Comptrollers to Meet in March for the 2013 NASC Annual Conference

By Richard Eckstrom, State Comptroller of South Carolina and 2012-13 President of NASC

This year’s NASC conference takes place in a historic Southern city with many interesting and entertaining attractions. Likewise, the conference agenda is filled with engaging sessions that will benefit comptrollers back in every state.

To be held in the South Carolina capital of Columbia, the conference runs March 19-22. All conference-related events will take place at the Columbia Marriott Hotel in the heart of Columbia’s re-energized downtown. The hotel is located just blocks from the Columbia Museum of Art, the architecturally significant Robert Mills House, the state Capitol Complex, and the Congaree Vista — a redeveloped warehouse district teeming with shops, restaurants and night spots.

There will be real value in the conference offerings with many opportunities to share success stories as well as lessons learned. Look for an extremely useful presentation on cyber security following a recent highly-publicized breach of the S.C. Department of Revenue by international hackers. Yes – it happened to us. But we’ve learned a lot through this experience, and that knowledge can be of great value to other states as we all strive to be better prepared to meet this emerging, ever-evolving threat.

Although the national economy is showing signs of improvement, including declining unemployment and a recovering housing market, huge short- and long-term fiscal policy questions remain unanswered in Washington as we prepare to gather for our conference. Those questions, and the implications of them, will serve as an important backdrop to the conference.

For at least the third consecutive year, NASACT is making its Travel Assistance Program available to encourage attendance at the conference and defray some of the costs for attendees amid continuing tight budget times. Each NASC principal or designee attending will be eligible for up to $750 in reimbursements for conference expenses.

Let me take this opportunity to express my sincere thanks to the Program Committee for this year’s conference. The 11 member-committee, chaired by Nevada Controller Kim Wallin, has performed superbly in planning and organizing this event. Because of the committee’s efforts, conference participants are certain to benefit greatly from the event. On behalf of NASC, a hearty thanks to the committee.

Mark your calendars also for the 2013 NASACT Middle Management Conference, which is scheduled for April 17-19 in Saint Paul, Minnesota. This conference serves the training needs of middle management staff in the offices of state auditors and comptrollers.

The middle management conference planning committees — consisting of the NSAA Auditor Training Committee, chaired by Glen Fowler (CA); and the NASC Middle Management Committee, chaired by Jeanine Kuwik (MN) — have finalized the conference program. Topics will include public speaking; ethics; writing; leadership; a Governmental Accounting Standards Board update; and roundtables. We’re all grateful for the hard work of our colleagues planning this conference.

I would also like to thank my fellow members of the 2012-13 NASC Executive Committee: Kim Wallin, vice president and Nevada controller; David McDermott, secretary/treasurer and Colorado controller; Clark Partridge, past president and Arizona comptroller; David Von Moll, Virginia comptroller; and John (continued, next page)

NASC President Eckstrom to Host Columbia Conference

Richard Eckstrom has been the South Carolina state comptroller general since 2003. Previously, he served a term as South Carolina state treasurer after working many years for an international accounting firm as a practicing CPA. Mr. Eckstrom pioneered online government spending transparency in South Carolina, and he continues to expand the public’s access to information through his office’s website. After serving in the military, he earned an M.B.A. and a master of accountancy from the University of South Carolina; and he continues to serve his fellow citizens in uniform as commander of the South Carolina State Guard.
Message from NASC’s President (continued from page 1)

Reidhead, Utah Finance Division director.

Former Idaho Controller Donna Jones and former Montana State Accounting Division Administrator Paul Christofferson also served on the Executive Committee before they retired within the past few months.

All of these folks have served NASC admirably in their leadership roles and deserve our appreciation and gratitude.

