A MESSAGE FROM NSAA’S PRESIDENT

BY ROGER NORMAN, PRESIDENT OF NSAA, 2014-15

As NASACT celebrates its 100th anniversary this year, it is important to emphasize NASACT’s role in helping its members provide integrity, accountability and transparency in federal, state and local government. Serving as president of the National State Auditors Association has allowed me to interact with many state auditors and comptrollers and the outstanding staff of NASACT. Resources offered by NASACT have been instrumental in helping our organization provide high-quality, professional services to the entities we audit and prepare to meet the challenges of changing environments and professional standards.

NSAA welcomed several new members this year: Jim Zeigler, Alabama; Nicole Galloway, Missouri; Charlie Janssen, Nebraska; Tim Keller, New Mexico; Kathleen Patterson, District of Columbia; and K. Earle Powell, South Carolina. In addition, a few NSAA members will retire in 2015: David Martin, Florida, and Paul Townsend, Nevada. We appreciate their diligent service to their respective states, NASACT and NSAA and wish them all the best.

NSAA has continued to work closely with the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, and the U.S. Government Accountability Office to ensure that critical information is shared in a way that produces meaningful results. Examples include collaborating with GAO, the Health and Human Services’ Office of Inspector General, and many states on audit requirements for healthcare exchanges, as well as with NASACT in an intergovernmental audit initiative with GAO, focusing on rental assistance to low-income households in selected jurisdictions.

NSAA’s various committees also actively responded to exposure drafts and provided input to the Office of Management and Budget on single audit issues. Committee members also participated in information-sharing conference calls on varying topics, such as human resource and performance audit issues, peer review requirements, e-government concerns, and audit standards and reporting discussions, including the informative Pension Audit Issues Workgroup. A new webinar, “NSAA Peer Review Program: What to Know Before You Go!,” was well-attended by 325 staff in 39 participating member offices.

Conferences and programs developed and sponsored by NSAA, such as the Middle Management Conference held in April in Raleigh, North Carolina; the NSAA Annual Conference to be held in June in Little Rock, Arkansas; and the IT Workshop and Conference to be held in Hartford, Connecticut, in September, give us measurable educational opportunities, as well as time to network with others in our profession.

NORMAN TO HOST STATE AUDITORS IN LITTLE ROCK IN JUNE

Roger Norman is legislative auditor for the state of Arkansas. He is a recipient of the American Institute of Certified Public Accountants’ Outstanding CPA in Government Award. He is a certified public accountant and a certified fraud examiner. He holds a B.A. in accounting from Ouachita Baptist University and a J.D. from University of Arkansas at Little Rock. He currently serves as president of the National State Auditors Association.
I am grateful for the opportunity to work alongside the Executive Committee members who have shared thoughtful insights, leadership and guidance. I thank each of these members – David Martin, Florida; Paul Townsend, Nevada; Rebecca Otto, Minnesota; Dianne Ray, Colorado; Stacey Pickering, Mississippi; and Steve Eells, New Jersey – for their tireless commitment to NSAA.

In serving as NSAA’s president, I recognize that success was only accomplished through the dedication and hard work of Kinney Poynter and Sherri Rowland, to whom I am especially grateful. This remarkable organization promotes sound government practices because of people like Kinney and Sherri who are dedicated to supporting us as we, in turn, serve in our respective states.

I hope that you will join us in Little Rock, June 9-12, for the 2015 NSAA Annual Conference. We have planned a great conference that includes education, historic tours and fun-filled activities in our beautiful capital city.

It has been a true privilege to serve as the 2015 NSAA president. I look forward to continuing to work alongside you and to upholding our commitment to this organization, each of our state audit organizations, and those who depend on us to oversee the resources entrusted to our states.

NSAA COMMITTEE MEETING SCHEDULE
The following NSAA committees will meet on Tuesday, June 9, in conjunction with the 2015 NSAA Annual Conference in Little Rock, Arkansas. All NSAA members and staff are invited to attend. Conference call-in capability will also be offered. Those wishing to participate by conference call should contact Sherri Rowland at srowland@nasact.org. All meetings are listed in Central time.

