



April Newsletter

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President's Message

Hello Austin Chapter,

Happy Spring! I hope everyone has been enjoying the warmer weather in and around Austin. With the bluebonnets now in full bloom, y'all better take advantage of this refreshing time of year before the heat and humidity take over again!

In March, the Austin AGA commemorated CGFM Month by highlighting the benefits of obtaining the Certified Government Financial Manager Certification. With reduced fees for testing and other great AGA perks, it's always exciting to see our members take advantage of opportunities to grow their skillset, and ultimately advance their careers! We congratulate all who participated in trainings related to competencies in governmental accounting, auditing, financial reporting, internal controls, and budgeting.

And in April, more [FREE CPE Webinars](#) are coming your way! On Thursday, April 8th at 12pm, join us for a complimentary MS Teams webinar hosted by Tamara Lilly, Assistant Inspector General (AIG) for the Office of Audit Services (OAS) at the Department of Health and Human Services (HHS). Tamara will be discussing cybersecurity's most commonly overlooked threat vectors and "non-rocket science" countermeasures. This is an event

you don't want to miss! Click [here](#) to register.

Last but not least, if you haven't already done so, [please be sure to renew your AGA Austin membership!](#) Membership cycles typically expire annually at the end of March, so be sure to [click this link](#) to renew if necessary. AGA Members get access to over 14 hours of free professional training each year, along with discounts on other industry courses and certifications. And, once the pandemic settles, we want to make sure we see each and every one of you at our members-only professional events!

Thank you all for your continued patronage, and I look forward to seeing everyone at this month's webinar!

Best Regards,

Aria Negahban, PMP

President, AGA
Austin Chapter



Members and Anniversaries

The Chapter reported 113 members as of March 2021, including 2 members who joined in March. The Chapter welcomes the following new members:

- Mrs. Amy Maddox
- Mrs. Jamyen Robinson-Hall

The following members also celebrated their anniversaries during the month of March:

5 year:

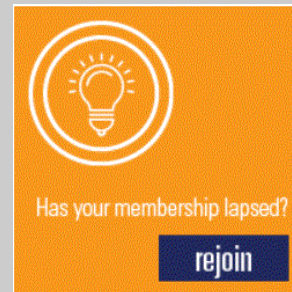
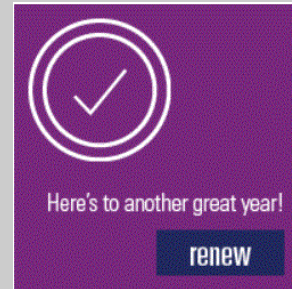
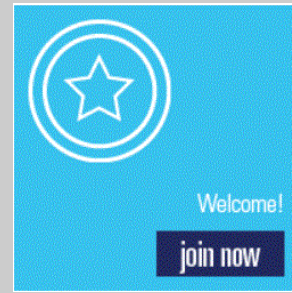
- Mrs. Rim Schreiber

25 year:

- Mr. David Spencer



AGA is the only association that supports professionals working in federal, state and local governments as well as the private, nonprofit and academic centers. As an AGA member, you gain access to a host of benefits designed to support your career growth and success.



Membership News

Event Calendar



Upcoming virtual and live trainings

April 7, 2021 2:00 - 3:50 PM ET	Ethics Webinar 2 CPEs
April 8, 2021 12:00 - 1:00 PM CT	Cybersecurity - Sweating the Small Stuff Matters Webinar 1 CPE
April 16, 2021 11:00AM - 12:15 PM CT	Federal Response to the COVID-19 Pandemic Webinar 1 CPE
April 20, 2021 2:00 - 3:00 PM ET	The Top 10 Excel Skills Every Government Financial Manager Need to Know Webinar Up to 2 CPEs
April 21, 2021 2:00 - 3:50 PM ET	CARES Act - Implementing, Monitoring, and Reporting Webinar 2 CPEs
May 12, 2021 2:00 - 3:50 PM ET	Fraud/ Data Analytics Webinar 2 CPEs
May 18 - 21, 2021	CGFM Live, Virtual Course: Government Accounting, Financial Reporting and Budgeting Webinar 21 CPEs

Cybersecurity - Sweating the Small Stuff Matters



Tamara Lilly

Assistant Inspector General for Audit Services

**Office of Inspector General
Department of Health and Human Services**

April 8, 2021

12:00 pm - 1:00 pm CT

MS Teams

[Register](#)

AGA Austin Chapter Welcomes Ms. Tamara Lilly for the April Webinar

Ms. Tamara Lilly is the Assistant Inspector General (AIG) for the Office of Audit Services (OAS) at the Department of Health and Human Services (HHS). She joined the OIG in April 2019 and oversees the cybersecurity and information technology audit program. The mission is to provide timely, impactful, and relevant cybersecurity and IT audits of the systems, tools, and techniques used by or on behalf of HHS to support healthcare delivery to beneficiaries and reporting for decision making such as telehealth, artificial intelligence, and electronic health



records. Prior to HHS, she served as the Deputy Chief Information Security Officer (CISO) at the Department of Homeland Security focused on strengthening its cybersecurity and information technology posture.

