

# The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
WASHINGTON D.C. CHAPTER



Issue 7 • March 2010

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New members and sponsors who attend the March luncheon will receive the new DC Chapter lapel pin.



Happy St. Patrick's Day!



MAR

## LUNCHEON

\$10 Early Sign-up Special  
for Federal Employees  
for Luncheon

### Nancy C. Fleetwood



Read Bio

**Deputy Assistant Secretary Accounting Policy,  
Office of the Fiscal Assistant Secretary,  
Department of the Treasury**

*Location: Clyde's of Gallery Place*

*The luncheon will be held on  
Wednesday, March 17th, 2010*

Nancy Fleetwood's focus of her discussion will be on the FY 2009 Financial Report of the United States Government.

## Announcements [Read More](#)

**Joint Financial Management  
Improvement Program (JFMIP)**

**Federal Financial Management Conference**

**TUESDAY, MARCH 23, 2010**

**The Renaissance Washington DC Hotel  
999 Ninth Street NW • Washington, DC 20001**

## Save The Date: Annual Spring Conference

**May Conference**

*The CFO Act Twenty Years Later: Our Past, Our Present and Our Future*

Mark your calendar for the AGA DC Chapter Spring Conference, May 4-5, 2010, at the Ronald Reagan International Trade Center. Stay tuned for program information in our next newsletter.

**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 Escobar

## Note From the Editor

by *Leon Fleischer, Co-Editor*

Welcome to the March edition of the Washington Connection. I hope everyone enjoyed our previous February issue. In this month's edition of the newsletter, we have information on the up-coming training opportunities and conferences, including:



- The JFMIP Federal Financial Management Conference on March 23
- The AGA's Professional Development Conference and Exposition in July 11-14 in Orlando; and
- The AGA DC May Spring Conference

In the Inside the Black Box article, Simcha Kuritzky, brings us a technical article on Pro-Forma transaction entries in the Treasury Financial Manual United States Government Standard General Ledger. Also, look for information on our mentoring program as well as this is CGFM Month Proclamation for the District of Columbia in this month's newsletter. This newsletter promises to contain much information of events for the year including the monthly luncheons, education events, member services, early careers, etc.

This newsletter is only made possible because of the contribution of articles from the chapter's members. Thank you for all who submitted articles-these articles reflected the depth of knowledge and experience in this group, and the newsletter team is fortunate enough to review and



publish these articles. We hope that you enjoy the newsletter and find it helpful for keeping up to date on events in the chapter and in AGA. Our team strives to produce a high quality newsletter notifying AGA D.C. members of Chapter and National events and services. And, if you are not already a member, we encourage you to join the AGA D.C. Chapter and enjoy the many benefits it offer, in particular the high quality luncheon series, learning opportunities, and conferences.

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see printed? 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. Your articles, comments, and ideas are what make this newsletter go and we welcome all input.

The deadline for submitting articles to appear in the April 2010 issue is March 19, 2010.

Sincerely,

*Leon Fleischer*

**Leon Fleischer,  
AGA D.C. Chapter Newsletter Co-Editor**

### *Newsletter Team*

Leon Fleischer, Co-Editor

Jorge Asef-Sargent, Co-Editor

Erwin Solbach, Graphics

# President's Message



by **Kim Farington**



Dear Chapter members,

Spring is just around the corner. Just imagine a time when we can look back and just think about all the snow we experienced earlier this year rather than preparing for more snow. Speaking of prepping, the Washington DC Chapter is preparing for an exciting agenda! While our February luncheon was another full house with Phyllis Fong, the first Chair of the Council of Inspectors General on Integrity and Efficiency (CIGIE), this month, we are holding our March monthly luncheon at Clyde's at Gallery Place where we are pleased to announce Nancy Fleetwood, Deputy Assistant Secretary Accounting Policy, Office of the Fiscal Assistant Secretary at the Department of the Treasury. This should be an enlightening discussion as the US Government's Financial Report will be released in the coming days. Ms. Fleetwood will be able to provide us with the highlights of the report.

The DC Chapter is gearing up for another free educational event for its members. The next audio conference will be held on March 3rd, focusing on Fraud. Please watch your email for details on registering for this free training event providing two CPE credits.

The Chapter's annual conference (co-hosted by the Greater Washington Society of CPAs) will be held on May 4th and 5th at the Ronald Reagan Building in Washington, DC. The theme for this year's conference is "The CFO Act Twenty Years Later: Our Past, Our Present, and Our Future." We have exciting speakers lined up for this event, so mark your calendars and stay tuned for further details.

Thank you again for your support of the DC Chapter's Community Service events. Last month, we supported Dress for Success. Dress for Success issued an S.O.S. to all women nationwide: Donate one new or nearly-new business suit to help another woman enter the workforce. Those who donated a suit to Dressbarn stores across the U.S. gave a disadvantaged woman the confidence to take the first step towards economic independence. This month, we are assisting with the Volunteer Income Tax Assistance (VITA). VITA volunteers provide free income tax preparation assistance to low-income, elderly, disabled and limited English speaking people. If you are concerned about training, don't worry - volunteers are trained and certified by the IRS. If you would like to participate as a VITA volunteer, please contact Lloyd Farmer at [LFarmer@milcorp.com](mailto:LFarmer@milcorp.com) or Tonya Allen-Shaw at [Tonya.Allen-Shaw@usda.gov](mailto:Tonya.Allen-Shaw@usda.gov).



# President's Message

**Cont'd.**



Last month, our Member Service event coordinators planned a wonderful Chinese New Year Dinner. A special thanks to Sam Mok, past National President, who led the coordination of this event and the selection of the delicious menu items in celebration of the year of the tiger. We have exciting events planned on the Member Services home front this month. First, we are planning an Art Show and wine tasting event at the Australian Embassy. Caitlin Holmes and Crystal Heitman, our Member Service coordinators, will provide details as soon as the date for this event is confirmed. In anticipation of our awards ceremony to be held on June 12th, we are planning to offer ballroom dancing classes for those interested. Each year at the awards dinner, many attendees admired the wonderful ballroom dancers float across the dance floor. Those wonderful ballroom dancers are AGA DC Chapter members, and are willing to offer lessons to their fellow chapter members. We are planning to offer the dance lessons in the April or May timeframe in advance of the awards dinner.

