

The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON DC CHAPTER

APRIL 2006

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Would you like to receive e-mail reminders of our monthly meetings and conferences? If so, please log on to the AGA National website at <https://members.agacfm.org> to verify that all of your contact information is up-to-date (you will need your AGA member id and password).

See page 8 for this month's speaker profile . . .

REGISTER NOW FOR THE 5th Annual AGA-DC/GWSCPA Spring Conference

Mission Possible: Getting to Green
May 3 – 4, 2006

The Spy Museum, 800 F Street NW
15 CPEs

See page 25 for more information.

AGA-DC Chapter *Annual Awards*

Wednesday, April 26, 2006
47th Annual Awards Dinner and Reception

John Kasich
Host of "The Heartland with John Kasich" on FOX News Channel and former Chair of the House Budget Committee will deliver the Keynote Address

Members: \$25.00, Non-Members: \$30.00
Reserve a table for 10: \$225.00

For more details, see <http://agadc.org/mlunch2.php>
Register online at <https://secure.serve.com/AGADC/lform2.php>
Pier 7 Restaurant/Channel Inn • 650 Water St, S.W.
Social and cash bar at 5:00 p.m. • Dinner at 6:00 p.m.

For more information and a complete list of honorees, see pages 21-23.

President's Message

by Lisa Casias, President



Ms. Lisa Casias, President

Dear Chapter Members,

I can hardly believe that spring has already arrived! Although the 2005-2006 Washington DC chapter year is coming to an end, our officers and directors along with member volunteers have many more exciting activities planned.

On April 26, we will hold our 47th Annual Awards Dinner and Reception and recognize several

leaders from the federal government and private sectors for their significant contributions to improving federal financial management. John Kasich, FOX News Channel TV Host and former Congressman will deliver the Keynote Address. Mr. Kasich believes that we each have the power and responsibility to make a difference in society. By showing audiences how to identify their unique gifts, he leaves them empowered, inspired and committed to raising personal standards to create positive change in their communities. The awards dinner will take place at the Pier 7 Restaurant/Channel Inn on the DC Waterfront. For more details on the dinner, awardees and the keynote speaker, see pages 21 – 23.

Professional Development: The AGA DC spring conference “Mission Possible: Getting to Green,” will be held on May 3 – 4 at The Spy Museum. Getting to Green through improved financial management is a goal shared throughout the financial management community. Our featured speakers, including Linda Combs, Controller OMB; Charles E. Cook, III, United States Marine Corps; Sallyanne Harper, Chief Administrative Officer Government Accountability Office; and Phyllis Scheinberg, Department of Transportation, will provide informative guidance on how to reach this goal. The agenda includes updates on financial management topics including using performance measures to improve results, implementing the new OMB Circular A-123, and integrating and automating the budget process. You can register for this educational event at www.agadc.org; space is limited so register now.

On April 19, we will host an audio conference on “AICPA’s New Audit Standards.” This audio conference is worth 2 CPEs and is being provided to our members for free. See page 24 for more information and details on how to register.

Our next monthly luncheon is not scheduled until May 18 due to our April Awards Dinner. Last month’s luncheon featured

Wendy Comes, Executive Director of the Federal Accounting Standards Advisory Board. She briefed us on the changes to FASAB and new and upcoming standards along with their impact on financial reporting. Ms. Comes recognized the strains on our resources but stressed the importance of reviewing and providing feedback on draft FASAB standards. Congratulations to Marcus Howard, winner of the door prize for tickets to the Chapter-sponsored Washington Nationals game on June 10.

Early Careers: As a result of the overwhelming success of the first CGFM course offered to our early career members, a second class will be held April 18 – 20 and 25 – 27. This course provides early career members with an opportunity to dramatically increase their knowledge in federal financial management and prepare them to obtain this important certification. Please reach out to those financial professionals within your organization with less than five years of experience in government accounting/accountability to notify them of this excellent opportunity. We would like to thank Grant Thornton for providing space for this educational event. See page 19 for further details on the free CGFM training. If you would like more information about the CGFM program, you can check out www.agadc.org or contact Ken at ken.bresnahan@gt.com or 703.637.3034.

Our next early career lunch is planned for April 13 (please note the date change) at the offices of Deloitte Consulting. This luncheon will feature a panel of individuals who have recently taken the CGFM exam and a chance to win paid registration to the AGA PDC. See page 18 for more details on this excellent opportunity for all early career professionals.

Member Services: On April 2 we will meet at Mount Vernon for a tour and a trip to Wolf Trap is scheduled in May. The date for our chapter-sponsored Washington Nationals baseball game is set for June 10 against the Philadelphia Phillies. Information on tickets will be available in the upcoming month.

As usual, all of the upcoming year’s activities can be found on our chapter’s website, www.agadc.org, in addition to the monthly newsletter, *The Washington Connection*. You can contact the Officers and Directors if you are interested in assisting with any of the chapter activities or to provide suggestions on enhancing the programs we offer. The 2005 – 2006 Officers and Directors’ lists can be found in this newsletter and on our website.

Sincerely,
Lisa Casias

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AGA-DC Events Calendar



Schedule of Events

- April 2 – Mt. Vernon Tour**
(see page 10)
- April 13 – Early Career Luncheon**
(see page 18)
- April 15 – IRS Tax Filing Deadline**
- April 18 – 20 – First half of Free CGFM Training**
(see page 19)
- April 19 – Audio Conference**
(see page 24)
- April 21 – Early Registration for AGA-DC's Annual Spring Conference**
(see page 25)
- April 24 – VSCPA Government and Nonprofit Conference**
(see page 29)
- April 25 – 27 – Second half of Free CGFM Training**
(see page 19)
- April 26 – Annual AGA-DC Awards Dinner at Pier 7 Restaurant**
(see front page)
- April 29-30 – Avon Walk for Breast Cancer**
(see page 11)
- April 30 – Nomination Deadline for AICPA Outstanding CPA in Government Award**
(see page 33)

April 2006

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

AGA-DC Events have a border.

May 2006

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

AGA-DC Events have a border.

Schedule of Events

- May 3 – 4 – AGA-DC's Annual Spring Conference**
(see page 25)
- May 8 – 12 – ICGFM International Conference on New Developments in Governmental Financial Management**
(see page 30)
- May 18 – Monthly Luncheon**
- May 19 – Early Registration Deadline for the AGA PDC**
(see page 26)
- May 24 – AABPA Spring 2006 Symposium – Budgeting For Disasters**
(see page 31)
- May 28 – Wolf Trap Event**
- May 29 – Memorial Day (Federal Holiday)**

2006 Schedule of Events

Mark these dates on your calendar so you do not miss any of these fabulous events! Check future newsletters or the AGA-DC website at www.agadc.org for more details.

Date	Type of Event	Activity
April 2	Member Services	Mt. Vernon Tour (see page 10)
April 6	Chapter Meeting	Monthly meeting of the chapter officers and directors
April 13	Early Career	Early Career Luncheon (see page 18)
April	Early Career/Education	Free CGFM Training for Early Career members (see page 19)
April 19	Education	Audio Conference – AICPA's New Audit Standards (see page 24)
April 26	Awards Dinner	Annual AGA-DC Awards Dinner at Pier 7 Restaurant (see front page)
May 3-4	Conference	Annual AGA-DC Conference (see page 25)
May 9	Chapter Meeting	Monthly meeting of the chapter officers and directors
May 18	Luncheon	Monthly Luncheon
May 28*	Member Services	Wolf Trap Event (*date to be confirmed)
May	Community Service	Lion's Club Eyeglass Recycling Program
June 10	Member Services	Washington Nationals Game
June	Community Service	Collect used cell phones for HopeLine
June	Member Services	ASMC/AGA Golf Tournament

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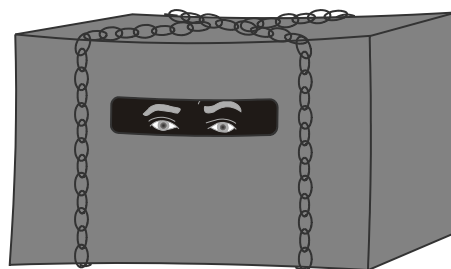
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Inside the Black Box

by Simcha Kuritzky, CGFM CPA



An Immodest Proposal II . . . (Reimbursements without Budgetary Accounts)

Introduction

Last time, I proposed federal accounting without budgetary accounts to see what could be gained and what was lost. I already covered the basic appropriated budget and spending cycle, so I will now show how reimbursable funding might be accounted for.