Ms. Lilly is a Certified Information Security Auditor. She earned a Computer Science degree from the University of Maryland Baltimore County and Masters Certificate from George Washington University in Management Information Systems.

To Increase Trust in Government, Reinvent the Local Government Budget

"Trust is an asset as important as any other that can be found on our balance sheets"

- GFOA Code of Ethics

By; Chris Morrill



A well-functioning democracy requires citizens' trust in their governmental institutions. In times of crisis, when state and local governments need community support to respond effectively, trust becomes even more critical. Without earning that trust, communities cannot succeed in addressing the impact of the COVID 19 pandemic, economic uncertainty, systemic racism, increasing severe weather events, and the growing list of other crises. But how can we accomplish this at a time of increasing polarization, misinformation, and civic disillusionment?

GFOA—and its members—have focused our trust building efforts in three areas: values-based ethics, a leadership framework based on common pool resource theory, and rethinking local government budgeting.

The budget is arguably the most important policy document prepared by a local government. Through the allocation of scarce resources, the budget should reflect a community's values and where it believes investments will most help its citizens thrive. If prepared transparently and informed by research, with real community engagement, data, and best practices, the budget can build a foundation of trust between a local government and its citizens.

The incremental, opaque approach to budgeting that is still prevalent today, reduces governments' ability to innovate and use data for better decision making. Traditional budget processes do not fully incorporate community needs or address past inequities. In short, budget preparation with little data, non-existent, or flawed, citizen engagement, and a bias for the status quo, continue to perpetuate inequities, contributing to the ongoing trend of citizen distrust in government. We believe there is a better way.

A New Approach to Budgeting

Aaron Wildavsky wrote "A Budget for All Seasons? Why the Traditional Budget Lasts," a seminal article describing the shortcomings of traditional budgeting, in 1978. The issues he described more than 40 years ago are essentially the same ones bedeviling us today! We need to ask, then, what's different now that we can expect to lead to different results than those described in 1978? These differences show us how we can make constructive changes.

We have Different Mental Models

Mental models guide decision making. For example, a zero-sum game is often a mental model for traditional budgeting. But assuming that someone's gain has to be balanced by another's loss

Industry Article

leads to certain predictable and undesirable behaviors. Common pool resource thinking—the mental model for GFOA's Financial Foundations for Thriving Communities—suggests different, more adaptive behaviors. Common pool resource theory identifies eight design principles to promote sustainability of a shared common resource like fisheries or public grazing lands. GFOA found that these principles could be adapted to the local government budget—a shared financial resource. While this model isn't new to the world, it is new to public finance. To the extent that we recognize that mental models inform decisions, and we can put new mental models in place, we may be able to design improved processes and reach better decisions.

We Have a Better Understanding of How People Make Decisions

We understand the limits of rationality better than we did forty years ago, and we now recognize that all people engage in predictably irrational decision making (e.g., cognitive biases). In recent years, a whole field of study that seeks to understand the way we make decisions has helped us recognize the role of irrationality and the settings that might encourage or discourage irrationality. Some of the more important types of predictably irrational behaviors include overconfidence bias and confirmation bias.

Many people are innumerate—they aren't capable of making sense of numbers and often don't respond to numbers in logical ways. They respond better to stories and narratives. Stories also boost ease of recall, which might then increase the attention given to an issue. For example, long-term issues are often underappreciated in budgeting. Might a narrative treatment improve that? Popular reporting is a step toward bringing a narrative treatment to public finance.

Technology Reduces Communication and Production Costs

It is easier to move information around networks of people and cheaper to produce that information than it was forty years ago. Technology has grown in power and availability over the years, and with it the ability to provide interactive simulations, which can open the budget process to the entire community. Research shows that interactivity helps people get their minds around complex situations more easily, so it may help engage our rational thinking capacity and, ultimately, shape our understanding. Simulation might also help reduce overconfidence about how well one can predict the future.

Geographic information systems allow data to be presented spatially, which is important for both revenues and expenditures. GIS could be especially useful for addressing past inequity. For example, visually displaying infrastructure investments by neighborhood can quickly help decision makers and the community identify imbalances.

Smart phones make technology solutions almost universally available, and technology makes networked forms of organization much more practical. This makes it easier for local governments to work with other governments, non-profits, institutions of higher learning, and the private sector. There may also be opportunities for better peer-to-peer collaboration among budget officers to help solve shared problems.

