

AGA is the premier association for advancing government accountability.



THE SOUNDER Vol. 20-2 Winter 2020-2021

## President's Message

Welcome to 2021! We hope that everyone was able to enjoy the holiday season, albeit perhaps differently than in most years. With the rollout of vaccines for COVID-19, we are hopeful that 2021 will mark the start of a return to more normal life and, with that, the option for meeting in person for chapter events at some point.

We are still working on events for the remainder of our program year, but our next training event is our annual tax update with Valerie Moseley, CPA, on Tuesday, January 12<sup>th</sup>. As will be the case for our remaining training events this year, this session will be virtual, conducted using the GoToWebinar platform. Valerie will be covering highlights of changes or impacts to Federal income tax reporting for 2020, and she has been our speaker in this area for the past two years. More information on registering for this event is included later in this newsletter.

The Seattle chapter hosted two informative training events in December. The first was a session on "Problem Solving in a Toxic Workplace," co-led by our board's president-elect and CGFM Chair, Gabrielle Sivage, and our



Sam Lord, Chapter President

Membership Chair, Tony Eayrs. The second was the AGA National webinar on "Implementing, Controlling, and Monitoring Emergency Funding under the CARES Act." Thank you to all who attended these events.

Gabrielle Sivage covers them more in-depth later in the newsletter, but we have two more community service events planned for the program year – a fund drive for Northwest Harvest and a fund drive for Treehouse. In December, we held a fund drive for Toys for Tots and encouraged members to donate through other means if they had the opportunity. Thank

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### Welcome New Member

We are pleased to welcome a new member who joined the chapter in December 2020.

*Mr. Johnny Sithisack, Finance Intern, City of Seattle.*

### Upcoming Training Event

Please join us for our next training event on Tuesday, January 12: "Annual Tax Update."

See inside for more details.

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## AGA Seattle Chapter's Monthly Meeting Schedule for Program Year 2020-2021

Save the dates for our monthly education events for program year 2020-2021! Please join us online for these virtual training events and help us make this program year a success. Each session provides one continuing professional education credit, except for the AGA National webinars, which provide 2 CPE.

## AGA Seattle Continuing Professional Education Calendar 2020-2021

Tuesday, January 12, 2021. Valerie Moseley, CPA, *Annual Tax Update*

*We will provide information on the training events for February through May as we confirm the dates, speakers, and topics.*



## Past Events for the 2020-2021 Program Year

Friday, October 16, 2020. Colleen Rozillis and Halie Garcia, Moss Adams, *Enterprise Risk Assessments: Best Practices for Maximum Insights*

Wednesday, December 2. Gabrielle Sivage, CGFM, and Tony Eayrs, *Problem Solving in a Toxic Workplace*, featuring content from a recent *Journal of Government Financial Management* article entitled *Toxic Management*, by Matt Ferguson, CPA, MBA

Wednesday, December 9, 2020. AGA Webinar, *Implementing, Controlling, and Monitoring Emergency Funding under the CARES Act*

### 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](mailto:newsletter.agaseattle@gmail.com).

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



## THE ASSOCIATION OF GOVERNMENT ACCOUNTANTS

**January 12, 2021**

### Speaker

#### *Valerie Moseley, CPA*

Valerie is a CPA licensed with the Washington State Board of Accountancy and is a member of the Washington State Society of CPAs (WSCPAs), the National Association of Tax Professionals, and the Accounting & Financial Women's Alliance, where she is active in the Seattle chapter's tax roundtable. She volunteers as a teacher for several organizations, including WSCPAs' financial literacy program, and teaches continuing education to professional accounting organizations in the Seattle area.

### Topic/Time

#### **Annual Tax Update**

**12:00 – 12:50 pm**

### Place

Virtual (GoToWebinar Event)

### Cost

**MEMBERS - \$0 AND NON-MEMBERS - \$0**

### Registration Required

Please **register** to attend by using the following link:  
<https://attendee.gotowebinar.com/register/8362119493351879693>.  
Once we receive your registration, we will send you information on accessing the training event. If you have questions, please feel free to email Sam Lord, at [sam.lord@oig.hhs.gov](mailto:sam.lord@oig.hhs.gov).

### CPE

1 CPE will be awarded for those eligible for CPE on tax subjects. Upon request, CPE certificates will be sent after the event.

