

AGA is the premier association for advancing government accountability.



THE SOUNDER Vol. 19 - 6 Mar./Apr. 2020

President's Message

Dear AGA Seattle Chapter Members,
Welcome to what finally seems like it may be spring! The Seattle chapter board and I hope that this newsletter finds you and your families well and safe. The COVID-19 pandemic has impacted all of us, and many of us are directly or indirectly involved in efforts to fight the outbreak, and to mitigate its effects on our communities. We thank everyone involved for your efforts and sacrifices in this area.

Like so many organizations, we have had to adjust our operations and planned activities in light of the current situation. We have postponed our upcoming speaker events until we can schedule either an in-person event again, or we have a virtual conferencing alternative. The chapter board has shifted our monthly board meetings to an entirely virtual format. AGA National has postponed or rescheduled a number of events, and is monitoring the situation and reviewing group meeting recommendations by authorities at various levels of government.

One event that is still proceeding as scheduled is our joint conference with the Washington Society of



Sam Lord, Chapter President

Certified Public Accountants (WSCPAs) at the end of this month. The Government Accounting and Auditing Conference is a two-day event providing continuing professional education (CPE) credits. Normally an in-person event with a web-based option, this year we have moved to an entirely virtual format to accommodate restrictions due to COVID-19. We have a great group of speakers lined up, including our AGA National Treasurer, Andrew Lewis. More information is available elsewhere in this newsletter.

As more information becomes available on where things go

Welcome New Member

We are pleased to welcome our newest member, who joined the Seattle Chapter in April:

Mr. Michael Olson, Director of Finance and Administration, City of Kirkland

Upcoming Training Event

The virtual Governmental Accounting & Auditing Conference, is scheduled for April 29 and 30. See next page for more details.

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AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2019-2020

Below is a summary of our monthly education events for program year 2019-2020! We appreciate everyone who was able to join us at these brown bag events and help us make this program year a success. Unless otherwise stated, all meetings were held on the second Tuesday of the month at the GAO Training Facility on the 37th floor of Columbia Center in downtown Seattle.

AGA Seattle Continuing Professional Education Calendar 2019-2020

~~Tuesday, March 10, Emily Hayes, Moss Adams, *Enterprise Risk Assessments: Best Practices for Maximum Insights.*~~ **[Note: This event has been postponed. We plan to reschedule for May or summer 2020.]**

Wednesday, April 29, and Thursday, April 30, *Governmental Accounting & Auditing Conference* co-sponsored with the Washington Society of Certified Public Accountants. All virtual training. For registration and more information, go to:

<https://app.wscpa.org/cpe/033443cnv:governmental-accounting-auditing-virtual-conference-2020-webcast>.

May, June, or July 2020, Reschedule Moss Adams presentation, date TBD



Past Events for the 2019-2020 Program Year

Tuesday, September 10, Lisa DeLaVergne, Washington State Health Care Authority, *Medicaid Program Integrity & Fraud Prevention*

Tuesday, October 8, Lynn McKiernan Ngari, CGMS, CPA, King County Washington, *Grants Management*

Tuesday, November 12, Kate Reynolds, Washington State Executive Ethics Board, *Government Ethics in Washington State*

Wednesday, December 11, Elena G. Huizar, Washington State Attorney General's Office, *I Didn't Know the Attorney General's Office Did That + Public Record Requests*

Tuesday, January 14, 2020, Valerie Moseley, CPA, *Annual Tax Update*

Wednesday, February 19, 2020, Gina Steiner, Port Gamble S'Klallam Tribe (PGST), *Interactions between Tribes & Other Governments: Successes and Stumbling Blocks*

AGA Training Webinars

AGA National provides webinars throughout the year to make earning CPE hours easy. All of the webinars, unless denoted with a members-only icon, are open to anyone. They feature experts speaking on emerging issues to help you stay informed on topics including auditing, ethics, governmental accounting, internal controls and performance. [Group registration](#) options are available to those who would like to attend together in one location. Otherwise, [individuals](#) are able to register and attend from their own device.

AGA members enjoy multiple free learning opportunities throughout the year via AGA members-only webinars. Group registration is not available for members-only webinars. Learn more about [members-only webinar registration](#) and CPE credit.