A302 Anticipate reimbursements

Debit 1370 Anticipated Collections
Credit 3111 Anticipated Authority

Note: Anticipated collections (4210 in the SGL) are like a contingent receivable, so I put them in the 1300 series of accounts. Since this authority will disappear if no agreements hold it in place, I have decided to retain the distinction in my new chart of accounts so I credit 3111 instead of 3115 Unapportioned Authority (the account used for an appropriation). I do not bother to recognize OMB's apportionment because the funds are not available anyway. Account 3111 replaces both 4450 Unapportioned Authority and 4590 Apportionments - Anticipated Resources.

A304 Anticipated reimbursable agreement without advance

Debit 3111 Anticipated Authority
1371 Reimbursable Agreements
Credit 3120 Available Authority
1370 Anticipated Collections

Note: Reimbursable Agreements are also like a contingent receivable, so they continue in the 1370 series. Account 3120 replaces 4610 Allotments - Realized Resources. This entry combines SGL A304 for the agreement and A122 which makes the anticipated authority available.

B107 Pay and disburse funds

Debit 6102 Expense of Unappropriated Obligations
1372 Earned but Unbilled Reimbursements
3120 Available Authority
Credit 1040 FBWT - Disbursements – new
1371 Reimbursable Agreements
5201 Revenue from Reimbursable Services Provided - Public or Unidentified

Note: Since I gave the commitment and obligation entries last time, here I will just assume we are billing for payroll. Both accounts 5201 and 6102 will close into 3130 Obligated Authority. For appropriations, I left a balance in 3130 until annual close, because the 3100 series of accounts is the only place to track the status of an appropriation. For reimbursable authority, the status is instead tracked in the 1300 series of accounts. I added 1372 because accounting for unbilled receivables separately allows easier reconciliation of the balance of receivables in the general ledger with outstanding bills. I have split out Fund Balance with Treasury (cash) into the major types of transactions, so account 1040 takes the place of both 1010 and 4902 Delivered Orders - Obligations, Paid. If it is possible to identify the customer from whom the revenue has been earned and they are a federal agency, post 5202 instead of 5201 (see entry on page 7).

continued on page 7

An Immodest Proposal II . . . (Reimbursements without Budgetary Accounts)

(continued from page 6)

A310 Revenue earned for services performed on a reimbursable order without advance.

Debit 1312 Reimbursements Billed
 5202 Revenue from Reimbursable Services Provided - Federal
 Credit 1372 Earned but Unbilled Reimbursements
 5201 Revenue from Reimbursable Services Provided - Public or Unidentified

Note: Since the revenue was recognized along with the expenditure, we do not have to post it here. However, if the customer was a federal agency and was not identified on entry B107, then the agency will want to back out the 5201 entry that has no Trading Partner and replace it with 5202 which does. Some agencies use the agency ID as a general ledger subaccount; for example, 5202.12 would be revenue from the Department of Agriculture. The receivable accounts are split out based on whether they are for a vendor (expenditure) refund, reimbursements, funding receivable, or miscellaneous revenue. Account 1312 takes the place of both 1310 and 4251 Reimbursements and Other Income Earned – Receivable.

C186 Collect receivables for reimbursable services.

Debit 1033 Collections - Reimbursements Earned
 Credit 1312 Reimbursements Billed

Note: Account 1033 takes the place of both 1010 and 4252 Reimbursements and Other Income Earned – Collected.

If, instead, an advance is collected, the following two entries would replace A310 and C186:

C182 Collect advance for a reimbursable agreement.

Debit 1032 Collections - Reimbursement Advances
 Credit 2311 Advances from Others - Reimbursable Agreements

Note: Account 2310 Advances from Others is broken out with 2311 specific to reimbursable agreements, so 2311 also takes the place of 4222 Unfilled Customer Orders with Advance. There is also a separate cash account for this activity.

A306 Earned revenue related to a reimbursable agreement with advance.

Debit 2311 Advances from Others - Reimbursable Agreements
 5202 Revenue from Reimbursable Services Provided – Federal
 1033 Collections - Reimbursements Earned
 Credit 1372 Earned but Unbilled Reimbursements
 5201 Revenue from Reimbursable Services Provided - Public or Unidentified
 1032 Collections - Reimbursement Advances

Note: The 5202/5201 entry is only needed if the agreement is with a federal agency that was not identified in the expenditure. Since 1033 is associated with 4252, it is necessary to adjust the cash account to be able to easily see how much reimbursement has been earned and collected. Of course, they do not do this in the private sector—one can instead leave off the 1033/1032 entry and calculate the reimbursable collections as reimbursable revenue less the change in the balance of reimbursable advances and receivables.

Conclusion

The SGL tracks the reimbursable chain through the budgetary accounts 4210, 4221, 4222 or 4251, and 4252. I moved these to the receivables and cash accounts 1370, 1371, 1372, 1032, and 1033 and reduced the number of necessary postings. Next time, I will go through an example of the fixed assets acquisition, use, and disposal.



Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to Simcha.Kuritzky@cgifederal.com, and not to the AGA.

This column is provided as part of a free exchange of ideas in federal accounting, and is not reviewed substantively before publication.

John Kasich to Deliver the Keynote Address at the April 26th AGA-DC Annual Awards Dinner and Reception

We are pleased to welcome John Kasich as the Keynote Speaker for the AGA-DC Annual Awards Dinner and Reception to be held on Thursday, April 26, 2006, at the Pier 7 Restaurant/Channel Inn on the DC Waterfront at 650 Water Street, SW.

John Kasich currently hosts "The Heartland with John Kasich" on the FOX News Channel. In addition, he hosts the special "Heroes with John Kasich" and is a substitute host for "The O'Reilly Factor." Mr. Kasich joined FOX News Channel as a political contributor in January 2001.

Mr. Kasich currently serves as managing director at Lehman Brothers in the Investment Banking Division. Lehman Brothers focuses its investment banking activities across a range of industry groups including health care, power and utilities, technology and financial institutions.

Mr. Kasich was a member of Congress for 18 years, having been elected to the Ohio State Senate in 1978 and the U.S. House of Representatives in 1982. As chair of the House Budget Committee, Mr. Kasich was the chief architect of the plan that balanced the federal budget. He also chaired the congressional committee that overhauled the welfare system.

Mr. Kasich is a guest lecturer at the Ohio State University's Fisher College of Business and serves as chair of New Century Project, a national grassroots organization that is committed to empowering individuals, limiting government, and promoting a successful free market system. Mr. Kasich believes that we can each make a difference to make America better and that the greatest challenge we face as a nation lies not in legislating solutions to our problems, but in changing hearts and being part of a team to raise standards in America and raise the bar.

Mr. Kasich believes that we each have the power and responsibility to make a difference in society. By showing audiences how to identify their unique gifts, he leaves them empowered, inspired and committed to raising personal standards to create positive change in their communities.

Mr. Kasich has been named as one of Newsweek magazine's "100 People for the 21st Century," profiled on 60 Minutes, and appeared on virtually every major network and cable news show. *George* magazine featured him as "One of the Most Fascinating Men in Politics." He is the author of the New York Times best-seller, "*Courage is Contagious: Ordinary People Doing Extraordinary Things to Change the Face of America.*" Mr. Kasich graduated from The Ohio State University in 1974 with a B.A. in political science. He was a member of Alpha Sigma Phi Fraternity.

Request for Newsletter Submissions, Comments, or Suggestions

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see in print? Have you developed a time-saving process or procedure on the job? Have you traveled to any interesting locations? *The Washington Connection* requests that you submit any and all items of interest to our federal, state, and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on rollouts of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The deadline for submitting articles to appear in the May 2006 issue is April 12, 2006. Please send your comments and contributions to the newsletter editor, Julia Ranagan, at ranaganj@fasab.gov. Guidelines for submission of articles and letters to the editor are located at <http://www.agadc.org/documents/artsubguide.doc>.



AGA-DC Profile of the Month

Mike Allen, Director of Education



Mike Allen & Family
Director of Education

Name:

Mike Allen

Title/Office:

Research Fellow, LMI

In what other position(s) have you worked?

Consultant, PricewaterhouseCoopers, 1997-2001
Financial Analyst, Telos Corporation, 1995-1997

How long have you been a member of AGA?

4 Years

What has been your most rewarding achievement in your career?

Working with JFMIP (now FSIO) on certification of core financial management software. I was part of a team that helped drive Federal functionality into baseline software. The impact of our work was rapid, and far reaching. The feedback we got from agencies was that the quality of baseline software has improved dramatically in the last 5 to 10 years. It is very gratifying to know that I was part of making that happen.