In closing, I would like to personally thank all of our Chapter Executive Committee members and volunteers for their hard work they and effort to make our Chapter run smoothly. I also want to also thank our corporate sponsors that make it possible for the Chapter to offer diverse and enriching programs.

Happy St. Patrick's Day!

Sincerely,

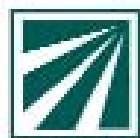
*Kim Farington*

Kim Farington, CPA

President

Washington DC Chapter

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# Welcome, New Members!

## MEMBERS NEW TO AGA DC

<i>Ms. Shirley A. Jeanes</i>	<i>February 2010</i>	<i>Internal Revenue Service</i>
<i>Mr. Chun-chih Lin</i>	<i>February 2010</i>	<i>Castro and Company LLC</i>
<i>Ms. Amanda M. Pieper</i>	<i>February 2010</i>	<i>MorganFranklin Corporation</i>
<i>Ms. Tiarra Carey</i>	<i>February 2010</i>	<i>Dept. of the Treasury - FMS</i>
<i>Ms. Alicia Schneider</i>	<i>February 2010</i>	<i>Office of Financial Management</i>
<i>Mr. Bertrand Smith</i>	<i>February 2010</i>	<i>Grant Thornton LLP</i>
<i>Mr. Francis Colantonio, Jr.</i>	<i>February 2010</i>	<i>GAO</i>
<i>Mrs. Tyra Richardson</i>	<i>February 2010</i>	<i>Ernst and Young LLP</i>
<i>Ms. VerylAnn Lansiquot</i>	<i>February 2010</i>	<i>Dept. of Justice</i>
<i>Ms. Deneen Williams</i>	<i>February 2010</i>	<i>High Performance Technology INC</i>
<i>Ms. Linda P. Rodgers, CGFM</i>	<i>February 2010</i>	<i>Department of Housing and Urban Development</i>
<i>Mrs. Deborah Gail Hutcherson</i>	<i>February 2010</i>	<i>Executive Office of the President</i>
<i>Ms. Susan Ragland</i>	<i>February 2010</i>	<i>GAO</i>
<i>Ms. Bonnie L. Vroman</i>	<i>February 2010</i>	<i>Financial Management Office</i>
<i>Mr. Gregory L. Teets</i>	<i>February 2010</i>	<i>DHS/FEMA/OCFO</i>
<i>Mrs. Carol L. Britton</i>	<i>February 2010</i>	<i>Dept. of HUD</i>
<i>Mrs. Estella Duenas</i>	<i>February 2010</i>	<i>Dept. of Education</i>
<i>Mrs. Diane D. Battistella</i>	<i>February 2010</i>	<i>Architect of the Capitol</i>
<i>Mr. Julian A. Murray</i>	<i>February 2010</i>	<i>Dept. of Veterans Affairs</i>
<i>Ms. Deneen Williams</i>	<i>February 2010</i>	<i>High Performance Technology INC</i>

# Welcome, New Members!

## MEMBERS NEW TO AGA DC (cont'd)

<i>Mrs. Valerie R. Amodeo</i>	<i>February 2010</i>	<i>Office of Naval Research</i>
<i>Mrs. Yulanda Reynolds</i>	<i>February 2010</i>	<i>Dept. of the Army</i>
<i>Mr. Paul Lionikis</i>	<i>February 2010</i>	<i>JP Morgan Chase</i>
<i>Mrs. Ana Y. Chaletzky</i>	<i>February 2010</i>	<i>Library of Congress</i>
<i>Mrs. Jennifer Khovananth</i>	<i>February 2010</i>	<i>NIH</i>
<i>Mrs. Subina Kapoor</i>	<i>February 2010</i>	<i>Executive Office of the President</i>
<i>Ms. Veronica Christian</i>	<i>February 2010</i>	<i>Dept. of Justice</i>
<i>Mr. James Spore</i>	<i>February 2010</i>	<i>Ascella Technologies</i>
<i>Ms. Priyadarshini Seth</i>	<i>February 2010</i>	<i>Ascella Technologies</i>
<i>Ms. Monica Carter</i>	<i>February 2010</i>	<i>MorganFranklin Corporation</i>
<i>Mr. Tom Cocozza</i>	<i>February 2010</i>	<i>Grant Thornton LLP</i>
<i>Mr. Duncan C. Smith</i>	<i>February 2010</i>	<i>CSC</i>
<i>Peter Gibb</i>	<i>February 2010</i>	<i>CSC</i>
<i>Mr. Gregory Kinney, CGFM</i>	<i>February 2010</i>	<i>Performance MGT Consulting</i>
<i>Mr. Dhavan Mehta</i>	<i>February 2010</i>	<i>Ernst and Young LLP</i>
<i>Roxanne Paul</i>	<i>February 2010</i>	<i>Ernst and Young LLP</i>
<i>Mr. Robert M. Buchanan</i>	<i>February 2010</i>	<i>KPMG LLP</i>
<i>Ms. Sandra Goetz</i>	<i>February 2010</i>	<i>Ernst and Young LLP</i>
<i>Mrs. Linda Garcia</i>	<i>February 2010</i>	<i>Oracle Corporation</i>
<i>Mr. Thomas J. Martella</i>	<i>February 2010</i>	<i>AAC INC</i>

# Welcome, New Members!

## MEMBERS NEW TO AGA DC (cont'd)

<i>Stephen Mikolaski, CGFM</i>	<i>February 2010</i>	<i>Deloitte</i>
<i>Mrs. Fatima M. Alfa</i>	<i>February 2010</i>	<i>MIL Corporation</i>
<i>Mr. Andrew Chase</i>	<i>February 2010</i>	<i>JustinBradley</i>
<i>Mr. John Dorney</i>	<i>February 2010</i>	<i>Pricewater House Coopers LLP</i>
<i>Ms. Tracey Walker-Sullivan</i>	<i>February 2010</i>	<i>RSM McGladrey</i>

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## 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 deadline for submitting articles to appear in the **April 2010** issue is **March 19, 2010**. Please send your comments and contributions to **Leon Fleischer** and **Jorge Asef-Sargent**, the newsletter co-editors for the 2009-2010 program year, at [leon.fleischer@sba.gov](mailto:leon.fleischer@sba.gov), and [jasef-sargent@kpmg.com](mailto:jasef-sargent@kpmg.com).