Below is the webinar schedule through June 2020:

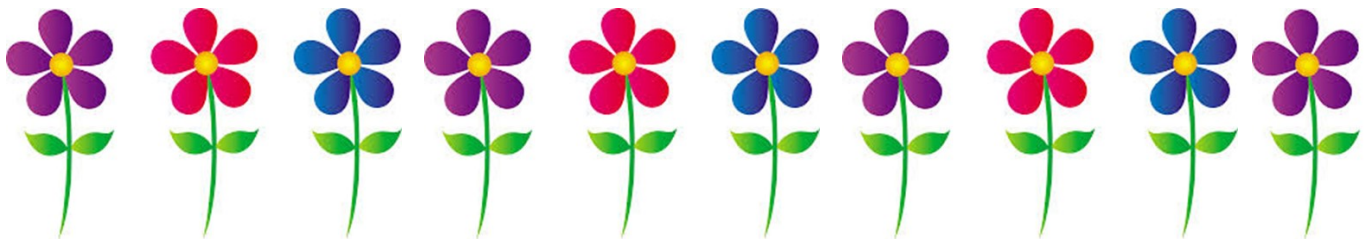
- ◆ May 13 , 2020, 2:00–3:50 p.m. Eastern Time (2 CPE) — How to Leverage Data Analytics to Build an Effective Anti-Fraud Strategy (SOLD OUT. Email AGA at address below to get on waiting list.)
- ◆ June 10 , 2020, 2:00–3:50 p.m. Eastern Time (2 CPE) — Taking Care of People - Leadership that Matters
- ◆ June 24, 2020, 2:00–3:50 p.m. Eastern Time (2 CPE) — The Great Act

Members-only Professional Development webinars through June 2020 are:

- ◆ June 26, 2020, 1–2 p.m. Eastern Time (1 CPE) – Understanding the Multi-Generational Workplace

If you have questions about this training, you can send any questions to AGA at [email AGA](#).

Note that event information is current as of April 28, 2020, but AGA is actively monitoring the COVID-19 situation. Please email any questions to meetings@agacgfm.org.



IMPORTANT MEMBERSHIP UPDATE

Membership and CGFM renewal payments were originally due on March 31. However, recognizing that these times of pandemic are extraordinary, AGA National has *extended the annual dues renewal deadline to June 30, 2020*. Members have until that date to submit renewal payments without experiencing an interruption in member benefits.

If you had not renewed as of March 31, you should have received an email from AGA National in early April to let you know that you may access AGA benefits through the end of June. The message also highlighted AGA's virtual training options and the COVID-19 Resource Exchange.

Please reach out to our Membership Chair, Tony Eayrs, if you have any questions about the extended renewal period or membership in general. His contact information is on the last page of this newsletter.

COVID-19 Information and Updates

As we join our families, friends, and colleagues in our sixth week under the Washington stay-at-home order, we are adapting to a whole new way of going about our work and personal lives. This section of the newsletter will feature news and views from people like you and provide you information on what AGA is doing to keep people connected and continue to offer training opportunities.

A message to our readers:

I would like to thank all the accountability professionals out there who are continuing to do their jobs during this time of crisis. These unsung heroes are not only keeping our facilities operational but continue to ensure that funds being spent are properly accounted for.

Working from home and communicating with my office staff remotely has been a challenge as I'm sure it has been for all of us. Having the ability to get up to date information via teleconferences and zoom meetings regarding the ever-changing status of the relief packages as well as the ability to brain storm with other financial professionals on how to continue operations during this time of crisis has made my work life less stressful and I appreciate all you have done.

Sandra Starnes CGFM, CPA
Health & Wellness Financial Coordinator
Port Gamble S'Klallam Tribe

Editor's note: Sandra is a longtime AGA member who recently served as a Regional Vice President and continues to serve on the board of the AGA Seattle Chapter.



A Sign of the Times

Guidelines for Practicing Social Distancing, posted on Harbor Avenue in West Seattle



The article below was originally published in *Governing*. *Governing's* opinion columns reflect the views of their authors and not necessarily those of an author's employer or *Governing* editors or management. Reprinted here with the author's permission.

