

# The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
WASHINGTON D.C. CHAPTER



Issue 9 • June 2008

## In This Issue

Message from the President & Editor's Note	3
Request for Newsletter Submission	4
Community Service	7
Our Sponsors	9
Spring AGA Conference Photos	10
AGADC Member Happenings	11
Member Profile: Eric D. Irizarry?	12
Luncheon Speaker: Kshemendra Paul	14
Announcements	15-16
Inside the Black Box	17-18
Mentoring Luncheon	19-21
Federal News	22
CGFM Article	23
Member Services	24
AGADC Financial Status	25
2007-2008 Calendar of Events	27-28
Officers and Directors	29

## Wine...

Please click on **Snapshots**  
for pictures of the AGA DC Winery Tour!



[Click Here](#)

### Our Sponsors!

## LUNCHEON SERIES

Members \$25  
Non-Members \$30



### Kshemendra Paul, Chief Architect June 19th, 2008

Zola restaurant - 800 F Street, NW - next to the International Spy Museum  
(one block from the Gallery Place/Chinatown red/yellow/green line Metro)

For more details, see <http://agadc.org/mlunch2.php>

Register online at <https://secure.serve.com/AGADC/lform2.php>

[Read Bio](#)

## Announcements

**AGA 57th ANNUAL PROFESSIONAL DEVELOPMENT CONFERENCE & EXPOSITION**

[Read More](#)

**JULY 27 - 30, 2008 - ATLANTA, GEORGIA**

### Treasury Year End Conference and Seminar

18th Annual Government Financial Management Conference

August 5- 7, 2008

[Read More](#)

## See You in September!

[Click here to sign up to get newsletter and meeting notices automatically e-mailed](#) <http://agadc.org/mlistsubscribe.php>

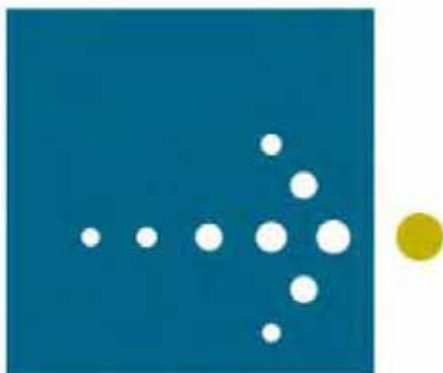
Cover photos by Christian and Barbara Tashbar

AGADOG

---

**THANK YOU**  
*For Your Support*

---



**savantage** solutions

## President's Message

by Dan Christovich, President

Dear AGA Friends and Colleagues,

This will be my final message as President of the Washington D.C. Chapter and not surprisingly, I write with mixed emotions! On the one hand, it has been a busy year and there have been challenges aplenty – it wouldn't be completely truthful for me to say that I wasn't looking forward to taking a break. But on the other hand, I'm asking "Do I really have to go? Can't I have another year?" I have really loved being Chapter President.



But transitions and change are the natural order of things, and besides, it seems that Scott is having lots of fun advising as our immediate Past President, so I hope to stay just as active supporting Ann Davis in the year ahead. I would like to thank all of you for giving me the honor of serving as your chapter president. Leading was made easy because of the hard work of the Chapter Executive Committee and the many volunteers who stepped up to make the chapter activities successful.

We have achieved great things this year and I hope that everyone has found the various programs, training, community service activities, and social events rewarding and worthwhile. Remember, we are a member run organization – so if you have thoughts and ideas on ways to improve the chapter activities, it's your duty to contact a member of the Executive Committee and pass it along. Or better yet, join us on the CEC and help build a better DC Chapter.

As summer begins, remember to be safe, relax a little and have fun, and be kind to each other.

Sincerely,

*Dan Christovich*

**Dan Christovich**  
AGA Washington DC Chapter President

### Newsletter Team

Emily Asmus, Editor

Leon Fleisher, Assistant Editor

Erwin Solbach, Graphics

## Editor's Note

by Emily Asmus, Editor

First off, let me say thank you for all those who submitted articles - there is a lot of knowledge in this group, whose articles, I am fortunate enough to review and publish. Our team took a lot of time to produce a high quality newsletter notifying AGA D.C. members of Chapter and National events, services, and the people supporting this professional organization. And, if you are not already a member, we encourage you to join AGA D.C. Chapter and enjoy the many benefits it offers, in particular the high quality luncheon series, learning opportunities, and conferences.



This year we decided to install a "Letters to the Editor" page in The Washington Connection, allowing members of the AGA D.C. Chapter to voice their opinions on any matters of concern to AGA D.C. Chapter. As a rule, we will only publish signed letters and reserve the right to crop submissions for the sake of space. Before submitting a letter/comment to the editor, please consider the following:

- Relate your issue to a recent chapter event or article
- Keep submissions short and concise
- State your main point at the beginning
- If applicable, please include the article title and author you are addressing
- Send articles to [Emily.Asmus@gt.com](mailto:Emily.Asmus@gt.com) with "Letter to the Editor" in the subject line

As a general rule, if you have something to say, say it! We also encourage you to submit your suggestions, comments, or questions about the AGA D.C. Newsletter. We have made some significant changes to the layout and would love to know what you think. After all, this is your newsletter, the strength of this page and general publication depends on your comments.

*"But words are things, and a small drop of ink,  
Falling, like dew, upon a thought produces  
That which makes thousands,  
Perhaps millions think."*

Lord George Gordon BYRON  
English poet (1788-1824)

Thank you for your words,

*Emily Asmus*

**Emily Asmus**  
AGA D.C. Chapter Newsletter Editor

## 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 roll-outs of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The Washington Connection will not be issued in July or August. The deadline for submitting articles to appear in the **September 2008** issue is **August 15, 2008**. Please send you comments and contributions to **Leon Fleischer**, the newsletter editor for the 2008-2009 program year, at [leon.fleischer@sba.gov](mailto:leon.fleischer@sba.gov), or to **Eric Irizarry**, the newsletter assistant for the 2008-2009 program year, at [eric.irizarry@faa.gov](mailto:eric.irizarry@faa.gov).