## 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 March 2021:

- ◆ January 13, 2020, 2–3:50 p.m. Eastern Time (2 CPE), *Uniform Guidance: The New Uniform Guidance and Compliance Supplement - Tools for the Grant Professionals and Auditors*
- ◆ February 3, 2021, 2–3:50 p.m. Eastern Time (2 CPE), *GASB Update*
- ◆ March 3, 2021, 2–3:50 p.m. Eastern Time (2 CPE), *Improper Payments: Using Data and Disruptive Technology to Reduce Improper Payments*
- ◆ March 24, 2021, 2–3:50 PM Eastern Time (2 CPE), *Cybersecurity/ERM*

AGA National is providing one Members-only Professional Development webinar through March 2021:

- ◆ *March 17 , 2021, 2–3:15 p.m. Eastern Time (1.5 CPE) — Annual AGA Women’s Council Webinar*

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

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*President’s Message, continued from page 1*

you to everyone who participated!

Each year, we reach out to local colleges and universities to talk with students about careers in government accounting, finance, and accountability. While we can’t visit the students on campus this academic year, we are planning to participate in virtual events. We are looking for chapter members (and others) who would like to participate in these events. If you are interested, please feel free to contact me, and I will add you to our list of participants. We will likely be participating in a lunchtime virtual event with Seattle University’s chapter of Beta Alpha Psi soon, and we will email with more information when it’s available.

It does not seem possible, but we are already close to the time when we solicit nominations for those interested in participating on our Seattle chapter board. We have a great board, and we are looking forward to adding new members for next program year. If you are interested in joining our board, or have questions about what it entails, please feel free to reach out to any of our current board members. We will send out an email asking for nominations (you can nominate yourself!), but you are welcome to contact us before then. We need your help in making the chapter run and putting together the programs that we offer each year.

Thank You, and Best Wishes in the New Year!

Sam Lord

AGA Seattle Chapter President

## Another Upcoming AGA Training Opportunity



National Leadership Training (NLT) is the essential event for developing and training government financial professionals to excel as leaders in today’s competitive market. AGA encourages you not to miss this opportunity to share best practices, find new solutions to challenges, network with peers, and learn from the top financial management leaders and industry experts.

For the first time, NLT 2021 will be 100% virtual! NLT offers virtual attendance — from your home or office — so you don’t have to miss out on this important leadership training event. AGA and the 2021 National Leadership Training Technical Committee have released the [2021 National Leadership Training](#) agenda, featuring 40 dynamic sessions for developing and training government financial professionals to excel as leaders. The agenda includes sessions on changes in the new administration and leadership in a work from home environment. Sessions Include:

- ◆ Real-time Lessons from an Administration Change
- ◆ Supporting Diversity, Equity and Inclusion Strategies
- ◆ Federal and State Perspectives on Post-Election Impacts
- ◆ Engage a Remote Workforce to Help Employees Thrive
- ◆ No More Business as Usual: Reinventing the CFO Role to Meet the Challenges of an Evolving Operational Climate

Registration for the virtual training includes the opportunity to earn up to 14 CPE hours, access to the virtual Solutions Hall and all education sessions, and a virtual registration tote bag. Go to the [NLT website](#) for more information, including the agenda and how to register. Registration fees are:

<b>AGA member</b>	<b>Online</b>	<b>Email/mail</b>	<b>Nonmember</b>	<b>Online</b>	<b>Email/mail</b>
Early (on or before Jan. 29)	\$300	\$325	Early (on or before Jan. 29)	\$500	\$525
Standard (after Jan. 29)	\$400	\$425	Standard (after Jan. 29)	\$600	\$625

## Summary of AGA Seattle Chapter's December Training Event

by Karen Murphy, Secretary

On December 2nd, the AGA Seattle sponsored our December training event titled "Problem Solving in a Toxic Workplace." The co-presenters were board members Gabrielle Sivage, CGFM, and Tony Eayrs, PFO.

Gabrielle opened her discussion with a PowerPoint presentation, emphasizing that we are all entitled to a work environment that is free from emotional and psychological distress. She also noted there has been so much emphasis on physical safety in the workplace that psychological emotional safety has been ignored. In her research, she noted that government entities ranked the 3rd highest sector for toxic workplaces.

Gabrielle went on to say that, as a society, we have made advances in terms of addressing the issue through development of tiers of regulation and policy that prohibit injurious treatment that a reasonable person would not expect to endure as a condition of employment. Finally, she said individuals must know their rights and must problem solve to gain an understanding of why they might be a target of abuse.

