



Volume 14-06 February 2015



President's Message

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SEASON OF RENEWAL..... Not just the tulips....

So I have this problem with bulbs....the spring ones are my favorite. We used to have crocus back in Salem, OR and they were such a relief. So small - so early - so much hope that it was not going to rain forever....



Here in Seattle, I have a murder.... of crows that is. And they like to eat my tulips - or they did last year. Someone said to me - "no way, crows don't eat tulips".... but I sent a picture to

prove them wrong. I've got a new strategy this year - we'll see if it works.



In my professional life, it is also an exciting new season. On the horizon are useful projects and many constituents who would benefit from us "accountability folks." I hope the longer, warmer days are something that gives you extra energy - and awakens you like a sleeping spring bulb.

Lastly, it is also time to renew our AGA members. I got the

(Continued on page 10)

Upcoming Events

Monday, March 16, 2015 12:00 noon to 12:50 pm
"Fraud - Social Engineering" by Brandon Purcell, CFE, CGFM

Lunch & Presentation at GAO, Columbia Center

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Please join us in March for a presentation and brown bag lunch and earn 1 CPE.

Monday, March 16, 2015 12:00 Noon - 12:50 p.m. (Lunch begins at 11:30)

GAO Training Room, Columbia Center, 701 Fifth Ave, 28th Floor.

When/
Where

Fraud – Social Engineering – one of the most effective ways fraudsters obtain sensitive information, presented by Brandon Purcell, CFE, CGFM (see bio below)

MEMBERS – \$0 NON-MEMBERS - \$5

Optional Box Lunches available for \$15

Please **RSVP** by **Friday, March 13, 2015** to Pat Bohan at bohanp@gao.gov.



AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2014-2015

Save the dates for our remaining 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, March 16, 2015 - GAO 28th Floor Training Facility,

Fraud - Social Engineering - one of the most effective ways fraudsters obtain sensitive information, presented by AGA Regional Vice President Brandon Purcell, CFE, CGFM (see bio following)

Monday & Tuesday, April 20 - 21, 2015 - Governmental Accounting & Auditing Conference
Tacoma Convention Center with satellite locations in Everett and Spokane and webinar option.

See Page 3 for tentative schedule.

Monday, May 18, 2015 - Columbia Tower Club, Columbia Center- Emerald Award presentation.

Our March speaker, Brandon Purcell, worked for the Office of the Idaho State Controller for nine years, and is currently the Bureau Chief of the Reporting and Review Bureau of the Division of Statewide Accounting. Brandon's responsibilities include preparing the State of Idaho's Comprehensive Annual Financial Statements. Brandon graduated from Weber State University with a Bachelor of Science degree in Accounting and earned the Certified Fraud Examiner designation from the Association of Fraud Examiners (ACFE) and the Certified Government Financial Manager designation from the Association of Government Accountants (AGA). Brandon currently serves as a Regional Vice President in the Northwest Region for the Association of Government Accountants. Brandon is also a member of, and is serving as a Director for, the Boise Chapter of the Association of Certified Fraud Examiners. He also serves as a member of the Governmental Accounting Standards Board's (GASB) task force for Asset Retirement Obligations. Brandon is married and has five children; he enjoys mountain biking and spending time with his family.

2015 Governmental Accounting and Auditing Conference

4/20/2015			Monday	4/21/2015			Tuesday
Min	Registration and Message Center Open			Min	Registration and Message Center Open		
7:30 AM	8:00 AM	30	Continental Breakfast	7:30 AM	8:00 AM	30	Continental Breakfast
8:00 AM	10:00 AM	120	Accounting Standards Update - David Bean	8:00 AM	10:00 AM	120	OMB Single Audit Update - Gil Tran, OMB
10:00 AM	10:15 AM	15	Break	10:00 AM	10:15 AM	15	Break
10:15 AM	12:00 PM	105	Accounting Standards Updated continued	10:15 AM	11:45 AM	90	CyberSecurity : It's Everybody's Problem - WA State Auditor, Troy Kelley and Peg Bodin, CISA, Aaron Munn, CISSP, ISFM, and Erin Iaska, MPA, CIA
12:00 PM	12:50 PM	50	Lunch	11:45 AM	12:30 PM	45	Lunch
12:50 PM	2:05 PM	75	Eric Holbrook- Assistant Director, GAO Financial Management & Assurance Team Updated Greenbook-- Standards for Internal Control in the Federal Government and Yellow Book	12:30 PM	1:00 PM	30	"Department of Retirement Systems Update on GASB 67 & 68" Jennifer Rosebraugh, Financial Reporting Manager
2:05 PM	2:20 PM	15	Break	1:00 PM	1:50 PM	50	WA State Public Records Act - Nancy Krier, Open Government Assistant Attorney General
2:20 PM	4:00 PM	100	Dr. Ken Smith, PhD - Governmental Financial Statement Analysis & Communication	1:50 PM	2:05 PM	15	Break
4:00 PM			Adjourn	2:05 PM	4:00 PM	115	Fraud Training - Sarah Walker
			4	4:00 PM			Adjourn

