

ASSOCIATION of GOVERNMENT ACCOUNTANTS

WASHINGTON CHAPTER NEWSLETTER

May 1991

About Our Speaker This Month



Richard P. Kusserow has served as Inspector General of the U.S. Department of Health and Human Services since April of 1981.

As Inspector General of the Department, he is charged with the statutory responsibility to ferret out fraud, waste, abuse and inefficiency in the world's largest agency.

Mr. Kusserow directs a staff of 1,400 auditors, inspectors, program analysts and investigators. His office recorded more than \$5 billion in fines, savings, restitutions, recoveries and settlements in the last year. This represents a 3,500 percent increase during his tenure. Since 1981, convictions resulting from his investigative staff rose from 165 to nearly 1,300. He has "kicked out" over 2,500 individuals and entities from the Medicare and Medicaid programs for abusive or fraudulent behavior against the beneficiaries or programs.

Mr. Kusserow is currently the National president of the AGA and is a past-president of the Baltimore Chapter. Since 1985, he has served on the AGA Task Force on Federal Financial Management. He also serves as the Federal representative to the National Intergovernmental Audit Forum. On July 1, 1987, he received AGA's Distinguished Leadership Award for sustained outstanding leadership and notable contributions in the field of financial management.

He earned his bachelor's degree from UCLA, followed by postgraduate work at Southern Methodist University and John Marshall University School of Law. He earned a master's degree from California State University at Los Angeles where he was also employed as a lecturer in government.

Mr. Kusserow served in the United States Marine Corps and was honorably discharged as a captain. He was an intelligence officer with the Central Intelligence Agency (CIA) before moving to the Federal Bureau of Investigation (FBI) in 1969, where he served until his appointment as inspector general.

May 2, 1991

WASHINGTON CHAPTER LUNCHEON MEETING TO FEATURE

Richard Kusserow

AGA National President

*Farewell Address: A Presidential
Perspective on AGA*

TOUCHDOWN CLUB

2000 L Street, N.W.
(Near Farragut West Metro Stop)

Social Period: 11:30 a.m. (Cash Bar)
Luncheon: 12:00 noon
Menu: Pot Roast of Beef
Cost: \$17.00 (Members)
\$19.00 (Non-members)

Reservations Recommended

Call (703) 758-4080 Thru April 30
NON-MEMBERS WELCOME!
(Uncancelled "No-Shows" will be billed)

Next Meeting: September 12

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PRESIDENT'S MESSAGE



Joyce Shelton

This is my final message as your Chapter President. The past year has passed quickly. Most of our goals for the year have been met or exceeded. It may sound repetitious to say once again how much I value the hard work and dedication on the part of our Board, Committee Chairs and members, and all of the members of the Chapter who willingly devote their time to the Chapter.

There are two members who especially deserve to be commended for their accomplishments this year. First, the increased emphasis on our Education Program could not have been accomplished without Pete Ben-Ezra's personal participation. Second, our newsletter is source of real pride. The timeliness and quality of the newsletter is due to the personal dedication of Joel Dorfman.

Some of you may be aware of the controversy about sites for future AGA National Professional Development Conferences (PDCs). There had been some discussion about not locating the PDC in the Washington, D.C. area in the future. In March, at the meeting of the AGA National Executive Committee (NEC), it was decided that the 1994 PDC will be held in Washington and thereafter the PDC will rotate to Washington every four years. I am pleased with the NEC's decision to continue its policy of rotating the PDC to the Washington, D.C. area.

Doris Chew, our Regional Vice President Elect, is looking for volunteers to serve on the Host Committee for the 1994 PDC. If you are interested, let Doris know.

One of my remaining goals as your Chapter President is to develop a membership directory. Hopefully, by the end of April you will have renewed your membership and updated your address and telephone number. We plan to use the April data base to publish a membership directory. If for any reason you do not wish to be included in the membership directory, please let us know.

The final luncheon of the year will include our annual awards ceremony and the speaker will be Dick Kusserow, AGA National President. I have another commitment and Sam Mok has agreed to assume his luncheon role a month early.