**THANK YOU**  
*For Your Support*

---



AGADG

**THANK YOU**  
*For Your Support*

---



AGADG

**THANK YOU**  
*For Your Support*



AGA  
AGACGFM

## WANT TO HELP?

If you're interested in being a liaison or joining the mentor program, as either a mentor or mentee, please contact Ruthie Apelt: [ruth.apelt@thomson.com](mailto:ruth.apelt@thomson.com)

### *Connect to the World of Government*



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>

## Community Service

Thanks again to everyone who helped make our DC Habitat for Humanity Project a success! On Saturday, May 3rd several members of the AGA's Washington DC Chapter and the Montgomery Prince George Chapter's formed a partnership to assist the DC Habitat for Humanity with the building of a new home on 55th & Clay St. NE. The team worked from 8:15 to 4:15 and performed duties like hanging dry wall, painting, landscaping, carpentry and other fun tasks. A special thanks to Michael Kess, Stuart Sklamm and team from Montgomery/PG and Tonya Allen Shaw, Dan Christovich and the DC team for their hard work on this project.

Our May Community Service Event will be collecting used eye glasses for the Lion's Club and used cell phones for HopeLine sponsored by Verizon Wireless Communications. Verizon Wireless' HopeLine program turns unused wireless phones into support for victims of domestic violence. Verizon Wireless collects no-longer-used wireless phones, batteries and accessories in any condition from any wireless service provider.

Proceeds from the HopeLine program are used to provide wireless phones and cash grants to local shelters and non-profit organizations that focus on domestic violence prevention and awareness. The Lion's Club Recycle for sight program provides used eye glasses for developing countries throughout the world to ensure that needy children and adults have eyeglasses. Donated eyeglasses are provided to the Lion's Club's Eyeglass Recycling Centers that are located throughout the world. The used eyeglasses are cleaned and classified by prescription and then they are distributed to those in need by Lion volunteers and other organizations world wide.

Please contact Lloyd A. Farmer 703-294-4473, Tonya Allen Shaw 202-720-5026 or AnnMarie Walker 202 461-6499 in order to get us your use eye glasses or cell phones.



**THANK YOU**  
*For Your Support*



AGA  
 AGA  
 AGA  
 AGA



## Want to Make a Difference?

### *Consider a Career in Government Financial Management*

Are you, or someone from your chapter planning to attend a career fair, or an event for college students? AGA now has an eye-catching brochure that offers information about government financial management careers and answers questions for aspiring government financial managers regarding the qualifications and skills needed to get started. It also includes a bookmark for students that directs them to the Tomorrow's Professionals website for more information. To order free copies of the brochure, please submit the collateral order form found in the Members Only section or contact Jessica Jones.





**AGA**

WASHINGTON, DC  
CHAPTER




**Deloitte.**



Grant Thornton 



PRICEWATERHOUSECOOPERS 

savantage solutions



SPONSORS

# Spring AGA Conference



*Past President, Scott Bell reviews the agenda*



*Conference Co-director Mike Allen welcomes attendees at the registration table.*



*Refreshments between sessions*



*Lead off speaker Danny Werfel answering follow-up questions with a reporter.*



*Conference participants enjoy the continental breakfast.*



*Wendy Payne leads off the FASAB panel.*



*Ross Sims giving a glimpse of the future at FASAB.*



*Wendy takes questions.*



*Conference Director Susan Johnson introduces Past President Scott Bell and President Elect Ann Davis and their presentation on Financial Report of the U.S. Government.*



*Conference Co-director Mike Allen introduces the GWA Session.*



*Conference Co-director Mike Allen introduces the GWA Session.*



*Scott makes a point...*



*Participants follow up with questions.*

# AGADC Member Happenings

# AGADC Member Happenings

## Snapshots

### AGADC *Winery Tour*

Share your snapshots with us. Submit your photo today, for September's newsletter.



## Who is Eric D. Irizarry?

Name: Eric D. Irizarry



AGA Position: Assistant Treasurer

Company: FAA

Title: System Accountant

**Background:** I am a CPA, CFE, CGFM and work as a Systems Accountant for the Federal Aviation Administration (FAA). I have been with the FAA for almost three years working on the implementation of OMB A-123, IPIA, and as an Audit Liaison. Prior to joining FAA, I worked at the Nuclear Regulatory Commission for three years where I performed accounting and budgeting duties. Previous experience includes Customer Service Manager, Senior Accountant and Senior Forensic Accountant in the private industry.

I have volunteered as a CEAR Reviewer and Agency Liaison for the past two years and DC Chapter Officer for the past year.

*How long have you been a member of AGA?*

I am on my third year as a member of AGA and second year with AGADC.

*How has AGA helped you with your career?*

AGA has given me the opportunity to meet a lot of friendly and knowledgeable people who are always willing to help others. AGA conferences, training (sometimes free), and monthly lunches have helped me expand my knowledge in financial management in the Federal Government. And by volunteering as an AGA CEAR Reviewer, AGA Agency Liaison, and AGA DC Chapter Officer, I have had the opportunity to put into practice and enhance my leadership skills.

*What advice do you have for someone thinking of joining the AGA?*

Every time I learn of someone thinking about joining the AGA, the first thing I tell them is about the free CGFM training and the three volumes of learning material they receive just for giving it a try. It's a win-win situation. I have actually managed to get three or my co-workers involved to take the classes and they are currently working on taking the exam. Becoming a CGFM was the key for me to link my knowledge and experience as a CPA and CFE in the private sector with how the Federal Government works.

*What is the best thing about working in government service?*

The best thing about working for the government is the many opportunities for learning and development,

including the opportunities to work in many different fields, agencies and locations, and of course, the satisfaction of serving my country again by assisting-as the FAA mission statement states--in providing the safest, most efficient aerospace system in the world. We have hard work ahead of us, but we are definitely getting there.

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

Although I have had some minor obstacles that have kept me from moving up even faster than what I have done so far, I prefer to focus on the positive. The fact is that I have gone from pay grade 11 to 14 (equivalent) in about six years that I have been with the Federal Government. I can't complain, I have been very lucky to have had the opportunity to work with open-minded professionals who have given me the opportunity to develop and grow in spite of my weaknesses.

*What is your favorite hobby or outside activity?*

With two teenaged daughters and a 10 year old boy, I almost forgot the meaning of those words. Besides reading about many different subjects and being a news and history channel junky, I suppose that my other hobbies and outside activities would be driving my kids around for soccer practices, games, music classes, gymnastic training, and ice skating classes among others. But my favorite and most challenging hobby is devising a different excuse every time I can to get my wife to do these tasks for me. :)

*What is your favorite flavor of ice cream?*

Baskin Robins -- one scoop of Nutty Coconut and one of Pistachio Almond.

