

ASSOCIATION OF  
GOVERNMENT  
ACCOUNTANTS

# AGGA NEWSLETTER

WASHINGTON CHAPTER

OCTOBER 1984

## THURSDAY OCTOBER 4, 1984 LUNCHEON MEETING TO FEATURE



**WILLIAM G. ONSTEAD**  
President and Chief Executive Officer  
Private Sector Council

speaking on

**"TOWARD IMPROVED FEDERAL  
FINANCIAL MANAGEMENT—  
A ROLE FOR THE PRIVATE SECTOR"**

at the

**SAM RAYBURN HOUSE OFFICE BUILDING**  
Room B-338, "C" and South Capitol Streets  
Near Capitol South Metro Station

Social Period	11:15
Luncheon	12:00
Cost	\$10.00
Open Bar	\$ 3.00

**For Luncheon Reservations Call 695-7954**  
**Telephone Reservations Accepted Until October 2, 1984**  
**NON MEMBERS WELCOME**

*All Reservations Guaranteed*

Meeting Schedule: Nov. 1 • Dec. 6 • Jan. 3 • Feb. 7 • Mar. 7 • Apr. 4 • May 2



# PRESIDENT'S MESSAGE



**VIRGINIA ROBINSON**  
**United States General**  
**Accounting Office**

We started our AGA program year with renewed emphasis on education. The emphasis was not only on our own professional development, but also on education for others.

So far your responses to the emphasis that we have placed on education have been just great. The first seminar we held this year was exceptional from every standpoint except one; we weren't able to accommodate as many attendees as we would have liked. The joint seminar on the General Accounting Office's Revised Accounting Principles and Standards, sponsored by our Chapter and the Washington Chapter of the Institute of Internal Auditors was a sellout long before the seminar was scheduled to take place. We had over two hundred attendees.

We had hoped to reach a substantial mix of disciplines among our members, and we did. It was really an excellent information exchange. The question and answer period was as stimulating as the presentations. While all of the presentations were informative and well received, we were especially fortunate to have Phil Ameen, Partner, Peat, Marwick, Mitchell and Company share his knowledge and experience with us. He is recognized as one of the foremost authorities on accounting standards in the profession. I'm sure the benefits we derived from hearing him will remain with us for a long time. The next time we are so honored we'll try to let you know well in advance of the event.

Our Education Committee has been very diligent in selecting topics for our educational programs this year. As they have previously indicated, topics were selected after taking a general survey of attendees at a (1) luncheon meeting, (2) board of directors' meeting, and (3) seminar last year. We expect each of our Washington Chapter seminars:

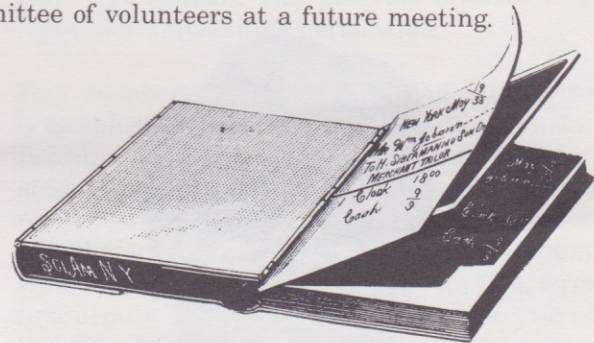
- Agency Reporting to OMB and Treasury
- Management Information Systems
- Cash Management

to appeal to the diversified mix of disciplines in financial management among our members and others. Therefore, we encourage you to check the calendar of

events that appears in each monthly Newsletter and register well in advance of the event to avoid disappointment.

Our scheduled Capital Region educational events for this year also cover timely and important topics. Our Education Committee Co-Chairs, Roy Lynch and Loretta Shogren and their committee members spent considerable time this summer working with the other local chapters and the National Committee and staff to see that the interests noted in our education survey received consideration in the selection of topics for the Capital Region's program.

