

Board Meeting Minutes

AGA Seattle Chapter

GAO – Olympic Room, Columbia Center, Floor 27

October 1, 2014

NOTICE
 Next board meeting:
Wednesday, November 12, 2014, at 12:00

■ **Board Member Attendance:**

Member	Title	Present at Meeting
Ken Smith	President	✓
Diane MaKaeli	President-Elect	✓
Pat Bohan	Treasurer, Education Chair, & Meeting Coordinator	✓
Karyn Angulo	Secretary	✓
Tim Dobler	Newsletter Editor	
Ryan Guthrie	Board Member	
Mary Ann Hardy	Membership Chair	✓
John Kurpierz	Early Careers Chair	✓
Sam Lord	Community Service Chair	
Liz Naftchi	Research Chair	
Gabrielle Sivage	CGFM Chair and Webmaster	✓

■ **Welcome: Meeting called to order by Ken Smith at 12:03 p.m.**

I. Approval of Prior Minutes – All

Prior to the meeting, Karyn Angulo distributed updated minutes for the September board meeting that incorporated revisions from Pat Bohan, Sam Lord, Diane MaKaeli, and Gabrielle Sivage. Board members had no additional comments and voted to approve the minutes as amended (motion to approve, seconded, and passed unanimously). Karyn said she would save the final version as an Acrobat file and send it back out to the board members and for Gabrielle to post on the chapter website.

II. Treasurer’s Report – Pat

September Financials. Prior to the meeting, Pat Bohan provided the financial statements through September 2014. She offered some quick highlights, noting that the chapter had received \$145 scholarship funds from AGA National for membership activities. The luncheon costs for the September meeting were approximately \$102 and revenues were \$130, so the chapter made some money on the event. Additionally, an individual paid for a previous event, so total luncheon revenues were \$150. Interest income was \$2.09. Pat stated that she had received the last of the reimbursements from the board dinner, so everyone has now paid what they owed. Ken mentioned that he had purchased a \$50 Starbucks card for his “Coffee with the President.” He said he will treat it as petty cash and will get reimbursed with his receipts as he spends down the funds. Ken added that his first coffee event will be with chapter member Efren Agmata, with the City of Seattle. His goal is to do a

couple of coffee meetings a month but said he could potentially do more than that. The board approved the September financials (motion to approve, seconded, and passed unanimously).

III. Chapter Points – Diane and All

First Quarter Results. Diane MaKaeli submitted the first quarter chapter points, and she thanked John Kurpierz for his assistance with the tracking worksheet (which he had previously been given by Tim Dobler). John also checked Diane's points submission and made revisions as needed. Diane reminded the board members that the fourth tab in her tracking worksheet identifies the current totals for this program year. She pointed out that there are some places to add points for next quarter. She asked the board members to review the spreadsheet and use it as reminders for tracking the chapter's progress. The points for the October to December timeframe are due to AGA National on December 31. Ken added that the chapter earned 5,950 this quarter, which is great progress, and he thanked Diane for putting together the first quarter points submission. Diane will send a confirmation today after the meeting. We received additional points for communicating with the AGA regional and sectional vice presidents on our submission. She will update the points with the "Coffee with the President" activities, and Ken will provide information to other chapters to encourage development of a relationship with those chapters.

Chapter Recognition Program Points. Ken noted that the chapter earned most of its points at the end of the last program year. The Chapter Recognition Program was discussed at the most recent Sectional Leadership Meeting (SLM). AGA chapters discussed that this program is voluntary. AGA's intent is not to make the program too onerous but to go with "the spirit of the law" in determining whether a chapter qualifies for credit in certain categories. The chapter can ask AGA National if we have questions about certain items. Otherwise, AGA National tells the chapters to use their judgment.

Board members also discussed ways in which the chapter could earn more points in the current program year.