In this nation and beyond, millions of employees face psychopathic bosses and bullies that focus on them to ridicule, to make threats or degrading comments, and even to fabricate firings. This behavior has been ingrained in our institutions. Abusive behavior by leaders can spread exponentially throughout an organization, creating an entire culture of exploitation that becomes simulated and accepted as normal.

Tony addressed the role that a good system of internal controls can play in correcting a toxic work environment and encouraged people to engage with others, grow from their interactions, and develop "ethical efficacy" so that employees are more driven to speak up. Other methods of communications we can all use are to ask questions showing curiosity—rather than arguing or debating another's particular attitude—and never offering someone else unsolicited advice (which is rarely, if ever, appreciated).

Organizations can combat abuse by increasing awareness of the problem and educating managers at all levels of the costs associated with abusive conduct. They can create a system of feedback channels so that employees are not afraid to speak up for fear of retaliation. Finally, they can combat abuse by constantly communicating fair values and norms.

*Note: This presentation and discussion incorporated information from an article from the AGA Journal of Government Financial Management, Fall 2020 Vol. 69, No. 3, "Toxic Management" by Matt Ferguson, CPA, MBA, summer 2020; an AGA presentation on Strategic Communications; and the speakers' experience and education regarding successful workplaces.*



**Important Reminder:** The AGA Seattle Chapter uses the most recent chapter membership roster from AGA National to target communications to our members about upcoming training and community service events, nominations for awards and our annual election, and other chapter activities. Please be sure to include a valid email address in your member profile. Thank you!

## AGA Seattle Chapter News and Updates

### Communications (Newsletter and Website)

This is our second newsletter for the 2020-2021 program year, and we're still catching up on some chapter news. This issue contains the chapter financials for August through November 2020, and our next issue will feature the December 2020 financials and any approved financials for 2021.

Please also take a look at our updated website for information about AGA and the Seattle Chapter. You can find us at: <https://www.agacgfm.org/Chapters/Seattle-Chapter/Home.aspx>, where you'll find information about our chapter leadership, events, and activities and find links to our Citizen-Centric Reports and past newsletters. We hope you'll check us out!

### Young Professionals and Students

As noted in our President's Message, we have begun our outreach to local colleges and universities and hope to be able to coordinate virtual meetings and panel discussions to continue to collaborate with students. We would love to have chapter members and colleagues participate in our virtual events, and we encourage students to apply for the FREE electronic-memberships in AGA, which are available for full-time college or university students who are not gainfully employed. We also remind young professionals with fewer than three years of ANY work experience that they can join AGA for \$45 per year. For information and guidance on these membership types, please go to the AGA National [website](#). You may also contact our Young Professionals and Students committee chair, Sam Lord. See the last page of this newsletter for his contact information.

### Certified Government Financial Management

Recently, the CGFM CPE policies were updated to include changes and clarifications to current policies. These changes are effective for all CPE cycles starting after 12/31/2020. The "Sections" referenced below are available [here](#).

1. New requirement of 4 ethics hours per cycle – see Section 2
2. New limit of 20 hours in taxation per cycle – see Section 12

Clarifications and additional details were added to the existing policies, including:

- ◆ the role of PCB and Office of Professional Certification – see Sections 1 and 11
- ◆ hours not included in the first CPE cycle – see Section 2
- ◆ no-carry over policy – see Section 5
- ◆ grace period availability – see Section 6
- ◆ types of individual study programs – see Section 10
- ◆ CGFM program activities approved for CPE credit – see Section 10
- ◆ shorter list of examples of topics and subjects – see Section 12
- ◆ not counting programs that are less than 1 CPE – see Section 14
- ◆ CPE credit for individual study programs – see Section 14

### National Council of Chapters

AGA's National Council of Chapters representatives will hold their next conference call on Thursday, January 28. Karyn Angulo will participate in this meeting as she wraps up her two years as the chapter's first NCC Representative, and she will provide a summary for the next newsletter.