8:30 a.m. – Auditor Training
Presiding: Paula Kinnard (AR), Vice Chair

9:30 a.m. – Peer Review
Presiding: Tom Barnickel (MD), Chair

10:30 a.m. – Human Resources
Presiding: Rebecca Otto (MN), Chair

11:30 a.m. – E-Government
Presiding: Karen Helderman (VA), Chair

1:30 p.m. – Single Audit
Presiding: Dianne Ray (CO), Chair

2:30 p.m. – Audit Standards and Reporting
Presiding: Randy Roberts (AZ), Chair

3:30 p.m. – Performance Audit
Presiding: Daryl Purpera (LA), Chair

4:30 p.m. – Executive Committee
Presiding: Roger Norman (AR), NSAA President

DON’T FORGET THE TRAVEL ASSISTANCE PROGRAM!
State auditors in good standing are eligible to receive up to $1,000 in travel assistance to attend the conference. The assistance will be provided as a reimbursement following the conference. Download the travel assistance form at www.nasact.org/2015_nsaa.

RESOLUTIONS
Resolutions for consideration at the NSAA business meeting, which will be held on Thursday, June 11, in conjunction with the conference, may be submitted to Sherri Rowland at srowland@nasact.org.

TOUR OF THE CLINTON PRESIDENTIAL LIBRARY
An optional tour of the Clinton Presidential Library will be available on Tuesday, June 9. The library is within walking distance of the conference hotel. Admission is $5 and will be payable in cash onsite. Tours are available at 3:30 and 5:30 p.m. Indicate when you register if you wish to participate.
This month the U.S. Office of Management and Budget and the U.S. Treasury Department released information related to the implementation of the Digital Accountability and Transparency Act. Specifically, OMB and Treasury have finalized 15 data elements, released an OMB memorandum on implementation and a summary of a guidebook for federal agencies, and provided further information on the Section 5 pilot.

**DATA ELEMENTS/DATA EXCHANGE**

Through its GitHub collaboration site (http://fedspendingtransparency.github.io/dataelements), OMB and Treasury have been reaching out to interested parties seeking input on a series of data elements, 15 of which were finalized this month. Comments are being sought incrementally on the entire 57 data elements. The data elements will help to ensure that information is consistent and comparable across agencies and programs. The 15 elements that have been finalized include:

1. Awarding Agency Code
2. Awarding Agency Name
3. Appropriations Account
4. Budget Authority Appropriated
5. Object Class
6. Obligation
7. Other Budgetary Resources
8. Outlay
9. Program Activity
10. Treasury Account Symbol (excluding sub-account)
11. Unobligated Balance
13. North American Industrial Classification System (NAICS) Description
14. Highly Compensated Officer Name
15. Highly Compensated Officer Total Compensation

OMB and Treasury have also posted information on a DATA exchange. A DATA exchange is the structure governing how the DATA elements relate and will be reported. The current version of the exchange is the DATA Act schema, or the generic model of the relationships between the data elements and specific variations of the schema in XBRL, XML, JSON and other taxonomies.

**IMPLEMENTATION FOR FEDERAL AGENCIES**

Earlier in May, Beth Cobert, deputy director for management, issued a memorandum (M-15-12) to federal agencies concerning their current reporting requirements under the Federal Funding Accountability and Transparency Act (FFATA) and the new requirements under the DATA Act. The attachment to the memorandum provides guidance to the agencies to carry out the current and new reporting requirements (https://www.whitehouse.gov/sites/default/files/omb/memoranda/2015/m-15-12.pdf).

Additionally, OMB and Treasury have posted a summary of a playbook to assist agencies with implementation (https://www.usaspending.gov/Documents/Summary%20of%20DATA%20Act%20Playbook.pdf).