- *Section I, Goal 1, F.i:* Pat prepares monthly financial statements, which fulfills this requirement.
- *Section I, Goal 1, F.ii:* Annual report. The board members were not sure if we had reported points for this in the past [based on summaries in the chapter newsletters].
- *Section I, Goal 1, G:* Annual financial audit. According to Pat, the chapter has never done an independent audit. Ken stated that there is a lot of board involvement in the budget and financial reports, and the board could do a review. If we do such an audit late (after the period in which points would normally be earned), we can still earn chapter points if it is something new the chapter is doing. Diane noted that it is reasonable to try to implement best practices, such as an annual audit, and suggested we ask a member who is not on the board to perform an audit. Ken suggested the board ask Tim to request a volunteer in the October newsletter. Pat offered to ask former board member Rick Osborn if he would be willing to do the first audit. She will ask Rick before we seek volunteers.
- *Section II, Goal 1, A:* Register with state board of accountancy. Pat stated that the chapter is registered as a non-profit organization with the Washington Secretary of State but not with the state board of accountancy to be approved to provide continuing professional education credits. Diane stated that this is something the board could think about doing in the future.
- *Section V, Goal 2, G:* Officers welcome people at events. The chapter will submit 100 points for this next quarter. We will continue to speak to newcomers at our events. Participants were provided nametags at the September luncheon.
- *Section V, Goal 2, H:* Chapters hold one free event each year, which could be a party or a web conference. This goal could be incorporated into different chapter efforts, such as an outreach event to students.

IV. AGA Seattle Chapter Luncheons for Program Year 2014–2015 – All

Below is the list of education and outreach events for the 2014-2015 program year:

- A. Monday, **September 22**, 2014 – GAO 28th Floor Training Facility – Mr. David Hammond CPA, Sound Transit Internal Auditor, “Sound Transit Internal Audit Risk Assessment”
- B. Monday, **October 20**, 2014 - GAO 28th Floor Training Facility – Ms. Nancy Krier, Assistant Attorney General for Open Government, WA State Attorney General Office, “Overview of the Washington State Public Records Act”
- C. Monday, **November 17**, 2014 – GAO 28th Floor Training Facility – Daniel Masterson, Sheri Sawyer, and Shawn Looney, State Audit Office, “Confronting Local Government Financial Health with a New Tool from the State Auditor’s Office”
- D. Wednesday, **December 10**, 2014 – GAO 28th Floor Training Facility – AGA Web Conference, "Ethics"
- E. Monday, **January 12**, 2015 – GAO 28th Floor Training Facility – Tina Polf, “2014 Tax Update”
- F. Wednesday, **February 4 or 18**, 2015 (TBD) – GAO 28th Floor Training Facility, AGA web conference
- G. Wednesday, **March 4 or 18**, 2015 (TBD) – GAO 28th Floor Training Facility, AGA web conference
- H. Monday & Tuesday, **April 20 – 21**, 2015 – Governmental Accounting & Auditing Conference at Tacoma Convention Center with satellite locations in Everett and Spokane and webinar option.
- I. Monday, **May 18**, 2015 – Columbia Tower Club – Emerald Award presentation, speaker/topic TBD

September-December Luncheons. Board members agreed that the September meeting with David Hammond was a success. The October luncheon speaker will be Nancy Krier. Tim Dobler was the original point of contact with Ms. Krier, and he has confirmed her participation at the meeting. Pat will send out the flyer about two weeks prior to the event. Gabrielle said that she would put the information on the date and speaker on the website this week. Ken has confirmed the November speakers from the Washington State Auditor’s Office (SAO). He noted that the SAO has excellent web resources, and said that the November meeting would be a good meeting for the chapter to webcast and offer CPE. Pat said that she will purchase the ethics web conference in November for the December 10 meeting. She has already reserved the GAO Training Facility and said she would double-check with the Seattle GAO Field Office Manager regarding the capacity of the room if it is not posted outside the door of the room.

Use of Technology at Monthly Events. The board members discussed that the web conferences would be a good example of doing a Webex of a monthly event for our dues-paying members who cannot attend meetings in person. The chapter wants to be proactive and assertive in getting this access. Gabrielle Sivage suggested that the chapter have internal standard operating procedures (SOP) that are documented and part of the chapter’s records. Pat explained that the chapter does not sign a contract with AGA National when paying for the web conferences. She purchases the session for the chapter and receives the presentation and sign-in sheet online. John Kurpierz said that any SOPs must be in compliance with National Association of State Boards of Accountancy (NASBA) rules; Gabrielle suggested that the chapter develop the procedures and run them by NASBA. Pat commented that she has done webinars with the Washington Society of Certified Public Accountants (WSCPAs) at which the organization codes CPE. She offered to approach the Vice President of Education, Hayden Williams, to get information about WSCPAs’s policy and a copy of its web SOPs.