In keeping with our commitment to share our knowledge and expertise with others in order to benefit our community, Charles McAndrew has developed an outstanding program. When he attended our Executive Board Meeting in August, he had assembled his course material, recruited volunteer instructors and counselors, and secured a convenient location for our free course in Financial Management for owners and managers of small businesses. It is gratifying to provide this service and especially rewarding when the students, civic leaders and D.C. Government officials express their appreciation for our efforts. We hope to recognize the efforts of Chuck and his committee of volunteers at a future meeting.



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**WASHINGTON  
CHAPTER  
Executive  
Committee  
1984-1985**

**Officers**

*President*

Virginia Robinson, GAO, 275-9512

*President-Elect*

Susan Lee, Treasury, 566-8555

*Secretary*

Diane Bray, Treasury, 376-1097

*Treasurer*

Joe Rothschild, HUD, 426-5454

*Past President*

Kenneth Winne, JFMIP, 376-5415

**Directorate**

*Awards*

Michael Serlin, Treasury, 566-5594

*Chapter Evaluator*

Jim Smith, Navy, 695-1070

*Cooperation with Educational Institutions*

Joseph Linnemann, State, 524-1188

*Cooperation with Professional Organizations*

Tony Gabriel, USDA, 447-7431

*Education*

Ron Lynch, Arthur Andersen, 862-3324

Loretta Shogren, Justice, 633-3291

*Employment Referral*

George Englert, JFMIP, 376-5415

*Membership*

Marcus Page, Treasury, 566-5038

*Programs*

David Dukes, HHS, 245-7084

*Publicity and Agency Liaison*

Judith Boyd, Treasury, 566-2112

*Relations with National Office*

Terry Conway, DOD, 697-3192

*Research*

Gail Young, Energy, 252-4171

**Committee Chairperson**

*Chapter Competition*

Diana McDermott O'Neill, Treasury, .  
695-7955

*Financial Management Assistance*

Ken George, ACTION, 634-9163

*Meetings*

Carol Lynch, Education, 472-2395

*Newsletter*

Lee Beaty, GAO, 275-9430

*Professional Notes*

John McArthur, Treasury, 376-0820

*Small Business Education*

Charles McAndrew, GAO, 523-8706

*Public Service Coordinator*

Joseph L. Dillon, EPA, 382-5113

**About Our Speaker This Month**

Since 1978, William G. Onsted has operated his own consulting firm in Sunnysvale, California, specializing in management systems, cash and profit planning, executive development, manufacturing and operations analysis, and project planning and control.

After receiving his baccalaureate and master's degree from Michigan State University, Mr. Onsted followed a management career in labor relations, operations analysis and corporate planning before he opened his consulting firm.

In 1982, the National Federation of Independent Business sponsored Mr. Onsted as Deputy Project Manager of the Financial Asset Management Task Force of the President's Private Sector Survey on Cost Control.

In March 1983, Mr. Onsted founded the Private Sector Council, a nonprofit, nonpartisan organization committed to improving the financial management systems of the Federal Government.

**EMPLOYMENT REFERRAL COMMITTEE REPORT**

by George Englert

One of the services offered by the national office of the AGA is the *Employment Flash* published every two weeks. It is a listing of job openings in the federal service as well as non-federal jobs such as states and colleges. I will notify any interested members of job openings as they occur if I have a completed data card that you can supply by filling out the blanks below. Also, if you have questions concerning job information, please call me at 376-5415. Send the completed information sheet to: 7008 Maple Tree Lane, Springfield, VA 22152.

NAME: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

FINANCIAL DISCIPLINE INTEREST \_\_\_\_\_\*

GEOGRAPHICAL PREFERENCE \_\_\_\_\_

GRADE/SALARY REQUIREMENT \_\_\_\_\_

\*Accountant, Auditor, Budget, Academia, Municipal, Administrative, etc.

