

# Board Meeting Minutes

## AGA Seattle Chapter

### GAO – Olympic Room, Columbia Center, Floor 27

### September 3, 2014

**NOTICE**  
 Next board meeting:  
 Wednesday, October 1, 2014, at 12:00 p.m.

■ **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                                 | ✓                  |
| 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 12:05 p.m.**

**I. Board Introductions and Committee Opportunities - All**

The meeting participants introduced themselves and described their current roles on the board. Pat Bohan mentioned that she was "multi-hatted" as the Treasurer, Education Chair, and Meeting Coordinator and that she was looking for some co-chairs to help out with and eventually take over her positions once she retires. Mary Ann Hardy offered to assist as Education Co-chair, and Sam Lord volunteered to be Treasurer next year. Gabrielle Sivage is "dual-hatted" as the Certified Government Financial Manager (CGFM) Chair and the Webmaster for the chapter website. Ken Smith, Chapter President, stated that the chapter had other potential board positions to fill, including Chapter Recognition, Awards, Research, Historian, and Accountability. Liz Naftchi volunteered to be the Research Chair. Karyn Angulo said that she would update the chapter officer list and forward the revised document to AGA National. Pat introduced her guest, Ryan Guthrie, a financial auditor with the Financial Management and Assurance Team at the U.S. Government Accountability Office in Seattle. She said that she was looking for new board members and that she would also talk to David Hammond, a chapter member who works at Sound Transit, at the September luncheon to see if he would be interested in joining.

**II. Approval of Prior Minutes – All**

Pat had prepared the minutes for the August meeting and forwarded the draft to board members. Karyn had reviewed and Pat had sent out the revised document for comment. Sam mentioned that he had an additional

comment under "Good of the Chapter" related to normal costs. With that revision, members voted to approve the minutes (motion to approve, seconded, and passed unanimously).

### **III. Treasurer's Report – Pat**

**August Financials.** Prior to the meeting, Pat Bohan provided the financial statements through August 2014. She offered some quick highlights, noting that the chapter had finally received the proceeds from the April Governmental Accounting & Auditing Conference (GAAC), which amounted to \$3,311.52. The chapter also received \$64 in dues, two months' of interest (\$3.84), and \$250.28 in reimbursements from board members for drinks and guests at the board dinner. Pat is still getting money from some board members for this event. Additionally, she received \$20 in luncheon receipts from a chapter member who had signed up for a meeting the last program year but had not paid for the meal. Total inflows for the month were \$3,649.64, and total outflows were \$969.16. The outflows included \$740.51 for the board dinner (these costs are partially offset by the reimbursements) and \$228.65 to send the Chapter President to the AGA Professional Development Conference in Orlando, Florida, in July. Pat commented that the chapter no longer has liabilities (which had been prepaid lunches). She also noted that the chapter received the proceeds for the GAACs in 2012 and 2013 in the same program year, but this did not happen in 2014.

**2014-2015 Budget Proposal.** The board then discussed the Chapter's budget for the coming year. Diane MaKaeli asked where the costs would normally come from during the program year, and Pat said that many came from the monthly luncheons. Now that most meetings will be held in the GAO Training Facility, the chapter will no longer have those costs (except for the Emerald Award luncheon in May 2015) because we will be ordering optional box lunches through Ingallina's that people will pay for. Diane also asked if the chapter paid for speakers. Pat explained that the chapter sometimes provides a de minimus gift to speakers, who sometimes decline them.

**2014-2015 Budget Amendments.** Ken made two requests to amend the budget for the new program year. First, he suggested that the board order shirts for the AGA Seattle Chapter board members and that the chapter pay for these shirts. He said that they could have the AGA or AGA Seattle Chapter logos, and Mary Ann added that these shirts would be a good outreach tool when board members wore them at events. Ken said he was envisioning button-down, long-sleeved shirts. Liz said that small production runs could be high cost, and Pat suggested Land's End as a good place to start for personalized clothing. Tim volunteered to get information on shirts and logos from AGA National as well as the Boise AGA Chapter; Ken suggested he also research green eye shades. Ken's second request was that the board initiate another outreach activity by funding "Coffee with the President." He said he wanted to put a blurb in the next newsletter in which he offered to meet with members and interested parties to talk over coffee. The funding request was for coffee cards to fund these get-togethers. The board approved both of Ken's suggestions (motion to approve, seconded, and passed unanimously). Pat will make the revisions to the budget.