Meanwhile, as some comptrollers have left our ranks, others have joined us. It’s my pleasure to introduce the new comptrollers across the country who have come on board since March 2012:

• Lynne Bajema, Oklahoma comptroller (replacing Brenda Bolander)
• Julie Feldman, acting state accounting administrator, Montana (replacing Paul Christofferson)
• Pete Grannis, first deputy comptroller, New York (replacing Joan Sullivan)
• Hari Kadavath, state accounting administrator, Nebraska (replacing Michael Keays)
• Kristopher Knight, Division of Accounting director, Delaware (designated as NASC’s representative by Thomas Cook)
• Benita Manglona, comptroller, Guam (replacing Lourdes Perez)
• Dave Mullins, comptroller and Finance Division director, West Virginia (replacing Ross Taylor)
• Katherine Ross, Statewide Accounting and Reporting Services manager, Oregon (replacing John Radford)
• David Schumacher, Oregon Office of Financial Management director (replacing Marty Brown)
• Alan Skelton, state accounting officer, Georgia (replacing Greg Griffin)
• Brandon Woollf, Idaho controller (replacing Donna Jones)

While we are recognizing people, we certainly must include the amazingly helpful and responsive NASC staff, especially Kinney Poynter, executive director; Donna Maloy, conference manager; Cornelia Chebinou, Washington director; Lori Slagle, finance manager; Adrian Puryear, IT/web manager; Kim O’Ryan, NASC association manager; and Glenda Johnson, communications manager.

Kim O’Ryan has been extremely helpful to me in my role as NASC president this year – among other things, assisting my office with a couple of technical inquiry network matters and just being an all-round gem to work with.

By the way, if you haven’t taken advantage of NASACT’s technical inquiry network, I highly recommend it. The network is extremely useful for quickly obtaining state-by-state feedback on virtually any issue you might have questions about.

Similarly, NASC’s various committees perform the yeoman’s work of our organization, executing many critical, challenging and interesting projects. Two in particular that I would cite are:

• The Advisory Committee for State Comptrollers Technical Activities and Functions. This committee updated the exhaustive breakdown of the varied responsibilities and structures of state comptrollers. The publication is posted on NASACT’s website (www.nasact.org/nasc/publications/comptroller.cfm).
• The Committee on Accounting and Financial Reporting oversees many of the most crucial technical issues facing comptrollers. This committee is tasked with monitoring emerging accounting standards, GASB rules and other guidelines that form the crux of our work.

Finally, the NASC working groups, or information sharing groups, play a valuable role in our organization as well. Presently there are three active working groups:

• Internal Controls, which has completed questionnaires that are also posted on NASACT’s website.
• Payroll, which is planning a conference call for May that will include participation by IRS officials and a discussion of the annual payroll survey, slated to be conducted in March/April.
• Travel & P-Card, which is likewise putting together a conference call in May. It will feature presentations by Visa and MasterCard (including fraud awareness tips) and a discussion of the annual travel and p-card survey, also on tap for March/April.

A healthy and prosperous rest of the year to everyone, and I look forward to seeing you at the conference in South Carolina. Y’all come!

NASC 2013 Schedule of Events

Tuesday, March 19
- NASACT Executive Committee
- NASC Committee on Accounting and Financial Reporting
- NASC Executive Committee

Wednesday, March 20 - Friday, March 22
- Conference Sessions (conference ends at noon Friday; see complete agenda at www.nasact.org/conferences_training/events.cfm).

NASC Travel Assistance

$750 of travel assistance will be made available to members (or their designees) to attend. Reimbursements will be made following the conference.

Call for Resolutions and Roundtable Topics

Resolutions and suggested roundtable topics for the NASC annual conference should be sent to Kim O’Ryan at koryan@nasact.org (by Friday, March 1 for resolutions and Friday, March 8 for roundtable topics).
Register Now for GASB 68 Webinar!

NASACT is pleased to announce a webinar scheduled for Wednesday, March 6, to explore the pension standards issued by the Governmental Accounting Standards Board. GASB Chairman Robert Attnore and Project Manager Michelle Czerkawski will join us to discuss GASB’s recently issued standards related to reporting requirements for pension plans. Specifically, the webinar will focus on key changes to employer accounting and financial reporting that will result from implementation of Statement No. 68:

- Revisions to requirements for measurement of liabilities for pension obligations, including changes to the determination of the discount rate.
- New requirements for the measurement of pension expense and deferred outflows of resources and deferred inflows of resources related to pensions.
- The impact of the new requirements on information reported by governments participating in cost-sharing multiple-employer plans, including the determination of the portion of the net pension liability to be recognized by cost-sharing employers.
- The effect of special funding situations on employer reporting.

Special attention will be provided to the impact of the financial reporting implications on governments participating in cost-sharing multiple-employer plans (e.g., local governments, school districts, etc.).

