

# The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
WASHINGTON DC CHAPTER

MARCH 2005 ISSUE

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## AGA-DC Chapter to Recognize Financial Management Professionals

We are pleased to announce the recipients of our 2005 AGA-DC Chapter awards and our nominees for National AGA awards. Please join us on Wednesday, April 20 at the Pier 7 Restaurant/Channel Inn on the DC. Waterfront for our annual awards dinner and reception to honor the contributions of these financial management professionals. (see page 18 for details, AGA Nominees are also available on page 19)

### Be sure to join us in this month's Chapter Events:

- Tour of the National Cathedral - Sunday, March 13 (see page 6 for details)
- Send One Suit Week (S.O.S) - March 6 -12 (see page 8 for details)
- Federal Financial Management Conference - March 10 (see page 9 for details)
- Training for Certified Government Financial (CCFM) Manager Examinations - March 15-17 and March 22-24 (see page 11 for details)
- Training Opportunities, ASMC-DC Chapter Mini-PDI - March 29th (see page 11 for details)
- Directors and Officers Meeting - March 8 (see page 17 for details)
- Luncheon Speaker Series - March 18 (see below for details)

## March Luncheon

### *Financial Management In Transition Luncheon Series* **Relmond Van Daniker and Joe Riddle**

Friday, March 18 - Luncheon - 11:30am - 1:30pm  
Members: \$22.00, Non-Members: \$27.00  
Register online at <https://secure.serve.com/AGADC/lform2.php>

George Washington University Marvin Center  
800 21st Street, NW (corner of H Street)

(one block from the Foggy Bottom blue/orange line Metro)

# President's Message

by Karen Alderman, President



Ms. Karen Alderman, President

Dear Chapter Members,

Spring is around the corner. Soon we will transition out of this snow! (Hope springs eternal—so they say.) Our Chapter continues to make strong progress against goals that recognize “Financial Management in Transition.” These include providing quality professional education through our luncheon meetings and two-day professional development conference, engaging the next generation through an active early career

program, and giving back to the community.

**Professional Development.** In this era of continual change the workforce serving the Federal Government will have to continuously refresh their competencies to be effective and competitive. There is a wealth of opportunities coming up to gain broad insight into major government challenges and earn quality CPEs to build and maintain professional certifications.

On **March 2**, our Chapter hosts the videoconference, “Key Reasons Why the Breakdown of Internal Controls Contribute to Fraud.” The speakers will be John J. Hall, CPA, Hall Consulting; and David R. Hancox, CGFM, CIA, State Audit Director, Office of the Comptroller, State of New York. Both are experts on fraud and have spoken to hundreds of groups on fraud related topics. The event is free to our members.

Workforce development issues are the focus of our March luncheon series. On **March 18, 2005**, the DC Chapter’s featured speakers will be Relmond Van Daniker, Executive Director, Association of Government Accountants, and Joe Riddle, Management Concepts, Inc., former Deputy Assistant Director, Office of Personnel Management (OPM). They will address human capital issues and challenges facing the Federal Government in dealing with the pending wave of retirements, and succession planning in light of the current demand for early career and seasoned financial professionals. We hope you will join us for this discussion on the future of our profession.

On **March 10**, the Joint Financial Management Improvement Program (JFMIP) Principals will host the final conference at the Hilton Washington Hotel and Towers at 1919 Connecticut Ave, NW. Featured speakers include Clay Johnson III, Deputy Director for Management, Office of Management and Budget (OMB), David Walker, Comptroller General of the United States, and Dan G. Blair, Deputy Director, OPM. The cost is

only \$150 per participant for 7 hours of CPE—a bargain. Also, it is a sentimental closure for JFMIP—the 34th annual JFMIP conference.

AGA DC Chapter’s 4th Annual Conference (co-hosted by the Greater Washington Society of CPAs) is **May 3 and 4, 2005** at the George Washington University’s Cafritz Conference Center. The theme for this year’s conference is “Financial Management in Transition.” Featured speakers include Jeff Steinhoff and Kay Daly from the Government Accountability Office, Pat McGinnis from the Council on Excellence in Government, David Zavada from OMB, and Jim Taylor from Department of Commerce. This 15-CPE program is available to AGA and GWSCPA members for \$300 if you register before April 15. Others are also welcome at a slightly higher price. It is a bargain. For more information visit [www.agadc.org](http://www.agadc.org).

**Early Careers.** At the February Careers Brown Bag Lunch, Laura Glass of Metaformers shared her story on building a successful career in Federal financial management. This was the third of the series. Some of the key factors that each of our three speakers emphasized included effective teamwork (people skills), willingness to take on stretch goals (trying something new), continuous learning (it goes with taking on new challenges), and the focus on getting the job done (being dependable and focusing on meeting the customer’s needs whether it is the internal or external customer). I would observe that these are life habits of successful professionals. We are happy to announce that Catherine Santana of Department of Homeland Security plans to share her insights on achieving success as part of the DC Chapter-sponsored CGFM training program.

CGFM certification is an important credential that will enable early career professionals to better compete in the Federal Government market. Our Chapter is underwriting a training program to help prepare early career members to take the exam. Currently 45 people from the DC, Northern Virginia, and Montgomery County chapters are enrolled in the program. In other words we are fully subscribed and turning away interested candidates. We are gratified that there has been such interest from our community and look forward to this initiative establishing a lifetime commitment to continuous professional education for these early career folks.

*continued on page 3*

# President's Message

by Karen Alderman, President



continued from page 2

**Community Service.** This year has been a very exciting year for the AGA's Washington, DC Chapter in the area of community service. Through the untiring and enthusiastic efforts of Tonya Allen-Shaw, AGA-DC Chapter Community Service Director, and Lloyd Farmer, Assistant Director, the Chapter has successfully supported the Make-A-Wish Foundation, ALS Association (research into Lou Gehrig's Disease), Toys-for-Tots Campaign, and the Red Cross Asian Tsunami Relief Effort with funds totaling \$2,600 to date. Tonya and Lloyd are encouraging Chapter members to participate in two tax assistance programs, the IRS Volunteer Income Tax Assistance (VITA) program and Community Tax Aid, Inc., a nonprofit organization. In both programs, AGA volunteers will help elderly and low-income people prepare their tax returns.

This month the Chapter is also participating in a "Dress for Success" suit drive, in which members will donate and bring in business-appropriate clothing for low-income women who are trying to enter and succeed in the workplace. In April, they also will be organizing Chapter members to participate in Christmas in April activities in which volunteers will repair and improve the homes of low-income, elderly, and handicapped homeowners. For the May meeting, this enthusiastic community service team is planning a "baby shower" at which members will contribute funds or donate baby items to benefit St. Ann's Infant and Maternity Home in Hyattsville, Maryland. President Abraham Lincoln chartered St. Ann's in 1863 to care for Washington's abandoned children and unwed mothers of all races and religions. Today St. Ann's is an orphanage, adoption agency, emergency shelter for abused children, training ground for teenage mothers, and affordable day care program for working families. St. Ann's is typical of the kind of charitable organization which Tonya and Lloyd have been relentlessly encouraging Chapter members to support through their donations.

**Awards and Recognition.** Many government and private sector people serving the Federal Government's financial management community make valuable and lasting contributions to government accountability and financial performance. Often they are unsung heroes, whose dedication and hard work is taken for granted and accepted as "just part of the job." Part of the AGA-DC Chapter's responsibility, as well as our pleasure, is to recognize those individuals who have contributed to the public service, in particular to government financial management and accountability, and also to the work of the Chapter. Our Chapter includes some of the Federal Government's finest. This [Washington Connection](#) lists all of our nominees who will be honored at our awards dinner. Congratulations one and all! The awards dinner and reception will be held on **Thursday, April 20 (note the date change)** at the Pier 7 Restaurant on the DC Waterfront. This dinner is always a memorable event as we celebrate and recognize our award winners and honor our long-time members and past Chapter presidents. Our thanks go to Judy Ochs for chairing our awards nomination process. Please mark your calendars for this event, which will be a very special evening for all.

Sincerely,

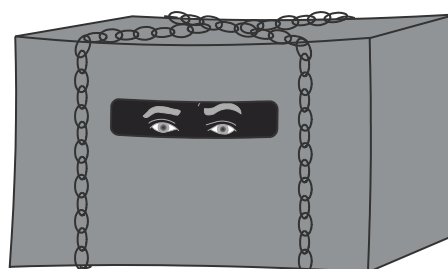
Karen Cleary Alderman  
Chapter President

## Newsletter Comments or Suggestions?

Do you have any comments or suggestions regarding the newsletter? Do you have an article you'd like to see in print? The deadline for submitting articles to appear in the April 2005 issue is March 20, 2005. Please send your comments and contributions to the newsletter editor, Karen Shaffer, at [kshaffer@lmi.org](mailto:kshaffer@lmi.org).