### **IV. Chapter Points – Diane and All**

Diane MaKaeli will be submitting the chapter points as the chapter President-elect. She said that she has not done anything with the points yet, and John offered to walk her through the submission process. The chapter accumulates points for luncheons as well as for outreach through the newsletter and articles in the newspaper. Karyn suggested that they also run the points by her so that she could let them know what she had done as secretary, such as submitting the officer list and chapter plans. She also offered to send out the new Chapter Recognition Program guidance which has been updated for the new program year. Diane mentioned that she would be doing outreach to Fire District Services Administrative Support and accountants over the next few

weeks and that she also will coordinate with the University of Washington-Tacoma on future chapter meetings. Ken urged board members to consider more marketing outreach and to consider who we want to reach out to for more participation in the chapter and its activities.

#### **V. 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. 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. Monday, December 15, 2014 – GAO 28th Floor Training Facility – Speakers and Topic TBD
- 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, Speakers and Topic TBD

**Luncheon Calendar.** Board members discussed the luncheon calendar, with Pat pointing out that there is an opening in the schedule for December. She suggested a 2-hour webinar on ethics, which will be offered on Wednesday, December 10. Attendance at the December meeting has historically varied, depending on the topic. The Emerald Award presentation will be on May 18, 2015, and the chapter has reserved the Columbia Tower Club (CTC) for that meeting. Board members asked if the chapter should consider holding either the October, November, or December meeting at the CTC, but Pat recommended we only hold the May meeting there. Pat stated that the chapter typically subsidizes each person by \$30 to \$40. Lunches come out to around \$55 to \$60, and we charge members \$20. She said that the chapter could explore the cost of providing light snacks at the CTC instead of a full meal. Tim suggested that the chapter check on the availability of the attorney from the U.S. Immigration and Customs Enforcement office in Seattle. He offered to follow up with her on her availability to give a presentation in December, February, or March. Board members agreed to hold the annual Emerald Award luncheon at the CTC and to change to date for December from the 15th to the 10th. Pat will reserve a room for this luncheon.

**Luncheon Costs.** The board members then discussed the costs to members and non-members to participate in the monthly luncheons. Pat stated that the chapter has been charging members \$10 per continuing professional education credit for the AGA webinars, so they pay \$20 per webinar. Non-members have paid \$30 per webinar. Ken said that he thought the chapter should charge non-members more than members in order for there to be an advantage to membership in AGA, and he asked the board members if they thought the chapter should routinely charge members for the luncheons. Pat pointed out that one reason to charge is

that the CPE events are how the chapter makes money. Diane noted that the people she is reaching out to would want to be sure that membership in AGA has some benefit over being a non-member. She suggested that perhaps participation at the luncheons, except for the webinars, could be free for members and that non-members could attend their first event for free. Events at the GAO training facility have been free for members but could perhaps be \$5 for non-members. Pat said that most of the non-member participants come to the webinars as opposed to the speaker presentations. Ken suggested that members attend the non-webinar meetings for free and that non-members could come to the first event for free and then pay \$15 per CPE hour, starting in October. Ryan asked if there was a price difference the previous program year, and Pat explained that non-members had typically paid \$10 more than members for webinars and for events in the CTC but that events in the GAO training facility were free for everyone. Mary Ann added that once the chapter receives documentation of a new member, that person is offered a free meeting at the first meeting attended. Karyn asked if the chapter would get as many participants at meetings in the GAO training facility if we charged people \$10, and Diane said she didn't think we would if people had to pay. The board members also felt that increasing the costs for the meetings at the GAO training facility from free to \$15 would be a big jump.