This webinar is provided by NASACT, in conjunction with the Association of Government Accountants and the Association of Local Government Auditors.

Middle Management Conference Agenda: Now Available!

The 2013 NASACT Middle Management Conference is scheduled for April 17-19, 2013, in Saint Paul, Minnesota. This conference features sessions tailored to address the training needs of middle management staff in the offices of state auditors and state comptrollers, including staff specializing in the areas of audit, finance and training.

The conference agenda is now available at www.nasact.org/conferences_training/JointMiddleManagement/2013JointMiddleManagement/2013MiddleManagement.cfm. Featured topics include:

- Mobile device management.
- Protection of non-public data.
- Ethical decision making in accounting and finance.
- Public speaking: from internal presentations to public gatherings.
- Standards updates.
- Innovative uses of technology, data analysis and graphics.
- Effective communication strategies.

The Saint Paul Hotel will be offering a special rate of $121 per night for the conference. The cut-off date to receive this rate is March 19, so visit NASACT’s website for complete details, and make plans to attend this informative conference today!

Would Your State Like to Host Middle Management 2014?

Hosting NASACT middle management is a great way to bring your staff to the conference without the expense of airfare and hotel. Hosting the conference involves limited assistance in identifying an appropriate conference hotel and support in the form of attendance. Would your office be interested in hosting the conference in April 2014? If so, please contact Sherri Rowland at srowland@nasact.org or Kim O’Ryan at koryan@nasact.org for additional details.
New at www.nasact.org

The following new items have been posted on NASACT’s website:

- Gerry Boaz’s observations of the November 28-30, 2012 meeting of the Governmental Accounting Standards Board at www.nasact.org/nasact/positions/GASB.cfm (members only content).

- NSAA technical inquiries on the following topics at www.nasact.org/nsaa/technical/index.cfm (members only content):
  - Authority/Ability to Prosecute Fraud Cases
  - Ambulance/Emergency Medical Services
  - Reporting Threshold for Special Districts
  - Special Audit of a County’s General Obligation Bond Program
  - Cost of Fraud Investigations

- NASC technical inquiries on the following topics at www.nasact.org/nasc/technical/index.cfm (members only content):
  - Electronic Receipt/Storage of W-9s
  - Appropriation of Tax Refunds by the General Assembly
  - Local Government Financial Information

NSAA Is Accepting Entries for Excellence in Accountability Awards

The NSAA Excellence in Accountability Awards Committee is now accepting submissions for the 2013 Excellence in Accountability Awards. Awards will be given in four categories:

1. Performance audits (large – 2,500 audit hours or more).
2. Performance audits (small – less than 2,500 audit hours).
3. Forensic reports.
4. Special projects.

Submissions are due by 5:00 p.m. Eastern time on Thursday, February 28. Award winners will be recognized at the NSAA annual conference in June in Monterey, California. To view the complete criteria information and the entry form, visit www.nasact.org/nsaa/awards_recognition/criteria.cfm.

Volunteers Needed for Judging!
NSAA is also seeking volunteers to help in the judging process for the Excellence in Accountability Awards. Judges can be NSAA principals or their designees. Please note that judges are not eligible to submit an entry in a category in which they are participating as a judge. Those interested in participating as a judge should email Sherri Rowland at srowland@nasact.org or call her at (859) 276-1147.

Date and Location Set for 2013 NSAA IT Workshop and Conference

The 2013 NSAA IT Workshop and Conference will be held in Raleigh, North Carolina, on September 30 through October 3. Please note: the conference will be held Monday through Thursday this year (rather than Tuesday through Friday as in the past).

Job Opportunities

The U.S. Department of Treasury is soliciting interest in budget and financial accountability advisory positions. For information, visit:


Upcoming Information Sharing Calls

March

- NASACT Committee on Accounting, Reporting and Auditing – March 5
- NSAA Performance Audit Information Sharing – March 7

April

- NSAA Human Resources Information Sharing – April 24
- NASC Internal Controls Information Sharing – April 25

May

- NASC Payroll Information Sharing (expanded call with the IRS) – May 8
- NASC Travel and P-Card Information Sharing (expanded call with Visa and MasterCard) – May 15
- NASACT Committee on Accounting, Reporting and Auditing – May 21

Get Involved!