January 2015 Luncheon Speaker—Christina (Tina) Polf, CPA

2014 Tax Update

Every year the Seattle AGA Chapter dedicates one luncheon to an update on personal income taxes. In each of the last 6 years, Tina Polf, CPA, has delighted attendees with entertaining and informative presentations, and this year was no different! Ms. Polf began her presentation by giving good and bad news. The good news is that there are no major changes in the tax code for 2014 returns. The bad news is that with no changes, Ms. Polf had little to talk about. The latter, of course proved to be not true.



Speaker Christina Polf CPA (center) surrounded by board members (L to R) Karyn Angulo, Sam Lord, Mary Ann Hardy, and Ryan Guthrie

Luncheon attendees learned about recent IRS and court rulings, changes in tax provisions, mostly due to the Patient Protection and Affordable Care Act (Obamacare), and current controversial issues. A few highlights of Ms. Polf's presentation include:

—Increase in the business mileage rate (56¢), continuation of the tax free distributions to charities from IRAs, deductions for teachers' classroom expenses, and state and local sales tax deductions.

Continued on page 10

February 2015 Luncheon Presentation Potholes on the Path to Performance Management.

Our February Continuing Professional Education offering was a two-hour webinar. We were treated to three different perspectives of some of the issues that were overcome in order to implement performance measurements and the results that made the efforts worthwhile. After an introduction by AGA's Director of Performance Reporting, Evie Barry, the webinar was hosted by Richard Green, a columnist for Governing Magazine. Speakers were Sharon Winslow Erickson, San José City Auditor; Charles Sallee, Deputy Director, New Mexico Legislative Finance Committee; and Diana Urban, State Representative, Connecticut.

Each of the three speakers explained their approaches to overcoming resistance to implementing programs.

Charles Sallee spoke first. He noted that New Mexico uses a performance-based budgeting system, in place since 2000. The system uses 5 steps:

- ⇒ Identifying priority areas and performance
- ⇒ Reviewing program inventory and effectiveness
- ⇒ Budget development
- ⇒ Implementation oversight
- ⇒ Outcome monitoring

Mr. Sallee used New Mexico's Child Protection Services as an example of how the system works to identify and reward successful strategies. However, the system is not without challenges.

Mr. Sallee pointed out that issues come up in the areas of

- ⇒ Data overload, which is collecting accurate data and separating the significant from the not relevant.
- ⇒ Executive and Agency Buy-In. Convincing management of the benefits of employing statistical analysis is difficult.
- ⇒ Expectations for Performance-Based Budgeting. Segments of an organization argue that, if they are not reaching expectations, their divisions should get more funding to allow for better outreach, rather than less funding.
- ⇒ Opportunities for "Real" discretionary spending decisions are limited. Taking money away from a project involves politics as well as demonstrated effectiveness.

In conclusion, Mr. Sallee recommended analysts

- ⇒ Endeavor to make data real. Using concrete examples during presentations goes a lot further than reciting statistics.
- ⇒ Exploit opportunities for evidence and performance-based decisions.
- ⇒ Integrate performance information in as many discussions, presentations, and recommendations as possible.
- ⇒ And finally, don't give up - keep at it!

AGA Seattle Chapter Activities

Annual Food Drive—January 2015 Meeting



Sam Lord, AGA Board Member and Community Service Chair, delivered the food collections from our January Meeting to Northwest Harvest. A special thank you to everyone who donated items!

