

AGA is the premier association for advancing government accountability.



THE SOUNDER Vol. 18 - 08 May 2019

President's Message

Farewell and Thank You

Dear fellow members of the Association of Government Accountants, Seattle Chapter:

I write today to express my appreciation for our organization and regretfully announce my term as Chapter President will officially end on June 30, 2019. I also want to congratulate and welcome Sam Lord as our 2019-2020 new Chapter President.

Serving as an AGA President has been one of the most rewarding responsibilities of my life, and one that proved bigger than myself. I have truly enjoyed getting to know so many of you over the year as we worked together to improve the professional lives of all of our members through our continuing education events. I believe our efforts this past year have continued to lay the foundation upon which a greater Seattle Chapter will continue to be built in the years to come.

As I step down this June, new leaders will take up the torch organizing for this coming chapter year, and that will provide an outstanding opportunity for new officers to develop their leadership skills. If you have not yet become



Karen Murphy, Chapter President

involved, but support the work of AGA, this is an excellent time to step up and become engaged with a knowledgeable network of dedicated and hardworking professionals seeking to improve their careers.

Although I will be leaving my board position as President, I will continue to work with our AGA Board as Secretary and Immediate Past President. I would like to thank my fellow chapter members and fellow executive board members for their hard work and commitment to AGA. More importantly, I want to thank you for actively participating together to keep our education programs flowing and continuing making us strong.

Welcome New Members

We are pleased to welcome two new members to the Seattle Chapter in April: Ms. Rachael C. Fair, Finance Admin Specialist, Cowlitz 911, and Ms. Kathryn Sallee, CGFM, Managing Director, Glencoe Management Consulting LLC.

Inside this issue:

Training Events	2-7
Accountability Article	8-9
Chapter News	9
Financial Reports	10-11
Chapter Recognition	12
Board Members	13

AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2018-2019

We have completed our education offerings for this program year. We appreciate everyone's support in participating in the events listed below. Please look for our fall newsletter for the education offerings your chapter will be providing for the 2019-2020 program year.

AGA CPE Calendar 2018-2019

Completed Events

Tuesday, September 11, 2018—Roundtable discussion on Intelligent Automation

Wednesday, October 10, 2018, — AGA Webinar, *Internal Control: Leveraging IT to Detect Fraud, Waste and Abuse*

Tuesday, November 6, 2018 — Panel discussion on Year-End Closing Processes

Wednesday, December 5, 2018 — AGA Webinar, *Internal Control: Ensuring Effective Quality Management of the A-123 Program* [cancelled due to National Day of Mourning]

Tuesday, January 15, 2019 — Annual Tax Update, Valerie Moseley, CPA

Tuesday, February 12, 2019 — “*Internal Auditors in Washington School Districts: A Benefit to Accountability*”

Wednesday, March 27, 2019 — AGA Webinar, *Cybersecurity: Protecting and Utilizing Government Data*

Tuesday, April 30, and Wednesday, May 1, 2019 — Government Accounting and Auditing Conference.



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.



AGA’s premier training and networking event, PDT 2019, will take place in New Orleans this summer. AGA offers options to attend in person or virtually. Registration fees are:

Registration & Fees		
	Online	Email/mail
AGA member (by June 21)	\$875	\$900
Nonmember (by June 21)	\$1,075	\$1,100



- Three reasons you should attend:**
- Earn up to 25 CPEs.** Enhance your lifelong learning and gain the knowledge and understanding to better improve your job effectiveness.
 - Stay cutting-edge.** Top-notch speakers from federal, state, local, academia and the private sector will share key findings and educational experiences to augment your knowledge and enhance your skills.
 - Network and connect.** Collaborate and engage with industry experts and government financial management colleagues facing the same or similar issues and exchange ideas to bring back to your organization.
- For more information and to register, go to <https://www.agacgfm.org/PDT/PDT-Home.aspx>.

2019 Governmental Accounting and Auditing Conference

Tuesday and Wednesday, April 30 – May 1, 8:00am- 5:00pm

Current AGA Seattle Chapter board members Sam Lord and Karyn Angulo and Immediate Past President Mary Ann Hardy were among the participants of the 2019 GAAC, which was once again held at the Conference Center at Sea-Tac and via Webcast. Board member Ken Smith presented one of the training sessions as did AGA National Chief Executive Officer Ann Ebberts. Sam and Mary Ann, as active members of both the Washington Society of Certified Public Accountants and the AGA Seattle Chapter, introduced some of the speakers. Other chapter members were in attendance at the two-day conference, which provided 16 hours of continuing professional education credits.

