



THE WASHINGTON CONNECTION



Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • 703.758.4080 • March 2001

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Upcoming Events:

March 13, 2001: JFMIP Conference at the Hilton Washington and Towers, Washington DC (see page 6)

April 3-4, 2001: "Positioning the Government for the 21st Century: Making Government Service Better" at the Holiday Inn, Chesapeake, VA (see insert).

April 5, 2001: Monthly Luncheon meeting with Speaker to be Determined, at the Grand Hyatt.

April 11, 2001: "Performance Measurement, GPRA: Going Beyond Compliance" at the Capital Hilton, Washington DC (16th and K Street), hosted by AGA DC Chapter and co-sponsored by NASA and Grant Thornton LLP.

May 3-4, 2001: 9th Annual Williamsburg Fraud Examiner Conference, at the Patrick Henry Inn, Williamsburg, VA (see page 7).

July 2-6, 2001: AGA's 50th Annual Professional Development Conference & Exposition, Boston, Mass.

Luncheon Speaker



Robert N. Reid, Deputy Assistant Secretary, Accounting Operations, U.S. Department of the Treasury

Robert Reid joined the Treasury Department in June 1999. In his capacity with the Treasury Department he serves as the Department's representative on the Federal Accounting Standards Advisory Board (FASAB) which formulates and recommends accounting standards for use by Federal agencies in the preparation of their financial statements. He serves as the Department's senior official on accounting policy and he provides policy oversight over government wide accounting and the preparation of the annual government-wide consolidated financial statements.

Mr. Reid graduated from Ursinus College with a B.A. in Economics. He also is an alumnus of the Kennedy School at Harvard University and is a former President of the D.C. chapter of the Government Financial Officer's Association (GFOA). He served as the D.C. representative to the national GFOA for four years.

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Monthly Luncheon and CPE Session Thursday, March 8, 2001

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

11:30 to 12:00	Social
12:00 to 1:10 pm	Luncheon Meeting (1 CPE):
Announcements	
Lunch	
Luncheon Speaker	
1:15 to 4:00 pm	Afternoon Session (3 CPEs):
1:15 to 2:30 pm	CPE Session
2:30 to 2:45 pm	Break
2:45 to 4:00 pm	CPE Session

Costs:

Luncheon:	Members	\$19.00
	Non-members	\$30.00
Luncheon & Afternoon CPE Session:	Members	\$40.00
	Non-members	\$50.00
Afternoon CPE Session Only:	Members	\$30.00
	Non-members	\$40.00

For reservations, please call the AGA Washington DC Chapter voice mail line at 703.758.4080 and select option 1. If you prefer, you can register by email to nderu@ukw.com or you can register at our homepage: www.agadc.org. Please forward your name, agency/company, and telephone number.

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President's Message.....

AGA
Washington, DC Chapter
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Immediate Past President
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 William J. Anderson

Regional Vice-President-Elect
 Stuart R. Sklamm



Mike Noble, CGFM, Chapter President

Membership Renewal—and Ethics

More than your tax forms and W-2s arrive in the mail this time of year. Your AGA renewal form arrives in a plain white window envelope simply marked “AGA.” It contains your AGA/CGFM renewal—not the kind of stuff to strike fear in your heart (unlike that “other” mailing)! But as you are writing out your check (and you are doing that, aren’t you?) and signing the form, do you also read what you are committing to? In the block marked “Affirmation of Code of Ethics,” it says “I hereby affirm and agree that I have and will continue to abide by the AGA Code of Ethics.” Do you stop to review the AGA Code of Ethics each time you renew?

AGA believes strongly that public servants, and their advisers, should treat their office as a public trust. The AGA Code of Ethics, like the Federal government code, the state and local government codes, the AICPA Code, and others, provides standards and rules of conduct to help assure the public that those who serve the government are trustworthy. It covers the fundamental principles of:

- Integrity—be honest in performing professional services.
- Objectivity—operate fairly, without prejudice, bias, conflict of interest, or influence from others.
- Professional competence and due care—be diligent and maintain a high level of professional skills.

- Confidentiality—don’t disclose work-related information without proper authority.
- Professional Behavior—maintain a good reputation for yourself and for the profession.
- Technical Standards—carry out professional services with care and skill.

It also covers eleven standards of professional conduct:

Personal Behavior

- Promote and encourage ethical behavior.
- Conduct yourself with integrity and respect for others.
- Don’t use confidential information for personal gain.
- Follow your employer’s and your professional organization’s standards of conduct.