*Anything else that you would like to highlight?*

I am a native of Ponce, Puerto Rico (USA). After finishing high school, I enlisted in the US Navy because I was tired of going to school and wanted to travel. One year into my Navy tour, I realized things would be better if I go to college. To make things more interesting, I was stationed in back in Puerto Rico and didn't get to travel much. There and while still in the Navy, I began taking college classes. Once my four-year tour was completed, I was honorably discharged and moved to Washington, DC with a friend from boot camp who provided with a place to stay. While working full time and with my wife pregnant, I began attending Southeastern University where I received my BS in Accounting and MBA degrees. Yes, it was hard, but I think it was even harder for my wife who was also working full time.

I reside in Arlington, VA with my wife, two young daughters and son.

Eric D. Irizarry,  
Assistant Treasurer, AGADC

**THANK YOU**  
*For Your Support*

**KEARNEY &  
 COMPANY**

*Certified Public Accountants  
 and Consultants*

AGA  
 A  
 G  
 A  
 D  
 O  
 C

## Connections at your Fingertips... ...Just Click



[AGA Membership Information](#)

[AGA Membership Application](#)

[CGFM Program Information](#)

[CGFM Program Application](#)

[AGA National Home Page](#)

[AGA D.C. Home Page \(Washington D.C.\)](#)

[AGA Northern Virginia Home Page \(Virginia\)](#)

[AGA Montgomery/PG Home Page \(Maryland\)](#)

[MACPA Home Page \(Maryland\)](#)

[VSCPA Home Page \(Virginia\)](#)

[GWSCPA Home Page \(D.C.\)](#)

[AICPA Home Page](#)

## Luncheon Speaker: Kshemendra Paul

---



As of October 1, 2007, leading the Federal Enterprise Architecture (FEW) Program Management Office (PMO) is Chief Enterprise Architect, Kshemendra Paul. Kshemendra served as Chief Enterprise Architect for the U.S. Department of Justice (DOJ) and was also DOJ's Program Manager for the National Information Exchange Model (NIEM). In this role he led efforts around data standards and inter-operability across Federal, State and Local stakeholders, resulting in adoption of NIEM as the basis for terrorism information sharing. Kshemendra also served as the co-Chair of the Services Subcommittee of the Architecture and Infrastructure Committee, where he was part of the team leading the development of the Practical Guide to Federal Service Oriented Architecture

Kshemendra was honored in 2006 with the Federal Computer Week IT Award celebrating the top executives from government, industry and academia having the greatest impact on the government information systems community.

Mr. Paul has over 23 years of experience in strategic planning, enterprise architecture, organizational management and systems development. Before joining the civil service in 2005, Mr. Paul was an active entrepreneur, co-founding LocalEyes (sold to AOL) and founding Andelina (sold to FoundryOne). He has participated as a member of senior management for a variety of other technology product and service companies. He holds both Bachelor's and Master's Degrees in Electrical Engineering, and an additional Bachelor's degree in Mathematics, from the University of Maryland, College Park.

---

**THANK YOU**  
*For Your Support*

---

**Deloitte.**

AGADG

## Announcements



**BUILDING ON THE DREAM:  
SHAPING A CULTURE OF ACCOUNTABILITY**  
July 27 – 30, 2008 | 24 CPE Hours  
Atlanta Marriott Marquis  
Atlanta, GA



### Welcome!

Join us for AGA's Professional Development Conference & Exposition (PDC)—the premier education and networking event for government financial management and accountability professionals.

AGA has been a leader in providing the best training for more than 57 years, and this is the place where it all comes together: the profession's top leaders, the latest technological advancements, more than 1,700 practitioners and daily networking events.

Offering 24 CPE hours, timely topics and an impressive lineup of speakers, PDC 2008 promises to be one of the Association's best. With the theme, Building on the Dream: Creating a Culture of Accountability, this event will convene government financial managers and accountability professionals from around the country for three and a half days of knowledge building and networking.

The PDC is the authoritative source for the knowledge and contacts you need to succeed in today's constantly changing environment. Learn about the newest research in the field. Find out about tools and techniques that have advanced the profession. Hear dynamic speakers. Discuss hot topics and trends. Meet the top leaders from federal agencies, state and local governments, the private sector and academia. Take part in small-group discussions, explore current issues and find answers.

From the practical to the theoretical, sessions will help attendees hone their skills to bring greater efficiency and effectiveness to government operations. Exhibitors are available to demonstrate the newest products to help your agency achieve its mission, and the networking events should not be missed.

General sessions feature speakers of national prominence and encompass the overarching tracks of the conference; concurrent sessions address current issues and best practices in the field. Create your own curriculum from more than 90 educational sessions organized around the following tracks:

- Auditing Tips, Tools & Techniques
- Accountability and Ethics
- Financial Management Strategies
- Management Challenges

The PDC is also about networking. Take advantage of the many receptions and social events that are planned, and enjoy the historical landmarks, good food and fun that Atlanta has to offer. Bring your family and explore the Georgia Aquarium, Centennial Olympic Park, the new World of Coca-Cola®, The King Center, Atlanta Botanical Garden and other area attractions.

Add sizzle to your summer... Join AGA for PDC 2008 in Hotlanta. Build on the dream... register today, and demonstrate show your commitment a more accountable future!

### Now Accepting Hotel Reservations for PDC 2008

NEW! PDC Headquarter Hotel Sold Out – Overflow Hotel Assistance Available The Atlanta Marriott Marquis Hotel is now sold out! You can still make a reservation, however, rooms are now being offered at significantly higher rates. If you still need to book a room for the AGA's Professional Development Conference & Exposition (PDC), please call A Room With A View at 800.780.4343 for assistance. They will secure the lowest available rate at a hotel within walking distance to the Marriott. This is a free service for all PDC attendees. We look forward to seeing you in Atlanta!

## Announcements (Cont'd)

---

### Treasury Year End Conference and Seminar

#### 18th Annual Government Financial Management Conference

- August 5-7, 2008
- Credit: up to 24 CPEs
- Tuition: \$915.00
- [Conference Details and Program](#)
- [Registration Form](#)

#### [Call for Presentation \(56 KB\)](#)

#### 2008 Year-End Closing Seminar

- August 4, 2008
- Credit: 7 CPEs
- Tuition: \$525.00
- [Seminar Details and Program](#)
- [Registration Form](#)
- Presents the latest information for agency submission of year-end reporting. Subject matter experts from OMB, Treasury, FASAB, and other agencies present pertinent information about financial reporting requirements.

You will have an opportunity to earn up to 8 Continuing Professional Education (CPE) credits.