Specifically, OMB and Treasury recommend eight items regarding DATA act implementation:

1. Create a DATA Act work group for the agency and designate a senior accountability officer.
2. Review the list of DATA Act elements and participate in data definitions standardization.
3. Perform an inventory of agency data and associated business processes and systems.
4. Plan changes to systems and business processes to capture financial, procurement and financial assistance data.
5. Implement a “broker” at the agency. The broker is a virtual data layer at the agency that maps, ingests, transforms, validates and submits agency data into a format consistent with the DATA Act schema (i.e., data exchange standards).
6. Test broker outputs to ensure data are accurate and reliable.
7. Implement other system changes (e.g., establish linkages between program and financial data, and capture any new data).
8. Update and refine process (repeat steps 5-7 as needed).

**SECTION 5 PILOT**

The act itself requires that a pilot be developed to test whether the new standards can be applied to grantee and contractor reporting processes and to determine
NEWS FROM WASHINGTON

BILL WOULD REQUIRE BANKING REGULATORS TO TREAT MUNICIPAL SECURITIES AS HQLAs

Reps. Luke Messer (R-IN) and Carolyn Maloney (D-NY) introduced bipartisan legislation in May that would require federal banking regulators to treat municipal securities held by large banks and other financial institutions as high-quality liquid assets (HQLAs). HQLAs are defined as assets that can be easily and quickly converted to cash with little or no loss of value during a period of liquidity stress.

The Federal Reserve, the Federal Deposit Insurance Corporation and the Office of the Comptroller of the Currency previously voted to approve final liquidity standards for banks to ensure that large financial institutions have enough liquid assets to fund their operations for at least 30 days. The standards require that banks meeting the total asset threshold of $250 billion must maintain a designated level of HQLAs. The final rule, however, failed to classify municipal securities as HQLAs.

When the rule was proposed back in November 2003, NASACT and several other state and local associations wrote a letter urging federal regulators to classify municipal securities as HQLAs. Many believe the failure to qualify municipal bonds as HQLAs will reduce the appeal of municipal securities for banks to underwrite them, which in turn could increase borrowing costs for state and local governments to finance needed infrastructure projects.

There was also concern that the standards could provide a disincentive for banks to hold public deposits. In most states, banks must pledge collateral against any public deposits they hold. Municipal securities may be used as pledged collateral. Under the liquidity coverage ratio rule, banks may choose to replace pledged municipal securities with other securities. Accounts of municipal entities are usually not highly profitable for financial institutions.

Movement by banks away from utilizing municipal securities as pledged securities will reduce profit margins even more, thus incentivizing banks to not hold public depository accounts. State and local governments need access to the cash management and treasury tools offered by financial institutions. These services are either not available or limited in scope from community banks, which are not subject to the liquidity coverage rule. The result is more costly banking services, lower yields, or lack of needed cash management products to operate an efficient treasury system.

The bill, H.R. 2209, would require the appropriate federal banking agencies to treat certain municipal obligations as level 2A liquid assets. The Public Finance Network, of which NASACT is a member, will be circulating a letter to congressional members urging their support of the legislation.

DATA ACT PROGRESS Continued from previous page

any associated costs and/or burdens. At the conclusion of the pilot, OMB may begin requiring the use of the developed DATA Act standards including the potential for Recovery Act-like reporting (expenditure data) for all grants and contracts.

Although all the details are still not clear, there are three areas specifically outlined in the release of information pertaining to the DATA Act pilot. The first is an analysis of standardized grants data elements in the context of the grants lifecycle and recipient business processes. The second is an expanded Grants.gov portal to explore opportunities to reduce recipient burden through the use of an online repository of approved common data elements, also referred to as the Common Data Element Repository (C-DER) Library. The third is to continue an open dialog to generate ideas and suggestions for changes that can reduce burden.