For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.
NASACT Increases Focus on Continuing Disclosure

Continuing Disclosures Task Force

NASACT has created a new task force to examine continuing disclosure in the municipal market. The task force will build on the work of NASACT’s Faster Financial Reporting Work Group and recommendations that resulted from a 2003 focus group on interim disclosure. The main goal of the task force will be to make recommendations on how and what kinds of information may be made available to current and future municipal bond investors on an interim basis. The group hopes to develop guidelines for disclosure to address the growing interest in the topic by the U.S. Securities and Exchange Commission and the evolving nature of data availability and information technology.

The task force will operate under NASACT’s Financial Management and Intergovernmental Affairs Committee and is being co-chaired by Colin MacNaught, assistant treasurer for debt management in Massachusetts and Kim Wallin, state controller of Nevada. While the group is still in its formative stages, some of the first tasks identified include:

- Gathering information about states with existing investor websites, reviewing the kinds of information currently available centrally, and cataloging where states house relevant information if it is not centrally located.
- Reviewing the 2003 NASACT white paper on interim disclosure and its recommendations on the types of information that could be useful to the investing public, and determining what items in the white paper may need to be updated or amended given advances in technology and other market factors.
- Determining if other market groups are working on disclosure and if there are overlapping efforts between the other groups and the anticipated work of the task force, and looking for areas where the groups might work together.
- Reviewing reports from the SEC and the U.S. Government Accountability Office concerning the municipal market.

The task force is currently meeting bi-monthly. Members interested in participating should contact Cornelia Chebinou at cchebinou@nasact.org. A complete list of current task force participants can be viewed at www.nasact.org/nasact/committees/fmiactf/index.cfm.

Recent Activities Related to the SEC

NASACT recently met with John Cross, director of the Office of Municipal Securities and other staff of the SEC to discuss the SEC report on municipal disclosure and NASACT’s continuing disclosure task force.

NASACT sent a letter in November 2012 responding to several SEC recommendations including the call for additional authority over the municipal market. A copy of NASACT’s letter to the SEC is available at www.nasact.org/downloads/CRC/LOC/11_15_12-SEC-Muni.pdf.

State Auditors Set to Meet in California in June 2013

California State Auditor and NSAA President Elaine Howle will host the 2013 NSAA Annual Conference in Monterey, California, June 11-14. Committees will meet on June 11; the conference sessions will begin on Wednesday, June 12.

The Conference Hotel

The conference will be held at The Portola Hotel. The negotiated room rate is $134 (single or double, plus applicable taxes). To book, contact the hotel by calling (831) 649-4511, ext. 362, and indicating that you are with the National State Auditors Association. To get this special rate, you must call before the cut-off date of May 13, 2013. After this date, rooms will be offered only on a space- and rate-available basis.

Location

Monterey is located approximately 70 miles from the San Jose International Airport and 100 miles from the San Francisco International Airport. Shuttle service is available through Monterey Airbus (www.montereyairbus.com/rates.php). Monterey Peninsula Airport is located five miles from the hotel. There are direct flights from Denver, Los Angeles, Phoenix, San Diego, Las Vegas and San Francisco, with connections worldwide. Taxi service is approximately $12.00 each way.

Travel Assistance and Scholarships

All NSAA members in good standing are eligible to receive up to $750 in travel assistance to help cover costs to attend the conference. Additionally, all new state auditors will be offered free registration (a $575 value).

More Information

The conference agenda and additional information will be posted at www.nasact.org soon. Questions about the conference may be directed to Sherri Rowland at srowland@nasact.org or (859) 276-1147.
OMB Issues Long-Awaited Proposal to Reform Grant Policies, Including Single Audit

The U.S. Office of Management and Budget recently issued proposed changes to grants policy to ensure integrity in the financial management and operation of federal programs and to strengthen accountability for federal dollars by improving policies that protect against waste, fraud and abuse.

The proposal specifically covers three areas: administrative requirements, cost principles and single audit. A high-level summary of noteworthy provisions and excerpts of the proposal follows.

Comments on the proposed changes may be submitted to OMB until May 2 at www.regulations.gov. NASACT will be developing an association response to the proposed changes. Staff will soon be soliciting input from members for the association response to OMB.