Professional Competence and Performance

- Exercise the highest degree of professional care.
- Continually increase your professional knowledge and skills.
- Render opinions and conclusions in a factual and independent manner.
- Exercise diligence, objectivity and honesty in your professional activities.
- Apply government and your employer’s requirements and standards to work-related activities.

Responsibilities to Others

- Consider the public interest paramount in carrying out your duties.
- Avoid activities that conflict with your professional responsibilities.

(Note: The complete text of the AGA Code of Ethics can be found on the AGA website www.agacgfm.org All paraphrasing is mine.)

(Continued on next page)

(President's Message, continued)

Ethics is Not About Doing Things Right: It is About Doing The Right Thing

Ethics requires us to give up the idea that an act is ethical simply because it is legal. Many improper acts—dishonesty, disrespect, and irresponsibility—are perfectly legal but they are also clearly wrong. [Michael Josephson]. Our Code of Ethics is pretty interesting reading when you picture the real-life situations that go along with each Principle and Standard of Professional Conduct. Recent newspaper headlines about the presidential election, the vote count in Florida, and former President Clinton's final days in office provide us with a variety of juicy ethical dilemmas. Did the candidates mislead voters about their own, and their opponent's, records? Were voters in Florida, particularly minority voters, cheated by faulty voting devices or by miscounted or discarded votes? Is the Electoral College a fair mechanism for electing a president? Should Clinton have pardoned people like Marc Rich and A. Glenn Braswell? Should the Clintons have taken the gifts from the White House?

Former President Clinton's first Executive Order set forth ethical standards for his administration. On the day he was sworn into office, President Bush issued a memo of Standards of Official Conduct for his administration. For most of us, however, the issues, dilemmas and questions we face are much lower in profile and more mundane. As a procurement official, COTR or GTM, can we accept gifts, meals or other favors from vendors? Should we request Government rates for travel or hotel accommodations while vacationing with our family? Should we ask a Government secretary to prepare personal correspondence (like term papers) during duty hours? Should we give a boss or employee an expensive Christmas gift? In ranking a promotion package, should we tell a friend how his/her application is doing? If stopped for speeding, should we flash our Government ID and claim that we're on official business? Should we accept an expensive door prize won at an AGA PDC? There are hundreds, maybe thousands, of examples like these that we see every day, are real, and frequently are not resolved in the most ethical manner. How many times have you heard one of the following rationalizations used to justify questionable (unethical) conduct:

- If it's necessary, it's ethical.
- If it's legal, it's ethical.
- If it's permissible, it's proper.
- I'm just fighting fire with fire.
- We've always done it this way.
- Everyone else is doing it.
- It's a dumb rule.
- It's ethical as long as it doesn't hurt anyone.
- It's ethical if I don't gain personally.
- I've got it coming—they owe me.
- It's for a good cause.
- To get along, go along.
- They don't understand.

- I can't do anyone any good if I lose my job.
- I don't have time to do the right thing.
- It's not my job (or problem).

Ethics ultimately is a matter of personal responsibility—all ethics begin and end with personal responsibility. There is no such thing as "business ethics" or "political ethics." Consistently making ethically correct decisions is not easy. It requires commitment and practice, which require first awareness and then motivation to act ethically.

Renew Your Membership in Good Faith

As you renew your membership this year, think about the reason AGA asks you to sign the "Affirmation of the Code of Ethics". The Association sets ethical requirements for its members to ensure the highest quality of performance and to maintain public confidence in the profession. AGA's code, and the Association as a whole, provides guidance and support to members. The bottom line is that ethics vows are like wedding vows—you can get in a heap of trouble if you're caught breaking them!

Mike

March 2001 CPE Session

The March 2001 CPE session will be presented by Ron Longo of KPMG. Ron will discuss how to prepare an award winning accountability report.

The session will be held at the Grand Hyatt and will immediately follow the monthly luncheon. See page 1 for registration details.

Nominations Are Now Being Accepted for 2001 National Awards

The AGA National Awards Committee is pleased to announce the opening of the nomination period for the Year 2001 National Awards. These awards will be presented during the Professional Development Conference & Exposition (PDC) held in Boston, Mass. on July 2-6, 2001. The deadline for nominations for these awards is March 9. Visit www.agacgfm.org/about/a_awardlist.htm for more information.

REMEMBER THE "LOVE BUG" VIRUS?