According to a news release posted on www.cao.gov, the dialog surrounding the pilot will begin on May 30 and include discussions pertaining to:

- Easing reporting burden associated with awards.
- Meeting current reporting requirements.
- What capabilities should exist in a central reporting portal?
- Existing duplication in federal-wide and agency-specific procurement regulations.
- Additional compliance information provided outside of the procurement process that could be used in procurement reporting to reduce duplication.
- Easing the burden under the Single Audit Act (OMB Circular A-133).
GAO RELEASES TWO REPORTS ON STATE MEDICAID OPERATIONS

The U.S. Government Accountability Office this month released two reports detailing states’ efforts in handling Medicaid payments and demonstration projects.

In the first report, "Medicaid Demonstrations: Approval Criteria and Documentation Need to Show How Spending Furthers Medicaid Objectives," GAO examined Section 1115 demonstration projects in 25 states. Section 1115 of the Social Security Act authorizes the secretary of Health and Human Services to waive certain Medicaid requirements and authorize expenditures not otherwise allowed for demonstration projects likely to promote Medicaid objectives. HHS has approved expenditure authorities to allow states to expand Medicaid coverage to populations not otherwise eligible, as well as for other purposes, such as funding for state programs. GAO reviewed the approved expenditure authorities in recent Section 1115 demonstrations and examined the following:

• Expenditure authorities approved for purposes of Medicaid coverage.
• Expenditure authorities approved for purposes other than Medicaid coverage.
• The criteria HHS uses to determine whether expenditure authorities for purposes other than Medicaid coverage are likely to promote Medicaid’s objectives and the documentation of the basis for its approvals.

GAO found:

“In the 25 reviewed states, HHS approved expenditure authorities for a broad range of purposes beyond Medicaid coverage. Two types of noncoverage-related expenditure authorities were significant in terms of approved spending amounts. In five states, HHS approved expenditure authorities allowing the states to spend $9.5 billion in Medicaid funding during their current demonstration approval periods (about two to five years) to support about 150 state programs that would not otherwise have been eligible for federal Medicaid funding. The state programs included those providing health services, insurance subsidies, and workforce training. They were operated or funded by a wide range of state agencies, such as state departments of mental health, aging, and developmental disabilities that may be receiving non-Medicaid federal grants and funds.”


In the second report, GAO studied Medicaid payments to government and private hospitals in three states: California, Illinois and New York. GAO examined how state Medicaid payments to government hospitals compare to those made to private hospitals, and, for selected hospitals, to their Medicaid costs and total hospital operating costs. However, GAO’s assessment of those payments in the three states was hampered by inaccurate and incomplete data on payments. GAO noted:

“Oversight of Medicaid payments to individual hospitals and other institutional providers, which is the responsibility of the Department of Health and Human Services (HHS) Centers for Medicare & Medicaid Services (CMS), is limited in part by insufficient information on payments and also by the lack of a policy and process for assessing payments to individual providers. CMS does not collect provider-specific payment and ownership information. CMS also lacks a policy and standard process for determining whether Medicaid payments to individual providers are economical and efficient. Excessive state payments to individual providers may not be identified or examined by CMS. For example, CMS’s oversight mechanisms did not identify large overpayments to two New York hospitals until they were identified by GAO.”

GAO is recommending that CMS take steps to ensure that states report provider-specific payment data, establish criteria for assessing payments to individual providers, develop a process to identify and review payments to individual providers, and expedite its review of the appropriateness of New York’s hospital payments.


NEWS FROM WASHINGTON

TREASURY COLLECTS MORE THAN $3 BILLION IN DELINQUENT DEBTS FOR STATES

INCLUDES $1.9 BILLION IN DELINQUENT CHILD SUPPORT

The U.S. Department of the Treasury’s Bureau of the Fiscal Service (Fiscal Service) recently released its FY 2014 Annual Report to the States on the Treasury Offset Program’s (TOP) Delinquent Debt Collection. The report details each state’s success in collecting delinquent debts through a unique partnership with the federal government. Debts successfully recovered through TOP include delinquent child support and state income tax obligations, unemployment insurance compensation fraud debts and more.

