DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT
DATA ACT INCHES CLOSER TO PASSAGE

On April 10 an amended version of the Data Accountability and Transparency Act (S. 994, or the DATA Act) took another step toward passage when the Senate unanimously passed the measure with only one change from the substitute bill. The change would allow the U.S. Department of Defense to request an extension for reporting financial and payment information data.

BUILDING ON FFATA

The DATA Act builds on the Federal Funding and Transparency Act, which was the impetus for USAspending.gov, created to bring more transparency to federal spending by posting award data online. The DATA Act expands current FFATA requirements:

“…to cover virtually all forms of government spending, mandate that the information appear in a form that is both easily searchable and downloadable, make uniform the manner in which agencies provide such data for online posting, and require agency Inspectors General and the Comptroller General government watchdogs to audit and report on agency compliance with the law’s mandates.”

The DATA Act makes significant changes to FFATA by requiring that government-wide financial data standards be established for all federal funds and be used by both federal agencies and recipients. The standards are to be developed by the secretary of the Treasury, in consultation with the director of the U.S. Office of Management and Budget, the administrator of the General Services Administration, and federal agency heads. The aim is to improve the usability, transparency and accountability of financial and performance information. The legislation provides that the standards must incorporate widely accepted existing standards, be computer-readable and include government-wide universal award identifiers so that individual awards can be tracked through the full cycle of spending. The legislation further takes into consideration the need for input from all stakeholders by requiring that the OMB director consult with federal agencies, state and local governments and other recipients of federal awards in creating government-wide data definitions and standards for financial information.

NO ADDITIONAL RECIPIENT REPORTING REQUIRED

The DATA Act does not require additional recipient reporting as set forth in earlier versions of the legislation. Instead, the legislation requires that a pilot be established to develop recommendations for the use of common reporting elements, the elimination of unnecessary duplication in financial reporting, and the reduction of compliance costs for recipients. The pilot program is to commence within one year of enactment and will cover a 12-month period. The pilot will cover contracts, grants and sub-awards that have a value of not less than $1 billion and will include a diverse set of recipients who receive awards from multiple programs and agencies. Ninety days after completion of the pilot, OMB is to provide guidance to the agencies on simplifying reporting requirements for award recipients and reducing unnecessary duplication and compliance costs. OMB is also to submit to Congress (90 days after completion of the pilot) a report on the pilot program making recommendations for improvements in financial reporting and describing the need for any additional legislation.

The legislation also requires a series of reviews and audits by the GAO and agency inspectors general intended to address data quality and hold federal agencies more accountable for the information that they disclose on USAspending.gov.

TIMEFRAME

The bill has been sent to the House of Representatives. It is expected to pass and to be on the President’s desk for his signature after the Congressional Easter recess.

MORE INFORMATION

NASACT has followed the progress of the DATA Act for several years. For additional information on this and other federal issues, contact the Washington office at (202) 624-5451.
Minnesota State Auditor and NSAA President Rebecca Otto will host the 2014 NSAA Annual Conference in Saint Paul this June 10-13. Committees will meet on June 10; the conference sessions will begin on Wednesday, June 11.

**THE CONFERENCE HOTEL**

This year’s annual conference will be held at The Saint Paul Hotel. The negotiated room rate is $149/single or double plus applicable taxes. To book a room, contact the hotel by calling (651) 292-9292 and referencing the National State Auditors Association.

*The cut-off date for this special rate is May 19, 2014.*

After this date, rooms will be offered only on a space- and rate-available basis. The room block sometimes sells out, so those interested in attending should make hotel reservations early.

**TECHNICAL AGENDA**

President Otto is currently working with staff to finalize the technical agenda. Confirmed topics include:

- Pension audit issues.
- Standards updates, including grant reform and other updates from the Office of Management and Budget and the Governmental Accounting Standards Board.
- Ethics and innovation.
- Envisioning the “state audit office of the future.”