# Inside the Black Box

by Simcha Kuritzky, CGFM CPA



## A Graphic Comparison of Proprietary and Budgetary Accounts—Part 2

### Effect on Financial Statements

The mapping of the Standard General Ledger (SGL) accounts to the financial statement lines assumes that proprietary account balances agree with their corresponding budgetary accounts balances. Last month I showed the general relationship of spending and equity accounts graphically, and this month I am doing cash, receivables, and payables. The domain of each account (the size of the balance) goes horizontally, and the different accounts to be compared go vertically.

### Cash

1010 Fund Balance and Treasury				proprietary
Paid Undelivered Orders (4802)	Total Actual Resources - Collected (4201)			post-close
Paid Undelivered Orders (4802, 4832, 4872, 4882)	Paid Delivered Orders (4902, 4932, 4972, 4982)	Collections (4252, 4255, 426x, 427x)	Warrants and Authority (41xx selected accounts, 493x)	activity

The post-close formula for cash is quite simple: proprietary (1010) = budgetary resources (4201) + paid undelivered orders (4802). When broken out to activity during the year, the budgetary side adds many more accounts, most of which are listed here.

### Receivables (activity)

Accounts Receivable (1310)					
		Unfunded revenue (5xxx)	Accrued for Others (5991)	Unfunded Exp-enses (6790)	Assets returned
Reimbursements Receivable (4251)	Other federal receivable (428x)				

Accounts receivable can take on a number of forms. The only funded receivables are federal reimbursements (which should match 4251) and fund transfers and miscellaneous federal receivables (which should match entries in the 4280 series). The main unfunded receivables are vendor refunds, which have an offset of account 6790 if they are for expenses or an asset account if they are for an asset purchase. In a fund that has reimbursable authority but no capital purchases, the balance of 1310 net of 6790 should equal 4251. Other funds may have receivables for custodial revenue (represented by a balance in 5991) or any of a number of unfunded revenues. There are also receivables for trust funds, subsidies, and foreign currency transactions, but those get too technical to discuss in brief.

*continued on page 5*

## Email Reminders?

Would you like to receive email reminders of our monthly meetings and conferences? If so, please go to <http://www.agadc.org> to sign up for our mailing list in the Member Services section of the website.

# Inside the Black Box by Simcha Kuritzky, CGFM CPA

continued from page 4

## Payables

Accounts Payable (2110)	Other payables (2120, 2130, 2140, 2160, 2190, 221x, 2590, 2940)
Unpaid Delivered Orders (4901, 4931, 4971, 4981)	

Accounts payable is the most straightforward. While there are a number of unfunded payables, almost all of them have a unique account and so there is virtually no commingling of funded and unfunded payables in the same SGL account (2990 seems to be the only exception). Of course, disbursements out of a receipts or trust fund may create a temporary payable that has no budgetary equivalent. The budgetary accounts for payables in appropriated and reimbursable funds all close to 4901 at the end of the year, and represent Unpaid Delivered Orders themselves, or transfers or spending adjustments involving them.

## Conclusion

If all this looks familiar—good! That means you probably check that your proprietary and budgetary balances are synchronized. If not, then you may want to load your agency's latest trial balance into a spreadsheet program and see how close you are.

Comments, suggestions, and critiques are welcome. Send them to [Simcha.Kuritzky@cgi-ams.com](mailto:Simcha.Kuritzky@cgi-ams.com), and not to the AGA.



## Special Inspector General for Iraq Reconstruction www.iraqreconstructionig.org

### AUDITORS FOR IRAQ RECONSTRUCTION

Annual Salary Range: \$62,886 - \$135,136

Overtime, Foreign Post Differential and other premium pays may apply

**The Special Inspector General for Iraq Reconstruction (SIGIR) is seeking US citizens to fill multiple performance Auditor positions to include senior-level Auditors, Audit Managers, and Senior Audit Managers.**

- Serves as a member of a team of auditors and accomplishes all phases of the audit cycle to include planning, executing, briefing results, and writing reports to fulfill the agency's objectives related to the programs and operations supported by the Iraq Relief and Reconstruction Fund.
- The positions are located in Baghdad, Iraq for a minimum of 75 percent of the assignment, with the remaining 25 percent of the time located in Washington, DC. The full-time term appointment would be made in the Excepted Service. Those selected will be offered 18 month appointments and may be offered the option to extend.
- Position requires a Bachelor's degree that includes 24 hours of accounting credits. Experience conducting performance audits in a federal IG government environment and/or an advanced degree in information technology or a business related fields and/or military experience is desirable. Experience in a Department of Defense audit organization is highly desirable.

Federal employees may be eligible to continue their Federal benefits to include using the salary earned in the high three Federal retirement computation.

**Fax resumes to (703) 428-0818 or email [jnisbet@cpaig.mil](mailto:jnisbet@cpaig.mil)**



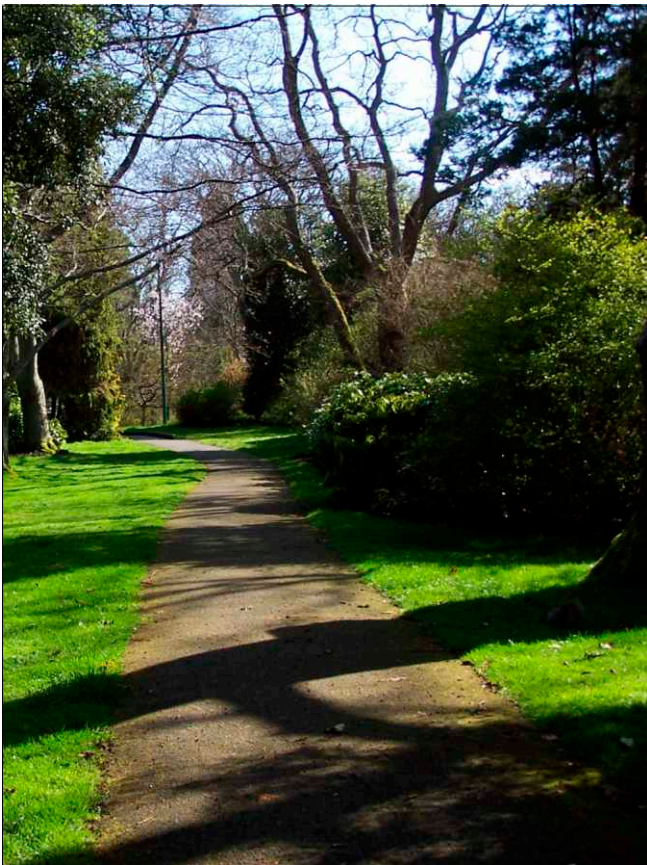


## *Tour of the Washington National Cathedral*

Membership Services is sponsoring a tour of the National Cathedral on Sunday, March 13. We will meet at the West-end entrance (Wisconsin Avenue and Woodley Road) no later than 1:45 p.m. for a 2:00 p.m. tour. The official interior tour will last about 45 minutes, which should allow ample time for visiting the Cathedral shops and gardens. There should be ample free parking on the streets (North, South, and Pilgrim) adjacent to the Cathedral. While there is no charge for the tour, a \$3 donation is suggested.

If you are interested in this activity, please let us know as soon as possible. Send your electronic response or direct any questions to [karl.boettcher@fms.treas.gov](mailto:karl.boettcher@fms.treas.gov) (202.874.6131).

**We would like to thank our corporate sponsor “Savantage Solutions”**



## *Mount Vernon Tour*

The AGA DC Chapter, Member Services, is proud to sponsor a tour of President George Washington's estate at Mount Vernon, Virginia, on Sunday April 17, 2005. Mount Vernon is located 16 miles from Washington, DC, and 8 miles from Old Town, Alexandria, Virginia. You will find it at the south end of the George Washington Memorial Parkway. Our group will meet at the Ticket window/Texas Entrance Gate by 1:15 p.m. for a 1:30 p.m. walking tour of the estate and its grounds. While you will find part of the grounds tour at Mount Vernon to be self-directed, tour narrations are provided at the Mansion, at the Slave Life tour at 2:00 p.m., and at the Garden/Landscape tour at 3:00 p.m. There are numerous other buildings and sites you may wish to visit, including the Tombs, Wharf, Pioneer Farm site, and 16-sided barn. An audio-assisted tour of the estate and gardens also is available. It is recommended that you wear comfortable clothes and shoes because of the considerable walking during the tours. In order to visit all of Mount Vernon and its beautiful grounds, you should plan on spending at least two to three hours. You may take photographs everywhere on the estate, except inside the Mansion.

