

ASSOCIATION of
GOVERNMENT
ACCOUNTANTS

THE WASHINGTON CONNECTION

Washington Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • March 1997

WASHINGTON CHAPTER LUNCHEON MEETING

THURSDAY, March 6, 1997

Grand Hyatt Hotel
1000 H Street, NW
(At Metro Center - 11th Street Exit)

Social: 11:30 - Luncheon: 12:00 Noon

Cost: Members \$17.00; Nonmembers \$22.00

New members - your first luncheon meeting is free!

*****Special afternoon session
following the luncheon - See page 3 before
registering*****

LUNCHEON SPEAKER



Kathleen Adams, Associate Commissioner for Systems Design and Development, Social Security Administration

Kathleen Adams is the Associate Commissioner for Systems Design and Development for the Social Security Administration (SSA). She is responsible for overseeing and managing design and development of all applications software and data

bases to support SSA's business processes. These systems account for more than one quarter of the United States budget and touch the lives of all Americans. She is instrumental in leading SSA's move from a centralized, mainframe information processing environmental to a cooperative, client/server environment.

Prior to assuming her current position in 1993, Ms. Adams was the Deputy Associate Commissioner for Systems Design and Development. She has also held a variety of technical and managerial positions in information systems, operations, policy, and budget components in the SSA and Health Care Finance Administration.

Ms. Adams is the chairperson of the Year 2000 Interagency Committee, which is addressing the need for all government agencies to ensure their computer systems continue running when the calendar changes to 2000. She is the chairperson of the Advisory Committee on Data Processing of the International Social Security Association, and she serves on the Information Technology Resource Board.

Ms. Adams has received numerous awards, including the Commissioner's Citation and awards from Government Computer News, Federal Computer Week, the Federal Executive Board, and the Secretary of Health and Human Services. She is a graduate of the Health and Human Services Senior Executive Service Candidate Development Program.

Ms. Adams received her B.A. from the University of Maryland. She has done graduate work at the George Washington University and has completed executive training at the Kennedy School of Government, Harvard University.

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President's Message



Gary Amlin, President

We had an outstanding turnout for our February luncheon. Our speaker was Angela L. Avant, Inspector General, District of Columbia Government. She was extremely informative and candid, and I know all who attended enjoyed her comments and appreciated her coming to address our Chapter. We continue to bring in these exceptional personalities for your benefit. Please review our newsletter for each upcoming speaker so you can participate in these exchanges. Starting on page 5 of this newsletter is a write-up of Ms. Avant's remarks. If you were unable to attend, please refer to this article for coverage.

Our March luncheon will provide another opportunity to not only hear an excellent speaker, but to participate in an afternoon follow-on meeting on the topic of the "Year-2000" problem and how to get it resolved. See the facing page of this newsletter for information on the specifics of this educational event.

This month's newsletter also includes the ballot for the election of the 1997-1998 officer and director positions. Please make sure you review the nominations and send in your vote so we can continue to provide you with the very best support possible. As mentioned last month, we have several other educational events coming up that may be of interest to you. Please review this newsletter for information on those events as well.

Ms. Maureen Smith, a senior manager at KPMG Peat Marwick, brought sixteen new members to the February luncheon meeting. Ms. Smith is a member of the AGA National membership committee and has been a Washington Chapter member since 1991. She was a top recruiter last year also, with thirteen new members. On behalf of the membership, I would like to thank Maureen and all our recruiters and welcome our new members.

Looking forward to seeing you at our March luncheon.

Gary Amlin, CGFM

Highlights of the January 22th, 1997 Executive Council Meeting

- Marcia Caplan, Director of Budget & Finance, provided a proposed revised budget which was discussed and approved.
- The Executive Council voted to charge chapter members \$40 to attend both the March luncheon and educational seminar on the Year 2000. Members can earn 4 CPEs for attending both functions.
- Eva Williams, Director of Membership, reported that the Chapter has reached 74 percent of our acquisition goal, and she will have one more mailing this year to recruit new members.
- The Executive Council scheduled its next meeting for February 26, 1997, at 11:30 a.m. at the Veterans Administration Headquarters building.

Marianne Morahan, CGFM

The Chapter has earned 8,629 points in the Chapter Recognition Program as of December 1996

REGISTRATION FORM

YEAR 2000 - PRACTICAL APPROACHES TO SOLVING THIS BUSINESS PROBLEM

Thursday, March 6, 1997
(Following the monthly luncheon program)

Registration Fee:

Washington, DC Chapter AGA Members:	\$40 Luncheon and Afternoon Session
	\$25 Afternoon Session
All Others:	\$50 Luncheon and Afternoon Session
	\$30 Afternoon Session

Payment Method:

- Training Authorization Form (Please bring a copy of SF 182)
- Check (Payable to AGA - Washington, DC Chapter)

Name: _____

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Are you a Washington, DC Chapter member?: Yes or No

To register by FAX:	Attn. Virginia Murphy (703) 741-1616
To register by phone:	(703) 758-4080
To register by e-mail:	virginia_murphy@notes.pw.com

See the agenda on the next page!