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## WANT TO HELP?

If you're interested in being a liaison or joining the mentor program, as either a mentor or mentee, please contact Doug Glenn: [douglas.Glenn@GSA.gov](mailto:douglas.Glenn@GSA.gov)

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<http://www.agacgfm.org/downloads/agaweb.wmv>

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# Snapshots

## FEBRUARY LUNCHEON





## March Luncheon Speaker: Nancy C. Fleetwood



Ms. Fleetwood is the Deputy Assistant Secretary Accounting Policy, Office of the Fiscal Assistant Secretary, Department of the Treasury. She has oversight responsibility for the consolidation and publishing of the Financial Report of the US Government. She also serves as the Treasury representative on the

FASAB. Prior to joining the Office of the Fiscal Assistant Secretary, Ms. Fleetwood was the Deputy Commissioner of the Bureau of the Public Debt in the Department of the Treasury. She was also the Assistant Commissioner for Information Resources and the Chief Information Officer, Financial Management Services, Department of the Treasury.

Ms. Fleetwood is a CPA, CGFM, and Project Management Professional (PMP). She has two undergraduate degrees and a Master's degree from the University of Maryland. Her undergraduate degrees include Crafts/Applied Design, and Business Management/Accounting. Her Master's degree is in Computer Systems Management/Information Assurance. She has also completed the CIO Certification and Information Assurance Certification at the National Defense University. She has been a FASAB member since January 2009.

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## 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 on the AGA national website [www.agacgfm.org](http://www.agacgfm.org) or contact Jessica Jones at [JJones@agacgfm.org](mailto:JJones@agacgfm.org).

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## Who Is D. Ryan Bolz?



**Name:** D. Ryan Bolz  
**AGA Position:** Director, Meetings  
**Company:** KPMG LLP  
**Title:** Manager

**Background:** Ryan Bolz is the Engagement Manager for the KPMG team at the Defense Intelligence Agency (DIA) in Washington D.C. He is charged with overseeing the business transformation of the Procure to Pay cycle in order to achieve auditability in the Comptroller's office. Ryan also manages another Engagement supporting the budget and execution branch of the largest Satellite at DIA. He joined the DIA team in 2006 when, CFO Act Compliance was getting traction with the Intelligence Community (IC).

Ryan is a Manager with KPMG LLP's Federal Advisory Service. After graduating from Mercer University with a B.S.E. in Engineering, he earned his M.B.A. with a concentration in Finance and Marketing. Ryan is an Army Reserve Military Intelligence Officer, and is currently assigned to the Joint Staff at the Pentagon.

Ryan is currently a Director in the DC Chapter of AGA for 2009/2010.

**How long have you been a member of AGA?** I have been with AGA for over three years and learn a lot from every function I attend. Many of KPMG's partners have been very supportive of AGA throughout the years. In fact, KPMG's Federal Partner in Charge of Advisory was recently honored by AGA.

**How has AGA helped you with your career?** I started my career after graduate school at Continental Airlines in Houston. After 9/11, my Army Reserve unit was mobilized and I deployed. During my second year of mobilization, I was stationed at the Pentagon. This was my first exposure to Government. It was only a matter of time before I learned about KPMG and the CFO Act. I have met many great people and leaders of our Government in the short time I have been a member of the DC Chapter. AGA has opened doors not only for networking, but also knowledge sharing. The AGA luncheons have been extremely helpful in the aspect with several quality speakers.

**What advice do you have for someone thinking of joining the AGA?** Join immediately! AGA is a great place to meet other professionals in the industry, as well as learning and leveraging ideas that have been implemented successfully in the government. You will get the most benefit out of AGA by attending meetings and conferences and interacting with peers and government employees.

**What is the best thing about working in government service?** I could not ask to be on a better team than the DIA. Working with the Comptroller's office, as well as other Satellites, I see first hand the inception of some aspects of the Military Intelligence life cycle (budget and procurement). I am there at the initial phase of the purchase of the goods and services, and when I wear the Army uniform, I am an end user of products that I helped the Army procure. Plus, the camaraderie and the years of experience of the government employees are definitely 'value-added' to the work experience at DIA.

**What has been the biggest obstacle in getting where you are today?** Every so often, I come across a process in the government that does not make sense and could be accomplished in a more efficient, logical way.

**What is your favorite hobby or outside activity?** I have been a competitive swimmer since I was 8 years old. I enjoy swimming now as an adult, not only for the exercise, but also for the mental recharge. I also enjoy scuba diving, running, and tennis. My first passion though is my family - my wife, son, and daughter...my parents, and my two brothers. Any time spent with them is always my favorite activity.

**What is your favorite flavor of ice cream?** Blue Bell (Texas brand) Chocolate Chip

**Anything else that you would like to highlight?** I work with a great team at the Defense Intelligence Agency in the Office of the Comptroller. This is truly a world class organization. There are some great colleagues who inspire me in Government (KPMG included). I would like to mention Shelley Greene, John Cherbini, and Tony Hubbard.

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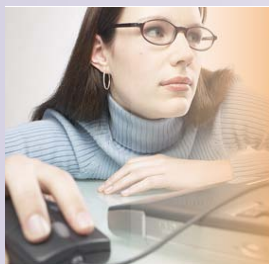
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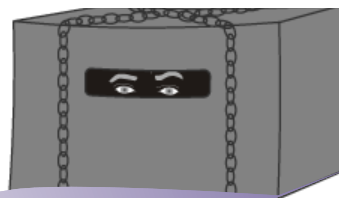
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# Inside the Black Box

by Simcha Kuritzky, CGFM CPA



## Pro-Forma Transaction Formats

### Background

Treasury's Standard General Ledger (SGL) condenses a lot of information into a small space. One of the problems with deciding how to format a pro forma transaction is that every accounting system has its own way of loading posting models, and what is convenient for one system is convoluted for another.

### Simple Entry

Here is an excerpt of a sample entry from the SGL transaction listing that is unambiguous:

**A116** To record budgetary authority apportioned by the Office of Management and Budget (OMB) and available for allotment.

#### Budgetary Entry

Debit 4450 Unapportioned Authority  
Credit 4510 Apportionments

The only option is to debit 4450 and credit 4510. There are also simple compound entries with one debit-credit pair each for the budget and proprietary accounts.