How has AGA helped you with your career?

Earning the CGFM has certainly helped out at work. The professional contacts I have made are great, too. Through my

involvement in AGA, I have met and worked with people at all levels of the Government. The close contact with people both influencing policy, and most responsible for implementing it, has certainly been an education I could not have gotten anywhere else.

What is the best thing about working with government clients?

Working with people with similar values. I work for a not-for-profit consulting firm. As a not-for-profit, the values and motivations of the organization are different from most private sector businesses. I think the same is true for most of my Government clients.

What has been the biggest obstacle in getting where you are today?

Remaining flexible. The great and challenging thing about consulting work is that it is always changing. One month I might be leading a team on a major software test, the next month I might be down in the weeds, writing very detailed operating procedures for an entirely different client. Developing the ability to shift rapidly among several very different engagements is a constant challenge.

What is your favorite hobby or outside activity?

Before becoming a father 7 months ago, I would have answered "travel." My wife and I have traveled to Costa Rica, India, and several countries in Europe in the past few years. We also enjoy golf, gardening, and other outdoor activities.

Since my son, Will, arrived in August, life has pretty much been about him... and I could not be happier about it. He is such a joy that for now, I do not mind that my golf clubs are collecting dust, and we have no plans for a big vacation in the near future.

What is your favorite flavor of ice cream?

In general, it is chocolate, but Breyers Natural Vanilla is tough to beat.

Tour of Mount Vernon Estate and Gardens



Member Services, in partnership with the Northern Virginia and Montgomery/PG chapters, is proud to sponsor a tour of President George Washington's estate at Mount Vernon, Virginia, on **Sunday, April 2, 2006**. Mount Vernon is located 16 miles from Washington, DC, and 8 miles from Old Town, Alexandria, Virginia. You will find it at the south end of the George Washington Memorial Parkway. Our group will meet at the ticket window/Texas Entrance Gate by 1:15 p.m. for a 1:30 p.m. walking tour of the estate and its grounds. While you will find part of the grounds tour at Mount Vernon to be self-directed, tour narrations are provided at the Mansion, at the Slave Life tour at 2:00 p.m. and at the Garden/Landscape tour at 3 p.m. There are numerous other buildings and sites you may wish to visit, including the Tombs, Wharf, Pioneer Farm site, and 16-sided barn. It is recommended that you wear comfortable clothes and shoes due to the considerable amount of walking during the tours. In order to visit all of Mount Vernon and its beautiful grounds, you should plan on spending at least two to three hours. You may take photographs everywhere on the estate, except inside the Mansion.

Following the tour, AGA members will be able to enjoy a snack and beverage compliments of our corporate sponsor – "Savantage Solutions"

A one-time admission is \$13.00 for adults, \$12.00 for seniors, \$6.00 for youth ages 6 to 11, and free for children under 5. An excellent value for those wishing a return visit is a "one year" unlimited admissions pass for only \$18.00. There is ample free parking in the parking lots located on both sides of the parkway leading to Mount Vernon. Since many tours at Mount Vernon end at 5:00 p.m., we will meet at the food court at 4:30 p.m. This will allow plenty of time for us to eat and visit the gift shop before it closes at 6:00 p.m. If you are interested in this activity, please let me know as soon as possible. Send your electronic response or direct any questions to our Member Services Director, Karl Boettcher, at karl.boettcher@fms.treas.gov or 202.874.6131. For more information, you also may contact the staff at Mount Vernon directly at www.mountvernon.org or 703-780-2000.



Washington National Cathedral



On Sunday, March 12, DC and Northern Virginia chapter members and guests enjoyed a tour of the Washington National Cathedral.

Community Service News

Avon Walk for Breast Cancer

AGA-DC will not be able to form a team in the Avon Walk for Breast Cancer as previously planned. However, we encourage members to participate in this great cause.

The Avon Walk for Breast Cancer will be held in Washington, DC on April 29-30, 2006. The Avon Walk for Breast Cancer is about raising funds to help those affected by breast cancer, and about increasing awareness of the disease. The Avon Breast Cancer Walk of Washington DC is part of a series of walks that will occur in eight cities from April through October. Unlike the ALS walk, the Avon Breast Cancer walk has a minimum age of 18 for participation. The Avon Walk for Breast Cancer offers a choice of a marathon (26.2 miles) or a marathon and a half (39.3 miles) over a weekend. The total distance is up to you. Your goal is to walk at least the distance of a marathon (26.2 miles) over the two days. You can also choose to walk a full marathon on Saturday and another half marathon (13.1 miles) on Sunday. It is your choice and you can make up your mind (and change it) right on the spot. Each Walker commits to raising \$1,800. There is also a \$55 non-refundable registration fee for each participant.

Walkers are committed to raising \$1,800 and completing one of the distances listed above. They prefer all money to be turned in to the Avon Breast Cancer Foundation prior to the walk. You must register for the walk and participate in one of the introduction meetings. At these meetings, they will describe everything needed to participate as a walker in this event. There are multiple introduction meetings in March from which to choose. Please go to <http://www.avonwalk.org> for more information about these meetings.

continued on page 12



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Community Service News (continued from page 11)

If you join as a Crew Member, you are a registered participant and pay the \$55 registration fee. You will need to make a commitment to participate as a volunteer in an assigned role for the entire Walk weekend, including camping in the Wellness Village. You must also be able to attend at least one Crew Introduction and Training meeting (there are more than 10 scheduled in each city before the Event) and commit to attending the Crew Training Day (held about 4-6 weeks prior to the Event). Telephone meetings can be set up for Crew members outside the immediate area. The Crew is essential to making the Event run smoothly. Crew members are not required to raise funds, but many choose to and prove to be fantastic fundraisers! There is even a fundraising rewards program for the Crew.

Volunteers are also needed throughout the Event weekend. Volunteers commit to a shorter period of time, do not stay overnight, and do not actually register for the Walk. Volunteers will work shorter shifts on Friday (Event Eve), Saturday or Sunday. Depending on how much time you can commit to the Walk, your job will vary throughout the weekend to cover the areas wherever support people are needed most. Lace up your sneakers and walk for a great cause!

Eyeglasses and Cell Phones

We continue to collect used eye glasses for the Lion's Club Eyeglass Recycling Program and cell phones for Verizon Wireless Communications' HopeLine. The Lions Club International is the world's largest service club organization with 1.4 million members in 46,000 clubs in 194 countries and geographical areas. Every year the Lions Club partners with organizations, like the AGA, to collect used eyeglasses for individuals in need. The used eyeglasses are cleaned, repaired and classified by prescription. The eyeglasses are then distributed to those in need by Lions Club volunteers and other organizations hosting optical missions in developing countries.

HopeLine collects wireless phones and accessories from any wireless service provider, and then refurbishes the phones or recycles them in an environmentally friendly way. Proceeds from the HopeLine program benefit victims of domestic violence and non-profit advocacy agencies. You can drop off eyeglasses and cell phones at any AGA-DC luncheon or other event.

Check out the AGA-DC website at www.agadc.org for additional community service news.

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Membership and Liaison News

by Marguerite Nealon, AGA-DC Membership Director, and LeAnn Corcoran, AGA-DC Membership Assistant

As spring approaches, now is the perfect time to think about all of the refreshing activities the AGA DC Chapter has to offer! Just think about how this organization enriches your professional career development. AGA-DC provides you access to a network of financial management professionals from both the public and private sectors – people who are advancing government accountability on a daily basis. Be sure to take advantage of the monthly luncheons being offered this year. We have been hosting sell-out or near sell-out crowds for these luncheons, so be sure to sign up early to guarantee your spot.

A number of professional development events are on the horizon—make plans now to participate in these events and earn CPEs:

- **April 19** — AICPA Audit Standards audio conference. Check out the AGA-DC website (www.agadc.org) for more details. (2 CPEs)
- **May 3 – 4** — AGA-DC's Spring Conference, "Mission Possible: Getting to Green," Washington, D.C. The conference site is the International Spy Museum, where we hold our monthly luncheons. (15 CPEs)
- **June 18 – 21** — AGA's Annual Professional Development Conference in San Diego, CA. This year's theme is "Navigating the Way to Citizen-Centered Government." (25 CPEs)

If you have not taken full advantage of all of AGA-DC's offerings, we encourage you to get involved today. It is your participation and support that make these events so successful.

continued on page 14

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THE MIL CORPORATION

Membership and Liaison News (continued from page 13)

You Too Can Enjoy a Free Luncheon!