Be sure and make your reservation
for the next luncheon by Monday,
March 3rd

**Association of Government Accountants
Washington, DC Chapter
Presents:**

**YEAR 2000 - PRACTICAL APPROACHES TO
SOLVING THIS BUSINESS PROBLEM**

**Thursday March 6, 1997
(immediately following the monthly luncheon program)**

Symposium Agenda

- 11:30 am to 1:00 pm Registration
- 12:00 pm to 1:00 pm Luncheon Address
Year 2000 - Computers and Government Financial Managers
Kathy Adams, Associate Commissioner, Systems Design and Development,
Social Security Administration
- 1:00 pm to 1:15 pm Introduction
Fred Fagerstrom, Partner, Price Waterhouse LLC
- 1:15 pm to 3:00 pm Approaches to Solving the Problem
John Yost, Project Director, Year 2000 Project Office, Internal Revenue Service
Pam Stallings, Project Manager, Year 2000 Project, Department of Housing and
Urban Development (invited)
Andy Malay, Vice President - Technical Practices, COMSYS
- 3:00 pm to 3:30 pm GAO and Audit Perspective
Bill Franklin, Director, Information Systems Methodology and Support, General
Accounting Office
- 3:30 pm to 4:00 pm Panel Discussion
Moderator: Fred Fagerstrom, Partner, Price Waterhouse LLC

Grand Hyatt Hotel
1000 H Street, N.W., Washington, DC
By Metro: Metro Center - 11th Street Exit

Recommended 4 Hours CPE

For more information, call Virginia Murphy (703) 741-1738

Summary of Luncheon Speaker's Remarks: District Inspector General Speaks on Improving the City's Financial Management.....

By Edward Baxter, Assistant Editor

The role of any Inspector General (IG), federal, state, or local, has many unique and autonomous characteristics. Perhaps most unique, however, is that of the Inspector General for the District of Columbia. The District operates like any city in the nation, but must also deal with the tasks

normally reserved for state or county governments. The District also operates in a highly political environment. The District Inspector General therefore must handle a wide range of complex tasks and issues unique to that office. February's luncheon speaker was Angela L. Avant, the IG for the District of Columbia. Ms. Avant has held this position since December 1995, after nomination by the Mayor and confirmation by the District of Columbia Financial Responsibility and Management Assistance

Authority. In this capacity, she is responsible for the review and oversight of District operations; the investigation of fraud, waste, and abuse in government programs and operations; and external audits of the government's programs, operations, and financial statements. Ms. Avant began her presentation by discussing how the IG function can assist in improving financial management in government, and, given her unique role, went on to enlighten the group as to the role and responsibilities she faces as the city's IG.

Congress, the D.C. Control Board, the City Council, and all citizens throughout the District look to Ms. Avant's office for guidance and action on a wide range of issues. "The D.C. Inspector General is a rather unique office, Ms. Avant said. The environment my office has to operate in is, needless to say, challenging." One area that the District IG's office has had to focus on is financial management, particularly improving management oversight and systems. It is one of increasing importance, due to the financial crisis the city has been facing. Financial management is clearly a very broad topic, but, at a minimum, it includes accurate forecasting of revenues and expenditures, lawful, efficient, and effective use of government funds, financial management systems that use meaningful and timely financial data, and competent and well-trained financial managers equipped with the right tools to make competent decisions.

Poorly performing staff with antiquated systems can clearly lead to disaster. Improving financial management requires a fundamental understanding of what is wrong, what is needed to correct it, and creating a plan to attack the issues. The IG

function can certainly contribute in this area. The IG can assist management in identifying weaknesses and recommending corrective action. Further, the IG must formulate a viable and clear strategy to attack financial management and operational issues which increase the risk of fraud, waste, and abuse. A critical element in the IG's work, as in any successful organization, is an effective quality control program. The findings and conclusions generated from discharging IG



District of Columbia Inspector General, Angela L. Avant, addressing the February Luncheon attendees.

functions are often contested, particularly where these findings reflect negatively on the government's, or an individual's, performance. Because findings and conclusions are your most visible and relevant performance indicators, it is absolutely critical that they are fully documented and supported prior to issuance. While there are not perfect audits, investigations, reviews, or inspections, a strong quality control program can aid immeasurably in producing the best product attainable. Only through such a program can you ensure independent, impartial, relevant, and accurate reporting of key findings.