## Triumphs and Changes to Seattle AGA’s Community Service Options: A message of Gratitude and Planning

*by President Elect Gabrielle Sivage*

Ahead of Thanksgiving and leading into the holiday season children and adults delight in, members and friends of AGA Seattle gave over \$683 to spread cheer. This is in addition to the employer sponsored programs and other giving our members and friends also support. Federal employees have the Combined Federal Campaign for charitable donations and most employers have similar donation and service programs. Accept my kudos for all you give to, because as a member who also supports the Seattle Silence Breakers and PEO International, I understand that philanthropy and service are baked into who we are and that choosing who and how to support projects with funds and time is no easy decision. Here is what we accomplished the Fall and Winter 2020 through AGA Seattle sponsored giving:

- ◆ *Now through February 2021 ,help defeat food insecurity at our giving page [here](#). This is a special Northwest Harvest Drive partnered through GoFundMe because of unprecedented need.*
- ◆ *Free Tax Prep Volunteering from January through April 2021. Thank you to all AGA members who are registered volunteers. [All positions are filled now for 2021!](#)*
- ◆ *From March – June 2021, help support foster children and youth services, programs, jobs, scholarships, toys and more through a [Treehouse](#) drive Seattle AGA will host. Watch for the giving page announcement.*

*Please note that we endeavor to provide anonymous giving options whenever possible.*

- ◆ Adopted a family for a Whole Foods Thanksgiving dinner and about another \$200 in food and essentials purchased at Fred Meyer. The family relies on aid programs and the single female head of household is a woman of color supporting two children and one grandchild. She works at the City of Seattle and has worked as a union shop steward. She embodies the spirit of service and giving and it was a delight that this strong women accepted the invitation that we lighten her cares during Thanksgiving



*Sample of donated food and essentials items. Not shown: Thanksgiving meal or all groceries.*

- ◆ Funded Thanksgiving meals for seniors in the region being made and delivered or picked up at different senior community centers. AGA partnered with [Sound Generations](#) to make this possible, raising over \$225 in donations for the agency.
- ◆ Made Seattle-focused holiday gift donations for children partnering with [Toys for Tots](#). It was unfortunate that Covid-19 meant there was no sponsored drop-off site for in-kind donations of new gifts and toys, but participants were invited to drop off items on their own. We raised over \$120 through our donation link.



*Community Service Message, cont'd from previous page*

Your giving is an expression of supporting diversity and inclusion for vulnerable populations. To support your planning, our chapter goal is to announce every fall a lineup of planned fundraising and service projects. We found the adage of “first you plan, and then life happens,” to be true for our community service plans this year, too. Many members want more direct service opportunities and COVID-19 changed those plans. Sponsoring walks and other large events was also not an option. But don’t you worry. The survey some of you completed about service projects is in our files, and we are eager to dust that off.

Opportunities to support and benefit from education contributions and scholarship in the government management, finance, and accounting disciplines is growing strategically in AGA Seattle. Whether through supporting those earning the Certified Government Financial Management certification or continuing education credits or scholarships for education programs, exam fees, and other expenses, we are intent as a board for our committees to collaborate for the benefit of our members, students, and emerging leaders who also benefit from support.

In 2021, I share gratitude for all I have and all those who help me and send wishes to you all, whatever you are facing in life, that your load will lighten as you give and receive. May we all have the courage and resources to share our burdens, practice self-care, and reach our aspirations.



*Chapter President Sam Lord and his sons dropped off their toy donations at the Toys for Tots Snohomish warehouse in early December.*



## Membership Renewals and Recruitment

### Renewal Season is Almost Here!

Have you updated your contact information recently? If you’re working from home, have you updated your preferred mailing address? Rest assured that AGA only uses your information for AGA business! Ensure a quick and painless renewal process by updating your information today! Log in [now](#) to update your information.

### AGA’s Power of 7 Recruitment Challenge

As AGA celebrates its 70th year, National President Wendy Morton-Huddleston, CGFM, has challenged all members to commit to the Power of 7! Her call to action is for all members to recruit 7 new AGA members during the 2020–2021 program year!

AGA membership is a key link to our profession and is an opportunity to learn from others, invest in ourselves, and make our profession stronger. As members, we are the best advocates for AGA membership because only we know how AGA membership has impacted us and our professional careers. So, help strengthen our association and impact the future of our profession by telling others what AGA means to you and recruiting new members!

More information about this challenge can be found on the AGA [website](#).