More Awareness of Equity Issues and Increased Potential for Conflict If They Are Ignored

A traditional advantage of the conventional budget is that it decreases or avoids conflict by continuing the status quo rather than redirecting resources which could be seen as creating winners and losers. This proposition might have been more valid before 1978, when income inequalities were far less significant and median real wages had been growing for many years. Some potential conflicts might have been less acute, and local governments might have been more comfortable ignoring them. But today, it seems that at least some of these conflicts are at or near a boiling point. Avoiding or decreasing conflict over critical community issues like systemic racism is not productive or right. The best option is to handle conflict constructively. Negotiation research and the field of “reason-based choice” provide information that could help frame decision strategies when trying to choose among options with attribute tradeoffs. Increased access to information may help raise awareness of equity issues. Also, finance officers today seem more open to consensus decision making and less committed to top-down decision making. Currently, we don’t have well-developed methods for addressing equity in the budget, however, so local governments will need to create those tools.

Financial Foundations for Thriving Communities Model for Budgeting

GFOA’s Financial Foundations for Thriving Communities—adapted for government finance from the Nobel Prize winning research on common pool resource theory by Elinor Ostrom—provides a framework for collaboration and support for public policies and programs. Organized into five pillars, the framework provides finance officers with guidance on ways to improve their governments’ financial positions now and how to create a strong foundation for a thriving community over the long term. Each pillar includes leadership strategies and institutional design principles. Local governments cannot order people to collaborate, so leadership strategies are needed to help inspire pride and public support for a strong financial foundation. Institutional design principles, meanwhile, are the “rules of the road.” They provide the context for leadership strategies and ensure continuity of good financial practices through changes in administration. Moreover, the strategies and design principles can guide budget preparation, ensuring full community engagement, transparency, and fairness—the foundations

Financial Foundations

- ❖ **Pillar 1: Establish a long-term vision** – *give people a reason to Collaborate*
- ❖ **Pillar 2: Build trust and open communication** – *create conditions for cooperation*
- ❖ **Pillar 3: Use collective decision making** – *create forums for participation*
- ❖ **Pillar 4: Create clear rules** -- *reinforce constructive behavior*
- ❖ **Pillar 5: Treat everyone fairly** – *promote and protect mutual trust and respect*

for building trust.

GFOA is now working with leading practitioners and researchers to “rethink budgeting,” building a system for the twenty-first century based on the five pillars of Financial Foundations for Thriving Communities. The goal is to provide public administrators with new tools, techniques, and systems to allocate scarce public resources based on data and research, and with a focus on equity. This new approach to budgeting will not only better serve communities but also increase trust between local governments and their citizens, which is so necessary in these increasingly uncertain times.

The local government’s budget—because it allocates scarce resources—should reflect a community’s values. It is unlikely this goal can be achieved using the current incremental budgeting process. Now is the time to rethink local government budgeting by understanding the science of decision making, tapping into new forms of technology, and using an equity lens in decision making. The new mental model of Financial Foundations for Thriving Communities can guide communities through these changes, increase citizen trust in their governments, and foster financial resiliency.

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Author Biography

Chris Morrill is the executive director and chief executive officer of the Government Finance Officers Association.



Meet Aria Negahban

AGA Austin Chapter President

Aria Negahban is the Business Operations Systems Specialist for GrantWorks, Texas' largest firm dedicated principally to managing state and federal development programs. Located at their headquarters in Austin, he brings his experience in project management, data science, and government consulting to his role in improving transactional software and leading the organization toward a digital future.

Aria has been active with the Austin AGA for nearly 3 years. He currently serves as the Chapter President, and has previously served as the Membership Committee Chair. He was instrumental in

moving the chapter forward when Austin, like the rest of the world, went into quarantine last March, by rolling out an all-digital series of virtual CPE webinars and events for members. While the Covid-19 pandemic hasn't slowed him or the Austin Chapter down, he surely looks forward to seeing members in-person again soon at our familiar CPE Luncheons held at Pappadeaux Seafood Kitchen!



In addition to graduating from Binghamton University with a Bachelor's Degree in Environmental Planning, Aria also earned his Project Management Professional (PMP) Certification from the Project Management Institute. When he's not busy with the AGA, Aria enjoys music, spending time with family and friends, and anything



Member Spotlight



outdoors -- hiking, swimming, and even skateboarding (an old hobby of his that he recently revived during the pandemic)! He is grateful for the exciting opportunities and wonderful people he has met through the AGA, and looks forward to his future with the organization.



Treasurer's Report

For the period ending 03/31/2021

Beginning Bank Balance	3/1/2021	\$2,902.60
Funds Received:		
3/1/2021	Dividend through 3/1/2021	\$0.23
	Total Funds Received:	\$0.23
Funds Available:		\$2,902.83
Funds Expended:		\$0.00
Date	Check #/Credit Card	Description
Ending Bank Balance	3/31/2021	\$2,902.83
Outstanding Checks:		\$0.00
Outstanding Deposits:		\$0.00
Adjusted Ending Bank Balance - 3/31/2021:		\$2,902.83
Total Chapter Funds Available Per Check Register - 3/31/2021:		\$2,902.83
Cash on Hand:	CU Min Savings Balance	\$5.00
	Luncheon Bank	\$40.00

AGA AUSTIN 2020-2021

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