The IG's office must also make more efficient use of their accountants and auditors. Too often, accountants and auditors are seen as being "one-dimensional," performing their tasks very narrowly. Accountants and auditors must be utilized more broadly, particularly in the area of forecasting. By providing advanced information to investigators, weaknesses can be identified before they result in dollar losses. Most important, auditors, accountants, and investigators, must work closely to work effectively. Once accomplished, these functions can truly add value to the government. The District IG's operating plan is focused on four high-risk areas: (1) weaknesses in internal controls; (2) identifying opportunities for expenditure reduction, containment, and revenue enhancement; (3) high exposure programs and functions; and (4) statu-

(See Speaker's Remarks, next page)

(Speaker's Remarks, continued from previous page)



Angela L. Avant discussing the challenges of the DC Inspector General's office.

tory audits. The efforts will address and assist in eliminating circumstances which may result in fraud or other misconduct.

Further, and rather unique to the district, Ms. Avant centralized the internal audit function for the District primarily to enhance coordination and management oversight. There are no longer any internal auditors at the District's agencies. Another unique area of responsibility that the District's IG office has taken on can be best described as independent "management consulting." "I believe, so strongly, that the IG function should include management assistance, that, in my office, I have established a consulting service division dedicated to providing analysis and assistance in systems development, technology assessment and process reengineering," Ms. Avant explained.

Again, the District performs many functions normally performed by state or local governments and it operates in a highly political and sensitive environment as our nation's capital. The problems of the District government are well documented. Rarely a day passes where some of the District government's problems are not brought to the forefront by the national or local press. In the District, some of the initiatives underway to tackle various problems include procurement reengineering, enhancement and improvement of financial management systems and reporting, the creation of management oversight groups, and efforts to privatize some functions normally handled by the government.

The District faces many challenges like those of federal agencies, Ms. Avant went on to explain: "The issues that our agencies face is not that much different than that of the Department of Defense or Department of Health and Human Services. I am certain many of you can cite incidents of overpayment or shoddy goods, or citizens taking advantage of the government." These problems are not insurmountable, however. The District IG is committed to programs which enhance integrity and accountability, excellence, and customer service. However,

no matter how much emphasis is placed on operational efficiency and improved financial management and systems, success still depends largely on the *people* who perform day-to-day functions and manage the systems and programs. If employees know they will be held accountable, integrity and accountability in all areas can be expected to improve.

The District IG is certainly a unique position in a unique government. Above all, the IG function must investigate allegations of fraud, waste, and abuse, and identify weaknesses in internal controls and recommend corrective action—it must formulate strategy and insure it has the tools necessary to fully perform its mission effectively. The District's problems, while well documented, are not insurmountable, and Ms. Avant's office has taken many steps to improve management controls and oversight. Ms. Avant, who came to the District from Corning, Inc. of Corning, New York, concluded her remarks by discussing, on a more personal note, her transition to her current job. "It certainly is a challenging environment. Sometimes, it is like being in a fishbowl," Ms. Avant said referring to the visibility of public life.