Administrative Requirements

Announcement of Funding Opportunities and Agency Review of Merit of Proposals and Risk Posed By Applicants

Federal agencies must comply with the announcement of funding opportunities and pre-award risk criteria for all competitive federal financial assistance awards. However, federal agencies may also use the announcement and risk criteria for non-competitive awards where appropriate.

.203 Public Notice

For each individual discretionary federal financial assistance program that issues competitive grants or cooperative agreements, federal awarding agencies must notify the public of funding opportunities through an announcement displayed on an OMB-designated government-wide website for finding and applying for federal assistance. The guidance lists the information that must be included in the announcement, which must contain both a summary of information and a full text.

.204 Announcements of Funding Opportunities

All notices of funding opportunity should be open for a minimum of 30 days on grants.gov.

.205 Agency Review of Merit of Proposals and Risk Posed by Applicants

Prior to making an award, whether competitive or non-competitive, a federal agency shall evaluate the risks to the program posed by each applicant if it receives an award. This review is in addition to evaluating an applicant’s eligibility or quality of its application. Items that may be considered include: financial stability, quality of management systems, history of performance, eligibility, single audit reports, and applicant eligibility.

For competitive grants, agencies are also required to design and execute a merit review process.

.207 Specific Conditions for Recipients

Where a recipient fails to materially comply with the general or specific conditions of an award, federal agencies may impose additional requirements or conditions on an individual recipient. Section 207 lists the specific notification that is required to impose additional requirements or conditions on recipients.

Subchapter C – Federal Award Notice

This section provides the notification award criteria and method of notification. Award notices are to include information such as the award recipient, the recipient’s DUNs number, unique identifier, and the date and amount of the award. In addition, terms and conditions and administrative requirements must be listed along with any other information that may be required by the agency.

Subchapter D – Award Terms and Conditions

This section provides the terms and conditions to be included in the award notice. This information includes terms and conditions set forth by policy, found in the authorizing statute, terms specific to the federal agency, and award performance goals.

Subchapter E – Post Award Requirements

This section includes post award information including sub-recipient monitoring, financial and program management, property standards, procurement standards, performance and financial monitoring and reporting, record retention and access, termination and enforcement, closeout, post closeout adjustments and continuing responsibilities, and collection of amounts due.

.501 Sub-recipient Monitoring and Management

This section provides that an eligible recipient may perform or sub-award all or a portion of the award. A pass-through entity is to determine whether a relationship with another entity constitutes a sub-recipient or contractor relationship. This section also provides what a pass-through entity’s responsibilities are for ensuring that a sub-recipient is complying with the terms of the award.

In addition, this section provides that pass-through entities must either honor the indirect cost rates negotiated at the federal level, negotiate a rate in accordance with federal guidelines, or provide the minimum flat rate.

.503 Property Standards

Equipment may apply to information technology systems which have been consolidated. Equipment that is no longer needed for the federal program for which it was purchased may be used to support other federally funded programs.

.506 Records and Retention

The three year period for the retention of records starts on the day the award recipient submits a final expenditure report. This section also specifically authorizes awarding agencies, inspectors general and the comptroller general of the United States to access all documentation pertinent to the award to satisfy an audit inquiry.

(continued, next page)
Reforms to Audit Requirements (A-133 and A-50)

Audit Threshold
The threshold for the single audit is raised from $500,000 to $750,000.

Major Program Determination
The proposed guidance increases the minimum threshold for a program to be Type A from $300,000 to $500,000 (but does not change the alternative three percent of total federal awards expended).

The proposal also refocuses the criteria for a Type A program to qualify as high-risk. Revised criteria would result in a Type A program being designated as high-risk only when in the most recent period the program failed to receive an unqualified opinion; had a material weakness in internal controls; or had questioned costs exceeding five percent of the program’s expenditures. The requirement that a Type A program be audited as major at least once every three years, regardless of whether it is high or low risk, remains the same.

OMB is also proposing to:

• Reduce the number of high-risk Type B programs that must be tested as major programs from at least one-half to at least one-fourth of the number of the low-risk Type A programs.
• Allow the auditor to stop the Type B program risk assessment process after this number of high-risk Type B programs is identified.

Further, the proposed guidance simplifies the calculation to determine relatively small Type B programs for which the auditor is not required to perform a risk assessment from the current stepped approach to a flat 25 percent of Type A/B threshold. The change allows more Type B programs to be classified as relatively small.