## CGFM

---

### Take the CGFM Examinations Before the PDC

AGA is once again offering a great opportunity to take the CGFM Examinations and earn your CGFM before the 57th Annual Professional Development Conference (PDC) in Atlanta, GA. We are offering a two-day Intensive Review Course on Thursday, July 24, and Friday, July 25, 2008, and an opportunity to take the CGFM Examinations on July 26-27, 2008. The cost of the course is only \$249 for qualified participants, and it offers 18 CPE hours. Special Bonus: The CGFM Examinations are offered at no cost to course attendees.

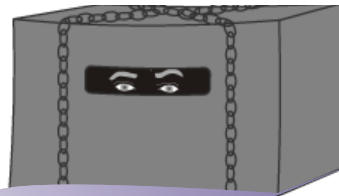
This Intensive Review Course will cover the updates to the CGFM Examinations, and this event will be the first opportunity to take the updated examinations. While the core of the examination content remained the same, the three examination content outlines were updated, refreshed and streamlined. This is your opportunity to get the most up-to-date information and earn your CGFM right at the PDC!

More information and a registration form for this event are available on the AGA website - [http://www.agacgfm.org/pdc2008/cgfm\\_exams.htm](http://www.agacgfm.org/pdc2008/cgfm_exams.htm). If you have any questions, please contact Crystal Vanison at [cvanison@agacgfm.org](mailto:cvanison@agacgfm.org) or 800.AGA.7211, ext. 316.



# Inside the Black Box

by Simcha Kuritzky, CGFM CPA



## Clearing Out Deposit Funds

### Introduction

Many of us make the same resolutions each year, such as to lose weight or spend more time on X. Treasury seems to have a perennial resolution to get rid of Deposit Funds and Clearing Accounts. The Governmentwide Accounting System (GWA) is supposed to solve this problem, but even as this new system is coming up, most agencies are requesting (and receiving permission) to maintain deposit funds.

### Definition

Deposit funds are meant to allow agencies to deposit their receipts and account for them later. Ideally, later is within a few days. The agency deposits checks or interagency transfers via IPAC using the Deposit Fund or Clearing Account symbol (with entry C108 debit 1010 Fund Balance with Treasury credit 2400 Suspense Liability), then transfers them to the correct symbol by reversing the original entry (or posting entry D506) and entering them as they should have with the correct Treasury Account Fund Symbol (TAFS).

### Disbursements

With IPAC, it is possible for one agency to take funds from another without fully identifying what those funds are for (the GWA model will allow agencies to block such disbursements by requiring valid data in certain fields before an IPAC can be processed). So, for the time being, it is also possible for disbursements to run through a Deposit Fund (the debits and credits are simply reversed).

Many agencies are actually disbursing from the Deposit Fund. If an agency collects funds and can't immediately figure out what they're for, there's a good chance they're not supposed to have those funds in the first place. If the agency determines the deposit went to the wrong agency or was a mistake (such as a duplicate payment), the easiest way to send the funds back is to disburse them directly to the original source. However, Treasury doesn't want agencies to disburse out of the Deposit Fund; monies are supposed to be

removed by reclassification to a TAFS that does have disbursing authority. So how is this done?

### Pure Cash Entry

Some agencies record the transfer under an appropriated TAFS with only cash accounts. While 1010 is the only SGL account for Fund Balance with Treasury, some 1010 activity should be reported on the SF-224 or SF-1219 (such as disbursements and deposits) and some should not (such as Treasury warrants). Many agencies use GL accounts to make this distinction. If an agency has 1010DP for deposits reported to Treasury, 1010DB for reported disbursements, and 1010NR for non-reported activity, then the original deposit in the Deposit Fund would debit 1010DP and credit 2400. The transfer would debit 2400 and credit 1010DP in the Deposit Fund, while the Appropriated Fund would post debit 1010DP credit 1010NR. The subsequent disbursement back to the source would debit 1010NR and credit 1010DB. The Appropriated Fund's trial balance would be unaffected by the transfer and disbursement since this really isn't the appropriation's activity; the fund is only being used as a conduit to clear out the deposit fund. The problem with this approach is that the disbursement is not simultaneous with the transfer, so it is possible that the disbursement could take place in the next month or quarter from the transfer so when the agency tries to reconcile their Fund Balance with Treasury, they won't be able to account for the balance in 1010NR.

### Budgetary Account Entries

Since the FACTS II reporting system requires Fund Balance with Treasury to match the balance of cash-related budgetary accounts, the transfer and disbursement need to be recorded there as well. However, since this activity shouldn't be reported as part of the Appropriated Fund's normal activity, the transfer and disbursement should use the same budgetary accounts (e.g., the transfer should not debit 4261 Actual Collections of Business-Type Fees if the disbursement will credit 4902 Delivered Orders - Obligations, Paid). There are numerous cash/non-cash pairs of accounts that one can post,

## Inside the Black Box (Cont'd.)

debiting the cash-related account for the transfer and reversing the entry for the disbursement, including: reimbursements (4252 collected 4251 receivable), reimbursement advance (4222 advanced 4221 no advance), obligated advance (4802 paid 4801 unpaid), and expenditures (4902 paid 4901 unpaid). The Standard General Ledger (SGL) Board recommends posting fees (entry C152), with a debit to 1010 and 4266 Other Actual Business-Type Collections From Non-Federal Sources and a credit to 2400 and 4060 Anticipated Collections From Non-Federal Sources. This assumes that 4060 already has a debit balance, since one wouldn't want an unnatural credit balance in 4060. If that is not the case, then post instead to a status account such as 4630 Funds Not Available for Commitment/Obligation (effectively combining entries A140 and C152).

### *Conclusion*

One day, hopefully soon, all collections will arrive with enough information for agencies to properly identify them when they are deposited. Until then, agencies will have to use the suspense SGL account and probably Deposit Funds as well. Deposit funds don't have disbursing authority, so it's best to transfer deposits to be returned into another fund and then disburse. When recording either an unclassified deposit or transfer into a fund with budgetary authority, it is important to post the proper budgetary accounts to avoid imbalances.

*Simcha Kuritzky*  
*Simcha Kuritzky, CGFM CPA*

Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to [Simcha.Kuritzky@CGIFederal.com](mailto: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.