The Future of Community Design

Social Equity Considerations: An Imperative in a Time of Pandemic

The decisions governments are making to cope with the spread of the coronavirus will disproportionately impact low-income communities. These decisions need to be made through an equity lens.

Michael Jacobson, Deputy Director,
King County Office of Performance,
Strategy and Budget | March 30,
2020 | Opinion



The speed and spread of the coronavirus has been stunning. Roughly three months ago this virus was unheard of, yet it has resulted in more than 720,000 known cases and more than 34,000 deaths around the world. In my home of King County, Wash., which includes Seattle and was the initial hot spot for the U.S. outbreak, as of Sunday there were an estimated 2,159 confirmed cases and 141 deaths.

The spread of the coronavirus and its associated disease, COVID-19, will highlight and likely exacerbate social inequities in our cities and counties, disproportionately impacting low-income communities of color as well as indigenous, immigrant and refugee populations. These inequities are the result of historic and systemic racism, and it is imperative that we prioritize equity in our response.

In times of crisis, decisions must be made quickly, often sacrificing typical governmental processes, considerations and public engagement. However, in King County, social equity has been an important tenet of many of our decisions for responding to this pandemic. Although it may not seem like every decision was made through an equity lens, a concerted effort has been made to center equity in our work by considering who each decision impacts and how to ameliorate the impacts of difficult decisions.

As other local governments and states prepare for the pandemic, the following response elements have equity implications that should be considered:

Community mitigation: There are steps that every jurisdiction must take to curb the spread of the virus, from promoting hand washing and social distancing to mandating the closing of facilities. Our mitigation strategy has equity considerations built into decision-making for the community institutions with which we are working: small businesses, community- and faith-based organizations, behavioral health providers, housing providers and services for seniors, as well as other governments. These teams are focusing on sectors with the fewest resources and the greatest vulnerabilities, and are working with these communities' leaders to ensure that messaging is customized for their specific needs.

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Jacobson article, continued from page 5

Public communications and social stigma: King County is quite diverse, so we have been working to ensure that essential communications are delivered in a variety of languages, which is challenging due to rapidly changing technical guidance. We also have assembled resources to combat [social stigma](#), which has initially impacted the Asian and Pacific Island community, and embedding anti-social-stigma messaging remains a priority.

Equity management structures: Equity needs to be built into the structure of the command and response system. King County's incident command structure includes an equity team and a briefing by an equity officer in the daily command meeting. In addition, the county created [a Pandemic Community Advisory Group](#) to gather input, advice and reactions on an ongoing basis; this group also will play a key role in helping to determine criteria for distribution of donations.

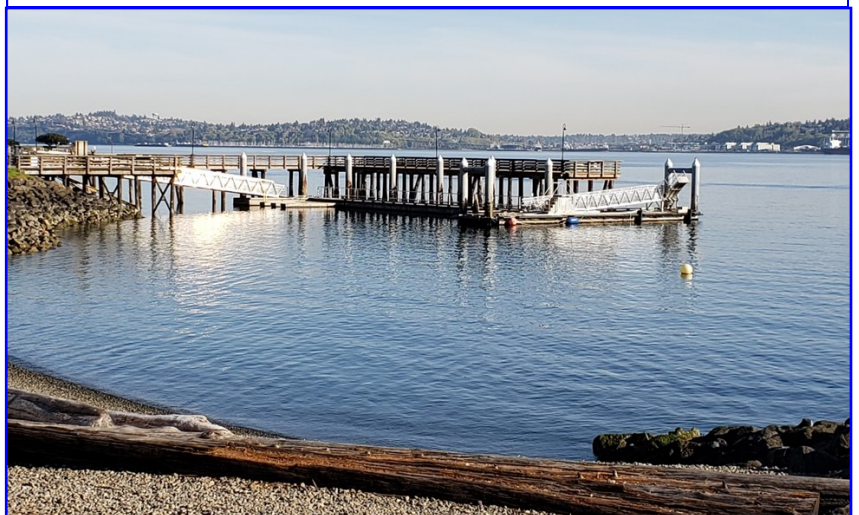
Facilities and siting: During this pandemic, facilities to allow for isolation and quarantine (I&Q) of suspected and confirmed cases are urgently needed. Locating an I&Q facility is not an easy task, especially with high community concern and lack of time for a thorough community siting process due to urgent public health needs. King County placed its first I&Q facilities quickly in areas with large minority populations, with very little process or communication, which resulted in claims of inequitable treatment. Over time, the use of other sites, including county-owned buildings and properties, may reduce the impression that this was an unfair process.