Conference attendees learned about the following topics from a variety of speakers.

Day One

- ***Grant Management, Single Audits Requirements (2 CFR 200) under the President's Management Agenda***, by Gil Tran, Executive Office of the President, Office of Management and Budget
- ***GASB Update***, by David Bean, Governmental Accounting Standards Board
- ***Internal Controls and External Webs***, by Ken Smith, PhD, Central Washington University
- ***What Keeps CFOs Up at Night***, by Ann Ebberts, CEO, Association of Government Accountants
- ***Cybersecurity Panel: Cybersecurity Risks Affect Every Government—Big or Small***, with Mike Almvig, Skagit County; Alicia Moriah Banasick, CPA; Mary Mulholland, City of Bellingham; Terry Overton, CISSP, Washington State Administrative Office of the Courts. Moderated by Aaron Munn, Washington State Auditor's Office
- ***The Actuaries Among Us: What We Do and How We Serve the Citizens of Washington State***, by Luke Masselink, Office of the State Actuary

Day Two

- ***Succession Planning: Continuous Leadership and Professional Development***, by Margo Geagon, St. Martin's University
- ***Blockchain, Digital Assets and Current Updates***, by Dmitri Alexeev, BPM LLP
- ***Single Audit Update & Impact of the 2018 Yellow Book***, by Amy Sutherland, Moss Adams LLP
- ***How to Speak "Attorney,"*** by Linda Gallagher, Municipal Research & Services Center; Stacie Tellers, Washington State Auditor's Office; and Brian Tinney, Washington State Office of Financial Management
- ***FBI Public Corruption Program Case Study***, by Matt Thoresen, Federal Bureau of Investigation
- ***Revised Yellow Book***, by James Dalkin, U.S. Government Accountability Office
- ***Washington State Economic Update***, by Steve Lerch, PhD, Washington State Economic & Revenue Forecast Council

AGA Leadership Training—LEAD! 2019—West

by Karyn Angulo

Incoming President Sam Lord and the new National Council of Chapters representative Karyn Angulo were privileged to attend AGA's leadership training in Kansas City, Missouri, from April 25-27. Lead! is AGA's chapter and national leadership training, and it brings volunteers together with AGA National staff to discuss the following objectives:

- ◆ AGA's national direction and initiatives;
- ◆ Expectations of AGA's national, regional and chapter leaders;
- ◆ Ways to improve services to retain current members and recruit new members and leaders; and
- ◆ How to access information to be a more effective leader.

LEAD! 2019, West formerly the Sectional Leadership Meeting, was held at the Marriott Kansas City Airport, and the training involved chapter representatives from areas 1-4. (These areas cover states and territories in the Western and much of the Central and Southeastern United States.)

Chapter participants in LEAD! 2019 included:

- ◆ The incoming National Council of Chapters (NCC) Representative (who becomes the chapter's NCC representative on July 1, 2019);
- ◆ The Incoming Chapter President (who become Chapter President on July 1, 2019); and
- ◆ One other attendee of the chapter's choosing, preferably: the membership chair, education chair, or an incoming chapter officer who has never attended a volunteer leader training.

For this year's training, the NCC representatives arrived early for orientation and to gather for the first time in their new roles. The NCC representatives resulted from AGA's changes in its governance structure. Each chapter selects an NCC representative for a one-year term, and the responsibility of the NCC is to:

- ◆ Provide input to the National Governing Board (NGB) on strategic issues and topics and be a forum for the pulse of the membership;
- ◆ Communicate chapter needs and concerns to the NGB, providing suggestions for board action;
- ◆ Facilitate connections and communication among chapters;
- ◆ Share information about chapter successes;
- ◆ Communicate AGA program and activities to chapters and promote chapter involvement; and
- ◆ Promote chapter health and growth

Continued on p.6

LEAD! 2019—West, continued from p.5

On Thursday afternoon, attendees participated in a networking event, which was followed by an AGA Resource Fair, with staff from AGA National hosting booths with information and activities related to different aspects of AGA (e.g., communications, education, and working with young professionals and students). The next morning, Ernest Almonte, AGA National President-Elect, addressed the attendees, who then participated in sessions on (1) chapter goals and challenges and (2) tools for implementing real solutions and breaking down barriers. Finally, on Saturday morning, chapter participants were treated to brief presentations from their peers in a session called, "Ignite! Chapter Best Practices ." Members shared ideas on everything from member engagement to garnering employer support to developing a scholarship endowment. Sam gave a presentation on "Meeting Differently," in which he described the efforts the AGA Seattle Chapter has been making to provide additional options for members and others to participate remotely in the Chapter's training offerings. The training conference ended with a presentation by AGA National on moving forward into 2019–2020.