Submit your training form for the Kansas City PDC right away to take advantage of the reduced rates offered for early registration by May 15. Hope to see you at the PDC!

AGA WASHINGTON CHAPTER

Chapter Executive Council for 1990/1991

OFFICERS

President

Joyce Shelton, DOT, (202) 366-1306

President-Elect

Sam Mok, Treasury, (202) 377-9322

Secretary

Steve Swanson, DOT, (202) 366-5643

Treasurer

Joan Bozzonetti, DOC, (202) 377-4593

Assistant Treasurers

Yash Parekh, DOT, (202) 366-5760

Geraldine Beard, JFMIP, (202) 376-5415

Past President

Doris Chew, JFMIP, (202) 376-5415

DIRECTORS

Chapter Awards

Nancy Fleetwood, FMS, (202) 287-0318

Chapter Bylaws & Procedures

Mary Lee Mason, FMS, (202) 208-1393

Student Awards

John Cherbini, C&L, (202) 822-5640

Membership Services

Evelyn Brown, DOC, (202) 377-2679

Programs

Alvin Tucker, DOD, (703) 697-0503

Publicity & Agency Liaison

Joe Willever, OPM, (202) 606-1200

Small Business Education

Lionel Henderson, CSC, (301) 731-5300

VITA

Joyce Charles, Labor, (202) 523-5906

Education

Larry Wilson, USDA, (202) 447-8345

Budget and Finance

Patricia Dews, NARA, (202) 501-6060

CHAIRPERSONS

Chapter Recognition

Jean Bowles, State, (703) 875-6923

Small Business Education

German Guajardo, EPA, (202) 475-9507

Education

Peter Ben-Ezra, USDA, (202) 382-1174

Research

Larry Eisenhart, HHS, (202) 245-6176

Meetings

Warren Cottingham, FMS, (202) 208-2417

History

Judith Boyd, DOD, (703) 695-0947

Budget and Finance

Susan Lee, NARA, (202) 501-6080

Newsletter

Joel Dorfman, DOT, (202) 366-2135

Student Awards

Donald Richardson, PMM, (202) 467-3185

Programs

Diane Bray, DOD, (703) 697-7296

Employment Referral

Bob Loring, OPM, (202) 606-0666

Chapter Procedures

Judi Fuerstenberg, DOE, (202) 586-0140

VITA

Velma Speight, Labor, (202) 501-8825

Geraldine Jasper, Education, (301) 372-5615

Membership Services

Sue Fields, NIH, (301) 496-3417

COMMITTEE REPORTS

Welcome New Members!

The Washington Chapter is pleased to have the following new members join our organization:

Member	Employer	Sponsor
Tammie L. Addison	Computer Sciences Corporation	Evelyn Ragland
Tama Ardolino	Linktek Inc.	
Barbara L. Burkhalter	Housing and Urban Development	Doris Chew
Ann E. Crozat	Boeing Computer Support Services	Joan Bozzonetti
Mickey E. Hostetler	Transportation	Christine Kent
Michael D. Lynch	Oakton Masonry	Thuy Lynch
Michael C. Moy	Coopers & Lybrand	John Cherbini
Serhij P. Nahornyj	Labor, OIG	Joyce Charles
Michael W. Noble	Internal Revenue Service	John Webster
May N. Richardson	Computer Sciences Corporation	Lionel Henderson
Constance H. Rybicki	Transportation	Thuy Lynch

We look forward to meeting each new member at our luncheon meetings.

Small Business Course

The Chapter's Small Business Course will be offered in September at the Department of Labor. The course will be held every Wednesday night from September 11 through November 13 and covers the basic business subjects necessary for the new small business owner/operator. The cost of the course is \$50.

For further information, call the AGA telephone number at (703) 758-4080 and specify Box #4.

Chapter Recognition Program

As of the end of March, the Washington Chapter has earned 10,306 points.