A one-time admission is \$11.00 for adults, \$10.50 for seniors, \$5.00 for youth ages 6 to 11, and free for children under 5. Audio tour rental is \$4.00 extra. An excellent value for those wishing a return visit is a "one year" unlimited admission pass for only \$15.00. There is ample free parking in the parking lots located on both sides of the parkway leading to the Mount Vernon. Since many tours at Mount Vernon end at 5:00 p.m., we will meet at the food court at 4:30 p.m. This will allow plenty of time for us to eat and visit the gift shop before it closes at 6:00 p.m. If you are interested in this activity, please let me know as soon as possible. Send your electronic response or direct any questions to [karl.boettcher@fms.treas.gov](mailto:karl.boettcher@fms.treas.gov) (202.874.6131). For more information, you also may contact the staff at Mount Vernon directly at [www.mountvernon.org](http://www.mountvernon.org) (703.780.2000).

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Community Tax Aid, Inc. provides free tax preparation and representation assistance to low-income taxpayers in the Washington, DC metropolitan area. Our free tax preparation services make an important impact on lives of our clients. The average total annual income of our clients is \$14,000; their refunds average 12% of their annual income. For clients with dependents who are eligible for the Earned Income Credit--a tax credit for working, low-income taxpayers; their refunds average 25%-a significant amount of money for clients whose income average \$16,500 a year. During the tax season (January through April), CTA volunteers prepare tax returns at sites in DC, Northern Virginia, and Montgomery and Prince George's Counties in Maryland. This year we expect to serve over 4,000 clients, but we need volunteers to make that happen.

See page 23 for details.



*Your Help is Needed!*

**S.O.S**  
SEND ONE SUIT WEEK™



Dress for Success is sending an urgent S.O.S. to women nationwide: donate one new or nearly new interview suit during the week of March 6-12th and help a low-income woman enter the workforce.

A donation of just one suit can empower a woman struggling in a low-income situation to start a new life of self-sufficiency and success. S.O.S. - Send One Suit - Week coincides with Women's History Month and features promotions to raise awareness and funds for Dress for Success affiliates in the U.S. and abroad.

**dressbarn**, one of America's premier specialty retailers of women's career and casual fashions is the national drop-off site and title sponsor for S.O.S Week. Women should bring their donation of a new or nearly new suit to one of **over 800 dressbarn stores during the week of March 6-12th**. To find a **dressbarn** store in your area, visit [click here](#) and enter your zip code on the homepage.

**Curves**, the first fitness and weight loss facility dedicated to providing affordable one-stop exercise and nutritional guidance to women, is also a national title sponsor of S.O.S. Week.

Women who bring their donation to **dressbarn** during S.O.S. Week will receive a special gift from **dressbarn** and **Curves**.

This is the 9th year for this call-to-action campaign, formerly known as "Clean Your Closet Week®." The new focus on "sending one suit" symbolizes the organization's need to collect only garments appropriate for job interviews. The suit donation represents just the first step towards self-sufficiency. Once a woman is employed, she receives ongoing career development from The Professional Women's Group, Dress for Success' national recognized employment retention program.

*Curves* **dressbarn**



# Federal Financial Management Conference

## *Championing Excellence in Financial Management*

Sponsored by: Principals of the JFMIP  
March 10, 2005, in Washington, DC

### Keynote Speakers

- Clay Johnson III, Deputy Director for Management, Office of Management and Budget
- David M. Walker, Comptroller General of the United States
- Dan G. Blair, Deputy Director, Office of Personnel Management

### Plenary Session Speakers

- Elizabeth Robinson, Deputy Director, Congressional Budget Office
- Donald V. Hammond, Fiscal Assistant Secretary, Department of the Treasury

**Concurrent sessions** on Addressing the Challenges Facing the Audit Community, CFOs: A Place at the Table, Excellence in Financial Performance, Attracting and Retaining a Quality Financial Workforce, Strengthening Internal Controls, and Choosing a Financial Service Center of Excellence

7 hours of continuing professional education credit

Cost: \$150 per participant

Location: Hilton Washington and Towers, 1919 Connecticut Avenue NW, Washington, DC

For more info and to register online, go to [www.jfmip.gov](http://www.jfmip.gov)

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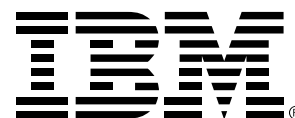
- **Financial operations support**
- **Financial statements preparation**
- **Finance organization transformation**
- **Cost management/Activity based costing**
- **Budgeting**
- **Financial systems implementation**
- **Economic and statistical analysis**

Positions exist at all levels from staff consultant through management. Requirements include:

- **Government accounting or audit experience**
- **Degree in Accounting, Finance, Business Administration, Information Technology or related discipline**
- **CPA, CGFM, MBA or CISA a plus**
- **Top secret clearance a plus**
- **Due to Defense and Federal Government client requirements, US Citizenship is required**

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## Training for Certified Government Financial (CGFM) Manager Examinations

Enrollment has been brisk in response to Chapter President Karen Alderman's recent announcement of an exciting training opportunity for members in the early stages of their careers. On March 15-17 and 22-24, 2005, the DC Chapter will sponsor a comprehensive training program that helps prepare participants to successfully complete the Certified Government Financial Manager (CGFM) examinations. In the 2 weeks since the announcement of the program, over 20 early career members have enrolled. Many have joined the DC Chapter to become eligible for the training.

This program, offered AT NO COST to qualified enrollees, will address three key components that align with the CGFM: the governmental environment, government accounting, financial reporting and budgeting, and government financial management and control. Our instructor will be Virginia Robinson, one of the preeminent educators of prospective CGFMs throughout the United States.

This program provides a wonderful opportunity for our members in the early stage of their careers to dramatically increase their knowledge of government financial management, and prepare to acquire a critically important professional certification that will enhance their value to their organizations and promote their long term career aspirations.

The training will be held at the facilities of Treasury Agency Services, which is the 3rd floor of 1990 K Street NW, Washington DC. We are most appreciative of the support of Bob Evans and Karl Boettcher in making training space available.

Here's a quick synopsis of the program:

**Who:** members of the AGA from DC, Northern Virginia and Montgomery County Chapters with up to 5 years of professional experience

**What:** CGFM training

**When:** March 15-17 and 22-24, 2005

**Where:** Treasury Agency Services, 1990 K Street NW, Suite 300, Washington, DC

**How:** Applicants should submit a brief letter expressing interest in the program that includes a statement attesting to their eligibility as early career members, contact information, and a commitment to take the CGFM examinations within 1 year of course completion. A statement from the applicant's supervisor approving the training should also be provided. Enrollment of qualified applicants will be on a first-come-first served basis for up to 40 people. Application materials should be sent to Ken Bresnahan at Grant Thornton LLP, 333 John Carlyle St, Suite 500, Alexandria, VA 22314 or by e-mail at [ken.bresnahan@gt.com](mailto:ken.bresnahan@gt.com). The application period will remain open until all available positions are filled.

## Training Opportunities, ASMC-DC Chapter Mini-PDI

*From ASMC-DC Chapter*

<http://www.washington-asmc.org/2005MiniPDI/index.html>

Registration has begun for the 2005 Washington DC ASMC Chapter Mini-PDI on **March 29th, 2005** to be held at the **JW Marriott Hotel**, Pennsylvania Ave, Washington DC.

This year's event promises to be one of the best in recent years with a theme of "**Achieving Potential through Professional Growth.**"

Speakers and topics build on three pillars: **Mission Awareness, Leadership Growth, and Professional Development.** Early registration is encouraged to improve your selection rate of the various breakout sessions.

Sessions include Defense Business Systems Management: the New Direction in the BMMP, Putin's Russia: Implications for National Security; Supply Chain Management; Leadership Philosophies for Success; Achieving Certification; Achieving Your Potential.

Full agenda and registration information posted on the ASMC-Washington Chapter Web site.

# The American Society for Public Administration

## 66th ASPA National Conference

Milwaukee, WI, April 2-5, 2005

from <http://www.aspanet.org/scriptcontent/index.cfm>

### ***This Year's Theme: Advancing Public Service Performance: Innovations in Research and Practice***

Since 1939, we have been the nation's most respected society representing all forums in the public service arena. We are advocates for greater effectiveness in government - agents of goodwill and professionalism - publishers of democratic journalism at its very best - purveyors of progressive theory and practice and providers of global citizenship. We believe that by embracing new ideas - addressing key public service issues - and promoting change at both the local and international levels, we can enhance the quality of lives worldwide.

Participants at this year's ASPA National Conference will be offered more than 80 panels, rich in information and practical solutions. However, there are several we feel you absolutely shouldn't miss!

### ***Comptroller General Will Deliver Keynote Address***

Comptroller General David M. Walker will deliver a keynote address on Monday, April 4 at 10:00 a.m. Since taking office in 1998, Walker has worked tirelessly to improve the performance of government programs and to transform GAO – including a change in its name to the Government Accountability Office. In this informal conversation, he will share his strategy for transforming government and for strengthening the public service.