**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**

Additional information about the conference, including a draft agenda is posted at www.nasact.org. Questions about the conference may be directed to Sherri Rowland at srowland@nasact.org or (859) 276-1147.
NASACT PROVIDES SEVERAL PUBLICATIONS FREE TO MEMBERS AND CORPORATE PARTNERS!

Did you know that each year NASACT produces a number of publications that are free to members?

**State Comptrollers: Technical Activities and Functions**
This counterpart to Auditing in the States provides detailed data on state comptroller offices. Short-term data is updated every other year and long-term data is updated every four years. The data included in this publication include composition and qualifications of staff, types of reporting conducted, information on internal controls, funding for the office, use of consultants, relations with the federal government, administrative responsibilities, ERP and financial management of systems, and more.

**Comprehensive Annual Financial Report**
NASACT's CAFR provides a complete snapshot of the association’s finances and activities conducted during the year. It includes descriptions of major initiatives as well as demographic information about members and their utilization of available services.

**Auditing in the States: A Summary**
Auditing in the States: A Summary is a collection of data about state audit offices. It includes the composition and qualifications of staff, agency resources and authority, types of audits performed, budgets and salaries, and more. The book is printed every year, with short-term data updated yearly and long-term data updated every three years.

**Technical Inquiries**
Although not technically considered “publications,” NASACT has a library of responses to technical inquiries posed by members. They are arranged by topic and searchable by keyword. The technical inquiries are available in the Members’ Only section at www.nasact.org.

**Monthly and Weekly Newsletters**
NASACT News is published monthly, and the Washington Update is published weekly (when Congress is in session). These two newsletters will help keep you informed about association activities and industry news affecting member offices. Back issues of both newsletters are available at www.nasact.org.

**More Information**
If you would like more information about any of these publications, contact Glenda Johnson at gjohnson@nasact.org or (859) 276-1147.

**NASACT GETS A NEW LOGO, A NEW LOOK!**
As NASACT approaches its 100th anniversary, a new logo and brand identity system is being launched. The new visuals are for NASACT and its two affiliates, the National State Auditors Association and the National Association of State Comptrollers. The logos and brand were approved by the Executive Committee at its last meeting held in March.

NASACT will also soon be launching a new website that will feature a streamlined navigation and enhanced members only content.

“NASACT relies on synergy among its three constituency groups, the state auditors, state comptrollers and state treasurers, to help improve government,” said Kinney Poynter, NASACT’s executive director.

“Our new logo and brand reflect that synergy and our members’ commitment to rising to the challenges of today’s state government environment.”

Watch for re-designed items as the new logo and brand are implemented in coming months!
The U.S. Government Accountability Office recently released its annual report on existing opportunities for executive branch agencies and Congress to reduce overlap and duplication and enhance revenue collection. The report, entitled “Opportunities to Reduce Fragmentation, Overlap, and Duplication and Achieve Other Financial Benefits,” identifies cost efficiencies across all government agencies, ranging from Defense spending to Medicaid. The report contains the status of actions taken by the administration and Congress to address 162 areas previously identified in GAO’s 2011, 2012 and 2013 annual reports, as well as some new areas of concern.

GAO identified 11 new areas in which there is evidence of fragmentation, overlap or duplication, such as individuals receiving concurrent payments from the Disability Insurance and Unemployment programs. GAO also identified 15 new areas where opportunities exist either to reduce the cost of government operations or enhance revenue collections. From a state perspective, there were several items of note:

- **Disability and Unemployment Benefits**: Congress should consider passing legislation to prevent individuals from collecting both full disability insurance benefits and unemployment insurance benefits that cover the same period, which could save $1.2 billion over 10 years in the Social Security Disability Insurance Program according to the Congressional Budget Office.

- **Federal Employees’ Compensation and Unemployment Benefits**: Changes to enhance the sharing of compensation and wage information between state and federal agencies could improve the Department of Labor’s ability to identify potentially improper payments, including inappropriately overlapping payments from the Federal Employees’ Compensation Act Program and the Unemployment Insurance Program administered by the states.