Ken stated that he had spoken with the prior AGA President about the use of technology and making things

more accessible to members. He urged the board to keep the lines of communication open with the national office regarding live streaming and webinars and demonstrate that we understand the rules and wish to serve our members and issue CPEs for our events. Ken and Pat will hold a conference call with AGA National's Education Director to explain our effort to stream events and meet the needs of members and AGA's mission. Ken said he did some research on NASBA requirements last year, and he does not see this as an insurmountable challenge. Pat added that WSCPA would comply with NASBA standards in its CPE events. Ken said that AGA would be concerned with revenues and risks and we would not want to provide streamed events to non-members. He added that the issue of access for members affects all large cities with AGA chapters, whose members face travel time and parking issues when trying to participate in chapter events.

Luncheon Evaluations. The board members discussed whether the chapter should make available evaluation forms for the luncheon speakers, noting the value in asking some open-ended questions to help the chapter improve the CPE it provides. Board members agreed that it could be as simple as asking attendees' thoughts on the speaker and the topic and that the questions should be asked at the event rather than after. Ken volunteered to draft a simple, half-page comment form for use at upcoming meetings that would ask attendees to rate the speaker and topic and ask for suggestions for future events. The board also discussed that there is currently no one from King County or the City of Seattle serving on the chapter board. Ken said that he would try to recruit someone from one of these governments, and he proposed asking that individual to help out with this task to assist the chapter. The board voted to have Ken draft the survey and talk with potential new board members at the county and city levels (motion to approve, seconded, and passed unanimously).

V. Early Careers Update – John Kurpierz

John reported that he had talked with fellow task force members Diane and Sam, and they had hammered out a problem statement on the disconnect between early career members and AGA. Sam's point is that there is not much data available on what members want, so the task force is considering a survey and other outreach to early career members. They also think that AGA seems to be focused on the federal government. State and local government employees would also benefit from AGA membership but they may not be sure they would fit in. The task force also discussed getting resources to contact colleges to attract early career members. John recommended a meeting of the full task force to come up with a proposal to bring before the board. Diane stated that it is important for the task force to have something for the board to review but noted that the task force can do the legwork regarding outreach and identifying early career interests. John said that the task force will draft a plan of action and send it to the board for comment and then approval to move forward. Karyn asked if there were points associated with doing a survey, and Diane responded that the chapter would get credit for the survey and for outreach. Ken said that he would like to be an *ex officio* member of the task force because of his survey expertise.

Gabrielle suggested the chapter also consider peer mentoring, in which a senior person mentors an early career member or career-switcher. For example, she mentors John on the Certified Government Financial Manager (CGFM) and doing work under that certification. Gabrielle completed an AGA National seminar on peer mentoring. They will send a government financial career checklist to help people starting their careers. Ken mentioned that the new AGA President had begun her term today and that she came from a consulting and marketing background. He sees this as a movement toward accountability and noted that accounting and auditing are forms of accountability.

VI. CGFM Update – Gabrielle

Gabrielle said that, for October only, the CGFM application fee will be \$20, down from \$85. Members would then have three years to meet the rest of the CGFM requirements, which includes work experience. A member must apply to take the exam and must be approved by AGA National (i.e., be a cleared candidate) to take the CGFM exam. Additionally, for the month of December, the exam fee will be reduced from \$109 to \$89. The board will announce these offers at the October 20 luncheon, and Gabrielle draft a summary of this information and ask Tim to include it in the newsletter.

Gabrielle stated that AGA contracts with Management Concepts to provide onsite CGFM training around the country. At one point, the company stopped in Seattle, and she was in one of the last CGFM classes offered here. Gabrielle said that the chapter could coordinate with other AGA chapters and invite non-AGA members to the training. One chapter must lead the training effort and can delay or cancel sessions if needed. Typically, there are ten free vouchers available for the CGFM exam itself, which can be raffled to training participants. Gabrielle mentioned that Boise, Portland, and Olympia have all expressed interest in some form of CGFM training. Ken said that he and Gabrielle would work with the other chapters nearby, adding that there are other professional development training opportunities and AGA is considering one for the CGFM.

VII. Membership Update – Mary Ann

Mary Ann Hardy, Membership Chair, said that there had been access issues with the *My AGA* website so she did not have current information on new and suspended members. Jill Murphy, from AGA National, had sent the most recent chapter roster to Karyn and Mary Ann, which indicated that the chapter has 60 active members. Mary Ann mentioned that there are a lot of activities directed to new members, such as recognizing them at meetings. She said she would look for ideas for supporting new members and work on the access issues. Ken suggested Mary Ann contact him to strategize on how to invigorate the current membership and attract new members.

