



Volume 17-08 April 2018

President's Message

Upcoming Event

**Monday, April 30
and Tuesday
May 1, 2018 –
Governmental
Accounting and
Auditing
Conference**

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Spring is here, and with it comes new opportunities to explore leadership and training opportunities offered by the Seattle AGA chapter.

First, please consider taking up a position on our chapter's board of directors for the 2018-2019 program year (see page 7). We have several officer positions and committee chairs up for grabs, including President Elect, Secretary, and Treasurer. The nomination period is open through Monday, April 9 and can be submitted via email to Karyn Angulo (angulok@gao.gov) or Mary Ann Hardy (hardym@gao.gov).

Second, registration is now open for the 2018 Governmental Accounting and Auditing Conference, which our chapter co-sponsors with the Washington Society of CPAs. As an AGA chapter member, you qualify for the member price of \$380 for 16 hours of high quality Continuing Professional Education. See the Washington Society of CPAs website



Mary Ann Hardy, Chapter President

www.wscpa.org/gaac18 for more information on this year's conference, which will be held April 30-May 1 in Seatac, Washington.

AGA National President Jim Arnette will be speaking at the conference, so we hope to get a great turnout from our Seattle membership to welcome him. See you there!

Mary Ann Hardy

It's Renewal Season!

It's time to renew your AGA membership. Email notifications for renewals were sent on January 15th encouraging online renewals. Please follow the instructions in the email or visit the website at www.agacgfm.org/homepage.aspx. Enter your login and password and then select the gray billing button at the right side of the screen.

Don't wait – renew today!!

Governmental Accounting & Auditing Conference

**Monday April 30 and Tuesday May 1
at the
Conference Center at Sea-Tac
17801 International Blvd SeaTac, WA**

Also Available Via Webcast

GAAC is one of the best quality AND best-priced CPE opportunities all year!

CPE Credits: Tech/Accounting (Government), 16 hours

Register today at www.wscpa.org/gaac18 or call WSCPA at 425-644-4800.

Don't forget to mention you are an AGA member to get the member rate of \$380. (Non-members pay \$480)

Highlights

Get updates in GASB standards and Yellow Book auditing from perennial favorites David Bean and Laura Lindal. Catch up on changes in technology by joining a discussion with the conference's IT panel. Become better equipped to defend your organization against fraud by learning how to conduct a fraud assessment. Peer into Washington's economic future with a forecast from the state's top economist.

Objectives

You will leave this conference having received up-to-date and relevant accounting and auditing information relevant to government based finance professionals.

Major Subjects

GASB updates, a audit considerations, technology updates, Washington State economic health.

Designed For

Financial professionals with a focus on governmental accounting and/or auditing.

Group Discussion of Winter 2017-2018 *Journal of Government Financial Management* article:

"Using Communication to Restore Community" by Dr. Larita Killian

Luncheon Presentation by

John Kurpierz, MPA, PhD Candidate, York University, Toronto, ON ^{1/}

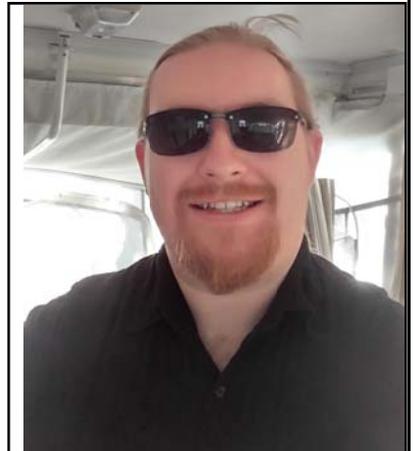
and

**Ken Smith, PhD, Chair and Associate Professor Department of Accounting
Central Washington University**

Our March meeting followed a different format. The primary presenter spoke from Toronto, while some attendees were present in our usual meeting room provided by the GAO, and others were connected via the internet, and finally, the topic was a group discussion based on an article published in the Winter 2017 edition of the AGA's Journal of Government Financial Management.