**Plan Now For  
The PDC  
June 24-26, 1985  
San Diego, CA**



## CALENDAR OF EVENTS

The ACA Montgomery-Prince George's Chapter is sponsoring a half-day workshop October 10 on Government Contracts: Focus on Fraud Prevention. Following the workshop, the Chapter will hold its regular monthly dinner meeting which will feature as speaker James J. Graham, Deputy Chief, Fraud Section, Department of Justice. The workshop and dinner program is designed for government and contractor auditors and procurement officials, and will provide insight into what constitutes fraud as well as offer an approach for its prevention. Location is the Lanham, Md. Ramada Hotel, and the registration deadline is October 5. For further information call Dick Pelletier on 245-0621 or Jack Sandler on 755-5810.

AGA Northern Virginia Chapter will hold its regular monthly dinner meeting October 16, which will feature Alan R. Duncan, President of Duncan and Associates, whose topic will be Computer Innovations. Northern Virginia Chapter meetings are held at the Imperial 400 on Edsal Road in Springfield. For further information or reservations call Mike Janoski on 756-2812.

The Washington Chapter of the Institute of Internal Auditors will combine its October 17 monthly luncheon meeting at the National Press Club with a seminar on Practical Statistical Sampling. The featured luncheon speaker is K. William O'Connor, Special Counsel to the Merit Systems Protection Board. For information or reservations call Gladys Tymas on 245-0621 (luncheon only) or Ernie Ragland on 566-4686 (luncheon and seminar).

The American Institute of CPA's annual meeting will be held in Atlanta, GA this year at the Atlanta Hilton on October 14-16. The meeting will be combined with AICPA Conferences on microcomputer technology (Oct. 16-17) and on small business consulting (Oct. 18). For information call the AICPA Meeting Department at (212) 575-6451.

Don't forget the October 24 Agency Financial Reporting Workshop at the Pier 7 Restaurant. Details and registration form are on page 7.

## NEWS FROM NATIONAL

### AGA SEEKING NEW EDUCATION DIRECTOR

Following the late-July resignation of Sherry Crittenden, Education Director in the National Office, the Association has been in the process of selecting a replacement. Applications for the post were accepted through the end of August, and AGA officials expect to hire a new director no later than October 1. EVP Fletcher Lutz has functioned as Acting Education Director during the interim period.

**NEW CHAPTER FORMING IN ALASKA** The AGA National Office is processing a charter application for a new chapter in Juneau, Alaska. Paul Marz, U.S. Forest Service, was instrumental in forming the group of about 30 charter members of the proposed new chapter. It is expected that AGA's National Executive Committee will formally approve the application at its September meeting. National President Harold Stugart is presently scheduled to preside at the installation of the new chapter on October 18 in Juneau.

### TRANSITION TO NEW DUES RENEWAL DATE

As approved by the National Executive Committee (NEC), a procedural change has provided for AGA annual dues renewal to be effective October 1, 1984, and on October 1st each year thereafter. This change modifies the previous system under which member dues renewal dates were staggered throughout the year. In order to transition to the new renewal date, all members were billed in late August for a full year's dues covering the year beginning October 1, 1984. Credit was given for "unused dues previously paid" and deducted to arrive at a net amount due to place the individual member on the new cycle.

## Membership Committee Report AGA Welcomes New Members

We would like to welcome the following new members to the Washington Chapter:

Patricia J. Brown	Agriculture-SCS
Carlton T. Durham	Agriculture
Bruce L. Eckersley (Sponsor-Tom Mundell)	State-AID
Nelson T. Egbert	Department of Education
Robert E. Ellett (Sponsor-Sue Fields)	National Institutes of Health
R. James Huber, Jr.	Main Hurdman
Conrad W. Judy (Sponsor-L. P. Blackmer, Jr.)	Engraving and Printing
Kathleen L. Kummer (Sponsor-Steve Varholy)	Arthur Young and Company
Jack M. Rigsby (Sponsor-Ken Winne)	National Institutes of Health
Patricia N. Robinson	Department of Health and Human Services

If you have any questions about joining AGA, or if membership applications and brochures are needed, call Marcus Page on 566-5038.