Past Presidents' Month

Past Presidents of the Washington Chapter were honored at the March luncheon meeting at the Touchdown Club. We were pleased that the following Past Presidents were present at the lunch:

Jack Gary	1952
John Cooley	1972
Gerald Murphy	1973
Joe Donlon	1975
Susumu Uyeda	1977
Tom Mundell	1978
Jean Kerr	1979
James Hickey	1980
Bob Pewanick	1982
Ken Winne	1983
Virginia Robinson	1984
Gary Palmquist	1986
Doris Chew	1989

The Chapter's thanks are extended to these individuals and our other Past Presidents who were unable to attend the lunch for the many contributions they have given to AGA and specifically the Washington Chapter.

Membership Renewal

Membership renewal invoices were mailed out in February and March. ~~Please examine the information on the renewal invoice sent to you from AGA National and make any necessary corrections.~~ This information is used by both National and our Chapter for your mailing address and membership records.

If you have already renewed your membership and have a new change to your membership records, please send the change with a copy of an AGA mailing label to:

AGA National Office
2200 Mt. Vernon Avenue
Alexandria, Virginia 22301

The Washington Chapter is planning to develop a chapter membership directory from the AGA National data base.

Correction

Two lines of text were inadvertently left out of last month's technical article titled, "Development of the Department of Labor Accounting and Related Systems (DOLARS)." The last paragraph of the article should read:

"If you have any questions concerning the Department's core accounting system or development efforts underway on any of the related subsystems, contact Bill Furman, Deputy Comptroller, (202) 523-6891."

Minutes of Chapter Executive Committee Monthly Meeting

Minutes for March 21, 1991

by Evelyn Brown for Steve Swanson, Chapter Secretary

Call to Order: President Joyce Shelton called the meeting to order at 12:20 p.m. The meeting was held in the conference room at AGA National.

Secretary's Report

Mary Lee Mason made a motion to approve the minutes from the February CEC meeting. The motion was seconded by Evelyn Brown and the motion was passed by the CEC.

Treasurer's Report

No Treasurer's report was issued at the meeting.

Committee Reports on Activities

Education: Mary Lee Mason and Peter Ben-Ezra reported that the panel on Agency Implementation for the Financial Systems Update Seminar is moving along. John Cherbini will be the keynote speaker, Marcus Page will be participating and Doris Chew will be the moderator.

Chapter Awards: Gloria Gelabert reported to the CEC that the preparation of plaques for the awards requires two weeks lead time for the May 2, 1991 meeting.

Chapter Bylaws & Procedures: Mary Lee Mason provided the AGA Washington Chapter procedures written by CEC members to Joyce Shelton.

Small Business Education: Lionel Henderson reported that publicity for the next two Small Business Course sessions will be combined on one brochure to cut down on expenses. Volunteers are needed for the sessions on Wednesdays, from 6:30 p.m. to 9:00 p.m. The Chapter telephone number will be used for registration and information.

President's Report: Joyce Shelton provided an update of future AGA Professional Development Conferences (PDCs). The Capital Region will host the 1994 PDC in Washington, D.C. It was reported that the NEC voted to reinstate the policy that the PDC be held in Washington every four years. Member interest in working on the host committee is welcomed.

Joyce will be working on Bylaws as the regional representative for the upcoming year. She will be working with Ron Lynch.

Next CEC Meeting: The next meeting for the CEC is scheduled for April 8, 1991 at the Department of Transportation.

Adjournment: Joyce Shelton adjourned the meeting at 1:00 p.m.

Newsletter Committee Report

by Joel Dorfman, Newsletter Editor

As this is the last issue of the 1990-1991 Chapter year, I want to mention the individuals who have helped behind the scenes to produce the newsletter. The newsletter committee, consisting of **Charles McAndrew, Glen Funkhouser, and Chuck Zlamal**, has been of tremendous assistance in providing me with technical articles, editorial support, and member news.