The premise of the article by Dr. Killian is that faith in democracy is declining in the United States. The discussion of the article centered around what government auditors and accountants can do to

reinvigorate the trust of our citizenry in the democratic process.



Virtual Discussion leader John Kurpierz

Photo provided by John



Non-Virtual attendees included board members (L to R) Karyn Angulo, Tim Dobler, Tony Eayrs, Ken Smith PhD, and Mary Ann Hardy.

Photo by Dolores Lee

The article contends that democracy rests on mutual accountability and shared vision of the common good. John Kurpierz and others participating emphasized that the work of government must be seen by constituents as fairly applied and that the accomplishments of the government are worth the cost. Auditing and accounting provide citizens with the information to judge the effectiveness of their government.

The discussion also brought out that faith in government rises when citizens are involved in the process. One example brought up by Dr. Ken Smith, who served as the non-virtual moderator in Seattle, was a case where a certain amount of money was

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^{1/} John is a current Seattle AGA board member, residing in Toronto while working on his doctorate. He attended the presentation via live streaming.

AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2017-2018

Save the dates for our remaining monthly education events for program year 2017-2018! Please join us at these luncheon and brown bag events and help us make this program year a success.

Topics will be announced as they are finalized. Dates are subject to change.

Monday, April 30 and Tuesday May 1, 2018 – Governmental Accounting and Auditing Conference

Tuesday, May 8, 2018 – Emerald Award Luncheon

NATIONAL EVENTS

Go to <https://www.agacgfm.org/Training-and-Events/Event-Calendar/national-events.aspx> for further Information.

May 1 | Washington | 4 CPEs

2018 CFO/CIO Summit

Join AGA and The Association For Federal Information Resources Management for this free* educational event and listen to an insightful dialogue on the intersection of policies and management issues that impact CFOs and CIOs and how they are working together to improve efficiency and transparency, reduce risk and strengthen their workforce.

*Free registration for individuals who work for government. Private-sector participation is available via sponsorship.

July 22–25, 2018 | 24 CPEs

2018 Professional Development Training (See Page 6 for further details)

Top-notch speakers from federal, state, local, academia and the private sector share key findings and educational experiences to augment your knowledge and enhance your skills.

"Using Communication to Restore Community" Continued from Page 3

allocated to solve local problems. The distribution of the money was based on consensus of the people who would benefit.

The conversation did include acknowledgement that distributing money over several projects based only on input by people in favor of those projects could lead to the loudest advocacy group getting the most resources. A creditable projecting and budgeting process is clearly also needed. Again this is the realm of government accountants and analysts to provide information that is acceptable to competing interests in coming to an allocation consensus.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS WEBINAR AND VIRTUAL TRAINING SCHEDULE

The national office has scheduled monthly webinars to make receiving CPE as convenient as possible. The Seattle Chapter may incorporate some of the webinars into our monthly meetings. For further information on signing up individually, go to <https://www.agacgfm.org/Training-and-Events/Learn-Online/Webinars.aspx>. Webinars provide 2 hours CPE each, unless otherwise indicated.

April 11 | 2–3:50 p.m. ET

Ethics

April 25 | 2–3:50 p.m. ET

DATA Act

May 16 | 2–3:50 p.m. ET

Fraud/Data Analytics

June 13 | 2–3:50 p.m. ET

Leadership

June 22-25 | Orlando, Fla., or virtual | 24 CPEs

Professional Development Training

Sept. 20–21 | Washington, D.C., or virtual | 14 CPEs

Internal Control and Fraud Prevention Training

PDT  **2018**
**2018 Professional
Development Training**
July 22-25 | Orlando, Fla.



Old challenges.
New thinking.

Tight budgets. Evolving technologies. Competing priorities.

These challenges aren't new, but require new thinking. This July, AGA's 2018 Professional Development Training will bring together nearly 2,000 federal, state and local government financial professionals as well as professionals in education and the private sector to share best practices and fresh insight.