**GAO identified 15 new areas where opportunities exist to either reduce the cost of government operations or enhance revenue collections.**

- **Collection of Unpaid Federal Taxes**: The federal government can increase tax revenue collections by hundreds of millions of dollars over a five-year period by identifying and taking actions to limit issuance of passports to applicants, continually levy payments to Medicaid providers, or identify security-clearance applicants with unpaid federal taxes.

- **Medicaid Demonstration Waivers**: Federal spending on Medicaid demonstrations could be reduced by billions of dollars if the Department of Health and Human Services were required to improve the process for reviewing, approving and making transparent the basis for spending limits approved for Medicaid demonstrations. GAO’s work between 2002 and 2013 has shown that HHS approved several demonstrations without ensuring that they would be budget neutral to the federal government.

The full report can be found at www.gao.gov/products/GAO-14-478T.
ASSOCIATION NOTES

DWYER NAMED COMMISSIONER OF THE TREASURY IN NEW HAMPSHIRE

William F. Dwyer was nominated in March by New Hampshire Gov. Maggie Hassan to serve as commissioner of the treasury. Mr. Dwyer will serve until a new treasurer is elected by the legislature to replace Catherine Provencher, who recently accepted the position of vice chancellor for financial affairs and treasurer for the University System of New Hampshire. Mr. Dwyer was serving as deputy state treasurer.

“It is critical that we maintain steady and effective leadership of New Hampshire’s Treasury in order to protect taxpayer dollars and our state’s financial future,” Gov. Hassan said. “Bill Dwyer’s experience as deputy state treasurer and his deep understanding of our financial system will ensure strong continuity of leadership at the State Treasury as we continue working to promote fiscally responsible economic growth.”

Mr. Dwyer has served at the State Treasury since 2010 and as deputy treasurer since 2011, where he has overseen compliance and strategic treasury functions while assisting in management of treasury staff. His responsibilities have included legislative analysis, fraud risk assessment and remediation, business continuity planning and support of financial operations. Mr. Dwyer also serves on numerous state commissions, including as chair of the Deferred Compensation Commission. Prior to working at the State Treasury, Mr. Dwyer served as managing director in the Tax Advisory Group for Net Lease Capital Advisors in Nashua.

Mr. Dwyer’s nomination is subject to confirmation by the Executive Council.

DOLAN NAMED ACTING STATE CONTROLLER IN NORTH CAROLINA

On April 1, North Carolina Gov. Pat McCrory appointed James G. Dolan acting state controller. As the state’s chief fiscal officer, Mr. Dolan is responsible for the accounting and reporting of the state’s finances, managing the payroll for approximately 75,000 state employees, and oversight of the state’s risk management efforts and eCommerce activities.

Mr. Dolan brings extensive accounting and financial expertise as well as fiscal leadership to the State Controller’s Office. He has 23 years of private sector experience that covered accounting, planning, budgeting, forecasting and pricing.

He started his State career in North Carolina’s Office of State Budget and Management in 2005 where he developed business cases and managed an IT infrastructure consolidation effort. He came to the State Controller’s Office in 2008 as a member of the executive team and managed the ERP HR/payroll system.

Mr. Dolan is a member of the Government Finance Officers Association, the Statewide Compensation System Executive Steering Committee and is the chair of the North Carolina Council of Internal Auditing.

He received his bachelor of science degree in accounting from Bryant University and his M.B.A. from Rider University. He is also a graduate of the Government Chief Information Officer program at UNC Chapel Hill’s School of Government.

PLAN TO ATTEND THE 2014 NASACT ANNUAL CONFERENCE

Join NASACT President James B. Lewis, Hector Balderas and Ricky Bejarano for the 2014 NASACT Annual Conference in Santa Fe, New Mexico, this August 9-13. The NASACT Training and Professional Development Committee is currently working to identify keynote speakers and develop the technical agenda.