# CHAPTER AWARDS CEREMONY 1984

MAY 3, 1984

FOR OUTSTANDING ACHIEVEMENT  
IN FINANCIAL MANAGEMENT IMPROVEMENT



**James A. Shealey**, Comptroller, U.S. Marshals Service, with **Mrs. Shealey**, receives his award from **Ken Winne**, Washington Chapter President. Mr. Shealey received his award for significant contributions to the Service's support missions.



**Richard W. Bradley**, Deputy Director of Finance, Prince George's County, with **Mrs. Bradley**, receives his award for several significant improvements in County cash management. **Jim Saylor**, Awards Chairman, observes from background.



**James J. Hogan**, Drug Enforcement Administration, with **Mrs. Hogan**, receives his award for outstanding leadership in developing a comprehensive audit system.



A smiling **Charles (Chuck)** and **Linda McAndrew** enjoying the May luncheon. Chuck, of GAO, received the Chapter's Outstanding Service Award for his efforts with the Small Business Education Program.



## COOLEY'S COMEDY CORNER

*(Editor's Note: With his issue we introduce Cooley's Comedy Corner. Past National President John Cooley possesses the admirable hobby of identifying and collecting bits of humor usually related to the accounting and auditing profession, and he generously shares these with us.)*

By listening artfully, one can hear funny things at AGA's Annual Professional Development Conference. Following are some amusing items overhead at this year's conference.

\* \* \* \*

*Conferee No. 1:* "In that last workshop, the speaker was talking about the GAO black book and the GAO yellow book. What is in those books?"

*Conferee No. 2:* "I don't know for sure. But I think the black book is where they keep the names of people whose accounting systems do not meet the Comptroller General Standards."

\* \* \* \*

With reference to the tremendous increase in fraud cases against Government contractors.

"The keynote of government contracting in the 80's is spelled FRAUD."

\* \* \* \*

"I've been trying hard to discover the boundaries of REFORM 88. It seems to cover everything from the re-election of President Reagan to reupholstery of a Navy sofa and should also cover the next AGA membership drive."

As you can see by the above quotes, interesting things happen at AGA's Annual Conference. The 1985 Professional Development Conference will be in San Diego. In closing, here is a bit of Cooley advice: "Do not be like the developers of the Edsel who failed to notice that the parking lots were filling up with Volkswagons. Keep up with current events by regular attendance at AGA meetings."

\* \* \* \*

"Being right is one of the most satisfying experiences."

\* \* \* \*

"The slogan for our Internal Control Program is 'A bird in the hand is safer than one flying overhead'"

\* \* \* \*

"He is an internal control administrator. His new logo is a diagram of the human intestinal track along with a picture of a package of Ex-Lax."

\* \* \* \*

"I was an advocate of internal controls when internal controls wasn't cool."

\* \* \* \*

"I tried to do an internal control review, but I was as confused as Columbus. He didn't know where he was going. When he got there, he didn't know where he was. And when he got back, he didn't know where he had been."

## ABOUT CHAPTER MEMBERS

**Marcus Page** has been named Deputy Commissioner of Treasury's Bureau of Government Financial Operations.

**Jim Wesberry**, GAO, has been elected President of the Washington Chapter of the Institute of Internal Auditors for the 1984-85 program year.

**Dennis Duquette**, GAO, has been selected for GAO's Executive Candidate Development Program.

**George Englert** appropriately took us to task for not mentioning **Patricia Lippart's** key role in the success of last year's prize-winning newsletter. When work demands pre-empted George's attention, Pat, of Interior's Fish and Wildlife Service, jumped in to do a super job filling the breach.

Please don't forget us with your news items about chapter members. (Lee Beaty; 275-9430).



# AGENCY FINANCIAL REPORTING WORKSHOP

- WHEN?** Wednesday, October 24, 1984 (9:00 am - 1:00 pm)
- WHERE?** Pier Seven Restaurant  
650 Water Street, SW  
Washington, DC
- WHO?** Sponsored by the Washington Chapter of the Association of Government Accountants
- HOW MUCH?** \$35.00 (Lunch is provided)
- WHY?** To provide Financial Managers and Accountants with information on how to improve agency financial reporting to the Office of Management and Budget, Treasury and the Public.