More than 50 subject matter **experts** led by three highly distinguished co-chairs are developing an engaging and thought-provoking agenda. Learn more about our co-chairs and **register** for this exciting program today!

For further details, go to <https://www.agacgfm.org/PDT.aspx>

AGA Seattle Chapter Call for Nominations

This is your opportunity to help shape the Seattle Chapter's programs, advance your profession, and represent members' interests.

We are seeking members to serve on our Board of Directors.

Term

Those elected will take office on July 1, 2018, for a one-year term of office.

Benefits of Service

As a volunteer leader, you are rewarded with unparalleled opportunities to:

- Expand Your Leadership Skills
- Enhance Your Career
- Exchange Ideas and Perspectives with Board Members
- Expand Your Network of Personal and Professional Contacts.

What Does the Job Entail?

Generally, the board meets once a month (generally the fourth Tuesday of the month) for about an hour and a half from August through May. **We currently have openings for Secretary, Treasurer, and President-Elect.**

We are also looking for members to serve on the board by serving on various committees. These committees are: **Chapter Recognition, Membership, Awards, Education, Newsletter, Community Service, CGFM, Research, Early Careers, Historian, Webmaster, and Professional Development.**

If you would like to learn more about joining the Seattle Chapter board, please contact Karyn Angulo (Secretary) at angulok@gao.gov or 206-287-4868 or Mary Ann Hardy (President) at HardyM@gao.gov or (206) 654-5594.

We look forward to hearing from you. Nominations can be submitted for yourself or on another's behalf and are due by 4:00 p.m. on Monday, April 9, 2018.

Elections will be held from April 11 - April 23, 2018.

OFFICE OF THE WASHINGTON STATE AUDITOR

INTERNAL CONTROL CHECK LIST FOR LOCAL GOVERNMENTS

This self-assessment checklist is reprinted with permission. It was compiled to assist city/county managers, clerks, treasurers, and auditors to assess their own internal control environment for accounting and financial reporting and to provide guidance in placing controls where weaknesses are perceived.

This checklist should give you a good indication of the number and type of internal controls that might need attention in your operation. A copy of the questions can be found at

<http://portal.sao.wa.gov/PerformanceCenter/#/address?mid=6&rid=18493>

This document is in their Resource Database, which has a wealth of material available to anyone who might need it, on topics that also might be of interest to our members. Those include "budgeting for outcomes," "financial management," and "process improvement" among many others. See <http://portal.sao.wa.gov/PerformanceCenter/>

GENERAL

1. Is management aware that internal control is their responsibility? Y N
2. Does management show commitment to establishing and maintaining controls? Y N
3. Does your entity have an organizational chart defining the activities and persons responsible for them? Y N
4. Are the duties of officials and employees clearly defined and assisted? Y N
5. Does management consistently exhibit high ethical and professional standards in its conduct, setting the standard for the entire organization? Y N
6. Are personnel involved in accounting functions required to take an annual vacation? Y N
7. Are accounting functions performed by other personnel during the vacation of primary accounting personnel? Y N
8. Is other staff trained in the accounting functions to provide backup in the case of vacation or other absence of the primary bookkeeping employee(s)? Y N
9. Is responsibility for accounting duties ever rotated among staff? Y N
10. Is a current, accurate and accessible policy and procedures manual in place, including an official code of conduct/ethics or an official set of policies governing employee conduct/ethics? Y N
11. Are the policies governing employee conduct communicated in an effective way to staff and reviewed with them periodically? Y N
12. Is confidential or sensitive material (e.g. payroll records and taxes) maintained separately from non-confidential records? Y N
13. Is insurance coverage reviewed periodically by qualified individuals to determine adequacy? Y N
14. Does the comprehensive liability policy include liability coverage for all officials and employees? Y N
15. Is a budget system (including monthly or quarterly budget reports) used by management for watching income and expenses? Y N
16. Are cash projections made and periodically compared by management to the operational accounting information?
Y N
17. Do surety and/or performance bonds cover all employees/officials who handle the city's/county's funds? Y N
18. Are surety bonds of a sufficient amount, as prescribed and approved by the Council or Commission? Y N
19. Are authorizations for all bank accounts and check signers updated annually? Y N