CONFERENCE HOTEL: THE ELDORADO HOTEL

The conference will be held at the El Dorado Hotel located in heart of Santa Fe near the historic Plaza and surrounded by rich culture, history and art. This year’s conference rate is $189/night plus applicable tax. To reserve your room, call (800) 955-4455 and ask for the NASACT Annual Conference rate.

DON’T FORGET THE TRAVEL ASSISTANCE PROGRAM!

NASACT principals in good standing (or their designees) are eligible to receive up to $2,000 to attend the conference. These funds can be used to cover travel or registration costs. All funds will be provided in the form of reimbursements after the conference.

SPECIAL ACTIVITIES

Our hosts are planning a number of special activities, including a reception at the historic La Fonda on the Plaza Hotel, a Santa Fe landmark. A guest program will also be offered where guests will enjoy a walking tour of historic Santa Fe and a day trip to Chimayo.

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.
The National Association of State Comptrollers held a business meeting on March 13 in Reno, Nevada, in conjunction with the 2014 NASC Annual Conference. President Kim R. Wallin, state controller of Nevada, welcomed everyone.

**COMMITTEE REPORTS**

- Lisa Pusich, deputy director of Alaska’s Division of Finance and member of the Advisory Committee for State Comptrollers: Technical Activities and Functions, reported that several meetings were held to revise the questions for the short-term (chapters 1-7) portion of the book. Changes have been made to the questions in the online questionnaire and the responses from the prior survey will be pre-populated. Everyone was encouraged to complete the survey by the end of April. She also thanked the committee members.

- John Reidhead, director of Utah’s Division of Finance and chair of the Committee on the Financial Plan, reported that the 2015 NASC financial plan shows a positive projection. Much of this is due to the financial success of the NASC annual conference. The middle management conference projects a loss; however, NASC will continue to hold this conference because of its training and networking value for member staff.

- Anna Maria Kiehl, state comptroller of Pennsylvania and chair of the Committee on Outreach, reported that since the August 2013 meeting, NASC has the following new members:
  1. DeAnn Hill, chief financial officer of Kansas (mentor – Cynthia Cloud).
  2. Suzanne Crouch, state auditor of Indiana (mentor – Cynthia Cloud).
  5. Robert Hamilton, interim lead accountant in Oregon (mentor – Calvin McKeelvogue). Mr. Hamilton was in attendance at the NASC conference.

- Ed Ross, state controller of Kentucky and chair of the Resolutions Committee, put forth a resolution thanking Ms. Wallin for her leadership during her year as NASC’s president and for her service in the association. It was approved unanimously by NASC’s members.

- Brandon Woolf, state controller of Idaho and chair of the Site Committee, reported that the 2015 NASC Annual Conference will be held in Richmond, Virginia. Mr. Reidhead will host the 2016 conference in Salt Lake City, Utah. She mentioned some of the speakers and topics for the conference and encouraged members to send staff.

- Richard Eckstrom, comptroller general of South Carolina and chair of the Nominating Committee, bought forth the following 2014-2015 Executive Committee roster for a vote by NASC’s members:
  - President: David A. Von Moll, Virginia
  - Vice president: John C. Reidhead, Utah
  - Secretary/treasurer: Anna Maria Kiehl, Pennsylvania
  - Immediate past president: Kim R. Wallin, Nevada
  - Thomas L. White, Jr., Alabama
  - Cynthia I. Cloud, Wyoming
  - Diane Langham, Mississippi
  - Alan Skelton, Georgia

The new committee was unanimously approved.

- Information Sharing Groups: Reports were also provided on activities of the following NASC groups:
  1. State Government Payroll (Vicki Smith, payroll policy coordinator in the Texas Office of the State Comptroller and committee co-chair).
  2. Travel & P-card (Kathy Sheppard, deputy comptroller of Massachusetts and committee member).