If your colleague is not a member of AGA-DC, encourage him or her to join today. New members and their sponsors are taking advantage of the monthly luncheons – FOR FREE! We challenge you to sign a new member up today and you both can enjoy your next monthly luncheon for FREE! Please contact either Marguerite Nealon at Marguerite.Nealon@fms.treas.gov or LeAnn Corcoran at LCorcoran@savantage.net to let us know if you have earned a free lunch.

Welcome, New Members!

Please welcome the following members who recently joined AGA-DC:

John A. Adams

Janice N. Butts

Shonya Thomas Carlock

Thomas Castro-Gutierrez

Carol A. Christian

Lei Deng

Tiffany Dilworth

Joseph E. Evans

Aleisha K. Fisher

Marilyn LaShell Forney

Rodney Green

Caitlin B. Holmes

James E. Mobley

John G. Nahas, Jr

Patrick O'Connor

Fanita Pegues

Hattie C. Robinson

Heather Roco

Robert Romanyshyn

Dwight O. Ross

Sandra R. Swab

Emily Ng

Hyman Spring Park

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MACPA Home Page (Maryland)
VSCPA Home Page (Virginia)
GWSCPA Home Page (DC)
AICPA Home Page

Comes Updates Attendees on Current FASAB Changes and Challenges at the March 16th AGA-DC Luncheon

by Julia Ranagan, AGA-DC Newsletter Editor

AGA-DC was proud to welcome Wendy Comes, Executive Director of the Federal Accounting Standards Advisory Board (FASAB), as its distinguished speaker for the sixth luncheon in our 2005-2006 luncheon series, "Getting to Green and Everything in Between!" The March luncheon was held at Zola Restaurant in Washington, DC, on Thursday, March 16, 2006. Ms. Comes is a past president of the DC Chapter and was excited to be speaking in front of friends and colleagues.

Ms. Comes noted several changes in the makeup of the Board, including the retirement of Dave Mosso that will take place on December 31, 2006, after his ten-year tenure as FASAB chair expires; the selection of Tom Allen, former chair of the Governmental Accounting Standards Board, as the new chair of FASAB; and the vacant seat that will need to be filled after Mr. Mosso retires and Mr. Allen takes over as chair. Ms. Comes noted that they hope to select a new member over the summer so that he or she will have time to catch up on current deliberations before having to vote on the issues.

Ms. Comes highlighted the following recently issued standards that agencies will need to comply with:

- SFFAS 27 - Identifying and Reporting Earmarked Funds (effective for fiscal year 2006);
- SFFAS 29 - Heritage Assets and Stewardship Land (fully effective in fiscal year 2009 with a phased implementation); and,
- SFFAS 30 - Inter-Entity Cost Implementation Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts (effective for fiscal year 2009).

Ms. Comes mentioned that the Accounting and Auditing Policy Committee has formed two task forces for standards 29 and 30 to help deal with implementation issues that may arise as agencies work to comply with the new requirements in these standards. Ms. Comes noted that one of the main issues that may arise with respect to SFFAS 29 is related to how auditors will determine materiality.

Ms. Comes mentioned the current exposure draft on Accounting for Fiduciary Activities, stating that it has surprisingly turned out to be one of the most difficult standards to issue in the history of FASAB. Ms. Comes urged agencies to read the standards in their entirety because they may apply to an agency even if the title of the standard does not appear to apply. For example, an agency may not think they have fiduciary activities, when in fact, payroll withholdings meet the definition of fiduciary activities. While FASAB purposely excluded payroll withholdings from the requirements of the standard because they fit the form rather than the substance of a fiduciary activity, other items may meet the definition that an agency would not normally think about unless they carefully read and consider the standards, especially during the comment period of an exposure draft.

Ms. Comes described the major projects currently being undertaken, including Accounting for Social Insurance, which has been an issue for the Board ever since FASAB was established; revisiting the conceptual framework, which includes the objectives and elements of federal financial reporting; accounting for natural resources; and due process improvements. Specific issues facing the FASAB include whether FASAB should have a role in filling the void of reporting on overall sustainability of the government as a whole, the applicability of a fair value measurement attribute in the federal marketplace, and evaluating the concepts and standards regarding what constitutes a liability of the federal government.

Ms. Comes emphasized the need for agencies to comment on exposure drafts and other draft documents because agency input is critical to ensuring that all potential issues from throughout the government are appropriately addressed in the standards. Financial statement users should respond whether they understand and need the information being proposed and preparers and auditors should respond whether they believe the proposal is "true and fair" as well as cost-beneficial and whether they understand the technical aspects of the proposal.

Ms. Comes responded to a number of questions from another sold-out audience and invited participants to become more involved in the standard-setting process. Additional information on FASAB and its work can be found on www.fasab.gov. Lisa Casias, AGA-DC President, thanked Ms. Comes for speaking with an AGA coffee mug and donation in her name to the AGA National Hurricane Relief Fund.

continued on page 16

Comes Updates Attendees on Current FASAB Changes and Challenges at the March 16th AGA-DC Luncheon (continued from page 15)

Marguerite Nealon, AGA-DC Director of Membership, presented an AGA-DC t-shirt to Audrey Duchesne and recognized her for recently receiving the prestigious CGFM designation. Marcus Howard was the lucky winner in the drawing for two tickets to the Washington Nationals baseball game to be hosted by AGA-DC on Saturday, June 10, 2006. Congratulations to Audrey and Marcus!

You will not want to miss the AGA-DC 47th Annual Awards Dinner and Reception on Wednesday, April 26, 2006, at Pier 7 Restaurant/Channel Inn. This year's event will feature a fabulous dinner with your choice of filet mignon or shrimp stuffed with Imperial crab; an exciting and motivational keynote address by John Kasich, host of "The Heartland with John Kasich" on FOX News Channel and former Chair of the House Budget Committee; and a presentation of this year's chapter awards.



Wendy Comes, FASAB Executive Director



President Lisa Casias, Wendy Comes, and President-Elect Scott Bell

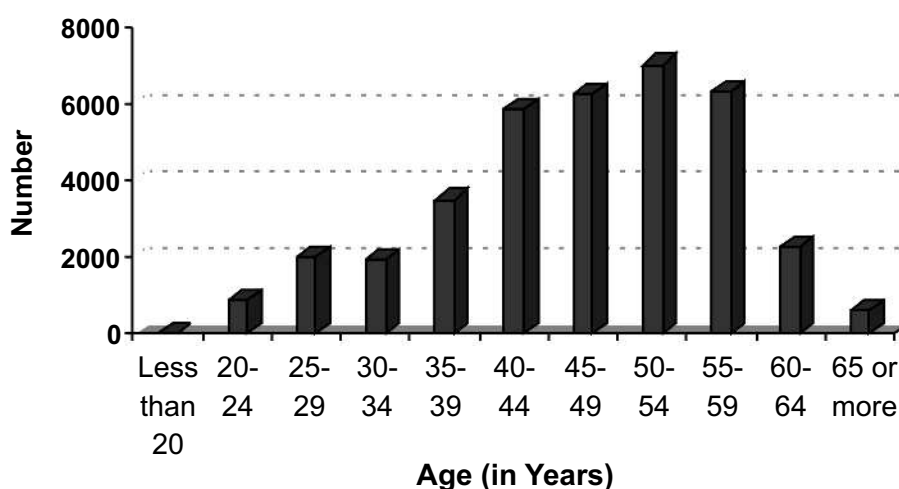
Early Careers News

by Laura Glass, AGA-DC Director of Early Careers

Employment Trends in the Accounting and Budgeting Field Demonstrate Need to Foster Growth of Early Careers Members

The executive branch accounting and budget profession is made up of over 36,000 professionals serving the federal government to improve financial management throughout the cabinet level and independent agencies. The interesting fact about these folks is the age distribution within the profession. The charts below show that the largest group of accounting and budget professionals are between the ages of 50 and 54. AGA-DC is trying to foster new enthusiasm for the accounting and budgeting profession through a series of networking opportunities for early career professionals (those individuals with less than five years of experience in government accounting/accountability).