**MENTORING/LIAISON LUNCHEON:  
Sam Mok, AGA'S Incoming President,  
Adds Perspective to Mentoring Panel's Discussion**

**By the Membership/Liaison Committee**

**May 6, 2008**

**Sam Mok's Remarks**

With Sam Mok, AGA's incoming President, providing some extra "star power," AGA D.C.'s Membership/Liaison Committee hosted its spring luncheon on April 24 for agency/corporate



liaisons and those interested in the Committee's mentoring program. Before kicking off a discussion by three mentors and two mentees, Sam, former CFO of the Department of Labor, and now the Managing Member of Condor International Advisers LLC, provided nuggets of wisdom on mentoring. The audience hung on every word Sam and the mentoring panel had to share.

Likening himself to Scarlett O'Hara of "Gone with the Wind" fame, Sam vowed as a young immigrant waiter at a Chinese restaurant, "never to be poor again," to paraphrase Scarlett's famous line, "I'll never go hungry again." To embark on a path to success, Sam gained critical work skills, notably in accounting and auditing. Along the way Sam learned that asking for a mentor's time is asking for an invaluable gift, that is, someone's time. Sam believes that successful mentees or those seeking guidance from mentors, should protect the mentor's investment in the person by making the mentor "look good," chiefly by demonstrating the ability, willingness and desire to perform above duty and to show a burning desire to be successful. The ability to build alliances with others and to demonstrate loyalty to mentors and those one works for are components of success, Sam adds.



**Discussion by Mentors and Mentees**

Not only did attendees get to enjoy Sam's inspiring message and a fine brown bag lunch, but they also got to hear different perspectives offered by such mentors as:

- Scott Bell, former AGA D.C. President who works for the Department of Treasury;
  - Evelyn Brown, former Deputy CFO of the Office of Personnel Management (OPM) and recipient of AGA D.C.'s James W. Saylor award for her service; and
  - Phil Giza, former Accounting Officer, Finance Chief, and Director, and long-time AGA D.C. member who works for the Department of Health and Human Services (HHS), as well as views shared by two mentees:
  - Boris Lyubovitsky, a CPA with the U.S. Department of Agriculture, and
  - Norm Ingram, who until recently worked for the Peace Corps.
-

Scott Bell noted that mentors can serve as a “PR agent” for a mentee and sometimes as an emotional resource. Evelyn, who has advised so many mentees, knows the satisfaction of helping others. Phil, recognizing the value of mentoring when faced with changes in the government financial management workplace, believes that professionals in the different disciplines need to confer with each other, and mentoring helps promote knowledge transfer. As mentees, Boris and Norm recognize the insights shared through mentoring. Both have gained an appreciation for the value of networking through their mentors.

At the end of the panel discussion, Sam noted the importance of referrals for those seeking jobs in the fairly small government financial management community, where sometimes only one person is seriously considered for a position.



### **Awards Dinner Announcement**

Wearing his hat as a promoter of AGA D.C.’s annual Awards Dinner, Scott Bell invited attendees to the Saturday, May 31, 6:00 p.m. reception and the 7:00-8:30 p.m. dinner and awards ceremony to be held at the Grand Hyatt Hotel in Washington, D.C. (You may register on line at the AGA D.C. website: [www.agadc.org](http://www.agadc.org). See the link under “Announcements”)

### **Mission of Liaisons/Seeking Volunteers**

Marguerite Nealon and Ruthie Apelt of the Membership/Liaison Committee advised liaisons of their important role in recruiting members to AGA’s largest chapter, which numbers 1650. Liaisons were reminded of:

- The multiple benefits offered to members, including the availability of the mentoring program which is open to all members;
- The ability to download AGA D.C.’s brochure for recruiting new members, and
- The need for volunteers to serve on the Membership/Liaison Committee.

### **Interested in the Mentoring Program or in Serving on the Membership/Liaison Committee?**

If you are interested in the Mentoring Program or in serving on the Membership/Liaison Committee, please contact either Marguerite Nealon at [wnealon01@aol.com](mailto:wnealon01@aol.com) or

Ruthie Apelt at [ruth.apelt@thomsonreuters.com](mailto:ruth.apelt@thomsonreuters.com).

### **Thanks to Our Outgoing Committee Co-Chair**

Marguerite and Ruthie wish to thank LeAnn Corcoran, the Membership/Liaison Committee Co-Chair, and her employer, Savantage Solutions, an AGA D.C. Diamond sponsor, for providing so much support in the past few years to our endeavors, which include:

- Developing and producing our handy, tri-fold AGA D.C. brochure;

- Reintroducing what has turned out to be a huge success, the mentoring program;
- Enlisting the services of AGA D.C. retirees in our mentoring program, and addressing retirees' contributions in newsletter articles;
- Hosting the twice yearly free luncheons for liaisons;
- Marketing AGA D.C. through polo shirts and T-shirts emblazoned with the AGA D.C. logo; and
- Publishing articles in *The Washington Connection* on membership, liaisons, and mentoring.

Savantage Solutions has redesigned the AGA D.C. website and has provided countless examples of logistical and administrative support.

Although LeAnn will no longer be serving in a Co-Chair capacity next year, we know we can always count on LeAnn and Savantage Solutions for continuing support!

---

## Federal News Article

### OMB Promotes Fiscal Cooperation

by Mary Mosquera, Published on May 9, 2008

The Office of Management and Budget is encouraging the budget and financial management communities to cooperate as both move to consolidate and standardize under lines of business initiatives.

Budgeting and financial management have a relationship, said Andrew Schoenbach, chief of OMB's Budget Systems Branch and policy lead of the Budget Formulation and Execution Line of Business consolidation initiative.

Federal budgeting decisions are made by a dynamic process driven by policy, then financial management ensures that individuals do what they say they will, he said at a conference today sponsored by the Association of Government Accountants' Washington, D.C., chapter and the Greater Washington Society of Certified Public Accountants.

Under the Budget Formulation and Execution LOB, a working group has identified intersections between budgeting and financial management processes in an exposure draft of a Touch-Points document, he said. The group currently is mapping budget execution processes and data flow among agencies, the Treasury Department, OMB and Congress. The goal is to reach a governmentwide consensus process and data model to support the automated data exchange between budget execution and financial management systems.

The Touch-Points document is available at the MAX Federal Community, a wiki that is a key component in developing the Budget Formulation and Execution LOB. MAX has grown to 6,300 federal users. Originally it was for information and document sharing about budget formulation, but it has expanded to other subject communities, such as financial management, homeland security, human capital and performance.

Users can restrict information and documents to certain levels or categories of users, and information can be repurposed across the communities by agency or governmentwide, Schoenbach said.