## *4th Annual Conference*

# Financial Management In Transition

May 3-4, 2005 – George Washington University's Cafritz Conference Center  
(Inside the Marvin Center, 800 21st Street, NW)

### **Highlights**

This 2-day conference will address emerging issues related to federal financial management and systems. The conference will have two tracks during certain sessions, which allow attendees the flexibility to attend some accounting topics and some system topics.

Featured speakers include Jeff Steinhoff and Kay Daly from GAO, Pat McGinnis from the Council on Excellence in Government, David Zavada from OMB, and Jim Taylor from Department of Commerce.

15 hours CPE credit (recommended) – credit offered by the Greater Washington Society of CPAs' Educational Foundation for all participants.

### **Who Should Attend**

Government financial management professionals, accounting, audit, and other professionals who deal with government financial management professionals.

### **Location**

George Washington University's Cafritz Conference Center (Inside the Marvin Center, 800 21st Street, NW)

### **Cost**

AGA-DC and GWSCPA members: \$300 early registration (\$350 late registration – after April 15, 2005)

Non-members: \$350 early registration fee (\$400 late registration – after April 15, 2005)

For more information: visit [www.agadc.org](http://www.agadc.org) or call Susan Johnson at 703.917.7082



## AGA Washington Chapter Membership Services Events 2005

To provide our membership with a variety of social activities, Member Services is scheduling the following events for the coming membership year. We will again attempt to partner our activities with local AGA chapters and other professional organizations. Also, watch for our participation in additional partnership activities being planned by other regional AGA chapters and by our own Community Service and Early Careers.

2005	Event	Partnership
March 13	Tour of National Cathedral	NOVAGA/Montgomery/PG Chapters
April 17	Mt. Vernon Tour	NOVAGA/Montgomery/PG Chapters
May	Wolf Trap Event	NOVAGA/Montgomery/PG Chapters
May/June	Attend Baltimore Orioles or Northern Virginia Cannons Baseball Game	Baltimore Chapter NOVAGA/Montgomery/PG Chapters
June	Play in Golf Tournament	ASMC/KPMG NOVAGA/Montgomery/PG Chapters

Additional event information will be provided as the activity draws near and more information becomes available. Some of the activities may be subject to change due to our partnership with the GWSCPA, ASMC, and the AGA NOVAGA, Montgomery/PG, and Baltimore chapters. Please check our newsletter, website, or agency liaison for the latest event update. Due to advance notification requirements and space limitations, most activities will have a response cut off date. If you are interested in an activity, please let us know as soon as possible. Send your responses or direct any questions to our chapter Member Services Director - Karl Boettcher - [karl.boettcher@fms.treas.gov](mailto:karl.boettcher@fms.treas.gov) - 202.874.6131.

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## Northern Virginia “After Work Good - Time Events”

### “After Work Good - Time and CPE Events”

It's time for a brand-new year of “After Work Good-Time and CPE Events.” Join your colleagues and friends from 5:15 pm until 7:00 pm (registration 5:15 pm, meeting 6 pm) at the Alexandria Embassy Suites located directly across from the King Street Metro on the 3rd Thursday of each month (unless otherwise stated). Details in table at right.

#### March Dinner Meeting

**Date:** Thursday, March 17

**Event:** Ron Elving, Senior Washington Editor NPR News - Status Report of Political Issues on the Hill

**Time:** 5:15-6 pm – Registration & Hors d'oeuvres, Meeting 6-7 pm

**Price:** \$15.00 (Free to New and Prospective Members, must RSVP & let us know this is your first meeting by Monday, March 14th)

**Email:** [Patricia.Remington@aaa.army.mil](mailto:Patricia.Remington@aaa.army.mil)

**Phone:** 703.428.6512

Date	Type	Event
Thurs, Mar 17	Educational	Ron Elving, Senior Washington Editor NPR News - Status Report of Political Issues on the Hill
Thurs, Apr 21	Dinner Meeting	Reporting and Auditing Internal Control - All-Day Training Event at the Hilton Old-Town in Alexandria, VA.
Thurs, May 19	Awards Dinner	Awards Banquet Embassy Suites



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# Montgomery/Prince George's County Chapter Events

## Montgomery/PG County Chapter Events

Doreen Shute, President of the Montgomery/PG County Chapter, would like to invite you to join them for a fun and exciting program year, which includes a variety of speakers for their dinners, community activities, workshops and hopefully a corporate sponsored networking happy hour.

Visit the Montgomery/Prince Georges chapter's website at [www.marylandaga.com](http://www.marylandaga.com) Their dinner meetings are on Wednesdays in Rockville. Details in table at right.

### March Dinner Meeting

**Speaker:** "The Mission and Accomplishments of the President's Information Technology Advisory Council" by Patricia Evans, Member of the President's Information Technology Advisory Committee (PITAC), and President and CEO of Global Systems Consulting Corporation

**Dinner Selection:** Chicken Marsala

**Reception:** 6:00 - 6:30 p.m.

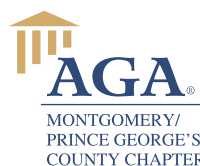
**Dinner and Speaker:** 6:30 - 8:30 p.m. (approximate ending time)

**Location:** Double Tree Inn (1750 Rockville Pike)

**Cost:** \$30 per person - Checks made payable to "AGA".

**Contact:** James Clark ([meetings@marylandaga.com](mailto:meetings@marylandaga.com))

Date	Type	Event
Wed, Mar 9	Dinner Meeting	"The Mission and Accomplishments of the President's Information Technology Advisory Council" by Patricia Evans, Member of the President's Information Technology Advisory Committee (PITAC), and President and CEO of Global Systems Consulting Corporation
Wed, Apr 20	Dinner Meeting	Larry Bedker, Director of Financial Management Services, PSC
Wed, May 18	Awards Dinner	AGA National President Bobby Derrick



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## 2005 Luncheon Speaker Series

The theme of this year's series is "Federal Financial Management in Transition," appropriate given the election and inevitable change in key leadership positions throughout the Federal government. Throughout the year, distinguished speakers from the public and private sectors, as well as Capitol Hill, will provide their insight on a variety of financial management issues.

The luncheons will be held between 11:30 a.m. and 1:30 p.m. at the Marvin Center at George Washington University, 21st St. and H Street (one block from the Foggy Bottom blue/orange line Metro).

Friday, March 18, 2005	Thursday, May 12, 2005
Thursday, April 20 2005 (Awards Dinner)	

Watch the [Washington Connection](#) for more details! We hope that you all plan to join us.

## February Luncheon Notes: *Summarized by Simcha Kuritzky*

### George Stalcup, Director of the Strategic Issues Team for the Government Accountability Office

George Talcum, Director of the Strategic Issues Team for the Government Accountability Office (GAO), was the Chapter's guest speaker at the February 10 luncheon. Mr. Talcum oversees reviews of management issues across government, including a variety of human capital areas, as well as GAO's High-Risk Program that includes the biennial update to the GAO High-Risk list.

The list is targeted to identify and address significant problems and challenges, both short- and long-term. It brings light to these areas, and with light comes heat and hopefully action. In the late 1980s, a number of management control breakdowns led Comptroller General Bowsher to create this program to highlight issues that cut across many agencies. The first report was issued in 1993 to update on agencies' progress; now GAO issues reports biennially (criteria published in GAO-01-159SP). Congress uses these reports to set its schedule.

The focus of the list has evolved. Historically, the focus was on fraud, waste, abuse, and mismanagement. It then evolved to include economy, efficiency, effectiveness, and accountability challenges that need transformation within government program operations. In some cases, actions may be needed by executive agencies or by Congress.

GAO bases the decision on which items appear on the list on national significance and the key management function involved. The items could impact public health, service delivery, or national security. Quantitatively, GAO uses a \$1 billion threshold of major assets impaired, revenue sources not realized, improper payments, contingencies, or potential liabilities. The issues must be government-wide: material weaknesses at multiple agencies, affect significant resources, and stem from a deficiency that should be monitored and addressed through OMB initiatives, legislation, and/or Congressional oversight. GAO removes issues from the list based on demonstrations of leadership commitment, capacity, action plans, meaningful progress that is sustained, monitoring, and validation procedures. GAO issued the Performance and Accountability Series in 1999, 2001, 2003, for items that are important but not high risk. This series reviews challenges agency by agency. The 2005 (unofficial) report can be downloaded at <http://www.gao.gov/pas/2005>.