COMPUTER SECURITY

CONFRONTING THE CHALLENGE

In this intensive, 2-day course, you will:

- Obtain a prescription for how best to protect your information systems from hackers, viruses, and other intruders
- Gain a better understanding of computer security issues and what must be done to protect your information assets
- Learn to identify risk and implement cost-effective mitigation strategies

SESSIONS

VIENNA, VA: Mar. 28-29, 2001 • Jul. 16-17, 2001

WASHINGTON, DC: Feb. 6-7, 2001 • May 30-31, 2001

For the most up-to-date information, please visit our web site at www.managementconcepts.com



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Chapter Officers Nominated for 2001/2002

The Nominating Committee, with the approval of the Chapter Executive Committee, has nominated Chapter officers and Directors as identified below. The term of office for elected Directors is two years. The term of office for the other officers is one year.

President-Elect	Wendy Comes, FASAB
Secretary	David Fitz, KPMG Consulting
Treasurer	Sue Lazich, Software Performance Systems
Director	Robert Buchanan, Anteon Corp
Director	Pat Clark, Labor
Director	Keith Fowler, IRS, Treasury
Director	MelaJo Kubacki, NASA
Director	Ron Longo, KPMG LLP

Additional nominations for any of the above positions may be submitted in a petition signed by at least 50 Chapter members in good standing. This petition must be filed with Janet McBride no later than March 7, 2001. If additional nominations are received, ballots will be published in the newsletter. If no additional nominations are received, the Bylaws and Procedures Committee will certify the election of the above officers without a ballot.

Members of the Nominating Committee were: Janet McBride, Nominating Committee Chair; Doris Chew, Past Chapter

President; Pat Wensel, Past Chapter President; Christine Kent, Chapter Member; Cis Kuennen, Chapter Member; and James Naughton, Chapter Member.

AGA Scholarships

AGA offers scholarships to AGA members and their families! Extend the value of your AGA membership and either apply for, or encourage a family member to apply for, an AGA national scholarship.

Each year AGA awards:

- six \$1,000 full-time merit scholarships to AGA members and their family members
- two \$500 part-time merit scholarships to AGA members and their family members, and
- one \$1,000 community service scholarship to AGA members and nonmembers.

Apply now and take advantage of your AGA membership. Visit the website for more details at www.agacgfm.org/about/a_scholar.htm. All applications are due by April 2, 2001.



Positioning the Government for the 21st Century: Making Government Service Better
 April 3&4, 2001 Holiday Inn – Chesapeake
 7:30am Registration, 8am-4:30pm Seminar



SPEAKERS

Mr. Gene Reardon
 Auditor General, Army Audit Agency

Mr. Jeff Steinhoff
 Managing Director - Financial Management and Assurance Team, GAO
 "Future of Government Auditing"

Mr. Clarence Hoop
 Computer Systems Analyst, Office of the Under Secretary of Defense (Comptroller)
 "Computer Security"

Mr. Ken Mason
 Financial Advisor, AXA Advisors and Equitable
 "Improved Benefits for Federal Government Employees"

Capt. Thomas Johns
 Commanding Officer, USCG Finance Center
 "Imaging Technology Applications for Financial Statements"

Also:
 Department of Treasury
 "E-money Issues"

AND MORE!

16 CPEs Awarded

Also included:

Lunch
 Coffee, Danish, Breaks
 Tuesday and Wednesday

For Information or Special Requests Contact

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bealer@gao.gov

Malvern Saavedra (757) 552-8166

saavedrav@gao.gov

Mike Rathman (757) 788-4451

rathmanm@monroe.army.mil

Registration Form

Personal Information:

CGFM CPA CFE Other

Name: _____

Address: _____

City: _____ State: _____

Zip: _____ Day time phone number: _____

Employer _____

Email _____

Membership Data:

AGA Virginia Peninsula Chapter _____

ASMC Other _____

Payment Information:

Check one:

Check enclosed (payable to AGA) _____

Invoice per attached information _____

Purchase Order # _____

Credit Card Payment (provide information to M. Saavedra - see below) _____

One Day Only?