**Employment Trend (Quarter-to-Quarter)
05XX – Accounting and Budget (Professional)**



Type of Agency	Age (in years)											Age-All
	Less than 20	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65 or more	
Cabinet Level Agencies	0	825	1,708	1,634	3,067	5,382	5,742	6,533	5,886	2,064	547	33,388
Large Independent Agencies (1,000 or more employees)	0	63	257	299	376	430	449	421	376	158	35	2,864
Medium Independent Agencies (100 – 999 employees)	0	2	12	21	52	53	59	77	62	22	7	367
Small Independent Agencies (Less than 100 employees)	0	0	0	2	2	2	3	4	3	1	0	17
	0	890	1,977	1,956	3,497	5,867	6,253	7,035	6,327	2,245	589	36,636

Source: Fedscope Employment Trend Cube: 05XX Job Series for September 2004 – September 2005: available online at <http://www.fedscope.opm.gov/etrend.asp>

Calling All Early Career Individuals – Last Chance to Register for Luncheon on Thursday, April 13, 2006 and Drawing for Free PDC Registration

The third and final early career luncheon will be held on Thursday, April 13, 2006 (date has been changed from previous announcements), with a panel of individuals who have recently taken the Certified Government Financial Manager (CGFM) exam to talk about this very important certification. We will also be holding a drawing for one free paid registration fee to this year's Professional Development Conference (PDC) in San Diego, CA on June 18 – 21, 2006 (value of up to \$1,000).

AGA-DC would like to thank Deloitte Consulting for hosting the early career luncheons this year. The Deloitte Consulting offices, at 12th & F St., NW, provide a convenient location for AGA members to meet.

If you have less than five years of experience in the government accounting/accountability field, you do not want to miss out on our next Early Career Luncheon. This is a great opportunity to listen to a seasoned government financial management professional, meet and greet other professionals in the field, and win one free paid registration fee to the PDC in sunny San Diego (travel expenses not included).

- Who:** All individuals with less than five years of experience in the government accounting/accountability field (need not be members to attend).
- What:** Early Career Luncheon featuring a panel of individuals who have recently taken the CGFM exam and a chance to win paid registration to the AGA PDC
- When:** Thursday, April 13, 2006 from 11:30 – 1:00 p.m.
- Where:** Deloitte Consulting
555 12th St. N.W. (12th & F. St., NW)
Washington, DC 20004-1207
Phone Number: 202.879.5600
- Cost:** Free, lunch will be provided.
- How:** Please contact Ross Simms at SimmsR@fasab.gov to register for this event and receive further details.

Good Times · Knowledgeable Speakers · Networking Opportunities · Free Lunch

To find out what's happening at other AGA chapters in the area:

Visit the Baltimore chapter's website at <http://www.aga-balt.com> to learn about their upcoming events.

Visit the Northern Virginia chapter's Web site at <http://www.novaga.org> to learn about their upcoming events.

Visit the Montgomery/Prince Georges chapter's Web site at <http://www.marylandaga.com> to learn about their upcoming events.

Early Career Members – Last Chance to Register for Free CGFM Training

by Ken Bresnahan, AGA-DC CGFM Coordinator

There are still spaces left in the second session of free Certified Government Financial Manager (CGFM) training to be provided this month. This six-day session is a comprehensive training program for Early Career members that helps prepare participants to successfully complete the CGFM examinations.

This program, offered **AT NO COST** to qualified enrollees, will address three key components that align with the CGFM: the governmental environment; government accounting, financial reporting and budgeting; and government financial management and control. In summary, there are four key criteria for eligibility:

- Must be a member of the DC, Northern Virginia or Montgomery/Prince George's County chapter of AGA (you can join now to meet this requirement);
- Must have no more than 5 years of professional experience;
- Must obtain your supervisor's approval; and,
- Must commit to taking the CGFM examinations within one year of the training.

This program provides a wonderful opportunity for our members in the early stage of their careers to dramatically increase their knowledge of government financial management, and prepare to acquire a critically important professional certification that will enhance their value to their organizations and promote their long term career aspirations.

The training will be held at the facilities of Grant Thornton Global Public Sector (GPS), which is located at 333 John Carlyle St, Suite 500, Alexandria VA 22314. We are most appreciative to Hank Steining, the Managing Partner of GPS, for his generous hospitality in hosting this event.

Here is a quick synopsis of the program:

- Who:** Members of the AGA from the Washington, Northern Virginia, and Montgomery/ Prince George's County Chapters with up to five years of professional experience
- What:** Free comprehensive CGFM training
- When:** April 18 – 20 and 25 – 27, 2006
- Where:** Grant Thornton Global Public Sector (GPS), 333 John Carlyle St, Suite 500, Alexandria VA 22314
- How:** Applicants should submit a brief letter expressing interest in the program that includes a statement attesting to their eligibility as Early Career members, contact information, and a commitment to take the CGFM examinations within one year of course completion. A statement from the applicant's supervisor approving the training should also be provided. Enrollment of qualified applicants will be on a first-come, first served basis for up to 30 people. Application materials should be sent to Ken Bresnahan by e-mail at ken.bresnahan@gt.com. The application period will remain open until all available positions are filled.





CGFM Profile: Marlene K. Dorenkamp

by Christina M. Camara, AGA National Publications Manager

When Marlene K. Dorenkamp became president of AGA's Des Moines Chapter, she wanted to set an example for her fellow chapter members, give herself an injection of confidence and show that attaining the CGFM credential was "doable."

"I thought that it would be good incentive for others if I went ahead and took it and let them know if it was achievable," Dorenkamp said. That she did, by passing the three examinations and becoming the first chapter member to become a CGFM through the exam process.

It took Dorenkamp one year to study and pass the exams, finishing up in November 2005. When she achieved her goal, the chapter did not overlook it. The current chapter president, Michelle Wendel, and other members recognized her at last November's Chapter Executive Committee meeting with a certificate and cupcakes. The next month, the chapter presented her with a scholarship, to defray some of her costs, and a cake in her honor.

Dorenkamp, who is also a CPA, used AGA's three study guides to prepare. She also organized a study group with two other members. Once a week, they would set aside an hour to study, helping them stay focused. Some of the material was very familiar. At the time, she was working in the school finance arena with the state Department of Education, and needed a strong understanding of the financial reporting requirements of the Governmental Accounting Standards Board's (GASB) Statement 34. Her success on the exams did, in fact, give her a boost. "It really did help," she said. "It gave me confidence that I knew the answers to some of the questions. I knew more than I thought I did."

She encourages anyone going into governmental accounting to consider the CGFM. "I think it's an excellent way to get that background. When I went through school, they had one governmental accounting course and that was it."

Dorenkamp had success using the study guides, while other CGFM candidates like to take the three preparatory courses and use the study guides to complement what they learned. She said the study guides have a lot of good information, reviews at the end of each chapter, and an appendix with reference materials to learn more.

Her advice for CGFM candidates is to make a goal and schedule the exams. Do not procrastinate and lose momentum. That way, the exams are on the calendar and it is easier to stay on track. "I made a goal when I first started that I would have it done by a certain time, and that kept me motivated and kept me going."

Join the AGA-DC Mailing List

To sign up on the AGA-DC mailing list and receive periodic updates, go to <http://agadc.org/mlistsubscribe.php>, enter your email address and click "Subscribe."



AGA-DC Chapter
*47th Annual Awards Dinner
and Reception*
Wednesday, April 26, 2006

**Pier 7 Restaurant/Channel Inn on the DC Waterfront
650 Water Street, S.W.**

**Social and cash bar at 5:00 p.m.
Dinner at 6:00 p.m.**

Choice of Entrée

Shrimp Stuffed with Imperial Crab
Filet Mignon

Keynote Speaker: John Kasich

FOX News Channel TV Host - Former Congressman
Businessman - Educator

Prices

AGA-DC Members \$25.00
Non-members \$30.00
Reserve a table for 10 \$225.00

Register online at www.agadc.org.

*Free Parking in the garage under the restaurant.
Closest Metro is the Green Line, Waterfront/SEU stop.*

*Help us honor the award winners and our longtime members and
earn an hour of CPE.*

AGA-DC to Award Financial Management Professionals

by Pat Wensel, AGA-DC Director of Awards

We are pleased to announce the recipients of our 2005 AGA-DC Chapter awards and our nominees for National AGA awards. Please join us on Wednesday, April 26, 2006, at the Pier 7 Restaurant/Channel Inn, 650 Water Street, S.W., Washington, D.C. for our 47th Annual Awards Dinner and reception to honor the contributions of these financial management professionals.