The original 1990 list had 14 areas. Since then, 18 have come off (or were consolidated with others) and 29 added, leaving 25 areas. In all areas, there has been progress in the past two years. The list includes four major groups: broad-based performance, managing federal contracting, assessing efficiency and effectiveness of tax law administration, and modernizing and safeguarding insurance and benefit programs. The Department of Defense (DoD) accounts for one-third of all issues alone; it is all or part of half of the issues. In 2005, three issues came off: student financial aid programs, Federal Aviation Administration financial management, and U.S. Forest Service financial management (both major impediments to their parent departments achieving clean audit opinions; now both have clean opinions). Four new areas were added: (1) information sharing for homeland security (between agencies and also with private sector, lack of overall strategy, specific goals, and objectives), (2) DoD business transformation (business operations lack sustained leadership, an integrated business transformation plan, and adequate incentives), (3) DoD security clearance (performed for 22 different agencies, half a million currently backlogged, many overdue requests in addition to that, need more investigators and adjudicators, process and problems will be moved to the Office of Personnel Management, need reciprocity between agencies), and (4) management of interagency contracting (has increased significantly, expedites procurement, but have to deal with management problems). GAO consolidated earned income credit issues into tax law enforcement. There is a need for threat and risk assessments across government by the Department of Homeland Security to funnel funding to the right areas. This is also needed, to a lesser extent, by each agency.

The high-risk program is making an impact: it brings these issues to Congressional attention, provides impetus for legislative framework, has increased their priority with OMB and top agency management, and has resulted in an estimated \$80 billion in savings from 2001-2004.



## Community Service Plan 2005 Washington DC Chapter

March	Dress for Success Suit Drive
April	Christmas In April
May	Used Eyeglass Collection for Lions Club ***
June	Used Cell Phone collection for HopeLine sponsored by Verizon Wireless ***
	*** Ongoing Community Service Projects to conclude in May and June.

## 2005 Meeting Schedule of the DC Chapter's Directors and Officers

All members are invited to participate. Meetings are held at noon at JFMIP, 1990 K St., 4th floor, on the following Tuesdays:

Tuesday, March 8, 2005	Tuesday, May 10, 2005
Tuesday, April 5, 2005	

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## AGA-DC to Award Financial Management Professionals

We are pleased to announce the recipients of our 2005 AGA-DC Chapter awards and our nominees for National AGA awards. Please join us on Wednesday, April 20 at the Pier 7 Restaurant/Channel Inn on the D.C. Waterfront for our annual awards dinner and reception to honor the contributions of these financial management professionals.

### AGA-DC Chapter Awards

*(in alphabetical order)*

**Tonya Allen-Shaw** (Agriculture Department) *and* **Lloyd Farmer** (The MIL Corporation)

#### Community Service Award

For demonstrating an outstanding commitment to community service through the chapter's involvement in a wide range of community service projects.

**Mark Carney** (Commodity Futures Trading Commission)

#### Frank Greathouse Distinguished Leadership Award

For his notable financial management contribution, sustained distinguished leadership, excellence, personal integrity, professionalism, and commitment to public service as Chair of the CFO Council on Systems and E-Government.

**Wendy Comes** (Federal Accounting Standards Advisory Board)

#### Einhorn Gary Award

For advancing government accountability, and for superior service, over a sustained period, that enhanced chapter and AGA prestige and stature in the financial management community through her service as executive director of FASAB and president of the AGA-DC chapter leadership.

**Laura Glass** (MetaFormers)

#### Early Career Service Award

For enhancing the membership, development and training opportunities for the chapter's Early Careers members.

**Don Hammond** (Department of the Treasury)

#### Achievement of the Year Award

For developing, implementing and improving government financial management through his service as Chair of the CFO Council's Committee on Financial Statement Acceleration and the successful accelerated issuance of audited agency and government-wide financial statements in 2004.

### LMI

#### James W. Saylor Award

For outstanding service to the chapter through institutional support and multiples roles, including the AGA-DC Annual Education Conference (Susan Johnson and Mike Allen) and the Washington Connection, chapter newsletter (Karen Shaffer).

**Jim Taylor** (Commerce Department)

#### Distinguished Service Award

For sustained outstanding contributions that advanced government accountability through his work on the CFO Council Committee on Internal Controls and in implementing the Commerce Department's first integrated department-wide financial system and obtaining its first clean audit opinion.

## President's Awards

In addition to honoring our chapter awardees and national award nominees at our April 20 Awards Dinner, Chapter President Karen Alderman will also recognize and thank the other chapter directors and committee chairs, including Scott Bell, Programs; William Black, Assistant Webmaster; Karl Boettcher, Member Services and Director in Charge of Fun; Ken Bresnahan, CGFM coordinator; Wanda Carrington; Assistant Director, Meetings; John Cherbini, Sponsors; Dan Christovich, Secretary; Marianne Condon, Assistant Treasurer; Ann Davis, Treasurer; Pat Clark Duncan, Administration; Laura Glass, Early Careers, Harris Gofstein, Webmaster; Mark Higgins, Meetings; Simcha Kuritzky, Publications; and Marguerite Nealon, Membership.

## AGA-DC Submits National Award Nominations

AGA-DC submitted to the AGA National office the following nominations for National Awards to be given at AGA's Professional Development Conference in Orlando, July 10-13, 2005.

### AGA Nominees

*(in alphabetical order)*

**Tonya Allen-Shaw** (Agriculture Department) and **Lloyd Farmer** (The MIL Corporation)

#### Community Service Award nominees

For demonstrating an outstanding commitment to community service through the chapter's involvement in a wide range of community service projects.

**Marcia Buchanan** (Government Accountability Office)

#### Educator Award nominee

For her contribution to financial management education and training of thousands of government and private auditors on Government Auditing Standards also known as the GAO "Yellow Book."

**Mark Carney** (Commodity Futures Trading Commission)

#### Frank Greathouse Distinguished Leadership Award nominee

For his notable financial management contribution, sustained distinguished leadership, excellence, personal integrity, professionalism, and commitment to public service.

**Doris Chew** (Joint Financial Management Improvement Program)

#### Cornelius E. Tierney Award nominee

For over 15 years of supporting government financial management, including her role in organizing the JFMIP annual conferences.

**Wendy Comes** (Federal Accounting Standards Advisory Board)

#### Einhorn Gary Award nominee

For advancing government accountability, and for superior service, over a sustained period, that enhanced chapter and AGA prestige and stature in the financial management community.

**Don Hammond** (Department of the Treasury)

#### Achievement of the Year Award nominee

For developing, implementing and improving government financial management through accelerated agency and government-wide financial statements.

**Pat Wensel** (Agriculture Department)

#### Robert W. King Award nominee

For sustained service that improved the stature of AGA through her leadership in multiple chapter, regional and national roles.



# Green Book 2004 - A Guide to Federal Government ACH Payments and Collections

Mark Elovitz  
Federal Finance  
Financial Management Service  
Department of the Treasury

The Department of the Treasury, Financial Management Service (FMS) periodically publishes updates to the *Green Book*, which is a comprehensive guide for Financial Institutions (FI) processing Federal government Automated Clearing House (ACH) payments and collections. *Green Book 2004*, the latest revision, was mailed out in September to 278 ACH associations and 2,277 FI's. It is also currently available on the Web at: [www.fms.treas.gov/greenbook](http://www.fms.treas.gov/greenbook).

This new version is an excellent reference guide on topics such as Enrollment, Payment Processing, Returns, and Reclamations of ACH payments and collections. There also is an updated contact list section that will be helpful to our customers regarding ACH payments and policy issues.

The major update of the 2004 *Green Book* reflects changes to the regulation Title 31 Part 210 of the Code of Federal Regulations (CFR) (governing the treatment of Federal ACH transactions) which was updated on March 19, 2004. One change to the Code deals with the problem of Misdirected Payments. A Receiving Depository Financial Institution (RDFI) that becomes aware that an agency has directed a payment to the wrong account, shall notify the agency, and the origination of a Notification of Change (NOC) entry or the return of the funds with an appropriate return reason code constitutes such notice. Additionally, the updated *Green Book* states that an RDFI that returns a payment using return code R15 (Beneficiary or Account Holder Deceased) or R14 (Representative Payee Deceased) is deemed to have satisfied the requirement to notify an agency of the death of a payment recipient if the RDFI learns of the death from a source other than notice from the agency.

Another change to 31 CFR 210 pertains to the issue of check conversion. FMS will not convert consumer checks submitted to a lockbox where notice is not feasible. Instead, FMS will wait until procedures established according to the Check Clearing for the 21st Century Act become effective and initially will use either a substitute check or, where possible, an electronic image for presentment. Eventually, FMS hopes to clear these and several other types of items by image exchange. In final rule 31 CFR Part 210, FMS has shortened the disclosure statement that agencies must provide before converting checks that they receive at lockboxes, and expanded the circumstances in which agencies may accept checks for conversion to ACH debit entries.