### Complex Entry

Below is a complex entry. There are multiple debit and credit accounts, and the person or system posting the entry must determine which one debit and one credit account is appropriate under the circumstances:

**A140** To record anticipated collections other than refunds.

#### Budgetary Entry

Debit 4060 Anticipated Collections from Non-Federal Sources  
Debit 4070 Anticipated Collections from Federal Sources  
Credit 4450 Unapportioned Authority  
Credit 4630 Funds Not Available for Commitment/Obligation

This is actually the smallest example I could find; some entries have dozens of optional accounts. This transaction could be posted 4 different ways: 4060 / 4450, 4070 / 4450, 4060 / 4630, and 4070 / 4630. The one performing the posting has to know the funding source and whether the anticipated funds are available in order to determine which combination is appropriate.

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

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### Closing Entry

One exception to this rule is the closing entry. Originally, these entries were hard to read because all accounts were simply listed and the reader had to figure out which was closing to which. Now the SGL bolds the account being closed into, so all the other accounts are posted for the opposite of their ending balance.

**F304** To record the closing of fiscal-year contract authority.

#### Budgetary Entry

Debit 4132 Substitution of Contract Authority

Debit 4133 Decreases to Indefinite Contract Authority

Debit 4134 Contract Authority Withdrawn

Debit 4135 Contract Authority Liquidated

#### **Debit 4139 Contract Authority Carried Forward**

Debit 4392 Permanent Reduction - New Budget Authority

Debit 4393 Permanent Reduction - Prior-Year Balances

Credit 4131 Current-Year Contract Authority Realized

**Credit 4139 Contract Authority Carried Forward**

The only difficulty here is that 4139 is listed as both a debit and a credit. Other closing entries list some closing accounts (such as 4831) as both a debit and a credit. It would make more sense to abandon the debit-credit format and simply list which accounts close to which. FMS recently posted just such a listing on their SGL website (the Closing Accounts Quick Reference Chart).

### Multi-Posting Entry

Another exception is the multi-posting entry. I find these hard to interpret. In case studies this format presents no difficulties because a specific dollar amount is assigned to each account. However, when there are no amounts, I feel proper entries should always be listed as debit-credit pairs where there is one debit and one credit for the same amount.

**C161** To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. Use only for pre-Credit Reform.

#### Proprietary Entry

Debit 1551 Foreclosed Property

Debit 7210 Losses on Disposition of Assets - Other

Credit 1341 Interest Receivable - Loans

Credit 1350 Loans Receivable

Credit 7110 Gains on Disposition of Assets - Other

In this entry, a loan with interest is liquidated with the foreclosure of property, resulting in a gain or loss. The original entry from FMS also lists account 1340 Interest Receivable - Not Otherwise Classified as a possible credit account, though I can't figure out why an agency would record interest receivable on a loan in any account other than 1341, so I am ignoring that account for the rest of this example. Anyway, it is not intuitively obvious how this entry is to be posted. I would prefer a series like this:

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

**C161** To record an adjustment to loans and interest receivable based on acquired collateral property without recourse. Use only for pre-Credit Reform.

**Proprietary Entry A** (Post for the balance of the loan)

Debit 1551 Foreclosed Property  
Credit 1350 Loans Receivable

**Proprietary Entry B** (Post for the balance of the interest receivable)

Debit 1551 Foreclosed Property  
Credit 1341 Interest Receivable - Loans

**Proprietary Entry C** (Post for the difference between receivable balances and market value if the market value is higher)

Debit 1551 Foreclosed Property  
Credit 7110 Gains on Disposition of Assets - Other

**Proprietary Entry D** (Post for the difference between receivable balances and market value if the market value is lower)

Debit 7210 Losses on Disposition of Assets - Other  
Credit 1551 Foreclosed Property

Entries A and B are required (although one of those balances could be zero), while entries C and D are mutually exclusive. This listing is unambiguous. Technically, entries C and D could be combined because only one debit and one credit account will be posted to, but I think it looks awkward:

**Proprietary Entry C** (Post for the difference between receivable balances and market value to 7210 if market value is lower, 7110 if higher)

Debit 7210 Losses on Disposition of Assets - Other  
Debit 1551 Foreclosed Property  
Credit 1551 Foreclosed Property  
Credit 7110 Gains on Disposition of Assets - Other

I chose to use account 1551 as the link between all the entries because it is the one account which would always be posted. Another way to format it would be to use a stand-in account and post each one for its proper value. If the stand-in account has a balance at the end, then one or more of the entries was posted for the wrong amount or not posted at all. Using 0000 Suspense as the stand-in, this can be given in a tabular format as follows (I leave off the account names because they are given above):

Debit	Credit	Amount
0000	1350	Balance of loan being foreclosed
0000	1341	Balance of interest receivable on loan being foreclosed
1551	0000	Market value of foreclosed property
0000	7110	Property market value less balance of loan and receivable (must be positive)
7210	0000	Balance of loan and receivable less property market value (must be positive)

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

### Multi-Posting Entry

I chose to use account 1551 as the link between all the entries because it is the one account which would always be posted. Another way to format it would be to use a stand-in account and post each one for its proper value. If the stand-in account has a balance at the end, then one or more of the entries was posted for the wrong amount or not posted at all. Using 0000 Suspense as the stand-in, this can be given in a tabular format as follows (I leave off the account names because they are given above).

*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.

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**MANAGEMENT**CONCEPTS

The mind at work

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# JFMIP Federal Financial Management Conference

## Sponsors:

Joint Financial Management  
Improvement Program  
(JFMIP) Principals

**GS** GRADUATE  
SCHOOL

Financial Systems Integration  
Office, U.S. General Services  
Administration

## Meeting the New Challenges in Financial Management

### JFMIP

### Federal Financial Management Conference

**Tuesday, March 23, 2010**

The Renaissance Washington DC Hotel  
999 Ninth Street NW • Washington, DC 20001

#### Keynote and Plenary Session Speakers

John Berry, Director, Office of Personnel Management

Jeffrey Zients, Deputy Director for Management and Chief Performance Officer, Office of Management and Budget

Richard Gregg, Acting Fiscal Assistant Secretary, Department of the Treasury

Sallyanne Harper, Chief Financial Officer and Chief Administrative Officer, Government Accountability Office

Daniel Werfel, Controller, Office of Management and Budget

#### Awards

The Donald L. Scantlebury Memorial Awards for Distinguished Leadership in Financial Management Improvement will be presented by the JFMIP Principals during the luncheon session.