"It's no effort, and it's all there to use," he said. The budget LOB makes 10 capabilities available as common services, including agency budget tools, managing integration, analysis, data collection and tracking, collaboration, and document production. The Budget Formulation and Execution Manager is a shared budget formulation service among six agencies. The manager originally was a Treasury product, but it was modified to be more generic so it could be more widely used. A performance-measure manager module was added recently to establish and track performance metrics, Schoenbach said.

During the coming year, the agencies using the BFE Manager will establish a data transfer link with OMB's PARTWeb system, which is used to track the Program Assessment Rating Tool performance information.

The MAX community is a repository of information and documents on budget and other subjects that will be critical for the next administration's transition team, he said. For federal employees, putting their information and documents on MAX will eliminate the uncertainty of determining who would be the correct person on the transition team to receive certain restricted information.

MAX also lets users perform network-like editing of files in Microsoft office applications, communications using threaded comments and indexed searches.

---

Reproduced with permission of Federal Computer Week, Copyright © 2008, 1105 Government Information Group. All rights reserved.

## CGFM Article

### AGA TOPICS Newsletter AGA Partners with Norwich University to Promote CGFM

A new partnership with Norwich University gives AGA members the opportunity to earn 12 graduate credits and prepare for the CGFM designation at the same time.

AGA's three government financial management courses that are the basis for preparing for the CGFM Examinations are being expanded by the Northfield, VT-based University for its online Master of Public Administration program.

"We are excited about incorporating the CGFM course materials into our curriculum. It fits our mission to work with professionals, and will be an important step forward in adding value to our program", said Donal F. Hartman Jr., J.D., LLM, director of the MPA program. He added, "Our curriculum opens the door for AGA members to learn more about management and leadership via the online classroom, which is asynchronous, interactive and capable of bringing a world of online resources to the student. It offers a balanced and proven learning experience that includes case studies, research proposals, written assignments and online discussions."

The university's first 11-week seminar will begin Dec. 1, 2008. It will present MPA students an optional concentration in government fiscal management. For people interested only in earning the CGFM, it provides graduate credits that can be used later through in Norwich's MPA Program should a student wish to do so later. Six seminars, of six credits each, are needed to earn the Norwich MPA, which can be completed in 18 to 24 months. In effect, successful completion of the new concentration provides 12 graduate credits for future use.

AGA's Intensive Review Course, and the CGFM Examinations themselves, will be administered at Norwich University as part of the required one-week residency conference prior to graduation. "The advantage for MPA students is that they have the opportunity to earn a recognized professional credential in addition to a degree," Hartman said. "It means they have special skills and knowledge. It is also valuable for public service professionals seeking to use

financial management principles to improve internal efficiencies as well as to enhance the fiscal health of their organization."

The idea of a government finance concentration came about during a discussion among the Board of Fellows for the University's School of Graduate Studies. One of the members is Pete Aliferis, CGFM, AGA's deputy executive director of Operations and Professional Certification. Aliferis, who is a 1968 graduate of Norwich University, said that in his experience, MPAs exit their academic programs without enough knowledge of government financial management. The CGFM courses were seen as a good fit.

The two-year-old MPA program's faculty includes former police chiefs, executive directors of public human services and nonprofit organizations and others with vast public administration experience along with knowledge of online learning. All students' questions are answered in 24 hours or less, and the students work in online "classrooms" of 15 students or less. "Some of our people may be looking for an opportunity to enhance their professional leadership skills, some want a promotion, some want to teach following retirement from public service," Hartman said. "A master's degree opens those doors." Add the CGFM credential, and opportunities expand even further.

---

—By: *Christina M. Camara*

## Member Services

---

The month of June brings the start of summer, as well as the opportunity to come out and enjoy a picnic with fellow AGA DC Chapter members. The date is tentatively set for June 28. Details regarding location and time will be sent out shortly! Later this summer we will check out the new Nationals Stadium. We will again precede the game with a tailgate and cheer the Nationals to victory. The Nationals game will take place in the month of August. Further details to come!