Einhorn/Gary Award (National nominee)	For extraordinary commitment and dedication to provide better accountability to the American people by enhancing the role of financial management in decision making across the Federal Government.	Sam Mok (DOL)
Distinguished Leadership Award (Frank Greathouse Distinguished Leadership - National nominee)	For sustained distinguished leadership directing diverse and complicated financial budgetary programs for the Department of Justice. The restoration of two fiscal years audit opinions was unprecedented and serves as an outstanding example.	Lee Loftus (DOJ)
Robert W. King Award (National nominee)	For extraordinary commitment, tireless dedication and sustained outstanding leadership in moving the AGA forward to better serve its members, the entire government financial management community and the public.	Charlie Culkin (retired)
Distinguished Service Award	In recognition of Mr. Taylor's sustained record of dedication, commitment and leadership to the internal auditing profession and for his lifelong contributions to advancing government accountability around the world.	Bill Taylor (retired)
Achievement of the Year Award (National nominee)	For successfully designing and fielding an Enterprise Resource Planning initiative that replaced 37 legacy systems, integrated 25 new or existing systems, and is providing significantly improved cost information to the FDIC allowing it to make better informed business decisions.	Karen Hughes (FDIC)
James W. Saylor Award	For outstanding service to the Chapter as Treasurer for two years, her extensive efforts to enhance fiscal accountability and financial reporting, ensuring a smooth transition to her successor and continuing support to the Chapter officers and Board.	Ann Davis (Treasury)
Educator Award (National nominee)	For exceptional education and training provided on behalf of government accountability professionals to improve financial management at all levels of government in our Nation and around the globe.	Virginia Robinson (Robinson Consulting)
Chapter Education & Training Award	For leading chapter education and training in financial management including the AGA-DC 5th Annual Conference.	Mike Allen (LMI)
Cornelius E. Tierney/E&Y Research Award (National nominee)	For continuing outstanding service to the federal accounting community through his columns in AGA newsletters and assistance to numerous agencies.	Simcha Kuritzky (CGI-Federal)
Special Achievement Award (National nominee)	For leading the President's Management Agenda initiatives for financial performance, improper payments, and real property.	Danny Werfel (OMB)

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AGA-DC to Award Financial Management Professionals (continued from page 22)

Early Career Service Award	For enhancing the membership, development and training opportunities for the chapter's early career members.	Laura Glass (Oracle)
Community Service Award (National nominee)	For demonstrating an outstanding commitment to community service through the chapter's involvement in a wide range of community service projects.	Tonya Allen-Shaw (USDA) Lloyd Farmer (MIL Corporation)
Chapter Service Award (National nominee)	For sustained outstanding commitment and dedication in developing and improving service to members of the Washington D.C. Chapter and significantly enhancing its prestige and stature in the financial management community.	Pat Wensel (retired)
Distinguished Federal Leadership Award <i>Received National Award at AGA National Leadership Conference</i>	For extraordinary leadership and accomplishments in improving federal financial performance. She has demonstrated management and leadership expertise in complex, competitive, and changing environments.	Linda Combs (OMB)
Elmer Staats Award <i>Received National Award at AGA National Leadership Conference</i>	For extraordinary commitment to excellence in government, tireless dedication and sustained outstanding leadership, extraordinary personal integrity and professionalism, and for three decades of exceptional commitment and dedication to public service.	Gene Dodaro (GAO)
Andy Barr Award <i>Received National Award at AGA National Leadership Conference</i>	For exemplifying and promoting excellence in federal financial management, demonstrating outstanding leadership and high ethical standards, and providing high quality audit and advisory services to improve financial management at dozens of federal agencies.	David Cotton (Cotton & Company)

President's Awards

In addition to honoring our chapter awardees and national award nominees at our April 26 Awards Dinner, Chapter President Lisa Casias will also recognize and thank the other chapter directors and committee chairs, including Christy Beck, Meetings; Scott Bell, Programs; William Black, Assistant Webmaster; Karl Boettcher, Member Services; Ken Bresnahan, CGFM Coordinator; John Cherbini, Sponsors; Dan Christovich, Secretary; Marianne Condon, Assistant Treasurer; LeAnn Corcoran, Assistant, Membership/Agency Liaison; Pat Clark Duncan, Administration; Don Geiger, Assistant Newsletter Editor; Harris Gofstein, Webmaster; Simcha Kuritzky, Publications; John Lynskey, Treasurer; Marguerite Nealon, Membership/Agency Liaison; Julia Ranagan, Newsletter Editor; and Pat Wensel, Awards.



AGA-DC is Sponsoring Two Hours of Free CPE for its Members!

The Chapter will participate in an audio conference, hosted by AGA National, on Wednesday, April 19, 2006, from 2:00 p.m. to 3:50 p.m., entitled, "AICPA's New Audit Standards." The audio conference will cover recent revisions to the AICPA's Statements on Auditing Standards, including the soon-to-be released audit risk standards. The new risk standards are expected to result in a substantial change in audit practice and more effective audits. The primary objectives of these standards are to provide:

- A more in-depth understanding of the entity and its environment, including its internal control;
- A more rigorous assessment of the risks of material misstatement of the financial statements; and,
- An improved linkage between the assessed risks and the nature, timing, and extent of audit procedures performed in response to those risks.

This audio conference is a great opportunity to get a "jump" on how these new standards will affect practice.

Join Frank Crawford, Crawford & Associates, P.C., for an enlightening two-hour discussion of these standards. You will also be given an opportunity to ask questions and share experiences during the last 25 minutes of the audio conference.

Space is limited, so please contact Maureen Stratford at mstratford@lmi.org to register.

Location: To be Announced

Date: Wednesday, April 19, 2006, 2:00 p.m. – 3:50 p.m. EST

CPE: Two hours

Cost: The audio conference is free for AGA-DC members but space is limited so please contact Maureen Stratford at mstratford@lmi.org to register



Recruitment*

PricewaterhouseCoopers LLP offers immediate opportunities to fast track professionals. We are seeking individuals with strong audit and finance backgrounds and a desire to contribute to our clients. You will have the opportunity to serve as a part of a team of professionals delivering quality service to numerous agencies and departments which will make a difference in their ability to fulfill their important missions.

We are looking for people like you to continue our growth. To find your best fit go to www.pwc.com/dcjobs. Successful candidates must have strong written and verbal communication skills, a bachelors degree and meet the certification requirements of the position.

Applicants selected for our Washington Federal Practice will be subject to a government security investigation and must meet eligibility requirements for access to classified information.

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5th Annual Conference

Mission Possible: Getting to Green

May 3 – 4, 2006
The Spy Museum, 800 F Street NW

Highlights

This 2-day conference will address emerging issues related to federal financial management and systems. The conference will have two tracks during certain sessions, which allow attendees the flexibility to attend some accounting topics and some system topics.

This conference features several speakers from throughout the federal government, including:

- **Linda Combs**, Controller, Office of Management and Budget;
- **Charles E. Cook, III**, United States Marine Corps;
- **Sallyanne Harper**, Chief Administrative Officer, Government Accountability Office; and,
- **Phyllis F. Scheinberg**, Department of Transportation

This conference will provide a rare opportunity to learn from the masters at the game and to share insights with your colleagues. "Getting to Green" through improved financial performance is a goal shared by accounting, audit, budget, and fiscal operatives throughout the financial management community.

Conference Information/Registration

Program times: 8:00 am until 4:30 pm on both Wednesday and Thursday
AGA-DC and GWSCPA members: \$300 early registration (\$350 after April 21, 2006)
Non-members: \$350 early registration fee (\$400 after April 21, 2006)

SPACE IS LIMITED, SO REGISTER NOW!!!

Continuing Education

15 hours CPE credit offered by GWSCPA Educational Foundation for all participants
Level: Intermediate Format: Lectures plus Question & Answer

Who Should Attend

Government financial management, accounting, audit, and other professionals who deal with government financial management professionals.

Why You Should Attend

Hands-on • Conveniently located • Support your local organization • Inexpensive CPE!

For more information:

Visit www.agadc.org or contact Maureen Stratford at mstratford@lmi.org.

Wednesday, May 3		Thursday, May 4	
8:00 - 8:10	Welcome	8:00 - 8:10	Welcoming remarks and CGFM update from <i>Peter V. Aliferis, AGA National</i>
8:10 - 9:00	Keynote – <i>Linda Combs, OMB</i>	8:10 - 9:00	Keynote – <i>Sallyanne Harper, GAO</i>
9:00 - 9:10	Break	9:00 - 9:10	Break
9:10 - 10:25	Fraud Busters	9:10 - 10:25	Integrating and Automating the Budget Process
10:25 - 10:45	Break with Exhibitors	10:25 - 10:45	Break with Exhibitors
10:45 - 11:35	Breakout Sessions: - <i>Future of FSIO (formerly JFMIP)</i> - <i>Purchase Card Controls</i>	10:45 - 11:35	Breakout Sessions: - <i>PP&E</i> - <i>TBD</i>
11:35 - 11:50	Break	11:35 - 11:50	Break
11:50 - 1:30	Luncheon/Keynote – <i>Charles E. Cook, III, USMC</i>	11:50 - 1:30	Luncheon/Keynote – <i>Phyllis Scheinberg - DOT</i>
1:30 - 1:50	Break with Exhibitors	1:30 - 1:50	Break with Exhibitors
1:50 - 3:05	Treasury FMS Systems	1:50 - 3:05	Adding Value Through Internal Controls
3:05 - 3:15	Break	3:05 - 3:15	Break
3:15 - 4:30	Using Performance Measures to Improve Results	3:15 - 4:30	Realities of Financial Cross-Servicing – <i>The Servicee's Perspective</i>
4:30	Adjournment/Social Gathering	4:30	Adjournment/Social Gathering

AGA's 55th Annual Professional Development Conference & Exposition

San Diego



June 18—21, 2006 • San Diego, CA • 25 CPE Hours **Navigating the Way to Citizen-Centered Government**

Register by May 19 and Save!