VIII. Newsletter Community Service, and Website Updates – Tim and Sam, and Gabrielle

Tim Dobler and Sam Lord were unable to attend this meeting, so no updates were provided for those committees. Gabrielle stated that she had no new updates on the website.

IX. Good of the Chapter - All

- **AGA San Antonio Chapter Challenge.** Ken reported that the AGA San Antonio Chapter had proposed a challenge to other chapters in which chapters would compete and earn points by placing wreaths on graves of veterans at national cemeteries. After much discussion, the board determined not to pursue this challenge but rather to explore other charitable opportunities in the local community, such as assisting at food banks or by sharing our financial skills with small non-profits. Members voted to thank the San Antonio chapter for the challenge but decline to participate (motion to approve, seconded, and passed unanimously). Ken said that he would respond to the San Antonio chapter.
- **Pricing.** The board continued its discussion of pricing for the monthly luncheons. Eighteen people signed up for the September luncheon at the GAO Training Facility, and there were four no-shows. This could be because it was the first meeting of the year but also because there was a \$5 charge. Pat proposed that, if there is not a webinar scheduled [which the chapter must pay for], there should be no charge for members to participate and \$5 for non-members. For webinars, the chapter could charge

\$10 per CPE for members (\$20 total) and \$15 per CPE for non-members (\$30 total). This proposal passed the board vote (motion to approve, seconded, and passed unanimously).

- **New Board Member.** Pat nominated Ryan Guthrie, a senior financial auditor at GAO, as a new board member. The board voted to approve Ryan to join the board, pending confirmation of his membership in the AGA Seattle chapter (motion to approve, seconded, and passed unanimously).
- **Chapter Committee Updates.** Karyn asked if she should send all of the committee chair updates to AGA National at once, such as Liz Naftchi stepping up as Research Chair, or send them as they are determined. The board agreed she should send the updates as she gets the names. Karyn stated that all of her e-mails to Liz had been bouncing back lately. Pat said that her e-mails seemed to be getting through, and she offered to contact Liz to get a good phone number where she could be reached for meetings.
- **Modifications to Monthly Luncheons.** Ken stated that he is continuing to work with Pat and Gabrielle on live-streaming the presentations at the monthly luncheons. He recommended the chapter try to have 2-3 participants online for the October event. Diane volunteered to do so. Ken said that the chapter will continue to work on guidance on issuing CPE for online participants. He also said that he wants individual board members, at least three per meeting, to talk to attendees at the meetings.

X. Action Items - All

- **Karyn Angulo** – submit updated officer list (new board member/committee chairs) to AGA National; send finalized minutes to board, with Acrobat versions for Gabrielle to post to the chapter website
- **Pat Bohan** -- contact Rick Osborn about auditing the chapter's financials; distribute flyer for October luncheon; purchase December 10 webinar in November; identify room capacity limits for GAO Training Facility; contact WSCPA Vice President of Education on the society's web training policy and SOPs; hold conference call with Ken and AGA National Education Director regarding live-streaming events for CPEs; and get in touch with Liz to ensure the board has good contact information for her
- **Mary Ann Hardy** -- continue to work with AGA National on website access issues; contact Ken to strategize on how to invigorate the current membership and attract new members
- **John Kurpierz** – organize a meeting of the full early career task force to come up with a draft plan of action to bring before the board for comment and approval
- **Diane MaKaeli** – continue to update chapter points and coordinate with other chapters; assist with Early Careers task force proposal; participate in October meeting via live streaming
- **Gabrielle Sivage** – update chapter website with recent meeting minutes and upcoming events; provide summary of CGFM specials for newsletter; work with Ken to coordinate with other AGA chapters on CGFM training and on live streaming luncheons
- **Ken Smith** – initiate “Coffee with the President” meetings; coordinate with Pat, Gabrielle, and AGA National on live streaming events, with Early Careers task force as an *ex officio* member, with Gabrielle on CGFM training, and with Mary Ann on membership strategies; draft luncheon evaluation form and talk with potential new board members at the county and city levels; respond to the AGA San Antonio chapter about its challenge
- **All** – continue to think of potential Emerald Award recipients

■ **Adjourn:** There being no further discussion, Ken adjourned the meeting at 1:23.