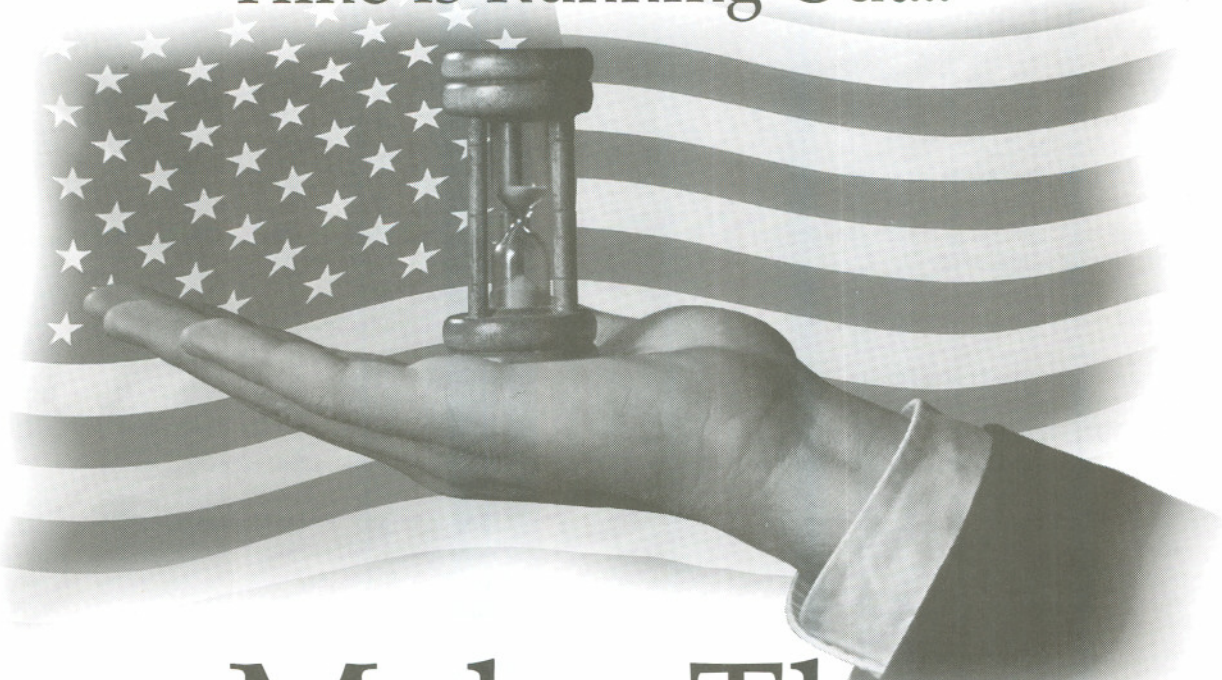
April Education Event

The Capital Region AGA Chapters will conduct a one-day symposium on "Upcoming Changes for Federal Financial Management Systems" on April 29, 1997 at George Washington University Cloyd Heck Marvin Center. The symposium will focus on changes that will affect Federal financial management systems. Some of the topics include the Joint Systems Solution Team efforts and findings, cost accounting system standards, how electronic commerce is working, the services offered by franchising/cross-servicing agencies for financial systems, and trends in private sector financial management systems. A brochure providing an agenda and registration information will be mailed in March. Call Naina Leo at (703) 741-2249 for information about the symposium.

Next month...

The April luncheon meeting will feature Mitch Laine, AGA's National President. Mitch will speak about "Success in a Changing Environment: AGA National President's Overview of AGA Initiatives." Be sure to attend this annual meeting!

Time is Running Out...



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Be sure to visit us at the 1997 AGA Professional Development Conference & Expo - June 22-24, Phoenix, AZ

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 Fax (703) 875-5639
 Email: harmsm@sa15wpo.us-state.gov

Transportation, Dennis Scott
 Phone (202) 366-0294
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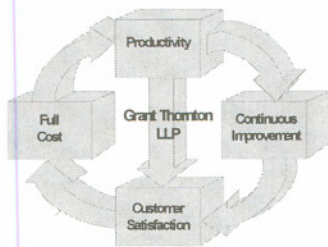
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 Email: wellsp@federal.unisys.com

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 Email: gartner@mail.va.gov

USIA, Len Domyan, CGFM
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 Email: ldomyan@usia.gov

For more information contact liaison coordinator, Renée Barry at (202) 606-5000 extension 374 or Jolene Romanyshyn at (202) 501-1084.

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Do you really know the full cost of doing business? The effectiveness of your business? How to streamline your operations? How to maximize customer satisfaction? If you answered “no” to any of these questions, then *Grant Thornton LLP* has a seminar for you!

To help you address today’s challenges of cost management, *Grant Thornton LLP* will host a free breakfast seminar designed for managers and executives on Thursday, March 27 from 8:00am - noon at the Washington Court Hotel on Capitol Hill (525 New Jersey Avenue, Washington, DC). The seminar will focus on cost management solutions that will:



- ▶ Increase cost awareness
- ▶ Improve understanding of business processes
- ▶ Improve organizational change management
- ▶ Facilitate implementation of FASAB Cost Accounting Standards
- ▶ Establish baselines for current operations and identify opportunities for improvement and reengineering
- ▶ Develop an understanding of the relationship between cost, cycle time, and customer service in improving your business

Grant Thornton LLP is the seventh-largest U.S. accounting and management consulting firm. We are dedicated to helping our clients change in ways that will produce long-lasting advantages — not just short-term fixes. We help our clients manage the process of change through a full range of management consulting services — providing solutions which enable you to achieve and retain competitive advantage in your business environment. Let *Grant Thornton LLP* help you with the challenges of today’s cost management needs. For registration information, contact Liane Barrett at 703/847-7612.

Space is limited, so register today!

..... **Technical Articles Wanted**

One of the principal reasons for publication of a Chapter newsletter is to help keep Chapter members informed on current governmental financial management topics and emerging issues. We would very much like to publish *your* technical article. Or, if you could provide us an article for reprint that you have seen elsewhere or point us to an article source, that would be great too. You may fax articles to Bob Buchanan at (703) 246-0294, Michael Sciortino at (703) 908-1695, or Edward Baxter at (703) 607-0588. We would prefer to receive material electronically, however, at any of the following internet addresses:

- rbuchanan@anteon.com
- mscior00@colybrand.com
- ebaxter@cleveland.dfas.mil

The deadlines for the next two issues are March 10th for the April issue and April 14th for the May issue.