“The Fiscal Service is proud of the work we have done in collecting more than $3 billion in delinquent debts for the states in FY 2014, including $1.9 billion of delinquent child support,” said Fiscal Service Commissioner Sheryl Morrow. “The simple premise of the offset program is that Treasury should not pay those individuals or businesses that have failed to meet their government obligations without first applying that money to the delinquent obligation.”

“Treasury encourages states to participate in each of our offset programs,” Commissioner Morrow said. “With our proven track record of helping to collect long overdue funds, states can benefit directly from our efforts and recover important taxpayer funds that they are owed.”

TOP is used to intercept eligible federal and state payments to delinquent debtors, in accordance with the Debt Collection Improvement Act of 1996 and other legal authorities. Federal law requires state agencies to certify that the debt is valid, delinquent, and legally enforceable and that the agency has complied with all due process prerequisites prior to offset. This means that, at least 60 days prior to submission of the debt to TOP, the creditor agency has sent a notice to the debtor stating the amount and type of debt and the agency’s intention to refer the debt to TOP for offset. The creditor agency must also provide the debtor with the opportunity to resolve the debt through a repayment agreement and/or to dispute the agency’s claim.

Due to strong federal-state partnerships in FY 2014, TOP recovered $6.7 billion for federal and state agencies, including $1.9 billion in delinquent child support debts, $546.5 million in outstanding state income tax obligations, $370.7 million in unemployment insurance claims, and $52.3 million in state reciprocal program debts. Treasury is proud to partner with the U.S. Department of Labor; Internal Revenue Service; and U.S. Department of Health and Human Services, Office of Child Support Enforcement, to administer the TOP program. Since the implementation of TOP in 1996, the Fiscal Service has collected more than $68.5 billion for federal and state agencies, including $36.5 billion for participating states, collecting more than $57 for every $1 spent.

To view the FY 2014 Annual Report to the States on TOP’s Delinquent Debt Collection, or for more information about TOP state programs, visit fiscal.treasury.gov/TOPStatePrograms.

PROVIDE YOUR INPUT ON COST ALLOCATION CONCERNS

In March at the annual conference of the National Association of State Comptrollers, issues surrounding statewide cost allocation plans were discussed with representative of the U.S. Office of Management and Budget, specifically, timeliness of resolution and varying interpretations of various items across regions.

As a follow-up to that discussion, several state comptrollers and representatives of both OMB and the Division of Cost Allocation had a subsequent call in which the federal representatives expressed an interest in better understanding the issues.

Please provide specific examples of issues faced in regards to cost allocation plans.

The Division of Cost Allocation is in the process of updating its internal guidelines and would like to address any concerns states may be having, if feasible, in future versions.

All comments will be combined into one document and will remain anonymous.

Please provide your input to Cornelia Chebinou at cchebinou@nasact.org by Wednesday, June 3. Questions may be directed to (202) 624-5451.
CELEBRATE
100 YEARS OF EXCELLENCE
AUGUST 22-26, 2015
CHICAGO MARRIOTT DOWNTOWN
WE’LL SEE YOU IN CHICAGO!

OUR ILLINOIS HOSTS INVITE YOU TO ATTEND

NASACT 2015
August 22-26, 2015
Chicago, Illinois

SPECIAL EVENTS & ACTIVITIES WILL INCLUDE:

• A commemorative book celebrating NASACT’s 100 years.
• Tuesday State Night Event at the Marriott with a retrospective of NASACT’s past, the unveiling of NASACT’s inaugural Hall of Fame, and other special commemorative activities.
• Monday Cruise on Lake Michigan aboard the Spirit of Chicago.
• Sunday Gospel Brunch at the House of Blues and Reception at the John Hancock Tower.
• 5K Fun Run/Walk in Lincoln Park.
• Two-day program for guests.