Check one:

April 3

April 4

Check one	Both Days	One Day
Non-Member	_____ \$200	_____ \$120
AGA / ASMC Member	_____ \$180	_____ \$100
Student	_____ \$75	_____ \$50

- Discounts:** 1) \$175 for registration by March 9 (members & non-members)
 2) Agencies sending 5 or more-\$175 per participant
 3) "No shows" will be billed

Mail completed form and payment to:

Association of Government Accountants
 ATTN: Malvern Saavedra
 C/O U.S. General Accounting Office
 5029 Corporate Woods Drive Suite 300
 Virginia Beach, VA 23462

Fax completed form to: (757) 552-8197

Cancellation deadline: March 26 (no refunds after this date)
Registration is limited to the first 200 registrants (register early)

Call Hotel for Reservations/Directions:

Holiday Inn, Chesapeake
 725 Woodlake Drive @ Greenbriar Parkway
 Chesapeake, VA 23320
 (757) 523-1500

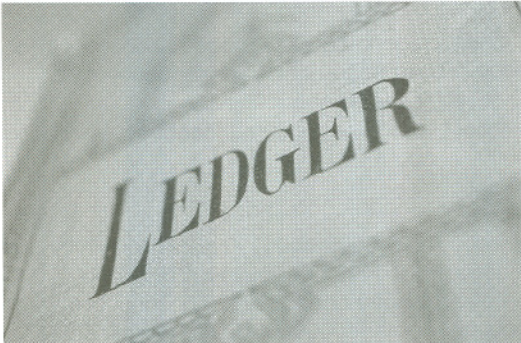
SEND YOUR REGISTRATION IN TODAY!!!!!!
 (Deadline for early registrations - March 9th)

Inside the Black Box: Writing Off Bad Debts Related to Revenue

by Simcha Kuritzky, CGFM, CPA

FASAB's Standard 7 discusses accruing and writing off bad debts. The commercial GAAP model is to accrue bad debts by debiting bad debts expenses and crediting receivables using an Allowance for Doubtful Accounts contra account. The bad debt is written off by reducing both the receivable and the allowance account. By recording an expense, the entity recognizes that bad debts are an expense of doing business, and by accruing the expense, the entity matches expenses against the risky revenue. FASAB 7 said that the commercial GAAP model was appropriate only when the receivable was incurred for exchange revenue, and the loss was due to credit problems with the debtor.

Using fines and administrative fees as an example (since they can be exchange or non-exchange, based on circumstance), the SGL postings for exchange transactions are [additional accounts for custodial revenue are in brackets]:



Recognize revenue:

C216 dr. 1360 Penalties, Fines and Administrative Fees Receivable
 [C202] [5991 Accrued Collections for Others]
 cr. 5320 Penalties, Fines, and Administrative Fees Revenue
 [2980 Custodial Liability]

Allow for bad debts:

D204 dr. 6720 Bad Debt Expense
 [D214] [2980 Custodial Liability]
 cr. 1369 Allowance for Loss on P/F/Admin Fees Receivable
 [6190 Contra Bad Debts Expense - Incurred for Others]

Write off bad debts:

D205 or D206 dr. 1369 Allow. for Loss on P/F/Admin Fees Receivable
 cr. 1360 Penalties, Fines and Administrative Fees Receivable

If all these entries are made the same year for the same amount, the net effect is to debit Bad Debts Expense and credit Revenue (custodial funds will also debit the revenue contra-account and credit the expense contra-account). When non-exchange revenue is used, the entries are essentially identical, except that

the allowance for bad debts entry posts to a contra-revenue, and not an expense account, as follows:

Allow for bad debts:

D202 dr. 5329 Contra Revenue for Penalties and Fines
 cr. 1369 Allowance for Loss on P/F/Admin Fees Receivable

That is the SGL model in a nutshell. What the SGL does not discuss is what to do about funding. A large and increasing number of federal agencies perform reimbursable work to supplement their appropriations. Frequently, the reimbursable work is in the same Treasury Symbol as the direct appropriation, and the expenditures have to be allocated between the agency's internal use and clients. If a client successfully disputes an amount billed, the "write off" is really a transfer of the original expenditure from reimbursable to direct authority. This wouldn't be run through the Allow-

ance for Doubtful Accounts, because it has nothing to do with credit problems. The entry would have to reverse the original receivable and revenue, show appropriations used, and restore the reimbursable agreement amount, as follows:

dr. 5200 Revenue from Services Provided
 3100 Unexpended Appropriations
 4221 Unfilled Customer Orders Without Advance
 cr. 1310 Accounts Receivable
 5700 Expended Appropriations Used
 4251 Reimbursements and Other Income Earned - Receivable

If the debt was forgiven for credit reasons, funding would still have to be transferred to cover the reduction in financing sources. The entry would be identical, except that 1319 Allowance for Loss on Accounts Receivable would be debited instead of 5200.

If the adjustment is made in the next fiscal year when the authority has expired, then 7400 Prior Period Adjustments would be posted instead of 5200, and rather than increasing agreements (4221), the debit would be to reduce 4650 Allotments - Expired Authority.