The entire 31 CFR Part 210 regulation is currently available on the FMS' Web site at [www.fms.treas.gov/ach/](http://www.fms.treas.gov/ach/). Due to the dynamic nature of the ACH environment, the *Green Book* will undoubtedly require periodic updates. As a result, printed copies will become obsolete. FMS encourages each FI/organization to be Internet-capable in order to readily access those *Green Book 2004* updates. Future updates to *Green Book 2004* will be posted at [www.fms.treas.gov/greenbook](http://www.fms.treas.gov/greenbook).

Please visit the Web site frequently and sign-up for email notification because FMS will indicate when a section of the book has been revised.

If you have specific questions regarding the content of the *Green Book 2004*, please call the FMS Customer Assistance Staff in your area of the country:

Austin Financial Center:  
Austin, Texas (512) 342.7300

Kansas City Financial Center:  
Kansas City, MO (816) 414.2100

Philadelphia Financial Center:  
Philadelphia, PA (215) 516.8015

San Francisco Financial Center:  
San Francisco, CA (415) 817.7300

If you have general questions on this article, please call Federal Finance at 202.874.6550.



# Technical Updates for Professional Standards

Compiled by Jackson W. Hufnagle, CGFM  
NOVAGA Chapter President

This information is provided to alert you to changes in professional standards. The sources of the information are also provided so that you can obtain more details. This update will address recent updates announced by the American Institute of Certified Public Accountants (AICPA), Office of Management and Budget (OMB), and the Federal Accounting Standards Advisory Board (FASAB).

## AICPA

The AICPA has issued Statement of Position (SOP) 04-01: Auditing the Statement of Social Insurance. Under FASAB Standards No. 25 and 28, the financial statements issued by agencies that administer social insurance programs (Social Security, Medicare, Railroad Retirement, Black Lung, and Unemployment Insurance) and the government-wide financial statements should present a Statement of Social Insurance (SOSI) as a basic financial statement for reporting periods that begin after September 30, 2005. As a basic financial statement, the SOSI is subject to audit. Previously, social insurance information was reported as required supplementary stewardship information and, therefore, was not subject to audit.

The SOP details both the auditor's and management's responsibilities related to the SOSI and includes an appendix listing illustrative controls and audit procedures. The guidance permits auditors to provide positive assurance on the SOSI with an explanatory paragraph that describes the "limitations" of the information contained in it. For more information refer to the January 2005 issue of the Journal of Accountancy.

Practice Alert 2004-1, Illegal Acts, provides guidance on the consideration of illegal acts in an audit of financial statements in accordance with generally accepted auditing standards. The alert provides guidance in the following areas:

- The auditor's responsibility for detection of illegal acts having a direct and material effect on the financial statements
- The auditor's responsibility for detection of illegal acts having an indirect effect on the financial statements
- Audit procedures in the absence of specific information indicating the existence of possible illegal acts
- Action on discovery of possible illegal acts
- Disclosure of illegal acts to third parties
- Reporting considerations
- Documentation

The alert is available on the AICPA's Web site at:  
[www.aicpa.org/download/auditstd/pract\\_alert/pa\\_2004\\_1.pdf](http://www.aicpa.org/download/auditstd/pract_alert/pa_2004_1.pdf)

## Office of Management and Budget (OMB)

Circular No. A-123, Management's Responsibility for Internal Control, has revised and renamed Circular A-123 to describe management's responsibility for internal control in federal executive agencies. The revised circular includes provisions recommended by a committee, convened by OMB, of representatives of the Chief Financial Officers (CFO) Council and the President's Council on Integrity and Efficiency. That committee considered the internal control requirements for publicly traded companies under the Sarbanes-Oxley Act of 2002. Effective for fiscal year 2006 information, it provides implementation guidance for the Federal Manager's Financial Integrity Act of 1982 (FMFIA).

The revised Circular No. A-123:

- Replaces "management controls" with "internal control" to better align with standards and terminology used by other entities
- Describes internal control standards based on GAO's Standards for Internal Control in the Federal Government, GAO/AIMD-00-21.3.1, November 1999) and includes control environment, risk assessment, control activities, information and communications, and monitoring
- Discusses an integrated internal control framework and lists statutes for management to consider when assessing internal control
- Defines categories of control deficiencies including reportable conditions
- Requires management to provide a statement of assurance on the effectiveness of internal control over financial reporting as a subset of the FMFIA statement of assurance
- Requires the CFO Act agencies to include the FMFIA annual report in their Performance and Accountability Report (PAR).

*continued on page 22*

## Technical Updates for Professional Standards

*continued from page 21*

The revised circular also includes an appendix that provides a methodology for management to assess and provide an assurance statement on internal control over financial reporting. The appendix applies only to the 24 CFO Act agencies and the Department of Homeland Security. Specifically, the appendix requires:

- Documentation for controls over financial reporting and for management's assessment process related to those controls
- Management's assurance statement on internal control over financial reporting assert to the effectiveness of such control as of June 30, but permits agencies that receive an opinion on internal control over financial reporting to elect to use the same "as of" date that is used for that opinion.

An illustrative assurance statement on internal control over financial report is also provided by the appendix. OMB plans to issue an implementation guide for applying this appendix. OMB Circular NO. A-123 is available at OMB's web site, [http://www.whitehouse.gov/omb/financial/offm\\_circulars.html](http://www.whitehouse.gov/omb/financial/offm_circulars.html)

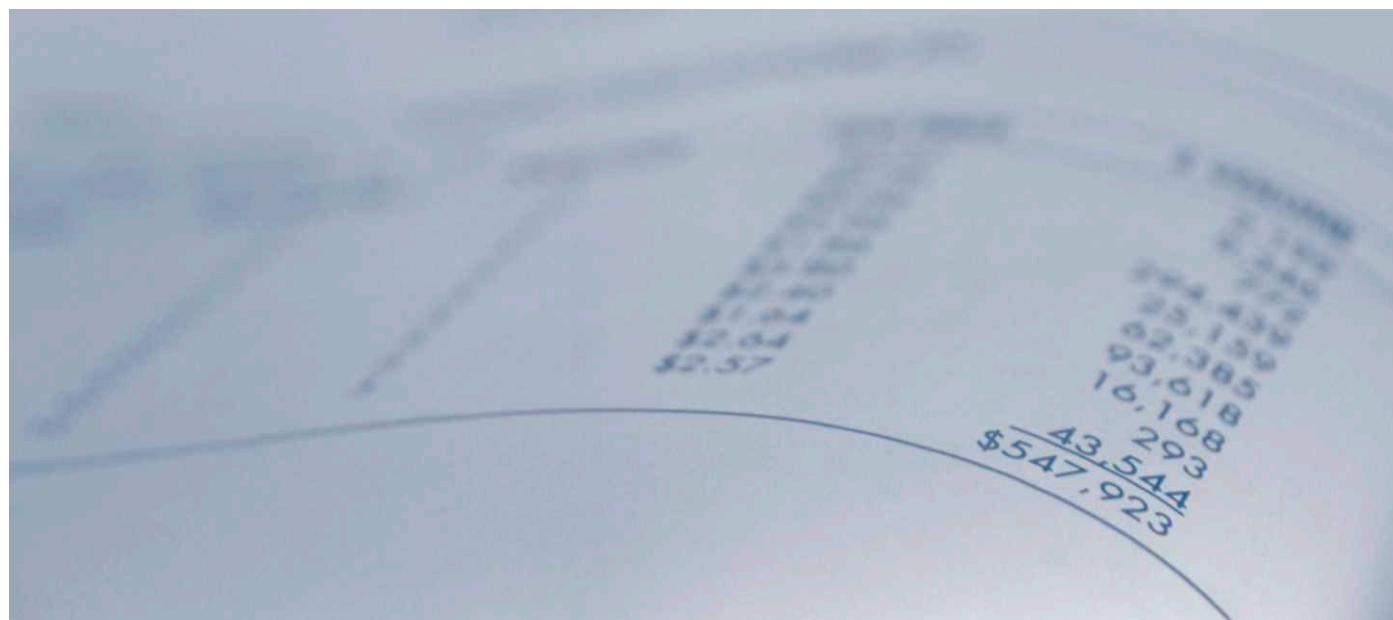
Also available at OMB's web site is OMB Circular No. A-136, Financial Reporting Requirements, which is a central reference for executive agencies that submit financial statements under the CFO Act of 1990 or the Accountability of Tax Dollars Act of 2002. It provides references to relevant guidance as well as contact information.

### Federal Accounting Standards Advisory Board (FASAB)

Statement of Federal Financial Accounting Standards (SFFAS) No. 26, Presentation of Significant Assumptions for the Statement of Social Insurance, amends SFFAS No. 25, Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment. The new statement requires disclosure of significant assumptions underlying the Statement of Social Insurance (SOSI). "Disclosure" means "reporting information in notes or narrative regarded as an integral part of the basic financial statements." Thus, this amendment reclassifies significant assumptions as basic information rather than as required supplementary information (RSI). As amended by SFFAS 28 and consistent with the effective date of SFFAS 25, this standards is effective for periods beginning after September 30, 2005.