Don’t miss it! Registration is now open at www.nasact.org!
NASACT 2015 ANNUAL CONFERENCE PREVIEW

KEYNOTE SPEAKERS AT THE ANNUAL CONFERENCE:

NASACT 2015
August 22-26, 2015
Chicago, Illinois

THE IMPORTANCE OF BEING FUNNY: THE ROLE OF HUMOR IN OUR PRIVATE AND PROFESSIONAL LIVES

DR. AL GINI
Professor of Business Ethics, Chair of the Department of Management in the School of Business Administration, Loyola University Chicago
Humor can act as both a sword and shield to defend and protect us against life. Humor can, at times, detox if not completely explain some of the unsolvable mysteries of life. Humor may not be able to offer definitive answers, but it can arrest and defang our certainty. Dr. Gini is convinced that laughter offers perspective, reinforces our humanity, and encourages hope. Humor may not be a cure for all life’s problems, but it can be helpful anesthesia. His attempt will be to offer a serious presentation on humor that is also seriously funny!

AMERICA’S CHANGING POLITICAL AND LEGISLATIVE LANDSCAPE

RON ELVING
Senior Washington Editor and Correspondent, NPR News
Do you sometimes wonder what is going on in Washington? Is anything actually being accomplished? Ron Elving will tap into his experience as a senior Washington editor and correspondent to discuss the current political and legislative environment and what it means for the future.

THE CHALLENGES KEEP COMING—FISCAL AND OTHERWISE: WHAT FINANCIAL MANAGERS CAN DO TO MAKE A DIFFERENCE

GENE DODARO
Comptroller General, U.S. Government Accountability Office
Comptroller General Dodaro will discuss some of the major fiscal and other challenges confronting the nation and outline the critical nature of involvement by the financial management community in helping to address these challenges.

PATTERNS MATTER IN ANALYTICS

CYNTHIA STORER
Hear how the use of analytics and examining data to find meaningful patterns can make a difference from CIA analyst Cynthia Storer, who was featured in the HBO documentary Manhunt: The Inside Story of the Hunt for Bin Laden.

OTHER FEATURED TOPICS WILL INCLUDE:

• IT Trends and Emerging Issues
• ERP Implementation, Maintenance & Improvements
• Winning the War for Talent
• Using Payment Data to Make Good Decisions
• Government’s Move to the Cloud
• GASB Pension Standards
• Big Data and What it Means for Government
• The DATA Act and the Opportunities it Presents
• OMB’s Uniform Grant Guidance and the Recent Changes
• New Chip Technology in Payment Cards: The Pros & Cons
• Emerging Issues Roundtable Sessions
ASSOCIATION NOTES

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

- A link from the U.S. Office of Management and Budget on progress with DATA Act implementation at www.nasact.org.

- Plain-English resources on implementing pension standards from the Governmental Accounting Standards Board at www.nasact.org/files/Technical_Responses/GASB/2015_04_Pension_Communication_Resources.pdf.

- The following technical inquiries from state comptrollers (members only content at www.nasact.org/member_content):
  - Automated Enrollment for Deferred Comp
  - ACH Question

WATCH FOR DUES RENEWALS COMING SOON
NASACT’s membership year is July 1 through June 30. Dues renewals will be coming soon, so watch for them in the mail. Along with the dues invoice will be information about NASACT’s activities and major initiatives in the past year.

NSAA COMMITTEE OPPORTUNITIES
Incoming NSAA President Dianne Ray (CO) is now accepting applications for service on next year’s NSAA committees.

A complete list of NSAA’s committees is available on NASACT’s website at www.nasact.org/comms_groups (you must log in to view).

If you are interested in serving, please email Sherri Rowland at srowland@nasact.org by Friday, May 29, 2015.

SIGN UP TODAY FOR NASACT’S BENCHMARKING PROGRAM!
NASACT’s Benchmarking Program offers services in four areas: financial management, information technology, human resources/payroll and procurement.

The program allows states to compare themselves to other states and private sector companies. It also allows comparisons of agencies within the state to each other and to agencies within other states. Benchmark-related consulting services are also available through the program.

For more information, or to sign up today, contact Kim O’Ryan at koryan@nasact.org or (859) 276-1147.