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## Membership

### *The AGA-DC Lapel Pins are Here!*

#### *Recognition of New Members and Sponsors at the February 2010 Luncheon*

At the February 2010 Luncheon, AGA-DC Chapter President Kim Farington and Chapter Membership Co-Director Eileen Parlow introduced new members and sponsors who recruited new members during the current program year and presented them with a DC Chapter lapel pin.

Sponsors recognized for recruiting new members were:

- Mia Leswing, Clifton Gunderson LLP
- Patricia Mark, U.S. Department of Education
- Eva Williams, Internal Revenue Service
- Kim Farington, Office of Management and Budget

New members that attended the luncheon were also introduced and welcomed.

The winner of the Design-a-Pin Contest, Julia Ranagan of FASAB, was also introduced and presented with the pin that she designed.

### *Heads Up!*

Sponsors: Everyone who sponsors even one new member during the current program year will be awarded a DC Chapter lapel pin, which will be either presented to you at a DC Chapter event or mailed to you at the end of the program year.



New Members: DC Chapter lapel pins will also be presented to new members who attend a monthly luncheon in March, April or May 2010. Since each new member is entitled to one free DC Chapter luncheon, this spring would be a great time to take advantage of your “free lunch.” To register for your complimentary first luncheon, please send an e-mail to AGA-DC Meetings Director Ryan Bolz at [rbolz@kpmg.com](mailto:rbolz@kpmg.com) with a cc to AGA-DC Membership Co-Director Eileen Parlow at [parlowe@fasab.gov](mailto:parlowe@fasab.gov).

## March is CGFM Month in the District of Columbia (DC)

DC Mayor Adrian M. Fenty recently proclaimed March 2010 as **Certified Government Financial Manager Month** in the District of Columbia. The proclamation recognized the members of DC Chapter of AGA that is part of network of 15,000 members in 97 chapters in the United States and around the world. The Certificate of Recognition stated that Association of Government Accountants continues to educate financial managers with emphasis on standards of conduct, honor and character. See below a copy of the Proclamation



*Certified Government Financial Manager Month*

March 2010

A PROCLAMATION BY THE MAYOR OF THE DISTRICT OF COLUMBIA

**WHEREAS**, the Certified Government Financial Manager program is designed to help meet the needs of government financial managers; and

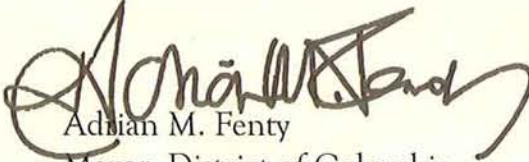
**WHEREAS**, the Certified Government Financial Manager certification is awarded by the association of the government accountants which has a network of 15,000 members in 97 chapters in the United States and around the world, representing members of every level of government financial management; and

**WHEREAS**, the DC Chapter of the Association of Government Accountant is comprised of approximately 1,716 active members representing state, federal, municipal and private sector accountants, auditors, and financial managers in the District of Columbia; and

**WHEREAS**, the Association of Government Accountants continues to educate financial managers with emphasis on standards of conduct, honor, and character:

**NOW, THEREFORE, I, THE MAYOR OF THE DISTRICT OF COLUMBIA** do hereby proclaim the month of March 2010, as **"CERTIFIED GOVERNMENT FINANCIAL MANAGER MONTH"** in Washington, DC.



  
Adrian M. Fenty  
Mayor, District of Columbia

## Community Service

Everyone thanks so much for your contribution at our January luncheon to the Haitian Relief Effort. We collected \$600 dollars that was sent to UNICEF to help the citizens of Haiti.

In February, The AGA DC Chapter is continuing our tradition of supporting the Volunteer Income Tax Assistance Program (VITA). The VITA Program offers free tax help to low- to moderate-income (\$37,000 and below) people who cannot prepare their own tax returns. Volunteers sponsored by various organizations receive training to help prepare basic tax returns in communities across the country. VITA sites are generally located at community and neighborhood centers, libraries, schools, shopping malls, and other convenient locations. Most locations also offer free electronic filing.

In March, we will be supporting the Dress for Success Suit Drive. The Dress for Success Suit Drive is a program where women suits are donated and distributed to disadvantaged women. We support this effort by encouraging the women of the AGA's DC Chapter to participate by donating a used suit. Unlike our other drives (Toys for Tots, Project Harvest, etc.) we don't collect any suits.

We encourage our members to take their suit to their local Dress barn. We do this to make it easier for our members and make it easier for us logistically. You can just drop off a used suit or new suit to your local Dress Barn. To locate a Dress barn near you, visit their Web site.

**Please contact:**

Lloyd A. Farmer [703-294-4473](tel:703-294-4473),

Tonya Allen Shaw [202-720-5026](tel:202-720-5026)

or AnnMarie Walker [202-461-6499](tel:202-461-6499)

if you are interested in finding out more details about these projects.

## Raffles at our Monthly Luncheon!

*There will be a drawing at every  
monthly luncheon.*

*Another great incentive  
to attend the monthly meetings!*





## Training Opportunity

### *Welcome to AGA's Professional Development Conference & Exposition*

**Location:** Orlando World Center Marriott

**Conference:** July 11-14, 2010

**EXPO:** July 11-13, 2010

Mark your calendar and make plans to join us in sunny Orlando, Florida for AGA's 59th Annual Professional Development Conference & Exposition—the premier education and networking event for government financial managers and accountability professionals.

Worth 24 CPE hours, the conference covers the latest research and information about the American Recovery Act, the constantly changing rules and standards, new management techniques, technological advances and practical tips for bringing greater efficiency to government operations. The PDC offers a comprehensive program, captivating speakers, lively discussions, top-quality education sessions, and equips you with knowledge and skills you need to be more effective leader.

While the PDC has long been respected for offering the best training in the profession, it also offers a number of networking events to help you make new contacts, exchange ideas and collaboratively work on solutions to common problems. Exhibitors are also available to demonstrate the newest products, tools and cutting-edge technology available to help your agency achieve its mission.

