

THE WASHINGTON CONNECTION

ASSOCIATION of GOVERNMENT ACCOUNTANTS

Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • March 1999

1998/1999 AGA Washington DC Chapter Monthly Luncheon and CPE Session

Thursday, March 4
Grand Hyatt Hotel
1000 H Street, NW
(At Metro Center - 11th Street Exit)

11:30 to 12:00	Social
12:00 to 1:10 pm	Luncheon Meeting (1 CPE):
	<i>Announcements</i>
	<i>Lunch</i>
	<i>Luncheon Speaker</i>
	<i>Questions & Answers</i>
1:15 to 4:00 pm	Afternoon Session (3 CPEs):
1:15 to 2:30 pm	<i>CPE Session</i>
2:30 to 2:45 pm	<i>Break</i>
2:45 to 4:00 pm	<i>CPE Session</i>

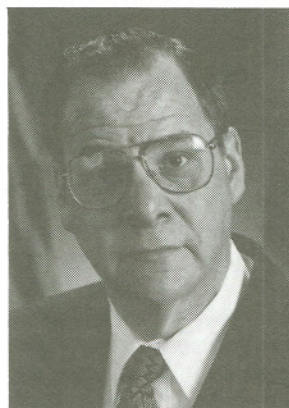
Costs:

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

For reservations, please call the AGA Washington DC Chapter voice mail line at (703) 758-4080 and select option 1. *If you prefer you can register by email to jdonlon@gt.com. Please forward your name, agency, and telephone number.*

Upcoming Events...

- Looking Forward to the 1999 Financial Statements - 1998 Lessons Learned
March 5 at the Ronald Reagan International Trade Center (see pages 10 and 11 for details).
- JFMIP 28th Annual Financial Management Conference
March 19 at the Washington Hilton (see page 3 for details).
- AGA's 48th Annual Professional Development Conference
June 20 to 23 at the New Orleans Marriott, New Orleans, Louisiana (see pages 6 and 7 for details).



*Roger C. Viadero,
Inspector General,
USDA*

Luncheon Speaker

Roger C. Viadero was sworn in as Inspector General of the U.S. Department of Agriculture on October 14, 1994.

Prior to this appointment, Viadero had been with the Federal Bureau of Investigation since January 1979. His diverse assignments in the FBI included chief of the Audit Unit for the agency at its headquarters office in Washington, DC.; management consultant on internal audit and audit control procedures for police departments

throughout the nation; professor at the FBI National Academy at Quantico, Virginia; and chief internal auditor for the New York Division. During the period of December 1969 to January 1979, he served ten years with the New York City police department. Mr. Viadero will speak about fraud.

March CPE Session

The Chapter will sponsor a CPE session featuring Ben Lorigo, Chief of Internal Security, Office of Tax and Revenue, Government of the District of Columbia. He will present a session on Prevention/Detection of Fraud.

40th Annual Awards Presentation

The Chapter's 40th Annual Awards Presentation and 4th Annual Member Recognition Dinner will be on Thursday, April 22, 1999 at the Grand Hyatt Hotel, 1000 H. St., NW, Washington, DC. A social will begin at 5:00 pm, dinner will be served at 6:00, and the speaker's remarks will be presented at 7:00 pm. All Chapter members are invited to attend.

April Luncheon Speaker and CPE Session

Wendy M. Comes, CGFM, Executive Director of the Federal Accounting Standards Advisory Board (FASAB) will provide an overview and highlights of FASAB activities. The afternoon CPE session will be our annual detailed FASAB Update session presented by the FASAB staff.

President's Message



Eva Williams, CGFM, President

This month we are hosting AGA's Capital Region Luncheon Meeting featuring remarks by Department of Agriculture Inspector General Roger C. Viadero with the afternoon CPE session featuring Ben Lorigo, Chief of Internal Security, Office of Tax and Revenue, Government of the District of Columbia. Please join your friends and colleagues from AGA's Montgomery/Prince Georges and Northern Virginia Chapters in supporting this Capital Region event and earn CPEs at the same time.