MEMBERSHIP PLAN

CHAPTER MEMBERSHIP CHAIR - Mary Ann Hardy

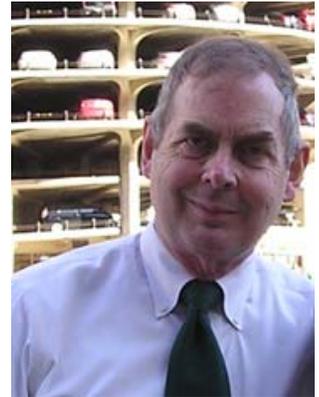
1. Contact suspended members and encourage them to rejoin the Seattle AGA chapter.
2. Contact National AGA members in the local area and encourage them to become affiliated with the Seattle AGA chapter.
3. Welcome new, transferring, and returning members with a letter from the Chapter President or Membership Chair.
4. Recognize all new members at a chapter function.
5. Coordinate with Education Chair and/or Treasurer to provide a chapter luncheon at no cost to each new member.
6. Highlight new members in the chapter newsletter and on the chapter webpage.
7. Include periodic articles in the chapter newsletter on the importance of encouraging colleagues to join AGA and the value members and their agencies receive for their participation.
8. Advertise AGA at the joint AGA/Washington Society of CPAs conference through board member participation and materials at the "welcome table" and a brief introduction at the beginning of conference sessions.
9. Promote the Seattle chapter at AGA events, including national training sessions.
10. Visit local colleges and universities to discuss government careers and AGA membership with students.

Meet Your Board Members

Tim Dobler, CPA

AGA Seattle Chapter Newsletter Editor

I read once that the typical American holds ten jobs during his or her lifetime. I started working for the Federal Government shortly after graduating from college. I retired in the year 2000 (30-plus years of creditable service and age 55). Since that stint effectively amounted to one job, and I didn't count the "anything to make a buck" jobs I held prior to getting my business degree at the U of W, I figured it was my patriotic duty to go through nine more jobs. I didn't quite make my quota, but I did enjoy the subsequent variety of working for temp agencies, the States of Washington and Minnesota, a church, a couple of Federal rehired annuitant slots, and for myself.



While the work assignments changed, some things remained the same. I joined the AGA when it was still known as the Federal Government Accountants Association and remained a member for my whole career. Speaking of patriotic duty, I believe we as financial professionals have a responsibility to foster and improve our trade by taking an active part in maintaining and promoting it. In that regard, I have served as a member of our local AGA chapter's board off and on over the last four decades and have held various officer positions over the years.

My only current endeavor is serving as editor of our chapter's newsletter (The Sounder). Which, by the way, I'm counting as one of my 10 lifetime jobs.

Personally, Judy and I were married 37 years ago. We have two children (both gainfully employed), and we have both lived in Seattle since before we met.

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. When we use your photo, we will acknowledge you in our credits section.

Looking for a reason to join the AGA?

Become published!

The AGA's *Journal of Government Financial Management* seeks material that provides practical insights into any aspect of government financial management.

Process

AGA's Journal Editorial Board picks issue themes to focus attention on matters believed to be of interest to the government financial management community. However, they solicit and accept quality, thoughtful articles on a wide range of government financial management topics and may publish articles that do not relate directly to the themes.

The *Journal* will accept material that provides practical insights into any aspect of government financial management. Authors are encouraged to submit articles for review. The Journal Editorial Board is particularly interested in articles from practitioners.

To be eligible for consideration, submitted material must be:

- no more than 2,500 words;
- original work that has not been previously published;
- submitted to the editor at journal@agacgfm.org;
- using endnote rather than footnote format;
- accompanied by a 50-word (or fewer) abstract and concise author biographies;
- accompanied (when applicable) by no more than four charts or graphs, which should be submitted as raw data; and accompanied (when applicable) by concise sidebars.

If you have any questions about the *Journal*, please contact journal@agacgfm.org.

OPPORTUNITIES

There is an exciting opportunity available to those of you who are under 30 years old and interested in attending AGA's Professional Development Training conference being held in Nashville, TN this summer (July 12-15, 2015). AGA is offering a \$500 hotel scholarship and complimentary conference registration to a select few members who apply. More information about this opportunity can be found at

https://www.agacgfm.org/AGA/Membership/Documents/YPs-at-PDT15_v2-fillable.pdf

There is also a HOTEL Scholarship for one general member of the Seattle chapter. If you are able to attend this conference, please email dmakaeli@gmail.com, and your name will be entered into a lottery. Sorry, we can have only one recipient for this scholarship, but this is a great opportunity and we do hope someone from our chapter will use it.