All content is the opinion of the author, and does not represent the AGA. Comments, suggestions, and critiques are welcome. Send them to Simcha_Kuritzky@ams.com.



New Horizons for Financial Management

JFMIP Conference — March 13, 2001

- 7:00 am Registration and Continental Breakfast
 8:00 am Welcoming Address - Karen Cleary Alderman, JFMIP Executive Director
 8:10 am CFO Council Committee Impact Awards Presentation
 8:30 am Keynote address - Whitfield Diffie, Distinguished Engineer, Sun Microsystems, Inc.
 9:15 am Keynote address - Gopal Kapur, President, Center for Project Management
 10:00 am Break
 10:30 am Concurrent Panel Sessions

At the Hilton Washington
and Towers,
Washington DC

1. Optimizing Financial Management in Government Programs

Leader: Sallyanne Harper, Chief, Mission Support Officer, General Accounting Office
 Toni Husted, Chief, Veterans Affairs Branch, Office of Management and Budget
 Deidre Lee, Director, Defense Procurement, Department of Defense
 David Ziegele, Director, Office of Planning and Analysis, Environmental Protection Agency

2. The Challenges of E-Government

Leader: Marty Wagner, Associate Administrator, Office of Governmentwide Policy, General Services Administration (GSA)
 R. Schuyler Leshner, Deputy Chief Financial Officer, Department of the Interior
 Elliott C. McEntee, President and Chief Executive Officer, NACHA
 Mary J. Mitchell, Deputy Associate Administrator, Electronic Government, GSA

3. Building a Quality Workforce

Leader: Kenneth Bresnahan, Chief Financial Officer, Department of Labor
 Medy DeAussen, Project Manager, Freddie Mac
 Dr. Philip Irish, Professor, Information Systems, Information Resources Management College, National Defense University
 A.W. (Pete) Smith, Jr., President and CEO, Private Sector Council

- 12:00 pm Luncheon Session
 1:00 pm Presentation of the Donald L. Scantlebury Memorial Awards
 1:30 pm Keynote Address by David Walker, Comptroller General of the U.S.
 2:15 pm Concurrent Panel Sessions

1. New Horizons for Government Auditing

Leader: Patricia Dalton, Acting Inspector General, Department of Labor
 John Hummel, Director, National Industry, Federal Practice, KPMG, LLP
 Jeffrey Steinhoff, Managing Director, Financial Management and Assurance, General Accounting Office

2. The New Age for Financial Systems

Leader: Karen Cleary Alderman, JFMIP Executive Director
 David Kleinberg, Deputy Chief Financial Officer, Department of Transportation
 Jerry Williams, Chief, Financial Management Branch, Office of Management and Budget
 Additional speaker to be announced

3. Information Integration: The Impact on Policy, Process and Oversight

Leader: C. Morgan Kinghorn, Partner, PricewaterhouseCoopers
 William B. Early, Jr., Chief Financial Officer, GSA
 Additional speakers to be announced

- 4:30 pm Conference ends

THE NINTH ANNUAL WILLIAMSBURG FRAUD EXAMINER CONFERENCE

MAY 3-4, 2001

Sponsors: The Tidewater Chapters of the Association of Certified Fraud Examiners and the Institute of Internal Auditors and the Virginia Peninsula Chapter – Association of Government Accountants

Location: Patrick Henry Inn, Williamsburg, Virginia

Dates: Thursday and Friday, May 3-4, 2001, 8:30 a.m. – 4:10 p.m.

Cost: Before April 13: \$175 per session, \$300 entire conference.
After April 13: \$200 per session, \$350 entire conference.

(Donuts and coffee, two breaks, and Lunch are included in cost of each session)

Cancellation

Policy: If written cancellation is received by April 27, 2001 a refund (less \$50) will be given. No refunds will be given after April 29, 2001. *Substitutions permitted*

CPE Credits: 8 hours per day for a two-day total of 16 (Federal Tax ID #59-1669629).

Lodging: Patrick Henry Inn, \$75, (\$5 for each additional person staying in the room) plus 9.5% tax, per night, single or double occupancy (reserve before April 19, 2001). Telephone: 1-800-446-9228 or Fax 1-757-220-1273. Conference participants should identify themselves as such in order to receive the above rate.

How to Register

Option One: Over the internet at the Tidewater Chapter, IIA's website:
<http://www.iiatidewater.org/seminar>

Option Two: By calling Darrell Divito at 757-427-4716

*See <http://www.iiatidewater.org/seminar> for program information
and the schedule of events.*

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