The proposal reduces the minimum coverage required under the percentage of coverage rule from the current 50 percent for a regular auditee and 25 percent for a low-risk auditee, to at least 40 percent for a regular and 20 percent for a low-risk auditee.

Questioned Costs
The proposed guidance increases the minimum threshold for reporting questioned costs from $10,000 to $25,000 to focus on audit findings presenting the greatest risk.

Streamlining Types of Compliance Requirements

.713 Responsibilities. In this section, OMB is proposing to limit the types of compliance requirements to seven requirements:

1. Activities Allowed or Unallowed.
3. Cash Management.
4. Eligibility.
5. Reporting.

(continued, next page)

Additionally the proposal eliminates several types of compliance requirements. Specifically, Davis Bacon, Equipment and Real Property Management, the latter two components of Matching, Level of Effort and Earmarking, Period of Availability of Federal Funds (except to verify allowable and unallowable costs), Procurement and Suspension and Debarment, Program Income, and Real Property Acquisition and Relocation Assistance. OMB will, however, consider requests from agencies to add one or two of the removed requirements back in, either because they are required by statute or when the agency makes a strong case for how non-compliance with one of the removed requirements would result in increased risk of improper payments, waste, fraud, or abuse. The federal agency must also provide a targeted write-up identifying improper payment risks and focus on audit tests that address such risks.

**Strengthening Audit Follow-up (.713 responsibilities)**

OMB is proposing to work with the Single Audit Clearinghouse to address privacy concerns so that single audit reports may be made publicly available. This section also:

- Requires federal agencies to designate a senior accountable official responsible for various aspects of the single audit.
- Requires agencies to implement audit-risk metrics, including timeliness of report submission, number of audits that did not have an unqualified auditor opinion on major programs, and number of repeat audit findings.
- Encourages cooperative audit resolution.
- Encourages a pro-active approach to resolving weaknesses and deficiencies.
- Digitizes single audit reports.

**Across-Agency Coordination.** Language has been strengthened in .713 to make clear that it is the responsibility of the cognizant or oversight agency to coordinate audits or reviews by other federal agencies that are made in addition to the single audit. The proposal also provides that the cognizant or oversight agency will provide management decisions for all findings in which it has funds directly implicated, and will make those management decisions publicly available (if the privacy concerns can be managed with the Federal Audit Clearinghouse).

For a full copy of the proposal and a crosswalk of the changes, please visit NASACT’s website. The information can be found at www.nasact.org/washington/announcements.cfm.

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**GOVERNING Examines Progress of State Health Insurance Marketplace**

**GOVERNING** magazine held a webinar on January 30 to examine states’ progress in implementing health insurance exchanges. The webinar, entitled *Health Insurance Marketplaces: Different Models, Different Considerations*, examined two states that are in the midst of the implementation process. Currently there are three options states may take in the development of their health insurance marketplaces:

1. Establish a state run marketplace.
3. Use the Federal Health Insurance Marketplace (formerly Federally Facilitated Exchange).

The webinar featured commentary from John Supra, deputy director and chief information officer at the Department of Health and Human Services for the state of South Carolina; Saleem Sayani, chief information officer at the Maryland Department of Health and Mental Hygiene; and Jerry Fralick, senior fellow at the Center for Digital Government and the former CIO for the state of North Carolina. They discussed the benefits of the three different models of health insurance marketplaces, using the different approaches from the states of Maryland and South Carolina as case study examples.

The webinar can be viewed at www.governing.com/events/webinars/Health-Insurance-Marketplaces-Different-Models-Different-Considerations.html.

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**DC Office Hosts Hungarian Mayors**

Government representatives from the Hungarian cities of Debrecen and Esztergom stopped by NASACT’s Washington D.C. office last month to discuss various government finance topics, including the differences and similarities between the U.S. states and Hungary’s counties. Deputy Mayor of Debrecen Laszlo Papp and Mayor Tetenyi Eva led the conversation with their translator, inquiring into the roll that federal grants play in funding state government operations, as well as the taxation structure utilized by various levels of the governments in the U.S. They were surprised to learn of the relatively low level of income and sales taxes imposed by states, as in Hungary there is a value-added tax of 27 percent.
Schumacher Appointed as Comptroller in Washington State

David Schumacher was appointed director of the Washington State Office of Financial Management by Governor Jay Inslee in January 2013; he replaces Marty Brown. He has 20 years of experience in budgeting and policy development.