Go to www.agacgfm.org/pdc for registration and program information.



55th ANNUAL PROFESSIONAL
DEVELOPMENT CONFERENCE & EXPOSITION

AGA's 55th Annual Professional Development Conference & Exposition

Registration Form

June 18 – 21, 2006

San Diego Marriott Hotel & Marina, San Diego, CA

Early Registration Deadline: May 19, 2006

3 Easy Ways to Register...



ONLINE
www.agacgfm.org
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All Payment Types



QUESTIONS
For more information,
contact Julie Cupp, CMP
800.AGA.7211, ext. 322
jcupp@agacgfm.org

A Name and Address

Full Name _____

Nickname/First Name for Badge _____

Professional Designations (check all that apply):
 CGFM CPA Ph.D. Other _____

Job Title _____

Organization _____

Mailing Address _____

City _____ State _____ Zip _____

Phone _____ Fax _____

E-mail _____

This e-mail address will be used for registration confirmations, conference updates and badge pick-up instructions. We will NOT sell your e-mail address.

B Employer

Federal State County City
 Private Academia Student Retired

C Responsibility Area

Accounting Administration
 Auditing Budgeting
 Consulting Contract Management
 Finance Financial Management
 Grants Management Information Systems
 Legal Management
 Program Management Other

D Please Indicate Any Special Needs

Dietary:

Diabetic Low Fat Low Salt
 No Seafood Shellfish Allergies Vegetarian
 Other _____

Physical: Please check here if you require special accommodations to participate in this event and provide a written description of your needs.

E In Case of Emergency During the Conference, Please Contact:

Name _____

Daytime Phone _____

Evening Phone _____

Register online
and save \$25!

Registration Fees

	Early By: May 19	Standard After: May 19	Join AGA or Renew Today & Pay Discounted Rate
F AGA MEMBER	<input type="checkbox"/> \$800	<input type="checkbox"/> \$900	Member Dues: *Plus Chapter Dues (where applicable). <input type="checkbox"/> Government: \$90* <input type="checkbox"/> Private Sector: \$150*
NONMEMBER	<input type="checkbox"/> \$1000	<input type="checkbox"/> \$1100	Application Type: <input type="checkbox"/> New Member <input type="checkbox"/> Renewal

Method of Payment

G Total Amount Due: \$ _____ (Include Membership Dues if Applicable)

Check Enclosed (Made payable to AGA).
 Purchase Order # _____ is enclosed. Please send me an invoice.
 AMEX Discover MasterCard VISA

Card Number _____ Exp Date _____

Card Holder Name _____

Card Holder Signature _____ Card Holder Phone _____

Payment must accompany registration form!

Conference registration will NOT be processed or confirmed until payment or a copy of the purchase order is received. Only U.S. dollars are accepted. AGA Federal Tax ID #53-0217158

Cancellation/Refund Policy: Refunds, less a \$50 processing fee per registrant, will be granted for requests received in writing by **June 9, 2006**. Refunds will not be granted after this date. No shows are responsible for full payment. **Substitution Policy:** If you are unable to attend the conference and have already registered, you may designate another person to take your place. Just complete a registration form for the new attendee and indicate the name of the individual that is being replaced. Membership status is not transferable. Additional fees may be required based on the replacement's membership status.

Source 102

Continuing Professional Education — Where can I get it?

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Other CPE Opportunities:

American Institute of Certified Public Accountants	www.cpa2biz.com
Fred Pryor Seminars	www.pryor.com
Management Concepts	www.managementconcepts.com
Professional Education Services, LP	www.pescpe.com
Treasury Agency Services	www.fms.treas.gov/tas
USDA Graduate School	www.grad.usda.gov

The above CPE opportunities are listed for the information of AGA-DC members. AGA-DC does not endorse any of the vendors listed on this page or certify their fitness for individual CPE requirements.

The MACPA's 2006 Government / Not-for-Profit Conference

From the Maryland Association of Certified Public Accountants
Friday, April 21, 2006
University of Maryland University/College the Inn & Conference Center
University Blvd at Adelphi Rd, College Park, MD 20742

With important updates and reviews presented by an impressive array of speakers, the MACPA's 2006 Government / Not-for-Profit Conference should not be missed. This year's keynote address, entitled "The Evolving Landscape – Federal Requirements – Their Impact on Federal Agencies, States, Local Governments, and Non-Profit Organizations," will be presented by Woody Jackson Jr., CPA, managing vice president for AOC Solutions, Inc. This session will discuss a number of federal management laws, regulations, and policies (old and new), and provide some thoughts on their impact, including the responsibilities of affected organizations, "the responsibility continuum."

For a complete agenda and to register, go to: <http://www.macpa.org/redirect/06121000.htm> or call 800.782.2036.

5th Annual VSCPA Government and Nonprofit Conference

From the Virginia Society of Certified Public Accountants
Monday, April 24, 2006
Fairview Park Marriott Hotel
3111 Fairview Park Drive, Falls Church, VA 22042

This conference sold out last year, making it one of the VSCPA's fastest growing conferences. Secure your seat today by registering online or by calling the VSCPA Education Team at 800.341.8189.

Conference topics include Getting ready for GASB Statements 43 and 45, Common blunders on Forms 990 and 990PF, Making smart investment decisions, Implementing the new statistical section, Emergency preparedness: What you need to know now, and Important government and nonprofit accounting updates. The conference qualifies for up to 8 CPE credits and costs \$305 for VSCPA or other state CPA society members and \$380 for nonmembers. Simply register online or call 800.341.8189.



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20th ICGFM International Conference on New Developments in Governmental Financial Management – Examining Achievements and Exploring Opportunities

From the International Consortium on Governmental Financial Management
Monday, May 8 – Friday, May 12, 2006
Biscayne Bay Marriott
1633 North Bayshore Drive, Miami, FL 33132

Join your financial management colleagues for a stimulating week of discussions on challenges and achievements in improving governance and in establishing a sound foundation for sustainable development.

In the first three days international experts, government leaders, and program managers will examine achievements and present best practices and lessons learned in a wide array of financial management activities. They will also explore emerging issues and technology and consider the opportunities they present. The final two days will focus more specifically on policies, standards and practices related to budgeting and accounting. Throughout the week, discussion sessions will invite you to share your own experiences.

To register for this event, go to <http://www.icgfm.org/events.htm>.

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AABPA Spring 2006 Symposium – Budgeting For Disasters

From the American Association for Budget and Program Analysis
 Wednesday, May 24, 2006, 8:00 am – 4:30 pm
 Capital Hilton Hotel
 16th and K Street, NW, Washington, DC

Luncheon Speaker: Mr. Dan Crippen, Former Director, Congressional Budget Office

Topics/Panels: Ensuring Compliance with Fiscal Law, Update on Budget Performance Integration Scorecard, Update from Budget and Appropriations Committees, Lessons from Katrina, Grant Design, Growing the Next Generation of Budget/Financial Professionals

Additional details at www.aabpa.org.