The following individuals authored or co-authored technical articles for the newsletter:

Charles McAndrew, Department of Defense
 Frank Claunts, Food and Drug Administration
 Diane Bray, Department of Defense
 Ronald Slowik, Social Security Administration
 Judi Fuerstenberg, Department of Energy
 Roy Boucher, General Services Administration
 Larry Eisenhart, Department of Health and Human Services
 John Cherbini, Coopers & Lybrand
 Wendy Harrington, Coopers & Lybrand
 Ronald Passero, U.S. Peace Corps
 Steve Swanson, Department of Transportation
 Doug Seabright, Financial Management Service
 Joyce Johnson, Department of Transportation
 Jerry Hinton, Department of the Navy
 Ian Littman, Coopers & Lybrand
 John Simonette, Coopers & Lybrand
 Mickey Hostetler, Department of Transportation
 Joseph Zimmer, Office of Federal Procurement Policy
 Cynthia Wooten, ACTION
 Michael Griffin, Department of Labor
 Mary Lee Mason, Financial Management Service

In addition, the following is a list of just some of the individuals who have also provided input to the newsletter: Warren Cottingham, Peter Ben-Ezra, German Guajardo, Larry Eisenhart, Evelyn Brown, Diane Bray, Bob Fisher, Joyce Charles, Judi Fuerstenberg, Joe Willever, Jean Bowles, Mary Lee Mason, Doris Chew, Steve Swanson, and Lionel Henderson.

I wish to offer particular thanks to Chuck McAndrew, who used his considerable contacts to provide me with some excellent technical articles.

Education Committee Report

by Peter Ben-Ezra, Chair, Education Committee

Thanks to the following individuals for assisting in the production of the Chapter's education events for the year:

Judith Boyd
 Diane Bray
 Louise Jordan
 Vicky McDowell
 Mary Lee Mason
 Dave Neverman

Reflections on Moving Back to the Washington Chapter

by John W. Cooley

I have completed 33 years as an active member of the Association of Government Accountants including 14 happy years as a member of the Washington Chapter. Without question, my participation in AGA has helped make my career more successful and my life more enjoyable.

In the last 33 years, I have spent more than 2,500 hours at technical presentations and seminars sponsored by the Association. This equates to more than 60 college courses or 180 college credits — more than enough to earn a Ph.D. I have also spent many hours reading AGA publications and writing articles for them.

I have worked on many satisfying projects at four different chapters and at the National level. These projects included editing newsletters, planning and conducting seminars, and making arrangements for meetings. I have enjoyed writing "Cooley's Comedy Corner" for the past 12 years. For over seven years, this humor column was distributed by the AGA National Office and used in most Chapter newsletters, but distribution was discontinued in an economy move. I also enjoyed writing a major section of AGA's 40 year history. This history appeared in the last issue of the *Government Accountants Journal*. I believe it will be worth your time to read this new history.

Without a doubt, I obtained insights from participating in AGA that helped me do a better job for the taxpayer and for my agency. I have gained self confidence and leadership skills that would not have occurred if I had confined my professional experiences to my on-the-job duties. But more significantly, I got to know and love a lot of nice people through AGA activities. I have met hundreds of AGA members over the years and many have become lifelong friends.

After becoming acquainted with people through AGA, it is natural to share problems and consult about issues faced in performing day-to-day duties. Contacts with government accountants working in other organizations can be much more effective when personal trust has been gained during social contacts possible through professional association activities.

I am looking forward to renewing acquaintances and making new ones as I rejoin the Washington Chapter.

Editor's Note: John Cooley was President of the Washington Chapter in 1972. He was National President of AGA in 1975. Mr. Cooley was awarded the AGA's Robert W. King Memorial Award in 1985 for "distinguished service of such significance as to have importantly enhanced the Association's national prestige and stature."

AGA Professional Development Conference

The AGA's annual Professional Development Conference is scheduled for **June 24-26, 1991** at the Westin Crown Center in Kansas City, Missouri.

There will be five tracks featuring six keynote sessions, nine highlight sessions and over 50 concurrent sessions. Some of the topics which will be covered include:

- How to Deal With the Media
- Computer Intrusion Vulnerability
- Gambling: A Boom or a Bust for Financial Woes?
- Follow the Yellow Book Road: Where the Government Auditing Standards Advisory Council is Headed.
- CFO Legislation and the Federal Accounting Standards Advisory Board: What Does This Mean for Government?