Good luck to any and all applicants!

Mary Ann Hardy

GAO Senior Financial Auditor / AGA Board Member

An internship position with AGA Seattle is opening. Website, research and communications are the focus areas. There is an opportunity for college credit with this internship, and the position will begin shortly after it is filled. The opportunity is open until filled. Contact Gabrielle Sivage with any questions or résumé submissions at gsivage@gmail.com or 202-277-8250.

January 2015 Luncheon Summary, Continued from page 3

- New provisions that will apply to 2014 tax returns include health insurance premium credits and penalties from the Patient Protection and Affordable Care Act (PPACA).
- Expected delays in getting assistance from the IRS due to that agency's reduction in funding.
- Recent decisions on leading edge issues including Bitcoin and crowdfunding.

Christina A. Polf, CPA is a sole proprietor with a mission of "making taxes less scary" and an emphasis on tax planning and compliance issues for individuals and closely-held businesses. She believes that it is important that you be able to ask your questions no matter how simple they may seem.

After working for a large Seattle CPA firm, she started her own tax practice. After 10 years as a sole practitioner, she expanded her practice and now has part-time employees. She is an active member of the Accounting & Financial Women's Alliance (AFWA) Seattle Tax Roundtable.

Ms. Polf is a graduate of Pepperdine University with a B.A. in Speech Communication. After taking all of the accounting classes offered at California State University at Dominguez Hills, she and her husband moved to Seattle to begin her career.

She is a past-President of the Seattle Chapter of AFWA, a past AFWA National Board member, and currently serves on the Board of The Foundation of AFWA.

Ms. Polf is a frequent tax speaker at technical sessions and industry groups. In addition to working with her clients, she also works with SCORE as a presenter to their new business workshops. In the Fall, she will begin her second year of teaching income taxes to students at Lake Washington Institute of Technology (part of the state's community college system).

President's Message, Continued from page 1

mail a week ago, and they said I could renew in just minutes. Well, I tried it out- and it was fast and easy to renew online. The AGA is a great organization, and I truly hope you experience the value of membership. It gives me renewed energy....I hope it does for you.

Best,
President Ken

February 2015 Luncheon Webinar, Continued from page 5

Our second speaker, San José City Auditor Sharon Winslow Erickson, described her approach as 4 challenges:

1. Need for leadership and structure
2. Truth in measurement
3. Bad data, no data, and floods of data
4. Evaluating and improving performance is hard work

Ms. Erickson used actual potholes and other street maintenance projects as examples of data-driven efforts which improve efficiency and effectiveness.

The City Auditor's office overcame the challenges by:

- Selecting performance measures that matter
- Creative analysis
- Holding people and systems accountable
- Finding the right measures of efficiency
- Measuring what's important, even if you can't control it

Our final speaker was an elected official, Diana Urban, Connecticut State Representative. Ms. Urban discussed the Legislative initiatives to optimize child welfare in her state. A Results Statement is used to set the tone:

All Connecticut children grow up in stable environments, safe, healthy and ready to succeed.

In order to accomplish that, Ms. Urban explained the need for:

- Ensuring the data are relevant, accurate, and understandable
- Close communication and ongoing coordination with data sources
- Agreement to report data in the accepted format for each discipline
- Conversion to PLAIN LANGUAGE without compromising accuracy
- Clear understanding of what the data do AND do not tell us
- Data updated at least annually

Strategies to overcome hurdles include:

- Use "enlightened ignorance" to get needed data
- Focus on the data that tell us how our kids are doing and whether anyone is better off
- Data for the sake of data is interesting but begin with the end in mind (what can be used to improve results for kids)
- Disaggregate, disaggregate, disaggregate!
- Recognizing that getting and using report card data is hard work
- Dedicated resources are needed to build and sustain Connecticut Kids

Overall, the presentations, while covering different organizations and scope, dovetailed well in presenting methods of planning and implementing successful performance management strategies.