**OTHER TOPICS**

Representatives from the CPEE-F, Mexico’s state comptroller association, spoke to the group about some of the responsibilities of the comptrollers in Mexico. They also thanked members of NASC for inviting them to the conference.

Kinney Poynter reported that the 2016 NASACT Annual Conference will be held in Indianapolis, Indiana.

**NEXT MEETING OR MORE INFORMATION**

The next scheduled NASC business meeting will occur in conjunction with the 2014 NASC Annual Conference in Santa Fe, New Mexico. Questions about the content of this article may be directed to Kim O’Ryan at koryan@nasact.org or (859) 276-1147.
Below is the list of sessions presented during the 2014 NASACT Middle Management Conference. To download handouts, PowerPoint presentations and speaker biographies from the conference, visit www.nasact.org/conferences_training/ JointMiddleManagement/2014JointMiddleManagement/Materials.cfm.

**CRUCIAL CONVERSATIONS: TOOLS FOR TALKING WHEN STAKES ARE HIGH**
Justin Hale, Master Trainer, VitalSmarts

**CURRENT TRENDS IN FRAUD**
William Facer, Special Agent, Public Affairs, Salt Lake City Division, Federal Bureau of Investigations
Michael Pickett, Supervisory Special Agent, Salt Lake City Division, Federal Bureau of Investigations

**AN ECONOMIC OUTLOOK AND THE COMPLEXITY OF ANALYTICS**
David Stringfellow, Chief Economist, Office of the State Auditor (UT)

**LEADING THROUGH CHANGE AND TRANSITION**
Bud Wrenn, Consulting Partner, The Table Group

**THE GREEN BOOK AND COSO**
Grant Simmons, Senior, Financial Management and Assurance Team, U.S. Government Accountability Office

**RESTORING THE HONOR OF PUBLIC SERVICE**
Dan Chase, Leadership Development Consultant, Utah Leadership Institute

**STATE OF THE STATES**
Scott Pattison, Executive Director, National Association of State Budget Officers

**GASB UPDATE**
Lealan Miller, Director of Governmental Services, Eide Bailly LLP

**PERFORMANCE AUDIT ROUNDTABLE**
Moderator: Bill Styres, Audit Manager, Financial Related and Performance Audit Divisions, Office of the State Auditor (NC)

**10 TECHNIQUES FOR WRITING BETTER PARAGRAPHS AND SENTENCES**
Harvey Lillywhite, Director, Quality Communications Group

**UTAH’S EARLY IMPLEMENTATION OF GASB 67 & 68**
Kim Kellersberger, Finance Director, Utah Retirement Systems

**TRAINING ISSUES ROUNDTABLE**
Moderator: Courtney Carraway, Director of Professional Development, Office of the State Auditor (NC)

**HOT TOPICS/BEST PRACTICES ROUNDTABLE**
Moderator: Jim Dahlquist, Administrative Manager, Office of the Auditor General (IL)

**GRANT REFORM**
Lealan Miller, Director of Governmental Services, Eide Bailly LLP

**PENSION AUDIT ISSUES**
Lealan Miller, Director of Governmental Services, Eide Bailly LLP

**FINANCE ROUNDTABLE**
Moderator: Jay Cleveland, Division Administrator, State Accounting Enterprise (IA)

**TRAINING ISSUES ROUNDTABLE**
Moderator: Courtney Carraway, Director of Professional Development, Office of the State Auditor (NC)
116 were in attendance at the conference, which was held at the Hilton Salt Lake City Center.

Left: Harvey Lillywhite shared with attendees strategies for better written communications.

Right: Kim Kellersberger, finance director of Utah’s Retirement System, talked about Utah’s early implementation of GASB 67 and 68.

Left: Lealan Miller discussed a number of topics at the conference, including GASB standards, grant reform and pension audit issues.