In my February message, I highlighted the Certified Government Financial Manager (CGFM) program's continuing professional education (CPE) requirements and mentioned the requirements to attain the CGFM designation. The CGFM professional designation is the only certification program designed specifically to recognize the unique skills and special knowledge required of professionals who specialize in government financial management. I strongly encourage those who are not CGFMs, to apply and sit for the CGFM examinations. Remember "CGFM" is the mark of excellence in government financial management.

I also want to thank the Nominating Committee for the outstanding slate of candidates for 1999/2000 Chapter Officers

and Directors. See pages 14 and 15 of this newsletter for the candidates' bios and ballot. The members of the Committee are Chair Bill Anderson, Evelyn Brown, Vincette Goerl, Janet McBride, Tom Mundell, and John Webster.

I also want to recognize and congratulate Chapter members Ed DeSeve, Jeff Steinhoff, and Joe Donlon on their 1999 Federal Leadership Awards. Ed is the recipient of the Distinguished Federal Leadership Award; Jeff received the Elmer B. Staats Award; and Joe was presented the Andy Barr Award. See the picture below.

This month we are doing a pre-St. Patrick's Day Happy Hour on Friday, March 5th immediately following our "Looking Forward to the 1999 Financial Statements - 1998 Lessons Learned" CPE session at the Ronald Reagan International Trade Center. For more details, including the agenda and registration form, see pages 10 and 11. The happy hour will be across the street at the J. W. Marriott Hotel from 5:00 to 7:00 pm. I hope to see as many of you as possible at this month's luncheon and afternoon CPE session, our all day CPE session on Friday the 5th, and our happy hour that evening.



Left to right: Joe Donlon, recipient of the Andy Barr Award; Jeff Steinhoff, recipient of the Elmer B. Staats Award; and Ed DeSeve, recipient of the Distinguished Federal Leadership Award.

Please remember to make your reservation for our March 4th luncheon meeting and afternoon CPE session, and our March 5th all day CPE session. Spend Thursday afternoon and all day Friday with your friends from AGA and earn 12 CPEs.

Also, registration for "Jazzing Up Financial Management," AGA's 48th Annual Professional Development Conference & Exposition in New Orleans is underway. AGA

is expecting an early sell out. See the registration form on page 7 for details.

Eva

The Washington DC Chapter would enjoy participating in the annual Cherry Blossom Parade again this year. We are looking for 20 or so "balloon wranglers" to assist with balloons during the ceremonies. The parade is scheduled for the morning of Saturday, April 10. If you are interested or have questions, please call Eva Williams (202) 535-9701 ext. 408 or Roger Von Elm at (202) 296-2020.

Inside the Black Box: Prior Period Adjustments

by Simcha Kuritzky, CGFM, CPA

Background

The Standard General Ledger (SGL) Board has designated the 7000 series of accounts as "non-operational items" (my term, not theirs). They include various items that are outside the normal activity of an agency, such as gains and losses on disposition, dividends, and extraordinary items. Despite this special status, all but one of these accounts is included in the Statement of Net Costs along with operational expenses. Only account 7400, Prior Period Adjustments, is left out of the net costs calculation, and instead appears on the Statement of Financing Sources (line 4).

Practice

Many agencies have found it useful to designate certain revenues and expenses as prior period adjustments. Examples include reclassifying prior year unidentified deposits as either a vendor refund or reimbursable income, or correcting a misposting in a prior year. I've recommended that these agencies set up at least four subaccounts for 7400: for funded expenses (posted along with an expenditure account such as 4972 Downward Adjustments of Prior-Year Expended Authority), unfunded expenses (such as adjusting depreciation), funded revenues (posted along with a budgetary collection account such as 4252 Reimbursements and Other Income Earned - Collected), and unfunded revenues (such as 5900 Other Revenue).