This conference left us energized and ready to bring some new ideas to our Chapter as we prepare for the upcoming program year. We look forward to sharing more information with our members and to a successful 2019-2020 program year.



**Scenes from LEAD! 2019-West—
AGA Resources Fair**

AGA Seattle Chapter President-Elect Sam Lord and AGA Chief Executive Officer Ann Ebberts

AGA Seattle Chapter NCC Representative Karyn Angulo, left, with AGA Chapter Services Manager, Louise Burnette



LEAD! 2019—West, continued from p.4



AGA Seattle Chapter President-Elect Sam Lord and NCC Representative Karyn Angulo talked with AGA National President-Elect Ernest Almonte between sessions.

Photo courtesy of Tim Baker, NCC Representative, Lincoln Chapter.



Sam Lord responds to questions during his Ignite! Presentation.

Photo courtesy of Pamela Young, NCC Representative, Hawaii Chapter



After Day 1 of the GAAC, AGA Seattle Board Members were please to host AGA CEO Ann Ebberts for dinner at Thirteen Coins in SeaTac. From left to right, Tony Eayrs, Sandra Starnes, Sam Lord, Katherine King, Ann Ebberts, Karen Murphy, and Karyn Angulo.

“What Should a Government do to be More Accountable and Transparent to its Constituents?”

By John Kurpierz, MPA, AGA Seattle Chapter Board Member-at-Large

When we ask a government to be more accountable and transparent, we are not asking one question, but several questions all packaged together. The first step in giving a good answer is unpacking all those questions so each can be answered more precisely.

Accountability has multiple facets, some of which are in direct conflict with each other. The most thorough taxonomy of types of accountabilities is Jonathan Koppell’s “Multiple Accountability Disorder,” which more precisely defines accountability by asking 5 different accountability-related questions:

1. Did the organization face consequences for its performance? (Liability)
2. Did the organization do what the principal (e.g. Congress, president) desired? (Controllability)
3. Did the organization follow applicable rules and guidelines? (Responsibility)
4. Did the organization fulfill the demand/need it was tasked with fulfilling? (Responsiveness)
5. Did the organization reveal the facts of its performance? (**Transparency**)

Each of these is a form of accountability, but they are often in tension with each other. For example, local governments are often pulled in two directions between controllability and responsiveness, when what a neighborhood wants and what the mayor wants are mutually exclusive things. Similarly, in situations where confidential information is used by decisionmakers, transparency and responsibility are at odds and only one form of accountability can be supreme.

Therefore, besides defining what form of accountability we are focused on increasing, we must decide which form of accountability is most important. Fortunately, accountants in general and the AGA in particular agree that transparency is the most critical form of accountability for governments, as noted by its central position in the opening question of this essay. Even Koppell argues that transparency is “...a key requirement for all other dimensions of accountability” (p. 96), since without the ability to understand what a government is doing, there’s no way to tell if the other forms of accountability are being considered.

So, in the end, we are asking how governments can increase transparency. Increasing transparency requires action along many fronts, from within the government and without, by elected officials, by expert staff, and by engaged voters. It requires changes in regulations, but also best practices, organizational culture, and individual ethics. On the legal front, public disclosure laws such as Washington State’s Open Public Meetings Act, or Nebraska’s Public Records Law, which enshrine citizen’s rights to observe what their government is doing, are critical tools for transparency at a fundamental legal level. However, on their own, they are not enough. While information access is a necessary component to transparency and thus accountability, the complexity of the information released oftentimes requires an expert’s training to understand, and the average citizen is incapable of becoming an expert in every facet of local government. This is where having programs like the

Accountability and Transparency, continued from page 8

AGA's Citizen-Centric Reporting (CCR) are critical, as they allow citizens access to information not just in a *de jure* sense of having a city's CAFR dumped on their doorstep when they ask for it, but actually having information required to understand what their elected officials are doing explained to them in plain language and clear graphics.