## PROGRAM TOPICS AND PARTICIPANTS

How GSA went about preparing their agency financial statements (Speaker from GSA)

Pitfalls in the preparation of and uses of information provided on the SF 220 and SF 221

Pitfalls in the preparation of and uses of information provided on the SF 132 and SF 133 (Speaker from OMB)

Cash Management Reporting to Treasury (BGFO) (Speakers from Treasury's Bureau of Government Financial Operations)

Registration will be accepted on a first come basis. Walk-in registration will be accepted if space is available. Authority for a Federal agency to sponsor participation in a program of this type is found in Section 9 of USC 5, Chapter 41, Government Employees Training Act. CPA credit: 3 hours.

### Registration Form—AGENCY FINANCIAL REPORTING WORKSHOP

Name \_\_\_\_\_  
Title \_\_\_\_\_  
Organization \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_  
Zip Code \_\_\_\_\_ Phone \_\_\_\_\_

- fee enclosed (payable to Washington Chapter AGA)  
 invoice my organization (authorization enclosed)       invoice me directly

### Questions?

Please Call:

Bobbi Huber  
634-2174

Please mail completed form to:

Bobbi Huber  
3 Autumn Hill Way  
Gaithersburg, MD 20877



## DID YOU KNOW . . .

by John MacArthur

- The General Services Administration has prepared a handbook designed to familiarize non-A.D.P. managers with details required in planning for and procurement of computers. Entitled *The End Users' Guide to Buying Small Computers*, the booklet provides step-by-step guidance for managers to avoid wasted effort and uncertainty in complying with Federal procurement regulations. In addition to a discussion of human factors the handbook provides a detailed 10-step process for preparing justification documents with filled in examples of required forms. Among its appendices are a summary of lessons learned from computer acquisition projects in various agencies as well as advice on storage of records on magnetic media. Copies may be obtained from the Office of Information Resources Management (OIRM(KA)), General Services Administration, Washington, D.C. 20405. The telephone number is (202) 566-0291.
- The Office of Management and Budget has recently released a report entitled *A Five Year Plan for Meeting the Automated Data Processing and Telecommunications Needs of the Federal Government*. This two-volume report concerns the planning process among cabinet agencies, particularly as it relates to managing the evolution of new computer technology. The second volume contains data on the Federal Government's technology acquisition plans from FY 84 through FY 89 as listed by agency and component. This report may be obtained from the Government Printing Office (202) 275-2091.
- A survey conducted by Coopers and Lybrand of corporate internal audit departments in 200 of the Fortune 500 companies revealed major changes in the practice and teaching of auditors. Corporate respondents indicated that currently 25 percent of their work is computerized, while five years ago computers were used in less than 10 percent of their work. By the end of the decade computers are expected to accomplish more than 50 percent of all internal auditing functions despite the claim by more than half the respondents that this operation is lagging behind other business applications in the use of computer technology. The major implication according to 9 out of 10 respondents is that integration of computer technology into college curricula is essential. Currently, most respondents felt that there is not enough interaction between auditors and academia to ensure that new graduates receive proper training to conduct audits in which the computer is an essential tool. Accordingly, Coopers and Lybrand has started a pilot grant program to develop revised courses and curricula to include computer applications. This program involves 10 colleges and universities nationwide.
- Four members have been appointed to the recently established Governmental Accounting Standards Board, a body which will establish financial and accounting standards for state, county and municipal governments. The full time chairman and vice-chairman are respectively James Antonio, state auditor of Missouri, and Martin Ives, former first deputy controller of New York City. Two part time members will be Elmer B. Staats, former Controller General, and Phillip L. Defliese, professor of accounting at the Columbia University Graduate School of Business.

### NEWSLETTER

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