Right: Dan Chase (standing, left) from the Utah Leadership Institute took questions from attendees during his discussion on restoring honor to public service.
ASSOCIATION NOTES

WHAT’S NEW AT www.nasact.org?
The following new items have been posted on NASACT’s website:

- NASC technical inquiries on the following topics at www.nasact.org/nasc/technical/index.cfm (members only content):
  - Reporting Actuals by Budgetary Fund or GAAP Fund
  - Archiving of Hard Copy Data
  - Retention Period for Vouchers
  - GASB 65: Deferred Outflows/Inflows Implementation
  - Compensated Absences
- Gerry Boaz’s observations of the March 3-5, 2014, meeting of the GASB. The file is posted at www.nasact.org/nasact/positions/GASB.cfm (members only content). The meeting observations are linked at the bottom of the page.

AICPA ISSUES INTERPRETATIONS REGARDING PENSION PLANS
The American Institute of Certified Public Accountants recently released three interpretations pertaining to auditing cost-sharing multiple-employer pension plans.

The interpretations are intended to assist both auditors of governmental plans and participating employers in their audits of entities that are implementing the new pension standards from the Governmental Accounting Standards Board.

The interpretations can be found at www.aicpa.org/research/standards/auditattest/pages/recentaainterpretations.aspx.

The AICPA is still working on the white papers addressing agent multiple-employer plans.

NASACT SEEKS INPUT ON TWO GASB EDS
The Governmental Accounting Standards Board recently issued an exposure draft entitled The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.

The GASB is proposing reducing the GAAP hierarchy to two categories of authoritative GAAP.

The Board has asked for comments on all matters in this proposed statement, including reasoning behind expressed views and alternatives that could be considered. Where possible, please provide a paragraph reference with comments.

The ED can be downloaded from the GASB’s website at www.gasb.org. NASACT will be preparing an association position on this ED. The GASB’s deadline for comments is December 31, 2014.

The GASB also recently issued the ED Implementation Guide No. 20XX-1.

The Board has asked for comments on all matters in this proposal, including reasoning behind expressed views and alternatives that could be considered. Where possible, please provide a paragraph reference for comments. The ED can be downloaded from the GASB’s website at www.gasb.org.

NASACT will be preparing an association position on this ED. The GASB’s deadline for comments is December 31, 2014.

To include your comments in NASACT’s association responses to either of these exposure drafts, email them to Kim O’Ryan (koryan@nasact.org) or Sherri Rowland (srowland@nasact.org) by Friday, October 17.

Due to the size of the Implementation Guide ED, NASACT would like to have at least two volunteers to review each of the chapters. If you would like to volunteer, please contact Sherri or Kim.

UPCOMING INFORMATION SHARING CALLS

APRIL
- NSAA Human Resources Information Sharing - April 30

MAY
- NASACT Pension Implementation Work Group - May 1

GET INVOLVED!
For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.

NASC Payroll Information Sharing (expanded call, includes the Internal Revenue Service) - May 14

NASC Travel and P-Card Information Sharing (expanded call, includes presentations from Visa and MasterCard) - May 21
NEWS FROM GASB

GASB ISSUES CONCEPTS STATEMENT ON MEASUREMENT OF ASSETS AND LIABILITIES

On April 14, the Governmental Accounting Standards Board issued Concepts Statement No. 6, Measurement of Elements of Financial Statements, which will guide the GASB in establishing accounting and financial reporting standards for U.S. state and local governments regarding the measurement of assets and liabilities.

Concepts Statement 6 augments the framework the Board employs in order to promote consistency in setting accounting and financial reporting standards and is primarily intended for the Board’s use. The new concepts also may benefit preparers and auditors of financial statements when evaluating transactions for which there are no existing standards.

Measurement Approaches

Concepts Statement 6 establishes concepts that will inform the GASB’s decisions when setting future standards for how state and local governments determine the dollar amount at which to report assets and liabilities. It establishes two approaches to measuring assets and liabilities—initial amounts and remeasured amounts. Initial amounts are determined at the time an asset is acquired or a liability is incurred. Remeasured amounts are determined as of the date of each year’s financial statements.