UPCOMING INFORMATION SHARING CALLS

JUNE
- NASACT Committee on Accounting, Reporting and Auditing – June 16
- NASACT Pension Issues Workgroup – June 17

JULY
- NASC Electronic Payments Information Sharing Group – July 21
- NSAA HR Information Sharing – July 29

AUGUST
- NASC Payroll Info Sharing – August 12
- NASC Travel & P-Card Info Sharing – August 19

OCTOBER
- NSAA HR Information Sharing – October 28

GET INVOLVED!
For information on participating in any of these calls, contact NASACT’s headquarters office at (859) 276-1147.
ASSOCIATION NOTES / NEWS FROM AROUND THE NATION

NASACT HOSTS 34th ANNUAL TENNESSEE TRAINING SEMINARS

Each year NASACT works with the Tennessee Comptroller of the Treasury to plan and conduct the Tennessee Government Auditor Training Seminars Program. This year marked the thirty-fourth year for this successful training series, with 623 attendees. The seminars are conducted in four cities across Tennessee—Nashville, Jackson, Chattanooga and Morristown—during the months of April and May and cover topics as diverse as:

- Updates on activities of the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants and the U.S. Government Accountability Office.
- A review of emerging issues from Congress, the U.S. Office of Management and Budget and the U.S. Securities and Exchange Commission.
- Case studies of fraud, waste and abuse.

The seminars are specifically designed to enhance the skills of auditors in CPA firms that conduct local government audits as well as accountability professionals working in government.

QUESTIONS?

If you are interested in starting a government auditor training program in your state, contact Kinney Poynter at kpoynter@nasact.org.

FAF NAMES NEW GASAC CHAIR AND MEMBER

The Board of Trustees of the Financial Accounting Foundation recently announced the appointment of Robert W. Scott, director of finance for the city of Brookfield, Wisconsin, as chairman of the Governmental Accounting Standards Advisory Council.

The FAF also announced the appointments of new members to the GASAC and the Financial Accounting Standards Advisory Council.

Mr. Scott succeeds Martin J. Benison, former comptroller of the commonwealth of Massachusetts, who resigned as GASAC chairman and member on May 1, 2015, to pursue opportunities in the private sector. Mr. Scott has served on the GASAC as a representative of the Government Finance Officers Association since January 1, 2011. His term as chairman commences on June 1, 2015, and will extend through December 31, 2016.

The FAF also appointed Alan Skelton, state accounting officer of the state of Georgia to serve as a member on the GASAC. Mr. Skelton was nominated by NASACT to replace Mr. Benison. Mr. Skelton’s term commences on June 1, 2015, and will extend through December 31, 2015.

PCRG RELEASES PENSION COMMUNICATION RESOURCES

NASACT recently participated in the Pension Communication Resource Group (PCRG), a group comprised of the Governmental Accounting Standards Board and several other state and local government organizations. The PCRG was organized to develop resources to communicate the impact of the new pension accounting standards.

PCRG worked together to develop brief, high-level, “plain-English” educational resources that describe key aspects of the pension standards. Each document includes key points, Q&A, and additional resources that can be used for a deeper understanding.

These materials were designed as tools to help answer questions states might be getting from oversight bodies, local governments, or citizens. The documents are not copyrighted and may be shared or customized to explain the impact of the new GASB standards to constituents. Please note that they are not publications of the GASB and should not be publicized as such.

NEWS FROM AROUND THE NATION

MEMBER NEWS

DISTRICT OF COLUMBIA

Kathleen (Kathy) Patterson, former three-term D.C. council member, became D.C. auditor on December 15, 2014, after being nominated and confirmed unanimously by the D.C. Council. She replaces Yolanda Branche.

Ms. Patterson comes to ODCA after working for nearly eight years for the Pew Charitable Trusts, first as federal policy director for Pre-K Now, then as a director in Pew’s Government Relations department.