Policy decisions: Closing schools and restricting public gatherings has disproportionate impacts on communities of color and those without shelter, jobs or other resources. Impacts on those employed by the service sector, in the gig economy, or with small businesses must be carefully considered. There are also proactive policies to consider, such as anti-eviction ordinances, better sick-leave policies, expanding health-care coverage, and providing grants to small businesses regardless of an owner's citizenship status.

Despite the need for quick decision-making in a time of crisis, and the resulting imperfect participation in those decisions, leaders across all sectors should be conscious about applying social equity considerations. Social equity isn't an add-on or optional step; by systematically considering equity implications in our work, we make better decisions for all and help create a more equitable future.

Michael Jacobson is the Deputy Director for Performance and Strategy in the King County Office of Performance, Strategy and Budget, where he has led the development of key elements of the county's performance management system. He is currently supporting the COVID-19 incident response, serving as the Deputy, Community Mitigation Group, COVID-19 Response, Public Health-Seattle & King County. Mr. Jacobson is a long-time member of AGA who was recognized in 2018 with the National Excellence in Government Award presented by AGA National. He is also a previous recipient of the AGA Seattle Chapter's Emerald Award.

An empty Seacrest Dock in April 2020. This is the floating dock in West Seattle for the King County Water Taxi.



AGA National COVID-19 Resources and Actions

AGA National has launched the AGA COVID-19 Resource Exchange, a resource for our community, featuring thought leadership, training, tools, events and more to help you and your organization navigate this crisis. Please check back often, as AGA will update the site as new information becomes available. Go to <https://www.agacgfm.org/About/COVID19.aspx> to find information in the following categories:

Government Resources

AGA Corporate Partner Resources/Events

AGA Chapter Resources/Events

Other Resources

Other Resources

For First Responders

Useful Articles

AGA Session Videos to Inspire You

AGA Session Videos to Increase Productivity

AGA has also gathered all of its virtual training and free resources in one location. For information on these online resources, go to <https://www.agacgfm.org/Training-and-Events/Online-Resources.aspx>.

Rescheduled Training Events

AGA has rescheduled the two training events originally planned for April: the 2020 Performance Improvement Officer/Chief Financial Officer (PIO/CFO) Summit on April 7 will now be held on June 11, and the 2020 Enterprise Risk Management (ERM) Workshop has been moved from April 29 to June 12.

[Building on Progress; Driving Results](#)

June 11 | Virtual, | 4 CPEs | 3 PDU



[Leveraging ERM to Drive Organizational Value](#)

June 12 | Virtual | 5 CPEs | 4 PDU



Chapter News

AGA Seattle Chapter Board Members for 2020-2021 Program Year

The results are complete for the annual election for chapter leadership positions. Your new officers, committee chairs, and other board members who will serve during the 2020-2021 program year are:

Officers

| | |
|---------------------------|-------------------------|
| President: Sam Lord | President-Elect: Vacant |
| Treasurer: Katherine King | Secretary: Karen Murphy |

Committee Chairs

| | |
|--|---------------------------------|
| Community Service: Vacant | Young Professionals: Sam Lord |
| Professional Development: Vacant | Membership: Tony Eayrs |
| Certified Government Financial Manager (CGFM): Gabrielle Sivage | |
| Web Master: Sam Lord | Newsletter Editor: Karyn Angulo |
| Accountability: Katherine King | Historian: Karyn Angulo |
| Board Members at Large: Alec Chandler, Eddie Johnson, John Kurpierz, Ken Smith, and Sandra Starnes | |
| National Council of Chapters (NCC) Representative ¹ : Karyn Angulo | |

¹ The NCC Representative is selected by the AGA Seattle Chapter Board Members.



President's Message, continued from page 1

from here with respect to workplaces, conferences, and societal interactions, we will look at our activity options for the upcoming 2020-20201 program year. The year officially starts July 1st, but we begin our planning well in advance of that. This includes holding our annual board retreat with officers elected in this month's election. If you think you might like to be involved with the board, but didn't have a chance to submit your name for the ballot, please let us know you are interested. We are always looking for new people to join us!