Measurement Attributes

Concepts Statement 6 also establishes four measurement attributes—the characteristics of an asset or liability that is being measured:

- Historical cost is the price paid to acquire an asset or the amount received pursuant to the incurrence of a liability in an actual exchange transaction.
- Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.
- Replacement cost is the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the measurement date.
- Settlement amount is the amount at which an asset could be realized or a liability could be liquidated with the counterparty, other than in an active market.

The full text of Concepts Statement 6 is available at www.gasb.org.

IMPLEMENTATION GUIDE AND GAAP HIERARCHY

In March, GASB issued an exposure draft of the Implementation Guide No. 20XX-1. This ED was accompanied by an ED on the GAAP Hierarchy. Both ED’s can be found at www.gasb.org

See related article on page 8. NASACT is preparing association responses to both EDs. If you wish to provide comments for the responses, please submit them to Kim O’Ryan (koryan@nasact.org) or Sherri Rowland (srowland@nasact.org) by Friday, October 17.

GARS “MOBILE” NOW AVAILABLE

The Financial Accounting Foundation recently announced the release of a version of the GASB Governmental Accounting Research System® that has been designed for use on tablet devices.

The new GARS “mobile” version includes all of the content and most of the features of the full GARS Online site, but offers a streamlined interface, especially suited to the tablet format.

GARS Online subscribers can access the new tablet version through iOS (iPad) and Android-based devices at https://gars.gasb.org. After user login, the system will automatically recognize the user’s device and display the optimized view. The tablet version is available for both Professional and Basic Views.

Link Icon—Bookmark

Upon accessing the tablet version, on-screen pop-up instructions guide the user to add a link icon (bookmark) to the device’s home screen. Additional detail is available in the Help section of the GARS “mobile” version.

LOOKING FOR COST-EFFECTIVE TRAINING?
CHECK OUT NASACT’S TRAINING SEMINARS PROGRAM!

Through the Training Seminars Program, NASACT members can schedule specialized training seminars tailored to meet targeted staff training needs. Experienced consultants conduct the sessions, which can cover topics ranging from auditing and accounting to human resources and information technology.

An all-inclusive seminar fee covers consultant fees and expenses, as well as planning services provided by NASACT. The state hosting the training coordinates on-site logistics and provides CPE credit.

To find out more, contact Kathleen Young at (859) 276-1147 or kyoung@nasact.org.

NASACT News | April 2014
NEWS FROM AROUND THE NATION

MSRB OUTREACH CAMPAIGN HIGHLIGHTS EMMA’S TOOLS
BY THE MUNICIPAL SECURITIES RULEMAKING BOARD

The Municipal Securities Rulemaking Board is engaged in a national, multi-year campaign to increase its outreach to state and local governments that issue municipal securities. The effort aims to share with municipal entities how the MSRB’s Electronic Municipal Market Access (EMMA®) website is a resource for evaluating municipal finance options, complying with disclosure requirements and communicating with investors.

The MSRB’s EMMA website is an online platform that provides free public access to financial disclosure documents and trade data on more than 1.2 million outstanding municipal bonds. Municipal borrowers file their disclosures and other information on EMMA to make them available to investors.

The MSRB’s “Putting EMMA to Work for You” campaign seeks to raise awareness by small to mid-sized municipal issuers about the importance of communicating with their investors on an ongoing basis. Through a combination of local seminars and webcasts, the MSRB plans to reach all 50 states over the course of the next two years. State and local governments and related organizations can schedule a session with their group by contacting Ritta McLaughlin, the MSRB’s chief education officer, at (703) 797-6714 or rmclaughlin@msrb.org.

At each outreach session, the MSRB provides practical guidance and tips about how issuers can use the EMMA website to their advantage to communicate with investors and comply with their disclosure obligations. The MSRB’s goal is to contribute to improved financial disclosure practices and enhanced transparency for the municipal market.