**Meeting Venues.** Diane reminded the board to think of the costs that some participants incur just to drive into downtown and find parking for these events. The board discussed possibly moving the meeting venues, with Pat noting that the equipment and room at the GAO facility are free, whereas the chapter might have to pay for one or both of them if we reserved a different venue. Liz pointed out that parking downtown would be a problem no matter where we held the luncheons. Ken asked about the possibility of allowing people to video-stream presentations to participants' desktops.

**Meeting Cost and Membership Benefits Summary.** The board agreed to continue this discussion and approve the luncheon cost structure later. Karyn will summarize the following proposal in the meeting minutes: Regular monthly luncheon meetings at the GAO training facility will be free to members and \$5 per CPE for non-members. The two-hour AGA webinars will be \$20 for members and \$30 for non-members. The chapter will provide a free lunch at the first meeting a new member attends. The club will also make sure that members know about the \$75 discount that members receive at the GAAC. AGA membership also includes the quarterly Journal of Government Financial Management and inexpensive CPE credits. The board agreed that the chapter should highlight the value-added of membership in AGA and consider producing a flyer that highlights the benefits of membership.

## **VI. Newsletter Update – Tim**

Tim said that he had drafted the August newsletter and that Karyn was reviewing it. He asked if it should go out as the August or the September issue. The board members suggested he make the issue the August one and then produce the September issue later in the month. He will add the speakers to the calendar in the newsletter, and Pat will add the August financials since they are now available. This will mean having the August financials included in two newsletters in a row. Pat said that she will have everything but the interest accrued for the month by the end of each month, and she will provide that information to Tim for the newsletters. Ken asked if the newsletter had a member profile section, and Karyn suggested starting a "Meet the Board" section. Ken said a good place to start would be to feature Diane as the President-elect and a board member representing local government. Pat recommended we start this feature in the September issue.

## **VII. Membership Update – Mary Ann**

Mary Ann Hardy, Membership Chair, said that chapter scholarship funds are available and the deadline is September 15th. If the chapter wishes to request these funds, we need to identify how they will be spent. Mary

Ann stated that last year the chapter received \$121 in the early fall for use by January 31st. The shutdown of the federal government messed up the timing of the student event the chapter had planned, so we got an extension and used the funds to subsidize lunches for new members. This year, chapters must spend the funds on an activity by January 31st. Ken had mentioned the "Coffee with the President" option, which the board had approved earlier in the meeting. Diane pointed out that we may not need funds for the upcoming meeting with UW-Tacoma because the Dean might provide the food and drinks for that event. If the funds can be spent on events or materials, the chapter could also use some of the funds to print a one-page flyer on the AGA Seattle chapter and the benefits of membership. Mary Ann informed the board members that the scholarship funds could not be used to subsidize or give away AGA memberships, but that the ideas the board had been discussing would be an acceptable use of the funds. Ken suggested the chapter coordinate with the Portland and Olympia chapters on the flyer as well.

Mary Ann said that she would submit the request for the chapter scholarship funds and let the board know the results. The funds would then be disbursed as needed. She told the board that she would also run the membership reports and send an update to the board. Ken asked if anyone was developing the handout, and he offered to take on this project because he already has established relationships with the other AGA chapters that are close by. He asked Karyn to include an "action items" section in the minutes and add this task to that list.