FINANCIAL RECORDS

20. Do you have different staff responsible for a) authorizing a transaction, b) recording the transaction in the accounting records, and c) maintaining custody of the assets resulting from the transaction? Y N

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21. Is an accounting system in use that allows management to record financial transactions, view the data by category, and create timely reports to maintain accountability for the government's assets? Y N
22. Are detailed cash receipts journals maintained? Y N
23. Are detailed cash disbursement journals maintained? Y N
24. Are Council records (if separate records other than orders are kept) reconciled with the clerk/ treasurer's records monthly? Y N
25. Are the general ledger and its subsidiary ledgers kept up to date and reconciled monthly? Y N
26. Is a chart of accounts used? Y N
27. Are records properly guarded from fire, theft and manipulation? Y N
28. Are computerized data backed up daily and source documents retained until backup? Y N
29. Is a copy of electronic data properly stored offsite? Y N
30. Are all financial recording documents (receipts & purchase orders) sequentially prenumbered, retained, and accounted for, including spoiled or voided forms? Y N
31. Are automatic duplicates of certain forms (receipts & purchase orders) provided to individuals (e.g. vendors, taxpayers, etc.)? Y N
32. Is the person who does the bank reconciliation different from the person authorized to sign checks and make deposits? Y N
33. Is the bank reconciliation procedure documented? Y N
34. Are bank statements reconciled monthly, preferably within 15 days after the statement date? Y N
35. Does a responsible official, other than the preparer, review completed bank reconciliations? Y N
36. Is the completed bank reconciliation initialed and dated by both the preparer and the reviewer? Y N
37. Are the following monthly procedures currently performed: Y N
 - Reconcile cash accounts? Y N
 - Reconcile accounts receivable to the detail invoices? Y N
 - Reconcile payroll withholdings to the payroll reports? Y N
 - Reconcile accounts payable subsidiary ledger to actual invoices? Y N
 - Reconcile property tax receipts to the property tax receivables? Y N

CASH RECEIPTS

38. Is receipt of currency (which include checks) adequately controlled until deposited or remitted to the treasurer (within 24 hours as required by state law)? Y N
39. Is a copy kept of the treasurer's signed and dated endorsement of the tax collector's receipts, payments and any abatements? Y N
40. Have safeguards been provided to prevent officials or employees from cashing checks payable to the city/county? Y N
41. Are monies received by one employee, documented and then deposited by another employee? Y N
42. Are all monies received by the city/county turned over intact daily to the person who makes the bank deposit? Y N

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43. Does the clerk/treasurer keep separate accounts of all money received as highway or school taxes? Y N

44. Is the person who handles cash (receipts, bank deposits, purchases) different from the person who keeps the cashbooks/accounting records? Y N

45. Are funds received over the counter controlled by sequentially numbered counter receipts? Y N

PURCHASING

46. Is Council/Commission or Manager approval: Y N

a. Required for all purchases? Y N

b. Signed by a majority of the board and dated? Y N

47. Does the treasurer keep a book recording all pay orders (outstanding payables) that are not paid? Y N

48. Are the functions of purchasing goods, receipt of goods, and cash payment for goods performed by separate employees? Y N

49. Are:

- Checks pre-numbered? Y N
- Unused checks controlled? Y N
- Check signature stamps secured and not provided for staff use? Y N
- Checks prepared and signed by separate employees? Y N
- Checks never written to "Cash"? Y N

PURCHASING

50. Are materials and supplies inspected for condition and counted when received? Y N

51. Does invoice processing include a mathematical check of footings, extensions and discounts? Y N

CASH DISBURSEMENTS

52. Are all cash disbursements, except petty cash items, made by check? Y N

53. Are checks signed and immediately sent out but not returned to the check preparer to distribute? Y N

54. Are pre-numbered checks used? Y N

55. If checks are produced manually, is a controlled, mechanical check protector used? Y N

56. Are checks produced on an automated financial system? Y N

57. Is all investment activity by the clerk/treasurer approved by the Council/Commission and documented? Y N

58. Is petty cash handled through a fixed amount account with limited purchases that are reviewed by another individual? Y N