Registration costs for the PDC are as follows:

AGA Members:	Super Saver (by May 15, 1991)	\$475
	Early registration (by May 25, 1991)	\$550
	Regular (after May 25, 1991)	\$600
Non Members:	Super Saver (by May 15, 1991)	\$575
	Early registration (by May 25, 1991)	\$650
	Regular (after May 25, 1991)	\$700

The cost schedule presented above represents a minor adjustment from AGA National's February 1991 issue of **Topics** and is current as of March 26, 1991.

Purchase Orders (SF-182s) will not be accepted for Super Saver or Early registrations.

Look for additional details in a separate mailing from AGA National in April.



The City of Fountains

PROMOTING PROFESSIONALISM AND THE PROFESSIONAL
ASSOCIATION OF GOVERNMENT ACCOUNTANTS
PROFESSIONAL DEVELOPMENT CONFERENCE
JUNE 24 - 26, 1991

TECHNICAL TOPICS

To Reduce the Burden of Accounting Requirements

by John S. Reed

*Editor's note: The following are excerpts from an article in the October 1990 issue of **Financier**. The article offers insights that the Federal accounting community needs to consider as we develop new accounting standards.*

The Accounting Principles Task Force of the Business Roundtable believes that the level of complexity and rapid pace of change in accounting and reporting requirements have hurt the performance of US business and have not improved the quality of information available to concerned users of financial information. Mr. Reed, Chairman of the Task Force and Chairman, Citicorp, suggested improvements in a letter to Commissioner Philip Lochner of the SEC, in response to that agency's expressed interest in reducing the burden.

The edited text of that letter follows:

For many years, the US was far ahead of the rest of the world with respect to the development of a comprehensive financial accounting and reporting system. To a very large degree, our success was attributable to the objective of generating general-purpose financial statements that would provide relevant and understandable information to a wide variety of potential users. Business itself was a major participant in this process, in its role as both a preparer and a user of financial information.

While we have generally supported the work of the Financial Accounting Standards Board, recent events indicate that in the quest to develop the perfect theoretical model, it has lost sight of its primary objective — providing useful and meaningful financial information.

Instead, US businesses have been burdened with a costly reporting infrastructure that overloads the user with data but provides very little insight into the economic condition or results of the enterprise. For example:

- Banks counseled FASB that cash-flow statements for their industry would not be meaningful and would be costly to prepare, but the rules were nonetheless imposed.

Two years later, after much discussion, FASB has enacted rules that basically undo much of the gross cash-flow reporting initially required. Banks had to incur significant implementation and ongoing reporting costs to provide gross cash-flow data until this change was made. It is clear that banks had valid concerns that should have been given greater consideration during the due process period.

- Manufacturing companies were opposed to FASB's requirement that they commence consolidating their captive finance, real-estate and insurance subsidiaries, because

presenting these very different activities on a combined basis obscured rather than clarified the financial results of these businesses.

- Companies were still required to disclose these activities on a separate basis, which increased the reporting burden by showing these activities on both a consolidated and unconsolidated basis. In addition, many financial analysts have indicated that consolidated information is less useful due to the diversity in activities, and have encouraged a return to prior accounting practice in this area.

In each of these cases, it is clear the rule makers did not succeed in promulgating "generally accepted accounting principles."

Failure Was No Surprise

To a large degree, few but the rule makers themselves saw merit in the standards being imposed on US businesses, and their failure was not a surprise to the broad constituencies that — very early in the process — identified and communicated the fundamental problems with the original proposals.

Yet these problem-ridden standards were extremely costly in terms of management attention, systems development, and the general sense of uncertainty and confusion that was created among both preparers and users of financial information. All of these examples represent the unproductive utilization of scarce resources that could otherwise have been directed towards business development.

