentative lineups for our upcoming webinars.

Oakland City Auditor's presentation on February 13, 2020 ([AGA Feb Webinar](#))
San Francisco City Services Auditor Division's presentation on March 17, 2020

Have a great holiday season.

Linda

December 2019

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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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AGA San Francisco Webinar

One-hour Webinar

Thursday February 13, 2020 | 1:30pm – 2:30pm

- Topic:** Oakland City Auditor Presentation
- Presenter:** Courtney Ruby, City Auditor
- Date:** Thursday, February 13, 2020
- Time:** 1:30pm – 2:30pm, 1-hour CPE credit
- Cost:** Free for AGA SF Members
\$10 for non-members
- RSVP:** Please register at the following link ([AGA Feb Webinar](#)), and remit payment by contacting Daniel Flores (danielflorescpa@gmail.com) or at the following PayPal link (paypal.me/AGAsanfrancisco)
- 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.

About the Speaker:

Courtney Ruby has been an executive in governmental and political organizations for over twenty years, including Chief Financial Officer for the Association of Bay Area Governments (ABAG), Chief Financial Officer for the State of Illinois Department of Human Rights, Deputy Chief Financial Officer for the Democratic National Committee and 1996 Democratic National Convention Committee. Courtney most recently served as the Director of Administration and Facilities at the Metropolitan Transportation Commission, the transportation planning, financing and coordinating agency for the Bay Area's nine counties. A graduate of American University, a Certified Public Accountant and previously a Certified Fraud Examiner, Courtney has dedicated her life to the service of others, creating organizational change and ensuring organizations manage their financial resources effectively. Prior to becoming Oakland's elected City Auditor, Courtney spent almost a year in Ghana Africa creating an independent educational support system for children and their families, in addition to providing capacity building for a national NGO. Courtney resides in East Oakland with her two boys, ages ten and eleven.

Internal Control

Controlling Your Bots

Webinar | 2 Hour CPE

Wednesday December 11th, 2019

Robotic process automation (RPA) is starting to be a commonplace solution. We'll explore two facets of RPA when considering internal controls: 1. How can RPA be used in supporting testing and monitoring internal controls and 2. What should we consider to make sure RPA is properly controlled when inserted into a process, including what auditors will be evaluating?

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

Program level: Overview

Prerequisite: None

Advance preparation: None required

Field of Study: Auditing - Governmental (AUDG)

Learning objective:

- Discuss what bots are and how they are being used
- Identify areas of concern related to bots and internal controls
- Describe considerations surrounding controls and bots

How to Register: To register for this webinar, follow the link below.

[https://www.agacgfm.org/Webinars/2019-2020-Webinars/Internal-Control-\(1\).aspx](https://www.agacgfm.org/Webinars/2019-2020-Webinars/Internal-Control-(1).aspx)

Professional Development

Failing Forward

Webinar | 1 CPE

Wednesday December 18, 2019

Just because you have a failure, it does not make you a failure. Learn how to make failures a win and improve to achieve more in the future and be more successful.

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:

- Define failure and success
- Having a failure does not make you a failure
- Learn how to move forward from a failure, everyone else has
- Use the failure/negative experience as a positive experience
- It's what you do after the failure that counts

The intent of the presentation is to teach individuals that failures led us to our current positions and that no leader has made it where they are today without some setbacks.

How to Register: To register for this webinar, follow the link below.

Uniform Guidance

Webinar | 2 Hour CPE

Wednesday January 8th, 2020

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

Program level: Overview

Prerequisite: None

Advance preparation: None required

Field of Study: Finance (FIN)

Learning objective:

How to Register: To register for this webinar, follow the link below.

<https://www.agacgfm.org/Webinars/2019-2020-Webinars/Uniform-Guidance.aspx>