You can provide feedback on Seattle chapter activities any time, but we plan to send out a survey in the next month or so requesting your feedback. Please take a few minutes to fill out the survey when you receive it - this is one of the few times that we get to hear what you are looking for with your AGA membership. Your input helps us to serve you better, including programming for the coming year. If you have ideas for speaker events, volunteer community events, or social/networking opportunities, we would love to hear about them - feel free to email us any time.

We greatly appreciate everyone's support in these trying times, and are thankful for all that you do in the areas of government accounting, budgeting, finance, and accountability. We look forward to a successful close to this program year, and new opportunities to connect moving forward.

Young Professionals Outreach

Each year, the AGA Seattle Chapter organizes student panels at local colleges and universities to promote government accounting, finance, and accountability careers. At many schools, there are few, if any, opportunities to learn about these career paths in government. We typically bring 4 to 5 people representing area government employers at the local, State, and Federal level. Each person talks about what they do, what it's like to work for the government, and some background on how they got to their current position. We then open it up to questions from the students. It is an easy way to connect with students, and we encourage participants to highlight jobs openings they may have available for interested students. This year, we held events in February and March, and we appreciated the support of our panelists and the student organizations in making these events a success.

Government Career Panel at Seattle Pacific University

On February 20, participants representing federal, state, and county governments sat on a career panel organized by the Seattle Chapter of the Association of Government Accountants and hosted by Seattle Pacific University's Beta Alpha Psi accounting society. AGA members Delores Lee and Mary Ann Hardy, from the U.S. Government Accountability Office's Financial Management and Assurance team, presented an overview of career opportunities at GAO, highlighting GAO's internship program and Professional Development Program, and fielded questions from the students about working in a government audit organization. Chapter President Sam Lord, from the Department of Health and Human Services Office of Inspector General, talked about careers at his agency. Angela Fujimori and Kathy Fleming, from the State Auditor's Office provided the state government perspective, while Chapter Treasurer Katherine King, from Public Health—Seattle & King County, provided information about careers in local government.



Seattle Pacific University career panel participants, front row (left to right), Katherine King, Angela Fujimori, Kathy Fleming, and Mary Ann Hardy, and back row, Delores Lee and Sam Lord.



Government Career Panel at Seattle University

On March 5, Sam Lord and Delores Lee participated in a lunchtime panel, accompanied by Seattle University alum Cess Adrinada, who is also with GAO. Sam covered the general topic of working for the federal government, Delores talked about the experiences of past GAO interns, and Cess talked about the GAO application process. The students were glad to see one of them (Cess) made it through the GAO application process! The following day, Seattle U. was closed down due to the pandemic, so the panel timed things well!

Member Research

By John Kurpierz

Two AGA Seattle Chapter board members, Dr. Ken Smith and John Kurpierz, MPA, presented at the 2020 Forensic Accounting Research Conference Midyear of the American Accounting Association in Washington, DC. Presenting their paper "Forensic Acculturation for Accountability in Local Governments: A Design Science Approach for School Leaders and Citizens," the two discussed their study of how citizens and forensic accountants can team together to help governments improve accountability in ways that neither could alone. John, the lead author, explained it:

"Forensic accountants have the skills and understanding to make sense of the situation, but they often lack the local context and deep engagement citizens have. Citizens know their communities and know when something feels wrong, but lack the training to make sense of complicated financial and accountability problems. By putting the two together, you get a whole that's stronger than the sum of its parts. Citizens know where to look, and accountants know what to look for."

The two gathered data from citizens and local governments in the Puget Sound region, and analyzed which traits, habits, and tactics helped improve accountability. The recurring successful set was referred to as "The 3 Ps: Polite, Persistent, Professional." Citizens (with the help of forensic accountants) who did not become combative, did not become dissuaded, and did not become distracted had significantly greater success in improving accountability in their local governments.

Kurpierz and Smith are planning to share their research with other government accountants, and refine the research further into guidelines for citizens who want to improve accountability in their local governments. Their paper has been accepted by the *Journal of Forensic Accounting Research* and will be in the forthcoming Spring 2020 issue.