We always appreciate the opportunity to broadcast the accomplishments of our Auditing community. The 2014 Performance Report for the King County Auditor's Office appears here and on page 13.

King County Auditor's Office

Kymber Waltmunson, King County Auditor



King County

Highlights of 2014 Performance

Published February 2015

Driving Improvement in County Government

2014 was the first full year of my tenure as King County Auditor. We were proud to be able to provide timely and relevant insights that decision-makers relied upon to drive strategic actions. This report highlights the key impacts of the King County Auditor's Office (KCAO) in 2014:

Improved County Programs

Implementation of our recommendations has resulted in positive changes for county agencies and taxpayers. Three examples include:

1. Solid Waste Division (SWD) implemented our recommendation to base transfer system planning on system capacity and incremental cost impacts of stations. SWD determined that due to significant decreases in tonnage, there is capacity within the system without a new Northeast Transfer Station, saving more than \$100 million.
2. Transit has implemented our recommendation to make decisions about which buses to buy based on the full cost of each bus over its lifetime.
3. The Sheriff's Office increased revenue by implementing our recommendation to recover the cost of using county vehicles for off-duty work by its officers.

Identified Millions in Savings

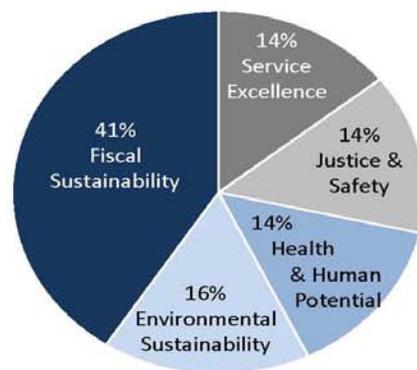
KCAO has contributed to saving millions of dollars for county residents. Over the past three years, we identified \$103 million in one-time impacts, \$16.4 million in annual ongoing savings, and a further \$180 million in potential savings that we will reassess as recommendations are implemented.

Enhanced Oversight, Compliance, and Transparency in Capital Projects

The Capital Projects Oversight program continues to assist the County Council in monitoring select capital projects and increasing the transparency of the county's capital program performance.

Helped Further County Strategic Goals

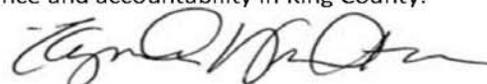
Our 2014 products contributed to King County Strategic Plan goals, focusing on fiscal sustainability, but had significant impact on other goals.



Recognized by Peers

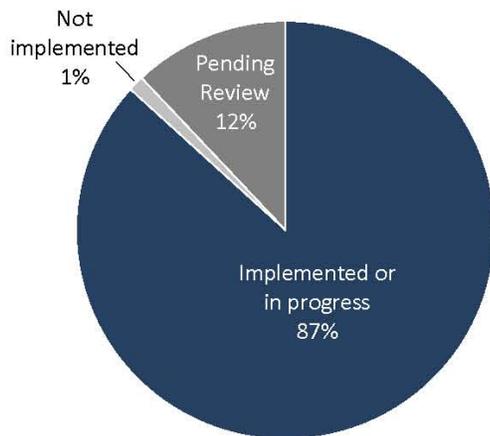
The most recent peer review of the KCAO found full compliance with government auditing standards. The next review will occur in 2017.

We appreciate the County Council's unwavering support of an independent audit organization as envisioned in the King County Charter and the King County Code. Within that framework and reinforced by the exemplary KCAO team, I am confident that we will continue to drive performance and accountability in King County.



RECOMMENDATION IMPLEMENTATION RATE

County agencies took action on 87% of our performance audit recommendations over the past three years. Agency action has increased over the past two years; only 1% of our recommendations were not acted upon during 2012-2014, an improvement from the 3%-4% in previous years.