**Registration fees are \$800 for AGA members and \$1000 for nonmembers until June 11, 2010.** Register online and save \$25. Early registration saves you money and increases your chances of obtaining accommodations at the conference hotel. Don't miss the opportunity to Dream. Learn. Achieve. – Register today!

- [Register Online Now](#)
- [Registration Form \(PDF\)](#)

We encourage you to bring your families to enjoy everything the Orlando World Center Marriott has to offer. A championship golf course, a full-service spa, and a network of six pools, waterfalls, waterslides and whirlpools, and delectable dishes at world-class restaurants, fun and games at the upscale sports bar, make this hotel a one-stop-shop for relaxation and fun. Discover the magic of Orlando, with its theme parks, water attractions, and many other family destinations, along with the best golfing, night clubs and restaurants in the country.

The rate is \$108 per night (plus tax) for single and double occupancy. However, **rates are only guaranteed until June 18, 2010, or until the room block is sold out.** Reservations received after June 18, or after the room block has been filled, will only be made on a space-available basis, and may be subject to significantly higher rates.

To make a reservation, please call the Orlando World Center Marriott at 800.621.0638 and mention the "AGA PDC" to receive the discounted rate. You can also [reserve a room online](#).

Information about the agenda, speakers, travel discounts and tours is coming soon. Stay tuned to the website for more information...See you in Orlando!

- [Ad/Exhibit/Sponsorship Info](#)
- [Ad/Exhibit/Sponsorship Application](#)
- [Exhibit Floor Plan](#)
- [PDC 2009 Website](#)



## Awards Committee Update

### IT'S NOT TOO LATE!

Annually, the Association of Government Accountants presents at the Professional Development Conference and Exposition a series of awards to recognize individuals for their contributions to the Association. We need your assistance in identifying outstanding individuals who exemplify the characteristics described below:

- **Robert W. King Memorial Award** - an AGA member who has provided superior service that enhanced the AGA's national prestige and stature.
- **Einhorn-Gary Award** - An active AGA member or organization that has, over a sustained period of time, made major contributions to advancing government accountability at the federal, state, and/or local level.
- **Frank Greathouse Distinguished Leadership Award** - A government employee who has demonstrated sustained outstanding leadership and notable contributions to financial management, and to encourage increased interest, growth, development and distinctive leadership in the field of financial management.
- **Achievement of the Year Award** - A government employee who has exhibited leadership or outstanding achievement in developing, implementing and improving financial management in government service in the past year.
- **Educator Award** - An individual who have made significant contributions to the education and training of government financial managers.
- **Cornelius E. Tierney/Ernst & Young Research Award** - An individual who throughout their careers (minimum of 15 years) have made continuous contributions to governmental financial management by their direct participation in research activities and/or through their encouragement and support of others engaged in government financial management research.
- **Chapter Service Award** - An active AGA member who has consistently made important contributions to the development and enhancement of a chapter.
- **International Achievement Award** - A government employee who has exhibited leadership or outstanding achievement in international government financial management.
- **Emerging leader Award of Excellence** - A government financial manager with 5 to 10 years experience providing notable contributions toward excellence in financial management.

Please send the names and nomination information of outstanding professionals to Eleanor Crawford at

[Eleanor.long@EY.com](mailto:Eleanor.long@EY.com)

no later than March 15, 2010. If you need assistance or have questions, feel free to contact Eleanor at **202-327-5903**. For more information on each of these awards and their nomination forms, visit AGA's National website:

[www.agacgfm.org/membership/awards](http://www.agacgfm.org/membership/awards).

## AGADC Mentor Program



Mentors have had a direct and positive influence on my career throughout the years and have probably helped you in one way or another as well.

The Washington DC chapter of the Association of Government Accountants is organizing a mentorship subcommittee and is looking for volunteers to serve as a mentor. The time requirements and format for mentoring are flexible. It could take as little 1 - 2 hours a month and be conducted via email, phone, Facebook, happy hour, or whatever venue you and your mentee find appropriate (e.g., at the local polka festival). This is your opportunity to "pay it forward" and positively impact the career of someone else.



If you are interested in serving as a mentor, please contact **Douglas Glenn** at 202-501-0562 or [Douglas.Glenn@GSA.Gov](mailto:Douglas.Glenn@GSA.Gov).

## Federal News Article

### GovernmentExecutive.com

By Elizabeth Newell and Robert Brodsky [enewell@govexec.com](mailto:enewell@govexec.com) February 1, 2010

The fiscal 2011 budget released on Monday lays out the Obama administration's performance management strategy and lists the performance goals agencies have put at the top of their to-do lists.

As part of the analytical perspectives portion of the spending plan, the administration committed to using performance information to "lead, learn and improve outcomes," and to communicating performance information coherently and concisely to encourage better results, increase transparency, and strengthen existing problem-solving networks.

To make good on this promise, the administration said it will identify performance measurements and documents that are not useful. The White House will retain self-assessment exercises agencies found helpful -- including those developed under the 1993 Government Performance and Results Act and the George W. Bush administration's Program Assessment Rating Tool -- and make "candid" results public, according to the budget.

"Combined performance plans and reports will explain why goals were chosen, the size and characteristics of problems government is tackling, factors affecting outcomes that government hopes to influence, lessons learned from experience, and future actions planned," the budget stated.

Additionally, the document detailed a range of agency responses to a June 2009 Office of Management and Budget mandate to outline high-priority performance goals. The Defense Department, for example, named sweeping initiatives such as reforming its acquisition process and streamlining hiring, as well as narrower goals like creating an electronic records system to track care of and services for soldiers and veterans.

The Small Business Administration pointed to increasing small business participation in federal contracting as one of its high-priority goals, as well as reducing participation of ineligible firms in small business contracting programs.

The administration noted that since the goals are to be addressed within a 12- to 24-month time frame, they are merely a subset of agencies' overall performance plans, which also include long-term strategic objectives and reforms that depend on new legislation. Agencies with national security responsibilities were given discretion over which goals would be publicly listed. While the budget does not indicate if or when agencies received additional funding to meet their high-priority performance goals, OMB Director Peter R. Orszag said officials considered the goals during the decision-making process.