SFFAS No. 27, Identifying and Reporting Earmarked Funds. These specifically identified revenues and other financing sources are required by statute to be used for designated activities benefits or purposes, and must be accounted for separately from the government's general revenues. FASAB's current project on "Fiduciary Activities" and this standards on "Earmarked Funds" together address all activities or funds considered "dedicated collections" by SFFAS 7. This standard supersedes the "dedicated collections" provisions in SFFAS 7 for earmarked funds. The provisions of this standard are effective for periods beginning after September 30, 2005.

SFFAS No. 28, Deferral of the Effective Date of Reclassification of the Statement of Social Insurance. Amends SFFAS 25 and 26, and defers for one year the effective dates of SFFAS No. 25 and SFFAS 26. The provisions of these standards will be effective for periods beginning after September 30, 2005. All FASAB standards can be viewed and downloaded from <http://www.fasab.gov/codifica.html>



## Your Help is Needed!

**Community Tax Aid, Inc.** provides free tax preparation and representation assistance to low-income taxpayers in the Washington, DC metropolitan area. Our free tax preparation services make an important impact on lives of our clients. The average total annual income of our clients is \$14,000; their refunds average 12% of their annual income. For clients with dependents who are eligible for the Earned Income Credit--a tax credit for working, low-income taxpayers; their refunds average 25%--a significant amount of money for clients whose income average \$16,500 a year.

During the tax season (January through April), CTA volunteers prepare tax returns at sites in DC, Northern Virginia, and Montgomery and Prince George's Counties in Maryland. This year we expect to serve over 4,000 clients, but we need volunteers to make that happen.

### Volunteers can help in several ways:

**Tax Preparers:** Interview customers and prepare their federal and state income tax returns. All volunteers wishing to provide free tax preparation are required to attend training and pass a certification test. Some of the training is available as an on-line option. Some CTA sites have paper preparation, and some have electronic preparation. Volunteers wishing to volunteer at these sites and do computer preparation will be required to attend an additional computer training class.

**Translators:** Provide translation assistance to clients who speak English as a second language.

**Greeting, site administration and operations:** Help make sure our clients feel welcome and that we are able to provide the highest quality assistance possible to our hardworking clients. CTA needs volunteers to greet and orient clients, to photocopy and assemble tax returns, and to provide administrative and operational support at our tax sites.

**E-File Manager:** Coordinate activities relating to e-filing at a particular tax site. Includes verifying that volunteers have gathered all needed documentation from clients, keeping track of paperwork, follow-up on tax returns with e-filing errors.

### Volunteer Requirements

We ask that volunteers commit to volunteering at least five times during tax season. Volunteers at DC CASH affiliate sites (see site list below) usually volunteer every week during tax season, but some volunteers only commit to every other week.

To volunteer as a tax preparer you must attend a tax law training, and volunteers working at computerized sites should also attend a TaxWise training. Volunteers who will only serve as translators or greeters do not need to attend the tax law training sessions. Instead you will receive on-site training.

Additionally, all volunteer tax preparers must pass a tax law test. This test is available both in paper form and on-line.

### Volunteer Locations

Community Tax Aid is overseeing several different volunteer income tax programs this year. One of the programs, DC CASH, has a special need for volunteers at two of its sites [see more information below] and we encourage volunteers to sign up for these sites if they are able to do so. The DC CASH program requires that you volunteer at least 6 times during the tax season (January 24th through April 15th). Exceptions can be made if you know that you will be unable to volunteer one or two specific weeks and we can find another volunteer to cover your position. Please e-mail me ([cvbritton\\_cta@hotmail.com](mailto:cvbritton_cta@hotmail.com)) if you are interested in the DC CASH programs.

If you are not able to volunteer with the DC CASH program, you can find more information about other CTA sites below, and you can register here:

<http://web.volunteer2.com/Public/Signup/SignupDecide.aspx?OrganizationGUID=d6446c2c-2aca-42ee-876a-1155d0313044log>.

### DC CASH Coalition ([www.dccash.org](http://www.dccash.org))

The DC CASH Coalition provides free tax assistance in neighborhoods with a high concentration (35-40%) of low-income families. In 2005, the Coalition will operate 6 tax assistance centers in Wards 5, 7 and 8. Like the other tax preparation programs, DC CASH offers free electronic tax preparation and filing services, all of our tax centers will connect families with programs and services that can improve their financial well being. If you are interested in volunteering at one of these sites, send email to [cvbritton\\_cta@hotmail.com](mailto:cvbritton_cta@hotmail.com) and provide the site name, the day of the week you are interested in volunteering, and which trainings you would like to attend.

*continued on page 24*

## Your Help is Needed! continued from page 23

### a. Site Names

#### **National Center for Children and Families**

**Location:** 603 50th Street NE

**Metro:** Capital Heights; Bus Lines: W4, U6

**Site Dates and times:** Jan. 24th-April 15th ; Mon. and Wed. 5pm-8:30pm, and Saturdays 10am-2pm (First and Second only)

#### **Paradise Park**

**Location:** 3594 Hayes St NE

**Metro:** Minnesota Ave; Bus Lines: W4, U6

**Site dates and times:** Jan. 24th-April 15th Mon. and Wed. 4-8pm and Saturdays 9am-1pm (1st and 3rd only)

### b. Training Options

Select 2 training dates each for tax law and for TaxWise and we will try to assign you to your first choice. Below is a list of training dates and times, some of the locations are tentative, so we will inform you when they become finalized. The addresses for these locations are listed beneath the dates and times. Currently, our purpose is to get you signed up to a date and time, we apologize for the inconvenience. If this is your first year volunteering with a volunteer income tax program, you will need to take a Federal and State Tax Law Training date first before you can take a TaxWise training. As DC CASH sites open on January 24th, we would like to get you registered for the January 22nd training at American University Law School.

#### **Federal & State Tax Law Trainings**

Jan. 22, 9am-5pm AU Law [Federal & DC]

Jan. 29, 9:30am-5pm Georgetown University Law Center [Federal & MD, DC or VA]

#### **TaxWise**

Jan. 18 6pm 10pm Ernst & Young [DC CASH priority]

Jan. 19 6pm-10pm Ernst & Young Jan. 22 9am-1pm CDF [DC Cash priority]

Jan. 22 2pm-6pm CDF

Jan. 24 6:30pm-10pm Ernst & Young Jan. 25 6:30pm-10pm Ernst & Young Jan. 30 [tentative in Chinatown]

Jan. 31 6pm-10pm [priority for Arlington vols] Wesley Housing Community Center

Feb. 1 6pm-10pm [priority for Arlington vols] Wesley Housing Community Center

#### **Locations:**

##### **American University Law School**

4801 Massachusetts Avenue NW, Washington, DC 20016

Metro: 1 mile from Tenleytown (can walk or take a bus) Buses: various, see [www.wmata.com](http://www.wmata.com)

##### **CDF (Children's Defense Fund)**

25 E St NW, Washington D.C. 20001

Metro: Union Station, Bus Lines: D6 and 80

##### **Ernst and Young Law Firm**

1225 Connecticut Ave NW

Metro: Dupont South

##### **Georgetown University Law Center**

McDonough Hall, 600 New Jersey Ave. NW, Washington, DC.

Metro: Union Station

\*\*Once you have e-mailed me a training and site location, before your scheduled training date, you will receive a detailed e-mail explaining logistical information about the training.

Community Tax Aid Sites (CTA) has sites in Maryland, Virginia, and Washington, DC. To sign up to volunteer at these sites, register at:

<http://web.volunteer2.com/Public/Signup/SignupDecide.aspx?OrganizationGUID=d6446c2c-2aca-42ee-876a-1155d0313044log>

Under the "My Profile" tab please fill out both the "contact info" and also the "additional info" accessed by clicking on the links located on the gray bar under the "My Profile" tab. Under the tab "My Activities" select the "specific interests" link from the gray bar and select the location where you would like to volunteer and the dates on which you would like to volunteer. Also in this section, please register for tax law training. If you are having trouble using the on-line registration, contact Chantelle Britton or me through e-mail at [cvbritton\\_cta@hotmail.com](mailto:cvbritton_cta@hotmail.com) or [ctavol@aol.com](mailto:ctavol@aol.com), or by phone at 202.347.4811. CTA has a special need for volunteers in Hyattsville and New Carrollton, and at the Martin Luther King, Jr. Memorial Library site.