In order to compete effectively in the global market-place in the '90s and beyond, US companies need a more cost-effective approach to financial reporting. The Business Roundtable believes that accounting rulemakers need to refocus on the objectives of general-purpose financial statements, and provide businesses with needed relief from excessive reporting requirements and unrealistic accounting rules.

In line with these objectives, some of the specific areas which require a careful and thorough reassessment include:

Pace and Balance of New Accounting Standards. Since the beginning of 1985, FASB alone has issued 23 standards and 13 Technical Bulletins, and FASB's Emerging Issues Task Force has discussed approximately 180 issues. Many of these items related not to newly developed products or transactions but rather to the reconsideration of previously existing accounting standards.

This environment of rapid change is both costly and confusing. The process of adopting new accounting standards every year or so undermines the credibility of previously reported information that was compiled under the prior basis of accounting and is extremely disruptive to users of financial information.

The effectiveness of a new accounting standard must be measured primarily by how fairly it presents economic events and the utility of the information to financial-statement users — not by how closely it adheres to a precise theoretical model. To produce reasonable accounting standards, there must be a balance between practical considerations and theory.

(Continued on page 7)

(Accounting Requirements continued from page 6)

Burden of Implementing New Accounting Rules. The implementation of new standards places significant pressure on businesses to develop and modify complex reporting systems in a short period of time.

In addition, since the reporting burden only seems to grow, external financial reporting is overwhelming the balance that used to exist between internal management accounting and external reporting requirements.

Companies have limited resources and should not be forced to use these resources to implement or maintain unproductive and unnecessary financial reporting. Reasonable effective dates and transition provisions should be a priority at FASB and changes should be made only when a clear and compelling need can be demonstrated.

Need to Reduce Reporting Overload. We have gone from a reasonable level of reporting to providing any piece of data that someone thinks might have relevance. However, those requesting additional information are not required to prove that the additional information meets any cost-benefit standard.

The Task Force in fact questions how much of the information currently being provided in annual reports, 10-Ks and 10-Qs, is actually being used. We are certain that the reporting requirements can be streamlined while still maintaining investor protection.

Total Quality Management Seminar

by Mickey Hostetler, Department of Transportation

The Washington Chapter held a seminar entitled "TQM: Application for Budget and Financial Managers" on February 7 at the Touchdown Club. Speakers included representatives from both the Federal government and the private sector.

The featured luncheon speaker was John J. Franke, Jr., who is the Director of the Federal Quality Institute (FQI). Opened in the spring of 1988, the FQI has held approximately 40 seminars and educated 35 agencies throughout the country. The Institute defines TQM as "a strategic, integrated management system for achieving customer satisfaction which involves all managers and employees and uses quantitative methods to continuously improve an organization's processes." FQI's primary mission is to instill awareness of quality principles and practices in senior management teams.

According to Mr. Franke, the principles of TQM apply very well to public service. In addition to creating an environment for improvement, TQM empowers employees to find the best way to do their jobs. However, the results of TQM efforts are not immediate. "It's a difficult path to get onto," he advises, "because you can't have immediate results." Although there are those who consider "TQM" to be a passing trend, we can all agree that quality, timeliness, and efficiency of services are not buzzwords. According to Mr. Franke, TQM eliminates the barriers to productivity. Is it worth the risk to sell the idea of TQM within a bureaucracy like the government? Mr. Franke thinks it is. His belief in its benefits are obvious: "The train's leaving the station." I, for one, want to be on it.

Better Systems/Better Data - Plan On It!

by Mary Lee Mason, Financial Management Service

The Financial Management Service (FMS) continues to provide dynamic leadership in Federal financial management by rolling up our sleeves and getting into action! In a "never been done before" project, working with OMB and the Chief Financial Officers Council, FMS has developed and tested a methodology that enables agencies to evaluate the adequacy of their financial management systems strategic planning process and the quality of their five year financial systems plans. The better the quality of planning an agency does, the more likely the success of improving their financial systems. These financial management systems, made more efficient, accurate and reliable, can then provide OMB and Treasury with the high quality of data that modern Federal financial management requires.