Issues

An item is a prior-year adjustment when it occurs in a different fiscal year than when it is reported. This means it could be an item reported in a prior year but not recorded in the accounting system, or it could be an item that occurred in a prior year but not reported in that year's statements. The former case is very rare, but I've seen it happen. In that case, the classification of an item as "prior year" indicates that it is not to be reported on the financial statements at all—the entry is needed to only bring the books to where they should have been at the beginning of the current year. The latter case is the more common, and those adjustments are reported as such (the basic premise of the SGL is that it is used as the basis of financial statements).

A complication involves audit adjustments, since most of these are made after the books close. If an audit adjustment involves changing the amount of expenditures or funding, then it must be recorded in the accounting system, and the system may require that it show up as annual activity and not simply as an adjustment to the beginning balance. The expenditure, however, would update the budget and therefore affect budgetary reports such as the SF-133 Report on Obligations and the FMS-2108 Year-End Close Statement. Usually audit adjustments oc-

cur too late to be included in the budgetary databases, so an agency may need to include expenditure or collection adjustments on budgetary reports, but exclude them from the proprietary financial statements, such as the Statement of Net Cost.

Subaccounts

From all this, it appears that there can be up to eight subaccounts for 7400, based on three binary attributes:

- Revenue vs. expense
- Funded vs. unfunded
- Reported in a previous year's statements vs. to be reported in this year's statements

Any balance of subaccounts that were reported in a previous year's statements would have to be treated as equity (specifically, account 3310 Cumulative Results of Operations) for financial statement purposes.

In addition, special subaccounts may be needed for the associated budgetary accounts (such as 4902 Expended Authority-Paid or 4261 Actual Collection of Fees), if activity posted to there was actually reported on last year's budgetary reports, so these amounts can be excluded from this year's reports.

Upcoming Conference...

The Joint Financial Management Improvement Program (JFMIP) is sponsoring its 28th Annual Financial Management Conference on March 19, 1999 at the Washington Hilton. This year's theme "The Future is Now: Implementing Financial Management Initiatives" will focus on issues that will take you into the 21st century.

The keynote speaker will be David Walker, Comptroller General of the United States. The highlight session will be Critical Governmentwide Accounting and Auditing Issues. There are three concurrent panel sessions in the morning and afternoon.

For more information on registration, please contact Isabelle Howes, Graduate School, USDA at (202) 314-3471 or fax (202) 479-6801. For more information about the conference program, please contact JFMIP at (202) 512-9201.

www.usgs.gov/wasc/

U.S. Department
of the Interior



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Email: gary_collins@nbc.gov

Free AGA Washington DC Chapter Memberships for the Year 2000!

To help announce the Department of the Interior's Washington Administrative Service Center becoming the bigger and better National Business Center, we are giving away a \$75 annual AGA chapter membership every three months for the next year. Winners will be announced in the Washington Connection at the end of each three month period.

All prizes are good for a free year 2000AGA Washington DC chapter membership fee.

All you need to do to enter to win a membership is to look for our monthly ad in the Washington Connection newsletter. Each ad will contain a general

knowledge, multiple choice questions regarding a program of the Department of the Interior. Then log onto our website at www.usgs.gov/wasc/, click on the button marked quiz and enter who you are, and respond to that month's question. You may enter only once each month. There will be a new question each month published in the Washington Connection newsletter in addition to the answer to the previous month's question. Each correct answer is an entry into the final drawing which will occur after each three-month period.

The first contest period will be March, April and May of 1999 and the winner will be announced

in the June 1999 issue. The second contest period will be for September, October and November 1999 and the winner will be announced in the December 1999 issue. The final period will be for January, February and March 2000 and the winner will be announced in the April 2000 issue. All prizes are good for a free year 2000 AGA Washington DC chapter membership.

All correct entries will remain in the pot for all three drawings so enter early!