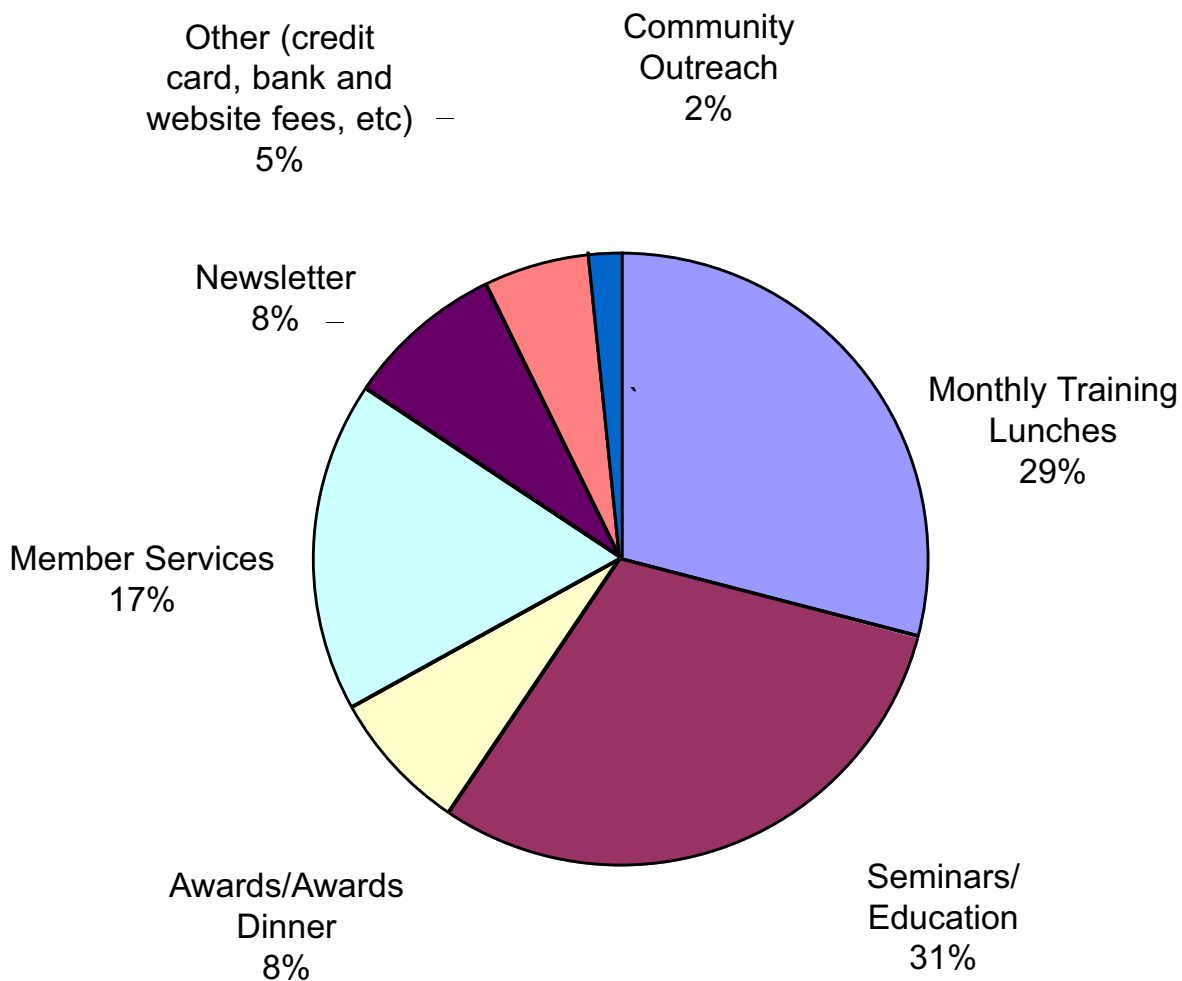




## AGADC Financial Status

---

### AGA DC Chapter Year to Date Expenses as of 4/30/08



**THANK YOU**  
*For Your Support*

---

PRICEWATERHOUSECOOPERS 

AGADG

**THANK YOU**  
*For Your Support*

---

  
**Watkins Meegan**  
**Government Services, L.L.C.**  
Financial Management and IT Advisors

AGADG

## Calendar of Events — 2007/2008 Program Year

Month	Luncheons	Community Service	Member Service	Education	Early Careers	Membership	Awards	CEC Meetings
September	19-Sep-2008 Zola Restaurant Danny Werfel Deputy Controller OMB Topic: "Smarter Accountability"	Baby Food Challenge	5-Sep-2008 Zaytina Happy Hour 4:00 - 6:00 PM	20-Sep-2008 Audio Conference (AC) Making the Transition to Management: What it Takes to Succeed				4-Sep-2007
	17-Oct-2008 Zola Restaurant Sally Ann Harper Topic: "Transforming the Enterprise at GAO"	Walk D'feet ALS ALS Association	5-Oct-2008 or 7-Oct-2008 Mont Vernon 6:00 - 9:00 PM OR NOVAGA 6:00 - 9:00 PM		17-Oct-2008	25-Oct-2008 Membership Luncheon Jerry Murphy Former Treasury Fiscal Assistant Secretary 12:00 - 1:00 PM Veterans Affairs		2-Oct-2007
October			25-Oct-2008 Old Europe Oktoberfest					
			28-Nov-2008 Opera Night at Café Mozart 6:30 PM					6-Nov-2007
November								
December	5-Dec-2008 Zola Restaurant William Campbell CFO Amtrak Topic: "The Transition from Public to Private Sector Financial Management"	Collect toys for needy children at monthly luncheon US Marine Corps Toys for Tots Program	6-Dec-2008 Mystery Dinner Show* 6:30 PM Dinner 8:00 PM Show Blair Mansion Inn Silver Spring MD	12-Dec-2008 Anatomy of Fraud: Case Examples of Greed, Collusion and Override of Controls	5-Dec-2008 FSIQ/CGAC & BTA/SFIS Update NOVA Chapter's Holiday Social Immediately following <a href="http://agadc.org/novatra&lt;br/&gt;ining.php">http://agadc.org/novatra ining.php</a>			4-Dec-2007
			17-Dec-2008 Holiday Happy Hour Old Ebbitt Grill 4:30 - 6:30 PM					
January	23-Jan-2008 Zola Restaurant Ken Carline Fiscal Assistant Secretary Treasury	Collect spare change at month luncheon - Make-A-Wish Foundation	AGA Dinner					6-Jan-2008
	20-Feb-2008 Zola Restaurant Steve Isakowitz, CFO US Dept of Energy	Volunteer Income Tax Assistance (VITA)	6-Feb-2008 Capitals Game Partner with NOVA	7-Feb-2008 AC- Internal Controls				6-Feb-2008

## Calendar of Events — 2007/2008 Program Year

Month	Luncheons	Community Service	Member Service	Education	Early Careers	Membership	Awards	CEC Meetings
February				21-Feb-2008 - 22-Feb-2008 National Leadership Conference Washington DC 14 CPEs				
	26-Mar-2008		7-Mar-2008					8-Mar-2008
March	Zola Restaurant Bill Boutboul Topic: Overview of audit of consolidated financial statements	Dress for Success Suit Drive	Smithsonian Museum of Natural History Jazz Cafe 6:30PM					Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
April	16-Apr-2008		12-Apr-2008		3-April-2008 or 4-April-2008	16-Apr-2008		1-Apr-2008
	Zola Restaurant	Habitat for Humanity	Virgina Wine Tour (Partner with NOVA)		White House Tour	Membership Briefing EPA		Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
	Speaker TBD				TBD	24-Apr-2008		
					Capitol Tour	Free Liason/ Mentoring Luncheon featuring Sam Mok and mentorship panel 12:00 - 1:00 PM		
May				7-May-2008 8-May-2008			31-May-2008	6-May-2008
		Eye-glass Collection for Lions Club and Cell Phone Collection Verizon Wireless		Spring Conference Ronald Reagan Bldg			Awards Gala Washington Hyatt Hotel 6:00 PM	Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
June			28-Jun-2008					3-Jun-2008
		So Others Might Eat	Picnic					Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM
July				27-July-2008 30-July-2008				1-Jul-2008
		Boys and Girls Club (Baseball Outing)		Professional Development Conference Atlanta, GA				Teleconference #: 1 866 285 7776 Participant Code: 7682585 12:00 - 1:00 PM

# 2007/2008 Officers and Directors

## Officers

*President, Dan Christovich*  
U.S. Coast Guard  
202-475-3475  
[Daniel.J.Christovich@uscg.mil](mailto:Daniel.J.Christovich@uscg.mil)

*President Elect, Ann Davis*  
Treasury  
[ann.davis@do.treas.gov](mailto:ann.davis@do.treas.gov)

*Past President, Scott Bell*  
Treasury  
202-622-1797  
[Scott.Bell@do.treas.gov](mailto:Scott.Bell@do.treas.gov)