Financial Management Web Pages:

AICPA: http://www.aicpa.org	GFOA (Government Finance Officers Association): http://www.financenet.gov/gfoa
AAA (American Accounting Association): http://www.rutgers.edu/accounting/raw/aaa	House of Representatives: http://www.house.gov
FASB: http://www.rutgers.edu:80/accounting/raw/internet	IRS Digital Daily: http://www.irs.ustreas.gov/prod
IGNET: http://www.sbaonline.sba.gov/ignet	Library of Congress: http://lcweb.loc.gov/homepage
Federal Tax Code Search: http://www.tns.lcs.mit.edu:80	OMB: http://www.qns.com/~ombokc/intro.htm
Fedworld: http://www.fedworld.gov/uscode	SEC: http://www.sec.gov
GASB: http://www.financenet.gov	Thomas Legislative Search: thomas.loc.gov

..... **Upcoming Financial Management Courses**

**March - April 1997 Courses at
The Center for Applied Financial Management**

March 1997

10-11	Accounting for Revenue
12-13	SF 224: Statement of Transactions
14	Reconciling the Statement of Differences
17-18	Property, Plant, & Equipment/Stewardship Reporting
20-21	Unlocking Key Reports
24	Basic Accounting Concepts
25-26	Direct Loans and Loan Guarantees
27-28	Dollars and Sense

April 1997

1-2	Survey of Federal Accounting Concepts and Standards
7-8	Managerial Cost Accounting
9-10	SF 224: Statement of Transactions
11	Reconciling the Statement of Differences
17-18	Accounting for Revenue
21-22	Implications of Federal Appropriations Law
24-25	Budget Execution Game
28-29	Property, Plant, & Equipment/Stewardship Reporting
30	Certifying Officers: Your Roles and Responsibilities

Contact Kimberly Pringle at (202) 874-9560 for more information or fax requests to (202) 874-9629. To register for Center courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 401 14th Street S.W., Suite 1100 KSB, Washington, DC 20227. All courses are held at 1411 K Street, N.W., 11th floor, unless otherwise noted.

**March - April 1997 Courses at
The National Capital Training Center, Graduate School, USDA**

March 1997

3-6	Budget Execution
5-7	Budgeting and Accounting for Revolving Funds
10-13	Budget Formulation
13-14	Activity-Based Costing
17-19	Introduction to Financial Management
24-27	Introduction to Federal Budgeting
27-28	Federal Budget Process
31-4/2	Federal Accounting Standards

April 1997

1-4	Government Bookkeeping and Accounting
7-8	Accounting for Non Accountants
14-16	Introduction to Federal Budgeting
15-18	Budget Execution
21-23	Budget Analysis Workshop
28-5/1	Budget Formulation
29-30	Federal Budget Process

To register for these courses, fax or mail your training form to The National Capital Training Center, Graduate School, USDA, 600 Maryland Avenue SW., Room 108, Washington, DC 20024-2520 Voice (202) 401-9194, Fax (202) 401-9417, TDD (202) 447-3247 ext. 8123.

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Management Controls
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Federal Accounting Business Processes
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We help professionals grow. Let our people tell you how.

Chapter Member Named 50-Year Honorary Member of the American Institute of Certified Public Accountants

Raymond Einhorn, a Chapter member and certified public accountant was recently named an honorary member of the American Institute of Certified Public Accountants (AICPA) to commemorate his fifty-year membership. Raymond is a retired associate professor of accounting of American University in Washington, D.C. He was the first Director of Audits for the National Aeronautics and Space Administration (NASA); for the predecessor agency of the Agency for International Development (AID); and for the Atomic Energy Commission. He was also Associate Director of Accounting Policy for the U.S. General Accounting Office (GAO).

Professor Einhorn was National President of the Association of Government Accountants (AGA), and earlier, President of the Washington, D.C. Chapter. He was the founder and Director of the Institute for Applied Public Financial Management at American University from 1974 to 1982. Professor Einhorn is a member of the Institute of Internal Auditors (IIA), the American Accounting Association, and the Accountant's Roundtable. He is a member of the Board of Directors of the International Consortium on Governmental Financial Management and is the coordinator of its monthly Washington Forum. He is also a certified government financial manager.