March Question

Which of the following four was our first National Park:

- a. C&O Canal
- b. Yellowstone
- c. Yosemite
- d. Grand Canyon

Community Service Corner

by Roger Von Elm, CGFM

The Washington DC Chapter is proud to participate in two career-oriented events over the next few months. First, AGA will participate in American University's Annual Career Expo on March 4, in AU's Bender Arena from 11:30 am to 4:00 pm.

This is a tremendous opportunity for the Chapter to show aspiring financial management professionals the employment opportunities and career track available in the government sector. This is AGA's second time participating in the event, which is supported by over 100 different area employers. This event also provides excellent exposure for AGA and the CGFM program.

The Chapter will also sponsor its fourth annual Small Business Symposium on April 24 and May 1 at the USDA Graduate School Training Facility at L'Enfant Plaza. The symposium, which is co-sponsored by the

USDA Graduate School, provides 20-25 budding entrepreneurs exposure to experts in the field of marketing, corporate structure, taxation, accounting, and finance. The symposium, which runs from 9:00 am to 3:00 pm over two Saturdays, sells out every year, so be sure to sign up early if you are interested.

AGA is also looking to participate in the Annual Cherry Blossom Festival Parade on Saturday, April 10. If you and your kids (age is not a prerequisite to be a kid for this one!) are interested in carrying a balloon for the parade, now is your chance.

If anyone is interested in volunteering or participating in these events, please call Roger Von Elm at (202) 296-2020 (email is rvonelm@ukwdc.com) or ask your agency liaison for more information.

Membership '98

By Mike Noble, CGFM, Membership Director

"20,000 by 2000" and "2000 by 2000"

Time is running out to participate in AGA's 1998/1999 recruitment campaign, "20,000 by 2000" ("2000 by 2000" for the Washington Chapter). Who can participate? Current AGA Members—YOU! What is the contest period? May 1, 1998 to April 30, 1999. How do I participate? By recruiting new members into AGA. What's in it for me? You could win one of many exciting prizes and incentives, plus you gain from the satisfaction of helping your association grow!

Contest rules and the list of prizes—including a complimentary registration to the 1999 PDC in New Orleans, Louisiana, plus three extra nights hotel accommodations—are printed in *Topics*, the National AGA newsletter. Included in this newsletter is a membership application for you to pass along to a prospect. Make as many copies as you need! And don't forget to print your name on the applications of those you recruit (in the block marked "Sponsor's Name") to receive sponsor credit and to be in the running for the great prizes that are being offered.

Membership and CGFM Renewals

Last month, AGA mailed out renewal notices for both memberships and for CGFM's who received their certificates in 1996. Please renew right away—and encourage your friends and coworkers who are members to do the same. Keep your membership active—don't lose any benefits because you let your membership lapse. We are also encouraging non-member CGFMs to become AGA members. They are being offered a special rate, included with their certification renewals, and many are accepting this offer!

New Members

I am happy to welcome forty-eight new members and two transfers who joined the Washington DC Chapter during the month of December! Your recruitment efforts are paying off!!

Willie Brown
Thomas J. Brunetto, CGFM
Norris Carey
Hejung C. Chang, CGFM
Lynda E. Downing, CGFM

Karen R. McBride
Tarunkant N. Mithani
Andy B. Ngassa
Adewale A. Ogunyale, CGFM
Ibrahim Oladotun

Vani Dwarakanath	Jack W. Page
John T. Dysland, CGFM	William F. Patriarca, CGFM
Alvin E. Edwards, CGFM	Marju Rink-Abel, CGFM
Siew C. Freeseaman	Mary L. Rosicky, CGFM
Sulakshna Goel, CGFM	Jack O. Rouch, CGFM
Steven E. Goldberg, CGFM	Joe Schock
Teresa Guglielmo	Gregory W. Scott, CGFM
Laura L. Gundert	Richard L. Sherman
Diane G. Henry, CGFM	Hermione R. Slaughter
Kamar H. Hersi	William F. Stefan
Barry K. Hudson, CGFM	Jeffrey J. Suhanick
Susan J. Irving, CGFM	Alexander P. Turchi
Rosalind Jackson-Lewis, CGFM	David R. Uhl, CGFM
Ann-Marie R. Jean Claude	Richard L. Warin, CGFM
Kenneth J. Kartsen	Linda F. Washington, CGFM
Lisa L. Lambert	Marvin D. Washington, CGFM
Esther C. Lee	Marilyn K. Wasleski, CGFM
Anthony Lo, CGFM	Paul Wohlleben
John C. Martin, CGFM	Mohamad K. Yusuff, CGFM