Transparency cannot just be top-down, however. Citizens must vote for elected officials that are committed to transparency, and watchdog organizations must ensure that "Sunshine Laws" are actually respected. Because of this, we need organizations who can thoughtfully advocate best practices for serving not just the letter of transparency laws, but the spirit of them. The Association of Government Accountants is poised perfectly to be this advocate.

John Kurpierz is a PhD Candidate at the Schulich School of Business in Toronto, Ontario, Canada. He continues to serve as a board member for the AGA Seattle Chapter.



Chapter News

RESULTS OF OUR ANNUAL ELECTION FOR CHAPTER LEADERSHIP POSITIONS

The Seattle AGA Chapter held its annual election in April. Your new officers, committee chairs, and other board members for the 2019-2020 program year are:

Officers

President¹: Sam Lord

President-Elect: Diane MaKaeli

Treasurer: Katherine King

Secretary: Karen Murphy

Committee Chairs

Community Service: Gabrielle Sivage

Early Careers: Sam Lord

Professional Development: Sandra Starnes

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: Eddie Johnson, John Kurpierz, and Ken Smith

National Council of Chapters (NCC) Representative²: Karyn Angulo

¹ Please note that the President-Elect from the current program year steps into the President's role the following year.

² The initial NCC Representative was selected by the AGA Seattle Chapter Board Members.

Financial Condition as of March 31, 2019

Checking - .10% interest	\$ 1,565.79
Savings -.10% interest	<u>\$ 6,783.22</u>
Total Assets	<u>\$ 8,349.01</u>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 8,349.01</u>
Liabilities & Members' Equity	<u>\$ 8,349.01</u>

Cash Flow Report, Month Ending March 2019

Beginning Cash Balances	\$ 8,394.37
Lunch Meals, Speaker Costs (incl. Parking), & Name Tags	\$ 10.66
Other Events & Early Career Membership	\$ 34.99
Cash Expended	\$ 45.65
AGA Dues Received	\$ 0.00
Lunch Revenue	\$ 0.00
Interest Income	\$ 0.29
Subtotal Cash Deposits	<u>\$.29</u>
Net Cash Change	<u>\$ 45.36</u>
Ending Cash Balance	<u>\$ 8,349.01</u>

Note: The previous issue of The Sounder covered two months but included only the February 2019 financials. This issue presents the financials for the months of March and April, 2019.

Financial Condition as of April 30, 2019

Checking - .10% interest	\$ 1,297.16
Savings -.10% interest	<u>\$ 6,783.50</u>
Total Assets	<u>\$ 8,080.66</u>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 8,080.66</u>
Liabilities & Members' Equity	<u>\$ 8,080.66</u>

Cash Flow Report, Month Ending April 2019

Beginning Cash Balances	\$ 8,349.01
Website Domain Registration	\$ 49.34
Web Conference Training	\$ 289.00
Table Covering; Promotional Materials	\$ 177.29
Cash Expended	\$ 515.63
AGA Dues Received	\$ 187.00
Lunch Revenue	\$ 60.00
Interest Income	\$ 0.28
Subtotal Cash Deposits	<u>\$ 247.28</u>
Net Cash Change	<u>\$ 268.35</u>
Ending Cash Balance	<u>\$ 8,080.66</u>

3rd Quarter AGA Seattle Chapter Recognition Program Points

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

Chapter Recognition Categories	June 2018- March 2019 Points	Points Available	Percent Earned
Section I – Chapter Leadership, Planning, & Participation	3,000	5,000	56%
Section II – Education & Professional Development	2,425	4,000	61%
Section III – Certification	1,850	4,000	46%
Section IV – Communications	5,229	3,000	100%
Section V – Membership with a Focus on Young Professionals and Student Members	1,950	4,000	49%
Section VI – Accountability	450	2,000	23%
Section VII – Community Service	800	2,000	40%
Section VIII – Awards	200	1,000	20%
Total as of March 2019*	15,804	25,000	78%

* The points earned through quarters 1 through 3 come to 70% of the chapter's goal of 19,501 points for program year 2018-2019.

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.

AGA Seattle Chapter Board Members Program Year 2018-2019

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This newsletter was produced by board member Karyn Angulo and reviewed by Sam Lord, with contributions from board and chapter members. Masthead photo of the tower at Kansas City Airport, taken near the LEAD! 2019-West conference hotel, submitted by Karyn Angulo.