17th Annual ACFE Fraud Conference & Exhibition

From the Association of Certified Fraud Examiners
 Sunday, July 9 – Friday, July 14, 2006
 The Venetian Spa & Resort Casino
 3355 Las Vegas Blvd., Las Vegas, NV

Choose from two new pre-conference sessions and gain the professional edge (July 9th, 8 CPE)

- Data Analysis
- Preparing Your Case for Litigation

Conference Highlights (July 10th – 12th, 20 CPE)

- 11 educational tracks (Expert & Legal Matters, Schemes and Scams, Practice and Case Management, Fraud Investigation Tools, Fighting Fraud with Specialized Knowledge, Beating Fraud through Auditing, Applying Technology to Combat Fraud, Practical Solutions to Fraudulent Financial Reporting Issues, Investing Before the Loss: Prevention & Deterrence, Current Fraud Issues, and Vendor Solutions) with more than 60 sessions to choose from
- New this year - Advanced Options for Experienced Professionals
- Expert panel discussions
- A focus on technology

Choose from three post-conference sessions (July 13th – 14th, 16 CPE)

- Interviewing Techniques for Auditors: Eliciting Information
- Money Laundering: Tracing Illicit Funds
- Auditing/Investigating Fraud Seminar

Speakers include: Ben Stein, Actor, Author, Economist and Lawyer; Melvyn I. Weiss, Senior and Founding Partner of Milberg Weiss Bershad & Schulman LLP; Timo Laine, Crime Intelligence Officer, Financial and High Tech Crime Subdirector, Interpol; and Jerome Mayne, White Collar Criminal

Register by April 4th and save up to \$370!

Additional details at <http://www.fraudconference.com>.

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AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Click on the link below to view a short AGA video:
<http://www.agacgfm.org/downloads/agaweb.wmv>

Excellence in Government 2006

From Government Executive Magazine
Monday, July 10, and Tuesday, July 11, 2006
The Hilton Washington
1919 Connecticut Avenue, NW, Washington, DC

Excellence in Government (EIG) 2006 is the premier management conference for those who run the federal government. Each summer the largest assembly of federal officials comes together to develop and discuss best management practices and achieve success through innovative solutions.

Held July 10th and 11th at the Washington Hilton, EIG offers two full days of management insight, federal best practices and high-level speakers. This year, participate in one of the following six tracks with 30 breakout sessions and two Capstone sessions:

- Leading Yourself to Lead Others
- Management Toolkit
- The Government's Executives
- Life After Government
- Personnel Success
- Defense Transformation

Details on tracks at <http://www2.govexec.com/EIG2006/Agenda/content.cfm?ItemNumber=3140>.

To register for this event, go to <http://www2.govexec.com/EIG2006/Attend/content.cfm?ItemNumber=3135>.

1st National Internal Control & Fraud Conference

From the Association of Government Accountants
Monday, September 25, and Tuesday, September 26, 2006
Grand Hyatt Hotel
3300 Peachtree Road, Atlanta, GA 30305

AGA is proud to announce its latest educational offering – the First National Internal Control and Fraud Conference will be held on September 25-26, 2006 at the Grand Hyatt Hotel in downtown Atlanta, GA. With a theme of "Fraud Prevention and Detection: The Newest Tools and Techniques," the conference will focus on management's responsibility for ensuring a good system of internal controls and the role of all accountability professionals in minimizing the risk of fraud, waste and abuse. Hear from leaders in government and private industry who will discuss the latest discovery techniques and lessons learned from various schemes, and how different levels of government are cooperating to improve services to citizens.

Go to <http://www.agacqfm.org/fraud.aspx> for more information.

For more CPE opportunities around the country, check out the AGA Events Calendar at <http://www.agacqfm.org/events/calendarlisting.aspx>.

Featured Job Vacancy Announcement

The Internal Revenue Service currently has multiple openings for financial and systems accountants in the CFO Division. Opportunities exist for qualified and highly motivated candidates at levels GS 9 through 12 (\$44,856-\$84,559), GS 13 (\$77,353-\$100,554) and GS 14 (\$91,407-\$118,828). For more information, please contact Peter Meade, Office of Financial Reports, peter.m.meade@irs.gov.

For more federal job vacancy announcements, visit USAJOBS at <http://www.usajobs.com/>.

AICPA is Accepting Nominations for the 2006 Outstanding CPA in Government Award

Information obtained from March 10, 2006 AICPA Government E-News, reprinted with permission.

Major Change: Starting this year, CPAs working in and contributing to all levels of government-federal, state and local-will be eligible for nomination. One winner at each level will be selected each year which is an expansion of the program from prior years which rotated the level of government awarded that year. The awards are presented at the American Institute of Certified Public Accountants (AICPA) National Governmental Accounting and Auditing Update Conference.

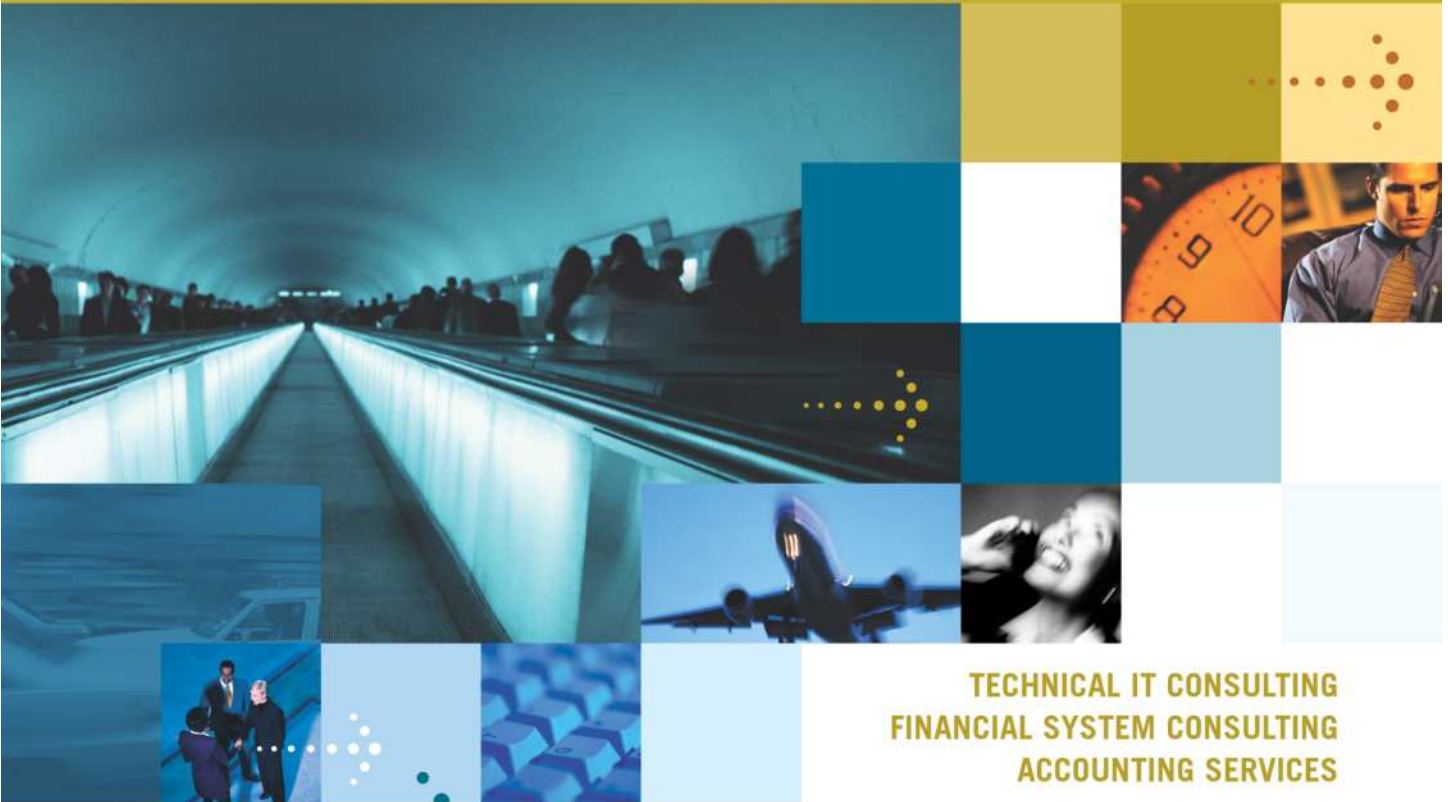
The application should include, at a minimum, a letter of recommendation from either the nominee's state CPA society or other professional association or from an AICPA or state CPA society member. To be eligible, the nominee must be:

- A member of the AICPA and/or a state CPA society employed in government. Government employees who have been retired for less than one year are also eligible.
- Distinguished by having made a sustained and significant contribution to the increased efficiency and effectiveness of his or her government organization.
- Distinguished by having made a significant contribution to the growth and enhancement of the profession.
- Nominated through a formal process by his/her State CPA Society, other professional association, an AICPA and/or State CPA Society member at large, or a federal, state, or local government agency.
- Currently not serving as the president of his or her state CPA society or as a member of the AICPA Board of Directors or AICPA Government Performance and Accountability Committee.

The deadline for nominations has been extended to April 30, 2006. For more information, contact Pam Green at pgreen@aicpa.org.



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