2014 PROJECTS

PERFORMANCE AUDITS

- Part-time Employment
- Green Building Ordinance
- Energy Options at Harborview Medical Center
- Georgetown Combined Sewer Overflow
- Emergency Radio Network
- Facilities Major Maintenance Reserve Fund
- Strategic Climate Action Plan

CAPITAL PROJECTS OVERSIGHT

- Road Services Division Pavement Preservation
- Brightwater

FOLLOW-UP ON COMPLETED PROJECTS

- King County Metro Transit Bus Procurement
- Combined Sewer Overflow
- Solid Waste Transfer Station Capital Projects
- Environmental Health Services
- Office of Risk Management
- Take-Home Vehicles in the Sheriff's Office
- Law Enforcement Oversight Data Reporting
- Investment in Information Technology
- Sheriff's Office

HIGHLIGHTS OF SELECTED 2014 PROJECTS

Georgetown Combined Sewer Overflow Project

This performance audit brought public attention to the cost growth issue of the county's combined sewer overflow (CSO) program through an independent assessment of the Georgetown project, one of the CSO program's nine projects. The audit found that the entire CSO program originally priced at \$711 million could cost ratepayers as much as \$2.6 billion, quadrupling projected rate increases from \$7 to \$28 a month, unless new mechanisms to control project costs are put in place. In response to the audit findings, the director of the Department of Natural Resources and Parks (DNRP) put the Georgetown project on hold for three months and directed the Wastewater Treatment Division (WTD) to re-examine its alternatives analysis and develop a plan for cost control. The County Executive concurred with all audit recommendations and committed to improving planning level cost estimation, performance appraisal for project managers, management oversight, and alternative analysis for all CSO projects. In addition, WTD committed to ensuring the Georgetown project cost will not exceed \$360 million. If implemented successfully, the audit recommendations strengthen WTD's accountability to decision-makers and reduce the likelihood that ratepayers will see higher than expected rate increases.

Strategic Climate Action Plan

This performance audit offered an independent assessment of the county's 2012 Strategic Climate Action Plan (SCAP) prior to its scheduled update in 2015. In response to the audit, the County Executive announced a plan to dedicate \$50,000 to support more rigorous economic analysis of greenhouse gas (GHG) reduction strategies and to conduct broader stakeholder engagement during the SCAP update. The County Executive fully concurred with all of the audit recommendations and committed to a) developing a more robust logic model for achieving the county's climate goals, b) including a progress report on GHG reduction in each climate goal area in the annual report to County Council, and c) prioritizing climate actions based on their relative costs per unit of GHG reduction. The County Council made implementing the audit's recommendations a condition of expending \$200,000 in the adopted budget for Department of Natural Resources and Parks in 2015-2016. If implemented successfully, the audit recommendations increase the likelihood that the county will achieve its ambitious climate goals in a fiscally responsible and accountable manner.

Seattle Chapter Recognition Program Points

Chapter Recognition Program categories	Points to Date
Section I - Chapter Leadership, Planning, & Participation	2,250
Section II - Education & Professional Development	1,775
Section III - Certification	1,350
Section IV - Communications	4,450
Section V - Membership with a Focus on Early Career and Student Members	2,650
Section VI - Accountability	0
Section VII - Community Service	500
Section VIII - Awards	200
Total	13,175

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 January 31, 2015

Checking	\$ 6,007.72
Savings	\$ 2,635.02
12 Month Certificate	<u>\$ 4,623.43</u>
Total Assets	\$13,266.17
Liabilities	\$ 0.00
Members' Equity	<u>\$ 13,266.17</u>
Liabilities & Members' Equity	\$13,266.17

Cash Flow Report, as of Jan 31, 2015

Beginning Cash Balances		<u>\$13,172.09</u>
Cash Expended		
Lunch meals & name tags	(\$63.91)	
Annual Non-profit reporting to WA Sec. of State	(\$10.00)	
Early Career Membership Scholarship	(\$18.16)	
Subtotal Cash Expended	<u>(\$92.07)</u>	<u>(\$92.07)</u>
Cash Deposits		
AGA Dues received	\$15.00	
Lunch Revenue	\$55.00	
Interest income	\$2.09	
AGA National Early Careers Income/CWU reimbursement	\$114.06	
Subtotal Cash Deposits	<u>\$186.15</u>	<u>\$186.15</u>
Net Cash Change		<u>\$94.08</u>
Ending Cash Balance		<u>\$13,266.17</u>



WE'RE ON THE WEB:

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.

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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, Gabrielle Sivage, for maintaining our chapter website. Masthead Photo "Seattle Science Center" compliments of Board Member Diane MaKaeli.

Previous editions of the SOUNDER are on our website WWW.AGASEATTLE.ORG