Articles and Photos Wanted

We are always looking for articles to include in *THE SOUNDER*. Please submit items for inclusion and attribution. We also 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 Karyn Angulo, Newsletter Editor, at newsletter.agaseattle@gmail.com.

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

Dr. Ken Smith (left) and John Kurpierz, MPA, at the Forensic Accounting Research Conference

Financial Condition as of February 29, 2020

| | |
|--|---------------------|
| Checking - .00% interest | \$ 3,336.67 |
| Savings -.05% interest | <u>\$ 6,694.34</u> |
| Total Assets | \$ 10,031.01 |
| | \$ 0.00 |
| Liabilities | <u>\$ 10,031.01</u> |
| Members' Equity | \$ 10,031.01 |
| Liabilities & Members' Equity | |

Cash Flow Report, Month Ending February 2020

| | | |
|---|-----------|---------------------|
| Beginning Cash Balances | | \$ 10,202.89 |
| Lunch Meals, Speaker Costs (incl. parking), & Name Tags | \$ 9.40 | |
| Emerald Awards | \$ 160.80 | |
| Annual Non-profit reporting to WA Sec. of State | \$ 10.00 | |
| Cash Expended | | \$ 180.20 |
| Interest Income | \$ 0.27 | |
| Board Dinner Reimbursement | \$ 8.05 | |
| Subtotal Cash Deposits | | \$ 8.32 |
| Net Cash Change | | \$ 171.88 |
| Ending Cash Balance | | \$ 10,031.01 |

Financial Condition as of March 31, 2020

| | |
|--|--------------------|
| Checking - .00% interest | \$ 3,303.67 |
| Savings -.05% interest | <u>\$ 6,694.62</u> |
| Total Assets | \$ 9,998.29 |
| | \$ 0.00 |
| Liabilities | <u>\$ 9,998.29</u> |
| Members' Equity | \$ 9,998.29 |
| Liabilities & Members' Equity | |

Cash Flow Report, Month Ending March 2020

| | | |
|--|----------|--------------------|
| Beginning Cash Balances | | \$ 10,031.01 |
| Other Events & Early Career Membership Scholarship | \$ 33.00 | |
| | | \$ 33.00 |
| Cash Expended | | \$ 33.00 |
| Interest Income | \$ 0.28 | |
| | | \$ 0.28 |
| Subtotal Cash Deposits | | \$ 0.28 |
| Net Cash Change | | \$ 32.72 |
| Ending Cash Balance | | \$ 9,998.29 |

3rd Quarter AGA Seattle Chapter Recognition Program Points

Chapter Goal: 19,501; Maximum Points: 25,000

| Chapter Recognition Categories | June 2019- March 2020 Points | Points Available | Percent Earned |
|---|------------------------------------|---------------------|-------------------|
| Section I – Chapter Leadership, Planning, & Participation | 3,200 | 5,000 | 64% |
| Section II – Education & Professional Development | 1,800 | 4,000 | 45% |
| Section III – Certification | 850 | 4,000 | 21% |
| Section IV – Communications | 5,575 | 3,000 | 100% |
| Section V – Membership with a Focus on Young Professionals and Student Members | 3,100 | 4,000 | 78% |
| Section VI – Accountability | 1,000 | 2,000 | 50% |
| Section VII – Community Service | 1,000 | 2,000 | 50% |
| Section VIII – Awards | 800 | 1,000 | 80% |
| Total as of March 2019* | 17,325 | 25,000 | 89% |

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:

[HTTPS://WWW.AGACGFM.ORG/
CHAPTERS/SEATTLE/HOME.ASPX](https://www.agacgfm.org/chapters/seattle/home.aspx)

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.

AGA Seattle Chapter Board Members Program Year 2019-2020

**President, Webmaster, and
Young Professionals and
Students Chair**

Sam Lord, CPA, CGFM
HHS OIG
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Vacant

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Secretary and Past President

Karen Murphy
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This newsletter was produced by Karyn Angulo and edited by Sam Lord, with contributions from board and chapter members. Masthead photo of salmon sculpture at the entrance to Salty's on Alki submitted by Karyn Angulo.