The following AGA members transferred their memberships to the Washington DC Chapter:

Evelyn L. Franklin, CGFM
William D. Grindstaff, CGFM

We are happy to have all of you as members and hope to meet you at a monthly luncheon, an educational event, or at one of the many social activities.

AGA Web Site Changes

As many of you may have noticed, the new AGA web site is www.agacgfm.org. The web site has been moved from the Rutgers University accounting web site and has many changes and updates. Why? To offer AGA members and non-members more complete and precise information 24 hours a day, 7 days a week.

In addition to moving the web site, AGA staff are reviewing each section and updating them as necessary. Included with this is reorganizing the site to be more user friendly and to give it an updated look. All of these improvements should have been completed by the end of February. Try it out! Also, keep a watch out for the AGA Washington DC Chapter web site which is under development and will be up and running soon.

"20,000 by 2000"

Recruit NEW MEMBERS & Earn Recognition,
a Reward & Possibly a Prize!

“Jazzing Up Financial Management.”

27 Continuing Professional Education Hours

Early Registration (*Before May 21, 1999*)

AGA members: \$575 • Nonmembers: \$675

Regular Registration (*After May 21, 1999*)

AGA members: \$700 • Nonmembers: \$800

Register on-line at www.agacgfm.org under

“Conferences and Meetings,”

or contact the registrar at 800.AGA.7211, ext. 102.

Hotel Reservations:

AGA has reserved a room block at the New Orleans Marriott Hotel for \$99 per night, plus tax, for single and double rooms.

Call the New Orleans Marriott at

504.581.1000 for reservations.

**48th Annual
Professional Development
Conference & Exposition**

**June 20-23, 1999
New Orleans
Marriott Hotel
New Orleans, LA**



Registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, 615.880.4200.

PDC REGISTRATION FORM - *It's never too soon to think about PDC!*

AGA's 48th Annual Professional Development Conference & Exposition
"Jazzing Up Financial Management"

June 20-23, 1999 • The New Orleans Marriott Hotel
New Orleans, Louisiana • 27 CPE Hours

Full Name _____

Name (to appear on badge, if different from above) _____

Preferred mailing address _____

City _____ State _____ Zip _____

Is this your Home Office address? Daytime phone _____

Employer (please include to appear on badge) _____

Billing address (if different from above) _____

City _____ State _____ Zip _____

Employment Area: Audit Accounting Budget Financial Management
 Financial Systems Information Technology Other

Are you an AGA member? Yes No

Please send me membership information

Payment Method

Invoice per attached information (P.O. Number Required) Check enclosed (payable to AGA)

Amount enclosed \$ _____ MasterCard VISA AMEX Discover

Card number: _____ Expiration date: _____

Signature: _____

Please let us know of any special requests (including dietary) _____

**conference
fees register
today!**

**Early Registration
Before May 21, 1999**
AGA Members: \$575
Nonmembers: \$700

**Regular Registration
After May 21, 1999**
AGA Members: \$675
Nonmembers: \$800

AGA federal tax ID # 53-0217158

Mail completed form to:
ASSOCIATION OF GOVERNMENT ACCOUNTANTS
2208 Mt. Vernon Avenue • Alexandria, VA 22301-1314
703.684.6931 • 800.AGA.7211 • FAX 703.548.9367
E-Mail: agaeduc@agacgfm.org

Register On-Line: www.agacgfm.org, under "Conferences & Meetings"

Registration refunds, less a \$25 administrative fee, will be issued on written requests received two weeks prior to the event. To receive a refund, you must have written verification from the National Office Registrar that your cancellation was received within the required time frame. "No Shows" will be charged the full amount. Telephone cancellations will not be accepted. Substitutes will be accepted if authorized in writing by the registrant.