The campaign builds on the MSRB’s existing education and outreach program, which includes hosting seminars around the country, presenting at industry events and providing free online educational resources. The MSRB’s online State and Local Government Toolkit is frequently updated with new videos, guides and resources to assist issuers in understanding the process of issuing municipal bonds, the rules governing the municipal market, and the market transparency tools available on the EMMA website. Access the toolkit and other resources on the MSRB’s website at msrb.org.

The MSRB encourages municipal market participants to explore the organization’s website to access up-to-date information and sign up for MSRB email updates.

NIAF ACCEPTS NOMINATIONS FOR DAVID M. WALKER EXCELLENCE AWARD

The National Intergovernmental Audit Forum is seeking nominations for the 2014 David M. Walker Excellence in Government Performance and Accountability Award. The NIAF sponsors this award, and it recognizes and honors government audit professionals who have made sustained contributions to improve government performance and accountability through their leadership in transforming government organizations. The NIAF will recognize one individual at each level of government service: federal, state and local.

The nomination deadline is Friday, June 20, 2014. NIAF Chair Gene L. Dodaro will present the awards at the 20th Biennial Forum of Government Auditors meeting in Denver, Colorado, on Wednesday, August 20, 2014.

Individuals can obtain information about the award and apply for the award online via the audit forum website at www.auditforum.org.

If you have any questions or need more details, please contact NIAF’s executive director, Luis Escalante, Jr., at (214) 777-5693 or escalantel@gao.gov or Mary Arnold Mohiyuddin at (202) 512-3087 or mohiyuddinm@gao.gov.

AICPA ACCEPTS NOMINATIONS FOR OUTSTANDING CPA IN GOVERNMENT AWARDS


The AICPA Outstanding CPA in Government Awards recognize the achievements of individual CPAs employed in government at the local, state and federal levels. Through their accomplishments, award recipients and nominees demonstrate the importance and contribution of CPA skills and competencies to the effective performance of their organizations.
CALENDAR

2014

April 28-29  |  Tennessee Government Auditing Training Seminar, Nashville, TN
May 1-2  |  Tennessee Government Auditing Training Seminar, Jackson, TN
May 12-13  |  Tennessee Government Auditing Training Seminar, Morristown, TN
June 10-13  |  NSAA Annual Conference, Saint Paul, MN
August 10  |  NASACT Executive Committee Meeting, Santa Fe, NM
August 9-13  |  NASACT Annual Conference, Santa Fe, NM
September 30 - October 3  |  NSAA IT Workshop & Conference, Grand Rapids, MI

2015

March 10  |  NASACT Executive Committee Meeting, Richmond, VA
March 11-13  |  NASC Annual Conference, Richmond, VA
June 9-12  |  NSAA Annual Conference, Little Rock, AR
August 23  |  NASACT Executive Committee Meeting, Chicago, IL
August 22-26  |  NASACT Annual Conference, Chicago, IL
September 22-25  |  NSAA IT Workshop & Conference, Hartford, CT

PREVIOUS NASACT WEBINARS NOW AVAILABLE FREE TO MEMBERS

BY DONNA MALOY, CONFERENCE MANAGER

NASACT webinars held more than 180 days ago are now available free to members! To access the recordings, go to www.nasact.org/conferences_training/nasact/audiorecordings.cfm. You must be logged in to NASACT’s website to view the free content.

TOPICS AVAILABLE

Some of the topics available include:

- Treasury Offset Program: How Federal and State Partnerships Can Cost Effectively Maximize Debt Recoveries
- The Pension Challenge: Critical Issues to Implementing the New GASB Pension Standards
- GASB Review 2013
- OMB Grant Reforms
- GASB’s Pension Accounting and Financial Reporting Standards: A Focus on Statement No. 68
- Group Audits: Case Studies
- Improving Statewide Reporting & Performance Data Analysis: Success Stories
- NSAA’s 2012 Excellence in Accountability Award Winners
- Clarifying the Clarity Standards: An Overview & Group Audits
- Workplace Ethics: Understanding Your Responsibilities

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