"The high-performance goals, which are new this year, were fed into the budget process and will continue to play a key role," Orszag said. "We're integrating those goals with funding streams to make sure -- and holding agencies accountable for progress on the goals. So yes, the goals ... are and will be reflected over time in funding for each agency."

The president's budget also includes a new initiative to evaluate the performance of certain federal programs. It allocates about \$100 million to 17 agencies that submitted proposals for program reviews that address actionable questions or for enhancing existing assessments.

## Federal News Article (cont'd)

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"By instilling a culture of learning into federal programs, the administration can build knowledge so that spending decisions are based not only on good intentions, but also on strong evidence, so that carefully targeted investments will produce results," the budget stated.

The 17 proposals vary in scope. The Justice Department will examine the effects of inmate re-entry programs while the Health and Human Services Department will evaluate early childhood initiatives. The Office of Personnel Management, meanwhile, will look at the effects of federal employee health and wellness programs.

Historically, evaluations have been an afterthought during program design, according to the document, and once initiatives have been in place for several years, building a constituency for a rigorous evaluation can be difficult.

To transform that culture, agencies that submitted proposals must demonstrate that their fiscal 2011 funding priorities are based on credible empirical evidence -- or a plan to collect that evidence. Those agencies also must identify any impediments to rigorous program evaluations. Assessments, including those already under way, eventually will be available online, OMB said.

Proposals that generate results backed up by strong measurable evidence will receive the most funding in future budgets, according to the administration. Additional resources will be allocated for programs with less supportive evidence on the condition that they are rigorously evaluated.

"Organizations will know that to be considered for significant funding, they must provide credible evaluation results that show promise, and, before that evidence is available, to be ready to subject their models to analysis," the document noted.

The White House also announced the establishment of an interagency working group to promote stronger program reviews governmentwide and to share best practices. The group will be made up of representatives from OMB, the Domestic Policy Council, National Economic Council and White House Council of Economic Advisers.

Orszag said the budget reflects the work and priorities of Chief Performance Officer Jeff Zients and his team.

"The federal government is going to spend \$80 billion on IT...there is acquisition and reform of the acquisition workforce, which is another thing the performance team has been working on a lot," Orszag said. "There's also personnel and hiring... in area after area after area you see the work that's already been done feeding into the federal budget."

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

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## Montgomery County AGA Events

The chapter holds monthly meetings from September through May. Meetings usually occur on the third Wednesday of each month. Our reception starts at 6:00 p.m., and the dinner meeting begins at 6:30 p.m.

The dinner meetings take place at the [Hilton Hotel](#), located at 1750 Rockville Pike in Rockville, MD. The hotel is across from the Congressional Shopping Center, and also across the street from the Twinbrook Metro Station on the Red Line. Parking is complimentary in the hotel's parking garage. For specific directions or questions about the hotel, you can contact the Hilton Hotel at 301-468-1100.

You will earn 1 CPE for attending.

It cost \$30 to attend for non-government employees. For state, local and federal government employees, we are offering a reduced fee of \$15. You can pay by cash, check or credit card.

### Monthly Schedule

DATE	SPEAKER	TOPIC	LOCATION	TIME
<a href="#">3/17/10</a>	Lisa Casias, Department of Commerce Deputy CFO & AGA National President-Elect	TBD	Hilton Hotel  <a href="#">1750 Rockville Pike, Rockville, MD 20852</a>	Reception 6:00pm-6:30pm  Dinner and Presentation 6:30-8:30pm

## Member Services

On Tuesday, February 16, the AGA DC Chapter, along with NOVAGA, hosted the Annual Chinese New Year Dinner. Over 50 people braved the traffic to attend this year's dinner. The dinner and cocktail hour provided great opportunities for networking and catching up with familiar faces. Sam Mok, former AGA National President co-hosted the event and welcomed the crowd with a few opening remarks. Former Congressman, Secretary of Transportation, and Secretary of Commerce, Norm Minetta also stopped by and spoke briefly to the group, emphasizing the importance of government accounting, transparency and accountability. Additionally, current AGA National President, Billy Morehead, also joined us for the evening as he prepared to attend the NLC. We were honored to have such esteemed guests join us this year!

We have some exciting events coming up over the next few months. In March, we are working to set up an Art Show and Wine Tasting at the Australian Embassy. We are currently working on this and will provide more information as it is available. In April we will have our Annual VA Wine Tour. Look for this event on a Saturday, mid-month. This event fills up quickly, so please keep an eye out further announcements. We look forward to seeing you at an event in the future!



# MARCH 2010

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2 AGA CEC	3 AUDIO CONFERENCE FRAUD	4		6
		CGFM Training Location: IBM Building, Washington, DC				
7	8	9	10	11	12	13
	CGFM Training Location: IBM Building, Washington, DC					
14	15	16	17 Luncheon (Clyde's)	18	19	20
21	22	23 JFMIP Conference	24	25	26	27
28	29	30	31			
		<b>NOTES:</b> <b>AGA Renewal Reminder</b> <b>Member Services:</b> Australian Embassy Wine Tasting and Art Show - <b>Date TBD</b>				

# APRIL 2010

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				1	2	3
4	5	6 AGA CEC	7	8	9	10
11	12	13	14	15	16	17
18	19	20 Luncheon (University of Club)	21 Admin. Professional Day  Audio Conference The Latest Tools and Techniques for Auditors	22	23	24
25	26	28	29	30		
		<b>NOTES:</b> <i>Member Services: Virginia Wine Tour - Date TBD</i>				