Project USA, a new program of FMS, with assistance from the Financial Management Division, played a key role in the unique project undertaken with the Office of Management and Budget and five volunteer agencies. The agencies were Agriculture, Transportation, Veterans Affairs, Commerce and Internal Revenue Service. Each agency's five year financial management systems plan was carefully reviewed for reasonableness, achievability and completeness. The agency's strategic planning process was examined to determine its effectiveness in producing a worthwhile plan.

Each agency received a report of its team's evaluation. A **summary-level report of the findings and recommendations** was produced and provided to all agencies through the Chief Financial Officers Council. This report contained recommendations that the central agencies must implement to facilitate governmentwide financial management improvement. Perhaps the single most important recommendation that came out was that both the central agencies and individual program agencies must do a better job at strategic planning. The short term fix approach is not going to work. Other recommendations included: merging the review requirements of OMB Circulars A-130, Management of Federal Information Resources, and A-127, Financial Management Systems; and at a minimum, to update A-127 to reflect current Federal financial management requirements such as the Standard General Ledger and the JFMIP Core Financial Systems Requirements.

Under the leadership of Project USA, a new and innovative technique for building a financial systems architecture using a unified approach, was developed. This technique, called a model of excellence, will take the results of the project and formulate a process for planning and evaluating financial systems improvements. The model will be given to all agencies to use in evaluating their systems planning and execution. The Financial Management Division, FMS, is developing classes to be offered to all agencies providing detailed instruction in performing the self evaluations.

"The Chief Financial Officers Act of 1990" legislation requires agencies to examine their financial management culture and define what is needed to improve it. How useful this model will be to them!

THIS AND THAT

About Chapter Members

John E. Toole, who is with Ernst & Young, has been appointed to the District of Columbia Board of Accountancy. He had previously served on the Board from 1979-83 and was Chairman from 1981-83.

William Shelton is now the Associate Deputy Assistant Secretary, Financial Operations at the Department of Veterans Affairs. He comes to VA from the Department of Health and Human Services, where he was Director, Office of Financial Operations within the Office of the Secretary.

Dan Turner is the new Deputy Director for Operations at the Defense Finance and Accounting (DFAS) Service Headquarters. Mr. Turner comes from the U.S. Marine Corps.

Judith Boyd is a systems accountant at DFAS Headquarters.

We were saddened to learn of the death of **Laurence Acker** on March 16. Mr. Acker, a recipient of AGA's Distinguished Leadership Award, was a past National President of the Association.

Other Chapter Meetings

Montgomery/Prince Georges Chapter

Date and Time: May 15, 1991
5:30 p.m. (social)
6:45 p.m. (dinner)

Location: Holiday Inn, College Park
10000 Baltimore Blvd.
College Park, Maryland

Speaker: Richard Kusserow
AGA National President

Cost: \$16

Reservations: Gary Fishbein (202) 366-6074

Note: This meeting includes Montgomery/PG's Awards Banquet.

Northern Virginia Chapter

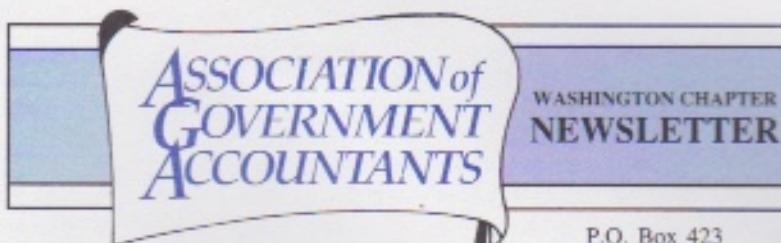
Date and Time: May 21, 1991
5:30 p.m. (social)
6:30 p.m. (dinner)

Location: Sheraton National Hotel
Columbia Pike & Washington Blvd.
Arlington, Virginia

Cost: \$18

Reservations: Andrea Walker (202) 619-3066

Note: This meeting includes NOVAGA's Awards Ceremony.



P.O. Box 423
Washington, D.C. 20044
May 1991

FIRST CLASS MAIL