### **VIII. Early Careers Update - John**

John reported that he had been talking with UW students who told him that internship opportunities had dried up and they were looking for something to be involved in. Ryan and Mary Ann stated that they had been working to recruit employees for their team but that the two positions did not end up going to the Seattle office. They offered to provide more information on this to the board. Ken remarked that it is hard to bring financial management students into internships. John asked the extent to which it is AGA's duty to improve the employment pipeline, noting that the route is clearer for accounting graduates but less so for other related fields. He suggested the board create a task force to work on early careers for non-accountants. Sam expressed interest in participating in such as task force. He currently does outreach for the Health and Human Services Office of the Inspector General for 12-week intern cycles at locations such as UW-Bothell and North Seattle College. The internship opportunities are also posted on Husky Jobs for two months at a cost of \$10 a month. Diane is also interested in the committee and commented that she has discussed career and internship opportunities with the Dean at the Milgard School of Business at UW-Tacoma. Historically, they have not approved any unpaid internships. However, many students want to do some career exploration and are willing to do unpaid internships. Diane said that she will discuss this with the dean to see if he will approve non-paid internships. Gabrielle added that non-profits and non-governmental organizations are able to offer unpaid internships because the onus is on the employer to train the interns. Ken said that John, Sam, and Diane will form the initial task force; other board members should contact John if they are interested in joining.

### **IX. CGFM Update – Gabrielle**

Gabrielle said that she did not have any new information on the CGFM but that she wanted to discuss certain tasks that she would like to take on as the committee chair. In particular, she would like to explore different options for getting CGFM content to members. The chapter should assist in getting CGFM training out there for members and find out where members are in acquiring the CGFM. Ken suggested that the board discuss the CGFM and Early Careers updates up front at the next board meeting, adding that people are interested in getting the CGFM this year.

## X. Website Update – Gabrielle

Prior to the meeting, Gabrielle provided the team a proposal for the chapter website that she and Pat had prepared. Gabrielle said that she wants people to be proud to look at the chapter website. Ken added that he had been involved in the discussions leading up to the proposal, and he requested the authority for Gabrielle, himself, and Pat to come to a decision on the website as well as a budget of \$300 to fund the committee's decision. Gabrielle said that she would take the Wild Apricot informational webinar to see what she can learn about that option. This option is more expensive but appears to be easier to use on an ongoing basis. Ken noted that a small price difference was not as important as ease of use for a website. Sam asked if anyone wishing to access the site (the public) would need to be a member of Wild Apricot. Gabrielle replied that there are some “members only” areas but that there were areas the public could see without having to join first. Ken moved that the board approve the committee to move forward with the Chapter President to identify the best website functionality for the chapter, whether it be Wild Apricot or Squarespace. The motion was seconded and passed.

## XI. Community Service Update – Sam

Sam said he did not have an update on community service.

## XII. Good of the Chapter - All

- **Chapter Intern.** Gabrielle reported on the proposed internship for public relations and website management for the AGA Seattle Chapter. The board members asked if the intern would focus on AGA issues or information technology, the direct report for the intern, and whether or not the intern would come to board meetings. John and Gabrielle will respond to these questions in the proposal.

## XIII. Action Items - All

- **Karyn Angulo** – send new Chapter Recognition Program guidance to board members; notify Diane of dates the chapter plans were submitted to AGA National; update calendar with December webinar; update officer list and submit to AGA National
- **Pat Bohan** – make revisions to the budget to reflect approved amendments; reserve venue for December 10 webinar; contact David Hammond about serving on the board.
- **Tim Dobler** – distribute the August 2014 Souder newsletter; research cost information for board member shirts; contact the ICE attorney about speaking at a luncheon; include “Coffee with the President” blurb in newsletter
- **Mary Ann Hardy** -- apply for the annual scholarship funds; download updated membership lists and forward them to the board
- **John Kurpierz** – assist Diane with compiling the chapter points for program year 2014-2015; lead Early Careers task force with Diane and Sam; work with Gabrielle on the intern proposal
- **Sam Lord** – work with John and Diane on Early Careers task force
- **Diane MaKaeli** – work with John to submit first quarter chapter points to AGA National by September 29; provide member profile to Tim for newsletter; work with John and Sam on Early Careers task force
- **Gabrielle Sivage** – continue to update chapter website; develop the proposal for the best website for

the chapter and participate in training; coordinate with John on the student intern proposal

- **Ken Smith** – draft flyer on AGA Seattle and AGA in general in coordination with nearby chapters
- **All** – continue to think of potential Emerald Award recipients; prepare to discuss luncheon costs

■ **Adjourn:** There being no further discussion, Ken adjourned the meeting at 1:15.