February - April 1997 Courses at The Inspectors General Auditor Training Institute

March 1997

- 17-21 Intermediate Auditing
- 18-20 Advanced Audit Tools and Techniques: Practical Applications

April 1997

- 9-10 Advanced Audit Tools and Techniques: Audit Managers
- 21-25 The New Auditor-In-Charge
- 30-May 1 Making Effective Audit Presentations

To register for any of these courses or if you have any questions, please call Gale Moore, Registrar at (703) 805-4501. An SF-182, SF-1556, other training authorization forms, or personal checks may be sent to Registrar, IGATI, P.O. Box 518, Ft. Belvoir, VA 22060 or faxed to (703) 805-4502. All classes are held at 5500 21st Street, Ft. Belvoir, VA. Special arrangements can be made to have dedicated classes given on-site. Please call for details.

..... AGA to Sponsor Small Business Symposium

The Washington, DC Chapter's Community Outreach Program will be sponsoring a Small Business Management Symposium in conjunction with the USDA Graduate School on April 26 and May 3. The two-day seminar will provide an interactive forum for real-life issues related to small business development and ownership. Six speakers with management consulting experience will present practical advice and valuable information to small business owners and budding entrepreneurs. Topics will include corporate structure, financing, marketing, taxation, and information technology. Registration is \$25.00 and AGA will provide a continental breakfast and light lunch each day. For more information, please call Roger Von Elm at (202) 296-2020 or the USDA Graduate School at (202) 720-5885.

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*Anteon Corporation - A leading-edge business creating the latest in information technology solutions is searching for skilled professionals. Through our **Financial Systems Services** we have conducted complete financial management systems reviews, organizational studies, fee-for-service analyses, and best practices reviews. Our extensive knowledge of federal financial systems requirements has helped our clients develop department-wide policies and procedures and implement integrated financial systems, ensuring compliance with the CFO Act of 1990. Anteon has assisted numerous clients in establishing performance measures and ensuring their compliance with the Government Performance and Results Act of 1993 as well as the requirements of the Information Technology Management Reform Act of 1996.*

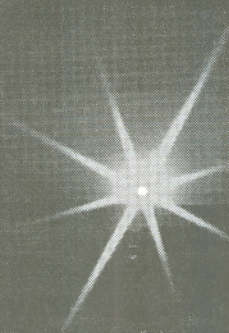
Federal Government Systems Accountants

- ◆ JFMIP Core requirements
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- ◆ COTS Packages
- ◆ U.S. Standard General Ledger
- ◆ B.S. Degree in Accounting
- ◆ CGFM and/or CPA preferred

Senior IRM/Systems Financial Analyst

- ◆ Working knowledge of ITMRA, GPRA, and related legislation and OMB guidance
- ◆ Assist Federal agencies in the implementation of capital planning & performance measurement systems required by ITMRA
- ◆ B.S. Degree in related discipline. MS, MBA or MPA a plus
- ◆ 5 years of experience with strong background in information systems
- ◆ IRM and financial systems experience are essential

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JFMIP Conference: March 18, 1997
Shaping Financial Management for the 21st Century
Crystal Gateway Marriott Hotel, Arlington, Virginia
\$100.00 - 7 hours of CPE

- 08:00 am Welcoming Address:** Gene Dodaro, JFMIP Steering Committee
- 08:15 am Keynote Address:** Congressman Stephen Horn
- 09:00 am The Future of Federal Financial Management**
Moderator: Cora Beebe, Executive Director, Administration, Office of Thrift Supervision
G. Edward DeSeve, Controller, Office of Federal Financial Management, OMB
Gene Dodaro, Assistant Comptroller General, Accounting and Information Management Division, GAO
Gerald Murphy, Assistant Secretary (Fiscal Affairs), Department of the Treasury
- 10:30 am Concurrent Panel Sessions:**
- 1. Implementing Cost Accounting in the Federal Government**
Jeffrey Steinhoff, Director, Planning and Reporting, AIMD, GAO
Norwood Jackson, Deputy Controller, OFFM, Office of Management and Budget
Frank Sullivan, Deputy Chief Financial Officer, Department of Veterans Affairs
 - 2. Success Stories on Using Financial Statements**
Vincette Goerl, Chief Financial Officer, U.S. Customs Service
Arnold Holz, Chief Financial Officer, National Aeronautics and Space Administration
Dale Sopper, Acting Deputy Commissioner for Finance, Social Security Administration
 - 3. Resolving Issues with Audited Financial Statements**
Cornelius Tierney, Professor of Accountancy, The George Washington University
Thomas Bloom, Inspector General, Department of Education
Irwin David, Acting Chief Financial Officer, Department of Agriculture
- 12:00 pm Luncheon Session:** Presentation of Donald L. Scantlebury Memorial Awards by James Hinchman, Acting Comptroller General of the U.S.; and Franklin Raines, OMB Director
- 1:30 pm Keynote Address:** Franklin Raines, Director, Office of Management and Budget
- 2:15 pm Concurrent Panel Sessions:**
- 1. Financial Management Systems-A New Strategy**
Alvin Tucker, Deputy CFO, Department of Defense
R. Schuyler Leshner, Deputy CFO, Department of the Interior
James K. McCann, Vice President, Information Services, Northrop Grumman
 - 2. The Rapidly Changing World of Electronic Procurement and Payment**
Bettsy Lane, Director, Cash Management, Financial Management Service, Treasury
Dennis Fischer, CFO, General Services Administration
Gary Glickman, President, Phoenix Planning and Evaluation, Ltd.
 - 3. Franchising, Cross-Servicing, and Outsourcing: What Works?**
Clyde McShan, Vice President, Computer Data Systems, Inc.
Richard Ferris, Associate Director for Investigations, Office of Personnel Management
Ernest Hardaway, Senior Vice President, Federal Occupational Health Service
Edwin Verburg, Associate Administrator, Federal Aviation Administration