## Financial Condition as of August 31, 2020

Checking - .00% interest	\$ 3,015.67
Savings -.05% interest	<u>\$ 9,879.23</u>
<b>Total Assets</b>	<b>\$ 12,894.90</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 12,894.90</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$ 12,894.90</b>

### Cash Flow Report, Month Ending August 2020

<b>Beginning Cash Balances</b>		\$ 13,399.48
Emerald Award	\$ 105.00	
PDT Silent Auction Gift	\$ 200.00	
Charitable Donation—Local	\$ 200.00	
<b>Cash Expended</b>		<b>\$ 505.00</b>
AGA Dues Received	\$ 0.00	
Interest Income	\$ 0.42	
<b>Subtotal Cash Deposits</b>		<b>\$ 0.42</b>
<b>Net Cash Change</b>		<b>\$ 504.58</b>
<b>Ending Cash Balance</b>		<b>\$ 12,894.90</b>

# Financial Condition as of September 30, 2020

Checking - .00% interest	\$ 3,015.67
Savings -.05% interest	<u>\$ 9,879.64</u>
<b>Total Assets</b>	<b>\$ 12,895.31</b>
	\$ 0.00
Liabilities	<u>\$ 12,895.31</u>
Members' Equity	<b>\$ 12,895.31</b>
<b>Liabilities &amp; Members' Equity</b>	

Cash Flow Report, Month Ending September 2020

<b>Beginning Cash Balances</b>		\$ 12,894.90
Lunch Meals, Speaker Costs (incl. parking), & Name Tags	\$ 0.00	
<b>Cash Expended</b>		<b>\$ 0.00</b>
AGA Dues Received	\$ 0.00	
Interest Income	\$ 0.41	
<b>Subtotal Cash Deposits</b>		<u>\$ 0.41</u>
<b>Net Cash Change</b>		<u>\$ 0.41</u>
<b>Ending Cash Balance</b>		<u><u>\$ 12,895.31</u></u>

## Financial Condition as of October 31, 2020

Checking - .00% interest	\$ 3,059.42
Savings -.05% interest	<u>\$ 9,880.06</u>
<b>Total Assets</b>	<b>\$ 12,939.48</b>
Liabilities	\$ 0.00
Members' Equity	<u>\$ 12,939.48</u>
<b>Liabilities &amp; Members' Equity</b>	<b>\$ 12,939.48</b>

### Cash Flow Report, Month Ending October 2020

<b>Beginning Cash Balances</b>		\$ 12,895.31
Lunch Meals, Speaker Costs (incl. parking), & Name Tags	\$ 0.00	
<b>Cash Expended</b>		<b>\$ 0.00</b>
AGA Dues Received	\$ 43.75	
Interest Income	\$ 0.42	
<b>Subtotal Cash Deposits</b>		<u>\$ 44.17</u>
<b>Net Cash Change</b>		<u>\$ 44.17</u>
<b>Ending Cash Balance</b>		<u>\$ 12,939.48</u>

## Financial Condition as of November 30, 2020

Checking - .00% interest	\$ 3,059.42
Savings -.05% interest	<u>\$ 9,880.47</u>
<b>Total Assets</b>	<b>\$ 12,939.89</b>
	\$ 0.00
Liabilities	<u>\$ 12,939.89</u>
Members' Equity	<b>\$ 12,939.89</b>
<b>Liabilities &amp; Members' Equity</b>	

### Cash Flow Report, Month Ending November 2020

<b>Beginning Cash Balances</b>		\$ 12,939.48
Lunch Meals, Speaker Costs (incl. parking), & Name Tags	\$ 0.00	
<b>Cash Expended</b>		<b>\$ 0.00</b>
Interest Income	\$ 0.41	
<b>Subtotal Cash Deposits</b>		<u>\$ .41</u>
<b>Net Cash Change</b>		<u>\$ 0.41</u>
<b>Ending Cash Balance</b>		<u>\$ 12,939.89</u>



## 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 2020-2021

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

Sam Lord, CPA, CGFM  
HHS OIG  
[sam.lord@oig.hhs.gov](mailto:sam.lord@oig.hhs.gov)

### President-Elect and CGFM and Community Service Chair

Gabrielle Sivage, CGFM  
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### Treasurer and Accountability Chair

Katherine King  
King County  
[kking@kingcounty.gov](mailto:kking@kingcounty.gov)

### Secretary and Past President

Karen Murphy  
[joujie@comcast.net](mailto:joujie@comcast.net)

### Education Chair

Vacant

### NCC Representative, Newsletter Editor, and Historian

Karyn Angulo  
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### Membership Chair

Tony Eayrs  
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### Board Members

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Alec Chandler  
King County International  
Airport