PROPERTY AND EQUIPMENT

59. Are schedules of fixed assets and depreciation maintained? Y N

60. Are periodic inventories taken and compared with the schedules of fixed assets? Y N

61. Is all property and equipment purchased or leased with city/county funds held in the name of the city/county? Y N

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62. Are invoices maintained to support the purchase or lease of equipment? Y N

NOTES AND INVESTMENTS

63. Are schedules maintained of all borrowing and investing activities? Y N

GRAND LIST AND TAX RECORDS

64. Is a system used (ideally a tax map) to be certain that all taxable property is included in the grand list? Y N

65. Are newly constructed or remodeled structures updated timely? Y N

66. Does the delinquent tax collector turn all receipts over to the clerk/treasurer so that the collector's fees can be entered into the city's/county's books as wages? Y N

67. Does the city/county have adequate follow-up policies with delinquent taxpayers? Y N

68. Does the entity maintain adequate records to support discounts or credits? Y N

69. Does someone other than the tax collector (delinquent or current) reconcile taxes? Y N

ENTERPRISE FUNDS (WATER, SEWER, ETC.)

70. Do accounting practices for enterprise funds follow guidelines listed above for all other city/ county funds? Y N

71. Is the follow-up on delinquent accounts adequate? Y N

FREE EXAM

The Seattle Chapter of AGA is giving away to a lucky recipient one voucher to cover the cost of registering for Exam I (Government Environment) of the CGFM exam.

Applicants for the voucher should meet the following criteria:

(1)Have applied to become a CGFM; and

(2)received an eligibility letter.

If you are interested in applying for the voucher, please contact our Chapter CGFM Chair, Gabrielle Sivage, at Gabrielle.Sivage@seattle.gov, or Chapter President Mary Ann Hardy, at hardym@gao.gov.

The voucher expires on June 30, 2018, so hurry to take advantage of this great opportunity to achieve your certification goal.

CGFM NEWS

NEW BENEFIT FOR STUDENT MEMBERS OF THE AGA

Those interested in pursuing the Certified Government Financial Manager (CGFM) designation will get an additional discount off the CGFM application fee, paying only \$33, compared to the \$99 fee for non-members.



To learn more, Click here

CGFM PREPARATION OPPORTUNITY

CGFM study participants interested in participating in presentations to train toward the study guides or in joining a study group, please email info.agaseattle@gmail.com with your contact details and your preferred method of being reached. Share any additional details you think are helpful for us to know about you. Seattle Chapter AGA intends to host daytime and evening presentations and/or study groups. The goal is to have practitioners in the field teach to topics in the CGFM study guides. We are excited to offer this opportunity, which will be setup to provide CPE too.

To apply for the CGFM certification

1. Go to <https://www.agacgfm.org/CGFM-Certification/CGFMs/CPE-Requirements.aspx>
2. Read the AGA's Code of Ethics.
3. Fill out and submit the Educational Background information below.
4. Verify and update your name and contact information in Edit Profile.
5. Pay the application fee online — \$70 for AGA members (\$33 for student members), \$99 for nonmembers.
6. Click “ok” to be directed to My Path to CGFM where you can upload your required degree documentation.

AGA membership is not required for the CGFM certification.

CGFM Intensive Review Course and examinations

AGA's Intensive Review Course (IRC) with CGFM examinations *included* is a great opportunity to review the course material with a knowledgeable instructor and complete your CGFM!

The next IRC, offering up to 18 CPEs, will be held in Arlington, Virginia, **April 26–27, 2018**. The class will run 8 a.m. – 5 p.m. both days. The cost of the course for qualified participants is as follows:

- \$375 for AGA members
- \$425 for nonmembers

The CGFM examinations are offered at no additional cost to course attendees — a \$375 savings!