Ms. Patterson was elected to the D.C. Council from Ward 3 in 1994, was re-elected in 1998 and 2002, and ran unsuccessfully for Council chairman in 2006. Her major legislation included smoke-free D.C., the First Amendment Rights and Police Standards Act of 2004 governing policy practices handling demonstrations, school modernization, personnel reform, and authorization for public charter schools. Council reforms she initiated included the legislature’s annual performance hearings, authorization for special investigations, and a separate Council budget office.

Ms. Patterson is a former newspaper reporter including serving as a Washington correspondent for the Kansas City Star, and former communications director for the American Public Welfare Association. She holds a bachelor’s degree in journalism from Northwestern University and a master’s in English from Georgetown University.

MASSACHUSETTS

On May 20, Gov. Charlie Baker appointed Thomas G. Shack as comptroller of the commonwealth, an independent overseer of the commonwealth’s financial transactions, accountability and service delivery across the executive, legislative and judicial branches.

He replaces Martin J. Benison, who resigned to pursue opportunities in the private sector.

The comptroller is appointed by and serves coterminous with and independent of the governor.

Mr. Shack has served the Office of the Comptroller since 2012, most recently as deputy comptroller and chief financial and operating officer, where he started as a deputy general counsel and later the director of resource management and chief financial officer managing the commonwealth’s multi-billion dollars per year operating budget. Prior to joining the Comptroller’s Office, Shack spent eight years as chief of operations, chief financial officer and a senior assistant district attorney for the Cape and Islands District Attorney’s Office and served in private practice.

He obtained his juris doctorate from New England Law Boston and a master’s of business administration from The American University. Shack also held multiple roles in the private sector.

NEW MEXICO

Effective April 11, Ronald Spilman was the new state comptroller in New Mexico. He replaces Ricky Bejarano, who accepted the position of assistant treasurer of New Mexico.

WASHINGTON

Effective May 4, Jan M. Jutte became the acting state auditor in the Washington State Auditor’s Office. Troy Kelley is on an indefinite leave of absence.

Ms. Jutte has more than 40 years of accounting and auditing experience – 30 of those years are with the Washington State Auditor’s Office. She has managed or been the deputy director over virtually every state agency and local government team within the Office. For six years she was the director of legal affairs and was the liaison to the Attorney General’s Office. In that role, she took the lead on difficult compliance issues regarding municipal finance related law. She also has been responsible for the Auditor’s Office public records compliance.

Before being delegated the authority as Acting State Auditor, Ms. Jutte was the director of operations for the State Auditor’s Office.

She is a graduate of St. Martin’s University. She is a certified public accountant in the state of Washington. She is also a certified government financial manager.

CHANGES IN YOUR OFFICE?

Email personnel changes to Pat Hackney at phackney@nasact.org.
CALENDAR

2015

June 9-12 | NSAA Annual Conference, Little Rock, AR
July 8  | Webinar: GASB Review 2015
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

2016

March 16-18 | NASC Annual Conference, Salt Lake City, UT
August 13-17 | NASACT Annual Conference, Indianapolis, IN

REGISTRATION NOW OPEN FOR THE 100th ANNIVERSARY NASACT ANNUAL CONFERENCE!

BY DONNA MALOY, CONFERENCE MANAGER

Make plans now to attend the 2015 NASACT Annual Conference. The NASACT Training and Professional Development Committee is hard at work putting together a slate of sessions and speakers that will highlight topics of interest to our members.

Details about the conference including hotel information can be found on NASACT’s website at www.nasact.org/2015_nasact_annual. Once the technical program is finalized, a more detailed registration brochure will be posted.

A NEW REGISTRATION TOOL

As you go through the registration process, you will notice that NASACT is using a new registration system.

Many of our members and corporate associates have been entered into the new system. However, some of you may not have a profile set up yet and will need to create a new profile. If you would like us to confirm whether or not you have a profile, or if you need assistance with registration, please contact Pat Hackney at phackney@nasact.org or call (859) 276-1147.

Don’t miss this special anniversary event! We look forward to seeing you all in Chicago for NASACT’s 100th Annual Conference! Register now at www.nasact.org.