## Calendar of Events — 2009/2010 Program Year

Month	Luncheons	Community Service	Member Service	Education	Early Careers	Membership/ Liason Committee	Awards	CEC Meetings
March	17-Mar-2010	TBD	TBD	3-Mar-2010				2-Mar-2010
	Luncheon Time: 11:30am - 1:30pm Speaker and Location: Treasury, Clydes CPE: 1	Designer Fashion Show	Australian Embassy Wine Tasting and Art Show	Audio Conference: Fraud				Veterans Administration Teleconference #: 1-800- 767-1750 Access code: 71805 12:00 - 1:00 PM
				2-Mar thru 4-Mar-2010 8-Mar thru 10-Mar-2010				
				CGFM Training Location: IBM Building, Washington DC				
April	20-Apr-2010		TBD	21-Apr-2010				6-Apr-2010
	Luncheon Time: 11:30am - 1:30pm Speaker and Location: Danny Werfel, University Club, DC CPE: 1		Virginia Vineyards Tour	Audio Conference: The Latest Tools and Techniques for Auditors				Veterans Administration Teleconference #: 1-800- 767-1750 Access code: 71805 12:00 - 1:00 PM
May	18-May-2010	18-May-2010	TBD	4-May thru 5-May-2010				4-May-2010
	Luncheon Time: 11:30am - 1:30pm Speaker and Location: TBD, University Club, DC CPE: 1	Cell Phones and Eyeglasses	Charity Fashion Show and Brunch	Federal Financial Management Conference: The CFO Act Twenty Years Later: Our Past, Our Present and Our Future				Veterans Administration Teleconference #: 1-800- 767-1750 Access code: 71805 12:00 - 1:00 PM
June		TBD	Date: TBD				12-Jun-2010	1-Jun-2010
		Golf Tournament for Charity	Nationals Game ***** Golf Tournament				Awards Dinner Location: Hyatt Downtown Time: 6:30 - 11:00pm	Veterans Administration Teleconference #: 1-800- 767-1750 Access code: 71805 12:00 - 1:00 PM
July	TBD							

# 2009/2010 Officers and Directors

## Officers

*President, Kim Farington*  
OMB  
202-395-3053  
[kfarington@omb.eop.gov](mailto:kfarington@omb.eop.gov)

*President-Elect, Doug Glenn*  
GSA  
202-501-0562  
[Douglas.Glenn@GSA.gov](mailto:Douglas.Glenn@GSA.gov)

*Past President, Ann Davis*  
Treasury  
202-622-1028  
[ann.davis@do.treas.gov](mailto:ann.davis@do.treas.gov)

*Secretary, Shonya Carlock*  
PriceWaterhouseCoopers  
301-325-0085  
[shonya.carlock@us.pwc.com](mailto:shonya.carlock@us.pwc.com)

*Asst. Secretary, Toni Fuqua*  
PriceWaterhouseCoopers  
703-918-1169  
[toni.a.fuqua@us.pwc.com](mailto:toni.a.fuqua@us.pwc.com)

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

*Asst. Treasurer, Marianne Condon*  
VA  
202-461-6107  
[marianne.condon@mail.va.gov](mailto:marianne.condon@mail.va.gov)

## Administration

*Co-Director, Pushparajan (Swamy)*  
Arokiaswamy  
VA  
202 462 6172 | 202 236 3643  
[Pushparajan.Arokiaswamy@va.gov](mailto:Pushparajan.Arokiaswamy@va.gov)

*Co-Director, Charlie Ripetta*  
Kearney  
703-931-5600  
[cripetta@kearneyco.com](mailto:cripetta@kearneyco.com)

*Co-Director, Doug Bennett*  
BBG  
202-203-4622  
[dmbennett@BBG.gov](mailto:dmbennett@BBG.gov)

## Awards

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

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

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

## CGFM Coordinator

*Director, Boris Lyubovitsky*  
USDA  
202-205-6422  
[boris.lyubovitsky@usda.gov](mailto:boris.lyubovitsky@usda.gov)

*Asst Director, Karl Payne*  
Reznick  
\*\*\*\_\*\*\*\_\*\*\*\*  
[Karl.Payne@reznickgroup.com](mailto:Karl.Payne@reznickgroup.com)

## Community Service

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

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

*Co-Director, AnnMarie Walker*  
VA  
202-461-6499  
[annmarie.walker@va.gov](mailto:annmarie.walker@va.gov)

## Corporate Sponsors

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

## Early Careers

*Malena Brookshire*  
SEC  
202-551-7844  
[BrookshireM@SEC.GOV](mailto:BrookshireM@SEC.GOV)

*Asst Director, Joe Pika*  
OMB  
202-395-1040  
[jpika@omb.eop.gov](mailto:jpika@omb.eop.gov)

## Education

*Director, Mari-Ellen Testa*  
BAH  
703-902-3086  
[Testa\\_Mari\\_Ellen@bah.com](mailto:Testa_Mari_Ellen@bah.com)

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

*Asst Director, Bob Manuse*  
BAH  
703-377-0947  
[manuse\\_robert@bah.com](mailto:manuse_robert@bah.com)

*Asst Director, Karen Cavanaugh*  
Independent  
703-516-7070  
[kcavanaugh6@verizon.net](mailto:kcavanaugh6@verizon.net)

## Meetings

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

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

## Historians

*Managing Director, Aubrey C. Vaughan*  
Public Sector  
703-582-0885 (Cell)  
[aubrey.vaughan@oversightsystems.com](mailto:aubrey.vaughan@oversightsystems.com)

*Tyrone Allmond*  
Allmond & Company  
(301) 918-8200  
[tallmond@allmondcpa.com](mailto:tallmond@allmondcpa.com)

## Member Services

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

*Co-Director, Crystal Heitman*  
Price Waterhouse Coopers  
703-918-3291  
[crystal.l.heitman@us.pwc.com](mailto:crystal.l.heitman@us.pwc.com)

## Membership & Agency Liaison

*Director, Stephen Wills*  
202-366-2889  
[sgwillsusa@yahoo.com](mailto:sgwillsusa@yahoo.com)

*Co-Director, Mimi Goodwin*  
IBM  
202-402-2900  
[mgoodwi@us.ibm.com](mailto:mgoodwi@us.ibm.com)

*Co-Director, Eileen Parlow*  
FASAB  
202-512-7356  
[ParlowE@fasab.gov](mailto:ParlowE@fasab.gov)

*Assist Director, Jim Dalkin*  
Deloitte  
703-850-6631 - o; 202-378-5149 - c  
[JDalkin@deloitte.com](mailto:JDalkin@deloitte.com)

## Newsletter Editor

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

*Co-Editor, Jorge Asef-Sargent*  
KPMG  
202-533-4480  
[jasef-sargent@kpmg.com](mailto:jasef-sargent@kpmg.com)

## Programs

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

*Asst Director, Rob Smith*  
Savantage  
\*\*\*\_\*\*\*\_\*\*\*\*  
[rsmith@savantage.net](mailto:rsmith@savantage.net)

## 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)  
(240) 506-6031

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)

  
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