Mr. Schumacher joins the Inslee administration after spending the past two years as staff director for the Senate Ways and Means Committee. He held the same position from 2003 to 2008 before serving two years as northwest government affairs director for The Boeing Company.

He began his state career in 1990, working as an economic analyst for the state Department of Revenue for three years. He then worked for two years as a revenue analyst in OFM’s Forecasting Division. He served as a budget analyst for the Senate Ways and Means Committee for eight years before being named staff director in 2003.

Mr. Schumacher holds bachelor’s and master’s degrees in economics from the University of Washington.

Plan Now to Attend NASACT 2013!

Join NASACT president Martin Benison and our Massachusetts hosts for the 2013 NASACT Annual Conference in Boston, Massachusetts, this August 10-14. The NASACT Training and Professional Development Committee has distributed the conference topics survey and will be working in the next few months to develop the technical agenda.

Conference Hotel: Seaport Hotel

The conference will be held at the Seaport Hotel which is located on the bustling Boston waterfront in the Seaport District, and offers dazzling city and harbor views. This year’s conference rate is $185/night plus applicable tax. To reserve your room, call (617) 385-4000 and ask for the NASACT Annual Conference group rate.

Don’t Forget the Travel Assistance Program!

NASACT principals (or their designees) are eligible to receive a free conference registration (a $750 value) and up to $1,000 in travel assistance to attend the conference.

Special Activities

Our hosts are planning a number of special activities, including a reception at the John F. Kennedy Presidential Library and Museum and a BBQ at Fenway Park. A guest program will also be offered where guests will be treated to some of Boston’s rich history and a luncheon cruise on Boston harbor.

More Information

Watch for more details coming soon! Questions about the conference may be directed to Donna Maloy at dmaloy@nasact.org or (859) 276-1147.
### Calendar of Events

#### 2013

- **March 6**  ■ Webinar – GASB 68: An Overview and a Focus on Cost-Sharing Multiple-Employer Plans
- **March 19**  ■ NASACT Executive Committee Meeting, Columbia, SC
- **March 20-22**  ■ NASC Annual Conference, Columbia, SC
- **April 17-19**  ■ Middle Management Conference, St. Paul, MN
- **April 23-24**  ■ Tennessee Government Auditing Training Seminar, Nashville, TN
- **April 25-26**  ■ Tennessee Government Auditing Training Seminar, Chattanooga, TN
- **May 13-14**  ■ Tennessee Government Auditing Training Seminar, Monticello, TN
- **May 16-17**  ■ Tennessee Government Auditing Training Seminar, Jackson, TN
- **June 11-14**  ■ NSAA Annual Conference, Monterey, CA
- **August 10-14**  ■ NASACT Annual Conference, Boston, MA
- **September 30-October 3**  ■ NSAA IT Workshop and Conference, Raleigh, NC

#### 2014

- **March 11**  ■ NASACT Executive Committee Meeting, Reno, NV
- **March 12-14**  ■ NASC Annual Conference, Reno, NV
- **August 9-13**  ■ NASACT Annual Conference, Santa Fe, NM

### Corporate Associates: Sign Up Today!

By Donna Maloy, Conference Manager

The Corporate Associates Program is NASACT’s effort to facilitate partnership between the private sector and state government. Contact us today to find out how to join our prestigious group of corporate partners!

The program offers your company various opportunities for participation at NASACT’s annual conference as well as other benefits throughout the year, including a company listing on NASACT’s website. As a corporate associate, you will also receive copies of NASACT’s publications and e-distributions.

Whether your goal is networking, staying informed about state government finance, or participating in one of the premier conferences of the year for state government officials, the corporate associates program will benefit your company. The program has four levels of participation: platinum, gold, silver and bronze.

Benefits associated with these levels vary. To view the complete brochure outlining the benefits and to see which companies are currently members, visit www.nasact.org/nasact/corporate/index.cfm. Questions about the Corporate Associates Program may be directed to Donna Maloy at dmaloy@nasact.org or (859) 276-1147.

The next issue of NASACT News will be published in March 2013. To submit articles, photos or ideas, contact Glenda Johnson by March 15 at gjohnson@nasact.org or by phone at (859) 276-1147.