The CGFM examinations can be taken by appointment only at [Pearson Professional Testing Centers](#) from **April 28, 2018 – July 31, 2018**, using vouchers provided by AGA.

What is the IRC? It is a special, limited enrollment opportunity for individuals who have already been studying for the CGFM examinations and want extra reinforcement of the material. It is a review of the main topics covered on the CGFM examinations, led by a knowledgeable instructor.

The IRC is not a shortcut. It is not a prep course with strategies on how to pass the exams, and it is not a substitute for the three AGA instructor-led training courses. The IRC is usually not enough, by itself, to prepare for the CGFM examinations — advance preparation is strongly recommended.

Registration

1. Apply and be accepted into the CGFM program (see [CGFM process](#) for more information).
2. Then, [Click here to pre-register for the IRC.](#)

JOB OPPORTUNITIES

Senior Internal Auditor

Sound Transit Seattle, WA

Senior Internal Auditor

Full-Time - \$74,030.00 - \$92,537.00 annually

Open until filled.

For details, go to:

<https://www.governmentjobs.com/careers/soundtransit?keywords=audit>

King County Washington Business and Finance Officer II - Compliance Evaluator

Job ID: 194229178

King County Washington - Seattle, WA 98194

Full-Time - \$71,406.41 - \$90,521.60 annually

Posted: 3/15/2018 - Expires: 5/14/2018

For details go to:

<https://www.governmentjobs.com/careers/kingcounty/jobs/2007619/business-and-finance-officer-ii-compliance-evaluator#2018SC7873>

ARTICLES and PHOTOS WANTED

We are looking for articles to include in the SOUNDER. Please submit items for inclusion and attribution.

Also, we like to decorate the first page of The Sounder with a local photo each month.

If you have an article or picture to contribute, please send it to Tim Doblér at DOBLER5@MSN.COM. When we use your photo, we will acknowledge you in our credits section.

Financial Condition as of February 2018

Checking	\$ 1,562.29
Savings	\$ 7,779.39
12-Month CD (Matured CD moved to Savings)	\$ -0-
Total Assets	\$ 9,341.68
Liabilities	\$ 0.00
Members' Equity	\$ 9,341.68
Liabilities & Members' Equity	\$ 9,341.68

Cash Flow Report, Month Ending February 28, 2018

Beginning Cash Balances	\$ 9,349.37
Lunch meals, speaker costs (incl. parking), & name tags	<u>\$ 59.40</u>
Cash Expended	\$ 59.40
AGA Dues Received	
Lunch Revenue	\$ 50.00
Interest Income	\$ 1.71
Board Dinner Reimbursements	
Subtotal Cash Deposits	<u>\$ 51.71</u>
Net Cash Change	<u>\$ 7.69</u>
Ending Cash Balance	<u>\$ 9,341.68</u>

2nd Quarter AGA Seattle Chapter Recognition Program Points

Chapter Goal: 25,000

Chapter Recognition Categories	Points to Dec 2017	Points Available	Percent Earned
Section I - Chapter Leadership, Planning, & Participation	2,860	5,000	57%
Section II - Education & Professional Development	1,825	4,000	46%
Section III - Certification	1,200	4,000	30%
Section IV - Communications	3,000 ^{1/}	3,000	100%
Section V - Membership with a Focus on Early Career and Student Members	2,425	4,000	61%
Section VI - Accountability	100	2,000	5%
Section VII - Community Service	800	2,000	40%
Section VIII - Awards	0	1,000	0%
Total as of December 2017	12,210	25,000	49%

^{1/} Points limited to points available ceiling. Actual points higher.

Recognition Levels:

A **Bronze Chapter Designation** will be presented to any chapter that attains between 12,000 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 25,000 credits for the year. The chapter president's plaque will include recognition that the chapter has achieved Platinum status.



The Sounder

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 chapter members who contributed articles and photos for this issue. Masthead photo compliments of Karyn Angulo.