*Secretary, Shonya Carlock*  
PriceWaterhouseCoopers  
703.918.1557  
[shonya.carlock@us.pwc.com](mailto:shonya.carlock@us.pwc.com)

*Asst. Secretary, Ahuja Jay*  
Booz Allen Hamilton  
571-212-6595  
[ahuja\\_jay@bah.com](mailto:ahuja_jay@bah.com)

*Treasurer, Christie Beck*  
Independent  
703-532-2319  
[c.r.beck@hotmail.com](mailto:c.r.beck@hotmail.com)

*Asst. Treasurer, Don Geiger*  
IFAC  
416-204-3303  
[Donald.Geiger@do.treas.gov](mailto:Donald.Geiger@do.treas.gov)

*Asst. Treasurer, Eric Irizarry*  
FAA  
202-267-9551  
[Eric.Irizarry@faa.gov](mailto:Eric.Irizarry@faa.gov)

*Regional Vice Pres, Doreen Schute*  
Clifton  
[Doreen.Schute@cliftoncpa.com](mailto:Doreen.Schute@cliftoncpa.com)

## Administration

*Director, Stacye Loman*  
ACCEL Corp  
301-879-2095  
[sloman@accel-corporation.com](mailto:sloman@accel-corporation.com)

*Asst. Director, Pushparajan (Swamy)*  
Arokiaswamy  
VA  
[Pushparajan.Arokiaswamy@va.gov](mailto:Pushparajan.Arokiaswamy@va.gov)

## Awards

*Director, Jeff Green*  
Kearney & Co  
(703) 931-5600 x123  
[jgreen@kearneyco.com](mailto:jgreen@kearneyco.com)

*Asst. Director, Pat Wensel*  
Independent  
301-384-0896  
[dpwensel@verizon.net](mailto:dpwensel@verizon.net)

*Asst. Director, Eleanor Crawford*  
Ernest & Young  
202-327-5903  
[eleanor.long@ey.com](mailto:eleanor.long@ey.com)

## CGFM Coordinator

*Doug Bennet*  
NGA  
(202) 842-6882  
[D-Bennett@nga.gov](mailto:D-Bennett@nga.gov)

*Asst Director, Audrey Duchesne*  
OMB  
202.395.3072  
[Audrey\\_L.\\_Duchesne@omb.eop.gov](mailto:Audrey_L._Duchesne@omb.eop.gov)

## Community Service

*Tonya Allen Shaw*  
USDA  
202-720-5026  
[Tonya.Allen-Shaw@USDA.GOV](mailto:Tonya.Allen-Shaw@USDA.GOV)

*Asst Director, Lloyd Farmer*  
Milcorp  
703-516-9134 ext 11  
[lfarmer@milcorp.com](mailto:lfarmer@milcorp.com)

*Asst, AnnMarie Walker VA*  
[annmarie.walker@va.gov](mailto:annmarie.walker@va.gov)

## Corporate Sponsors

*John Cherbini*  
KPMG  
202-533-4339  
[jcherbini@kpmg.com](mailto:jcherbini@kpmg.com)

*Asst Director, Marianne Condon*  
VA  
202-874-5709  
[marianne.condon@mail.va.gov](mailto:marianne.condon@mail.va.gov)

## Early Careers

*Laura Glass*  
Oracle  
703-919-9181  
[LAURA.GLASS@oracle.com](mailto:LAURA.GLASS@oracle.com)

*Asst Director, Ross Simms*  
FASAB  
202-512-2512  
[SimmsR@fasab.gov](mailto:SimmsR@fasab.gov)

## Education

*Susan Johnson*  
LMI  
703-917-7082  
[ssjohnson@lmi.org](mailto:ssjohnson@lmi.org)

*Asst Director., Mike Allen*  
LMI  
571-633-7804  
[MALLEN@lmi.org](mailto:MALLEN@lmi.org)

## Meetings

*Corbin Neiberline*  
202-533-3224  
KPMG  
[cneiberline@kpmg.com](mailto:cneiberline@kpmg.com)

*Asst Director, Ryan Bolz*  
KPMG  
202-533-4368  
[rbolz@kpmg.com](mailto:rbolz@kpmg.com)

## Member Services

*Lisa Robenseifner*  
Price Waterhouse Coopers  
703-918-1005  
[lisa.robenseifner@us.pwc.com](mailto:lisa.robenseifner@us.pwc.com)

*Asst. Director, Caitlin Holmes*  
Price Waterhouse Coopers  
703-918-1293  
[caitlin.b.holmes@us.pwc.com](mailto:caitlin.b.holmes@us.pwc.com)

## Membership & Agency Liaison

*Co-Directors*  
*Marguerite Nealon*  
FMS  
202-874-5709  
[Marguerite.Nealon@fms.treas.gov](mailto:Marguerite.Nealon@fms.treas.gov)

*LeAnn Corcoran*  
Savantage  
301-258-5628  
[lcorcoran@savantage.net](mailto:lcorcoran@savantage.net)

*Asst. Director, Ruthie Apelt*  
Thomson Tax and Accounting  
703-548-0368 - o; 703-568-8775 - c  
[ruth.apelt@thomson.com](mailto:ruth.apelt@thomson.com)

## Newsletter Editor

*Editor, Emily Asmus*  
Grant Thornton  
703-837-4447  
[Emily.Asmus@gt.com](mailto:Emily.Asmus@gt.com)

*Asst. Editor, Leon Fleisher*  
SBA  
202-205-6121  
[Leon.Fleischer@sba.gov](mailto:Leon.Fleischer@sba.gov)

## Programs

*Ken Bresnahan*  
Grant Thornton  
703-637-3034  
[ken.bresnahan@gt.com](mailto:ken.bresnahan@gt.com)

*Asst Director, Kim Farington*  
OMB  
[kfarington@omb.eop.gov](mailto:kfarington@omb.eop.gov)

## Publications

*Simcha Kuritzky*  
CGI  
703-227-5796  
[Simcha.Kuritzky@cgifederal.com](mailto:Simcha.Kuritzky@cgifederal.com)

## Webmaster

*Tim Coulson*  
Savantage  
[tcoulson@savantage.net](mailto:tcoulson@savantage.net)

Newsletter Designer: Erwin Solbach, [solbach7@gmail.com](mailto:solbach7@gmail.com)



Washington Chapter  
P.O. Box 423  
Washington, DC 20044-0423  
[www.AGADC.org](http://www.AGADC.org)

  
**AGA**  
WASHINGTON DC, CHAPTER