To receive a registration brochure, please fax your name and address (and request a JFMIP Conference brochure) to Debbie Herway at the USDA Graduate School, (202) 401-7304.

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Applications Solicited for the Washington, DC Chapter's Ronald J. Lynch Memorial Scholarship Award

The Washington, D.C. Chapter is soliciting applications for the Ronald J. Lynch Memorial Scholarship. This award provides scholarship assistance to a Washington, D.C. Chapter member to further their professional education. Acceptable courses include accredited university undergraduate and graduate courses, CPA review programs, and other professional development programs. Applications should be submitted by March 31, 1997. Mail the enclosed application form to:

AGA Washington, D.C. Chapter
ATTN: Awards Committee
P.O. Box 423
Washington, D.C. 20044-0423

or fax applications to:
Warren Cottingham at
(202) 874-9634.

If you have any questions about the awards or application procedures, please call (202) 874-9584.

RONALD J. LYNCH MEMORIAL SCHOLARSHIP AWARD

(WASHINGTON, D.C. CHAPTER MEMBER ONLY)

- PURPOSE:** To provide scholarship assistance to a Washington, D.C. Chapter member to further their professional education. Accredited university undergraduate and graduate courses, CPA review programs, and other professional development programs are covered by the scholarship.
- AWARD:** Certificate and cash award up to \$1,000.
- NUMBER AWARDED:** One
- ELIGIBILITY:** Full Washington, D.C. Chapter AGA member in good standing.
- CRITERIA AND EVALUATION:** The Washington, D.C. Chapter Awards Committee will use these factors in its evaluation and ranking of applications:

APPLICATION FACTORS

1. Type of course/program
2. Applicant's statement
3. Supervisory assessment
4. Years of professional experience (private & public)

APPLICATIONS: Applications for the award will be accepted from Washington, D.C. Chapter members only. Applications must be submitted by March 31, 1997. Mail or fax application to:

AGA Washington, D.C. Chapter
ATTN: Awards Committee
P.O. Box 423
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Ronald J. Lynch Memorial Scholarship Award Application Form

BIOGRAPHICAL SKETCH OF APPLICANT:

NAME OF APPLICANT _____

MAILING ADDRESS _____

_____ City State Zip Code

Home Phone _____ Work Phone _____

AGA WASHINGTON, D.C. CHAPTER MEMBER? Yes _____ No _____

EDUCATIONAL LEVEL: HS BA BS MA MBA Phd

APPLICATION FACTORS:

1. Type of Course/Program

a. Name: _____

b. Brief description: _____

c. Dates of Course/Program: _____

d. Location of training (full address): _____

2. Applicant's statement (How will this course/program benefit my professional career?)

3. Supervisory assessment (Supervisor's statement on applicant's justification)

Supervisor's Signature and Date

4. Years of professional experience (private and public) - Brief description:

Applicant's Signature and Date

Provide additional information on a separate page, if necessary.

.....Candidates for AGA Washington Chapter Officer and Director Positions**For President-Elect:****Eva Williams**

Eva Williams is the Program Manager, User Fees, at the Internal Revenue Service. She joined the IRS in 1991. Ms. Williams is responsible for coordinating the development, costing, and implementation of user fees. Prior to joining the IRS, Ms. Williams worked for a local certified public accounting firm in audit and tax for five years. She graduated cum laude from the University of Maryland with a BS degree in accounting. She is a CGFM and a CPA. She has been an AGA member since 1991 and has been a Washington Chapter director for several years. She currently serves as the chapter's membership director.