*continued on page 25*



# Your Help is Needed!

continued from page 24

## MARYLAND

**Gaithersburg Regional Library (Electronic preparation)**  
18330 Montgomery Village Avenue, 20879 (across from Lake Forest Mall)  
Saturdays, 1:00-3:30. February 12 through April 9.  
Ride-on Buses 55, 56 or 59  
Interpreters needed: Spanish, Mandarin, Cantonese, Arabic, Farsi

**Wheaton Regional Library (Paper preparation)**  
11701 Georgia Avenue, 20902 (at the corner of Arcola, near University Blvd.)  
Sundays, 1:30-3:30 PM . February 13, 27; March 6, 23, 20; April 3, 10. *This site will not be open Feb. 20 or Mar. 27.*  
Metro: 10-15 minute walk from the Wheaton Metro station / Buses: Ride-on 9, 33 / Metrobus: any Y bus except Y5.  
Interpreters needed: Spanish, Mandarin, Cantonese, Vietnamese, Korean

**Prince George's County (Electronic and paper preparation)**  
Temple Hills - Hillcrest Heights Branch Library/ 2398 Iverson Street, 20748 (near Iverson Mall)  
Mondays, Feb. 7, 14 & 28, 6:00pm-7:30pm  
Buses: H11, H12, P12 / Metro: From Naylor Road, take bus H1

**Hyattsville- Hyattsville Branch Library (NEW LOCATION)**  
6530 Adelphi Road, 20782 (just north of East West Hwy)  
Mondays, March 7, 14 & 21, 6:00-8:00pm  
Bus: PG County "The Bus" Route 13 / Metrobus: 86, C4, F6, F8, R3, R4 / Metro: Green line to Prince George's Plaza, connect to C4 bus

**New Carrollton - New Carrollton Branch Library**  
7414 Riverdale Road, 20784, basement meeting room (near I-95 and Annapolis Road)  
Mondays, March 28 and April 4 & 11, 6:00pm-8:00pm  
Bus: F4 Metro: 2.5 miles from New Carrollton- take F4 bus

## VIRGINIA

**Arlington-Wesley Housing Community Center (NEW LOCATION) (Electronic preparation)**  
106 N. Thomas Street, 22203 (just north of Rt. 50, one block west of Glebe Rd.)  
Mondays, February 7 through April 11, 2005, 6:00-8:00 p.m. *Not open March 21*  
Interpreters needed: Spanish  
Metro: 10-15 walk from Ballston / Bus: Ride on 10B, 23C, 22A

**Falls Church/Baileys Crossroads - Woodrow Wilson Library (Paper preparation)**  
6101 Knollwood Drive, 22041 (near Route 7 and Columbia Pike)  
Dates and times to be determined  
Interpreters needed: Spanish, Mandarin, Cantonese, Vietnamese, Arabic  
Buses: 4A, 4C, 16C, 16E, 16J

**Alexandria Department of Social Services (Electronic preparation)**  
2525 Mt. Vernon Avenue, 22301 (at Mt. Ida Avenue )  
Saturdays, 9 am - 12 noon, dates to be announced, Wednesday evenings to be announced  
Buses: 10A, B & E / Metro: 1.2 miles from Braddock Road . Take 10A or 10B.  
Interpreters needed: Spanish, Amharic

## DISTRICT OF COLUMBIA

**Southeast Branch Library (Paper preparation)**  
403 7th Street, SE, 20003 (7th and D Streets at Pennsylvania Avenue, across from Eastern Market Metro)  
Saturdays, 10:30 am - 1:00 pm . February 5th through April 9th. Not open March 12th  
Metro: Eastern Market Station / Buses: 32, 34, 36, 50, 90, 92, 94 / Parking: some on-street  
Interpreters needed: American Sign Language

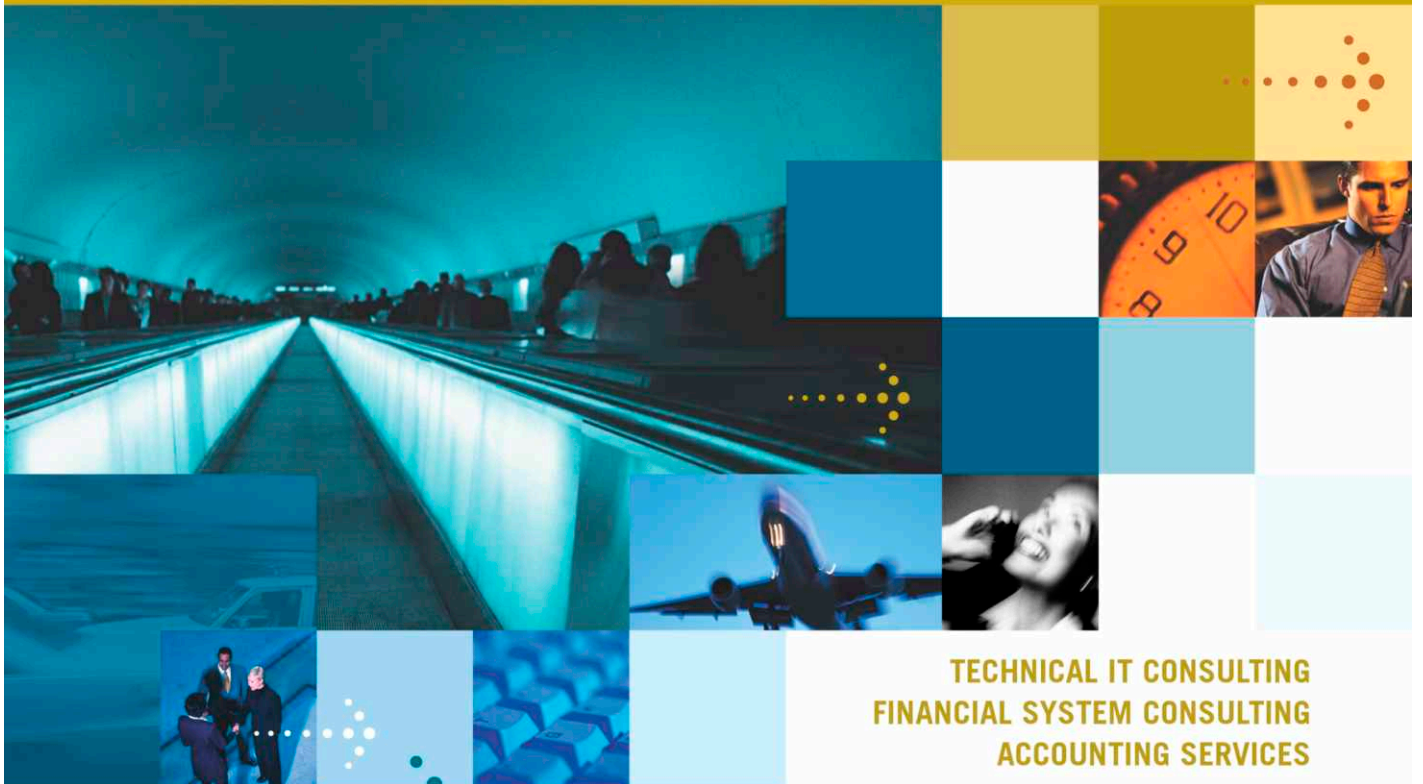
**Chinatown/Shaw at the Chinese Service Center (Electronic Preparation)**  
900 Massachusetts Ave, NW, 20001 (in the church office building on the south side of Massachusetts Ave. at 9th & K Sts.)  
Sundays, 1 pm - 4 pm . February 6th through April 10th. Not open March 27  
Buses: 42, 54, 66, 70, 71, 80, D1, D3, D6, G8, P6, S2, S4, X2 / Parking: on-street  
Metro stops: Metro Center, Mt. Vernon Square, Gallery Place  
Interpreters needed: Cantonese, Mandarin, Taiwanese

**Adams Morgan / Columbia Heights at Neighbors Consejo (Paper preparation)**  
3118 16th Street, NW, 20010 (16th Street, just north of Irving)  
Dates to be determined.  
Buses: H2, H4, H8, L2, S2, S4, 42, 52, 54 / Metro: Columbia Heights.  
(From Woodley Park take L2 bus, from Cleveland Park take H2 or H4 bus.)  
Interpreters needed: Spanish and Portuguese

**Martin Luther King, Jr. Memorial Library (Electronic and Paper preparation)**  
901 G Street, NW, 20001 (Northeast corner of 9th and G Streets, NW)  
January 25th through April 14th. Tuesday through Thursday 4:30pm - 8:00pm,  
Saturday 10:00am - 4:30pm, Sunday 1:30pm - 4:00pm. Not open Easter Sunday, March 27.  
Site may be open some Mondays and Fridays  
Buses: 42, 54, 66, 68, 70, 71, 80, B6, D6, S2, S4, X2 / Metro: Gallery Place-Chinatown, Metro Center

Thank you for considering this very important cause! Your help is needed and if you need any assistance please feel free to contact me at 202.347.4811 or [cvbritton\\_cta@hotmail.com](mailto:cvbritton_cta@hotmail.com).

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