For Secretary:**Judy Czarsty**

Judy Czarsty, Manager, Policy and Control Branch in the U.S. General Accounting Office, Financial Management Office, has worked at GAO for twenty-three years. She lead GAO's FMFIA reviews of major agencies, and served on the team that established GAO's high risk program and series of reports, and currently reviews GAO's management controls over its financial operations. She is the recipient of numerous awards at the division level and has twice received Division Director awards. In 1981 and again in 1996 she received GAO's Meritorious Service Award. She is married to Steven Czarsty, a professor at Mary Washington College, and has a son, Steven Jr., who is a junior at Clemson University.

For Treasurer:**West Coile**

West E. Coile, CPA, CGFM, is currently a senior auditor in the Accounting and Information Management Division of the U.S. General Accounting Office in Washington, DC. He previously worked for Ernst and Young and has been a member of AGA since 1994. He received a BS degree in accounting from the University of Maryland. He is also active in local community organizations.

Candidates for AGA Washington Chapter Director Positions:**Renée Barry**

Renée Barry, CPA, is a financial specialist at the Corporation for National and Community Service and has served on AGA's Washington, DC Chapter Executive Council since 1995. She currently serves as the chapter's publicity/agency liaison director. In addition to her federal accounting experience, Renée has worked as an auditor for Price Waterhouse, as an investment analyst, and as a tax preparer. She is a cum laude graduate of Bucknell University.

Janet McBride

Janet McBride, CGFM, is with the Finance Division at the Bureau of the Census. As Chief of the Systems and Financial Reporting Branch, she is responsible for a wide variety of financial management activities and is participating in the implementation of the Commerce core financial system. Other federal experiences include service with the Patent and Trademark Office, the Department of the Treasury, and the Department of the Army. Janet earned a MBA (Financial Management) and is currently working towards a MS (Management Information Systems). She is a former Treasurer of the Washington, DC Chapter, a member of the 1998 Professional Development Conference Host Committee, and a member of the Accountant's Roundtable.

Mike Noble

Michael W. (Mike) Noble has worked for the Internal Revenue Service for over twenty-one years and is currently the Executive Assistant to the CFO. During his career, he has been involved in many landmark activities for IRS' financial management. Prior

*** BALLOT***

TO ELECT OFFICERS AND DIRECTORS FOR THE WASHINGTON CHAPTER EXECUTIVE COUNCIL, 1997-98

You may vote for one candidate for each officer position or write in an alternate. All alternates must receive at least 50 votes to be considered.

You may vote for no more than seven candidates for Director. Alternates must receive at least 50 votes to be considered. Ballots need to be received by April 7, 1997.

OFFICERS

President-Elect

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Other _____

Secretary

Judy Czarsty
Other _____

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West Coile
Other _____

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Renée Barry
Janet McBride
Mike Noble
Germaine Rowley
Roger Von Elm
Other _____

Please place your completed ballot in an envelope and send it to:

Nominations Committee
AGA Washington, D.C. Chapter
P.O. Box 423
Washington, D.C. 20044-0423

to joining the IRS, Mike was the controller for a small Maryland corporation. Mike has been a member of AGA and the Washington Chapter since 1990 and has served on numerous committees at both levels and is currently on the Ethics Committee. Mike is a graduate of the University of Maryland. He lives in Ellicott City, Maryland, with his wife and youngest son, while his oldest son is attending Auburn University in Alabama.

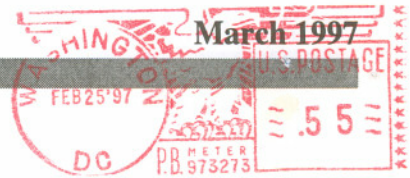
Germaine Rowley

Germaine P. Rowley, CPA, CGFM, presently serves as the Director of Administration for the AGA Washington, DC Chapter. Prior to this she was the Agency Liaison for the Department of the Treasury. She joined the AGA in 1981 as a student member and has maintained membership ever since. She works for the U.S. Customs Service developing and writing financial management policies. Prior to that she was a systems accountant at the U.S. Secret Service. She is the finance committee chair for the St. Mark's School Advisory Board and a member of the Maryland Association of Certified Public Accountants.

Roger Von Elm

Roger Von Elm is a CPA and a manager in the Washington, DC office of Urbach Kahn & Werlin PC. He is responsible for providing audit and consulting services to a diverse range of clients, including federal government agencies. His areas of expertise include providing financial, compliance, and performance audit and consulting services. Mr. Von Elm holds a BS degree in accounting from the University of Vermont. He is a member of the AGA, the American Institute of CPA's, and the Greater Washington Society of CPA's. Additionally, he is a CGFM and currently serves as a member of the AGA Washington, DC Chapter's Community Outreach Program.

Exercise your right, and vote!
Please return your ballot by April 7, 1997



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For information about a particular meeting or event, please call the
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