HOTEL INFORMATION
THE NEW ORLEANS MARRIOTT WILL BEGIN ACCEPTING RESERVATIONS ON JANUARY 1, 1999
CALL 504.581.1000

MENTION THE AGA CONFERENCE TO RECEIVE A RATE OF \$99 PER NIGHT FOR SINGLE AND DOUBLE ROOMS



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**March and April 1999 Courses
at the Inspectors General Auditor Training Institute (IGATI)**

March 1999

3-5	Advanced Audit Tools & Techniques
15-19	Federal Financial Auditing II
15-16	Making Effective Audit Presentations
29-4/2	Auditor-In-Charge

April 1999

12-16	Intermediate Accounting
12-14	Introduction to Information System Auditing
19-23	Federal Financial Auditing III
19-20	Auditing GPRA Performance Measures
22-23	Making Effective Audit Presentations
26-27	How to Use IDEA Software
28-29	Using the Internet as an Auditing Tool

To register for any of these courses or if you have any questions, please call Gale Moore, Registrar, at (703) 805-4501. An SF182, SF1556, other training authorization forms, VISA IMPAC card, or personal checks may be sent to Registrar, IGATI, P.O. Box 518, Ft. Belvoir, Virginia 22060 or faxed to (703) 805-4503. All classes are held at 5500 21st St., Ft. Belvoir, Virginia. Special arrangements can be made to have dedicated classes given on-site. Please call for details.

**March and April 1999 Courses at
The Center for Applied Financial Management**

March 1999

2-3	Budget Execution Game
3	Standard General Ledger: Upward and Downward Adjustments
9-10	SF 224: Statement of Transactions
11	Reconciling the Statement of Differences
12	Reconciling the Fund Balance with Treasury
22-23	Unlocking Key Reports
24-25	Standard General Ledger: (Basic)
30-31	Accrual World
30	Certifying Officers: Your Roles & Responsibilities

April 1999

1-2	Standard General Ledger: Advanced
7-8	Dollars and \$ense: Making Sense of Treasury's Central Accounting Requirements
13-14	Unlocking Key Reports
16-17	Bridging the GAAP
28	Basic Accounting Concepts

Contact Kimberly Pringle at (202) 874-9560 for more information or fax requests to (202) 874-9629. To register for Center courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 1990 K Street N.W., Washington, DC 20227. All courses are held at 1990 K Street location, unless otherwise noted.

Washington DC Chapter

Looking Forward to the 1999 Financial Statements— 1998 Lessons Learned

March 5, 1999

At the Ronald Reagan International Trade Center—Atrium Ballroom
12th and Pennsylvania Avenue—Convenient to Metro Center

Continuing Education Credits:	8 Hours	
Registration Fee:	AGA Members	\$145
	AGA with Govt. Training Form	\$165
	Non-Members	\$165
	Non-Members with Govt Training Form	\$185

Payment Method:

Type of Credit Card: (Please circle): Mastercard VISA Diners Club

Credit Card Number: _____

Expiration Date: _____

Training Authorization Form (Please bring a copy of SF 182)

Check (Payable to AGA—Washington DC Chapter)

Name: _____

Agency/Firm: _____

Billing Address: _____

AGA Member: Yes (Member number _____)
 No

Signature: _____

Phone Number: _____

E-mail address: _____

To register by FAX: Attn: Eleanor Long (202) 327-7740 or (202) 327-6459

To register by Phone: (703) 758-4080

To Register by E-Mail: Eleanor.Long@ey.com

To Register by Mail: AGA—Washington DC Chapter
 PO Box 423
 Washington, DC 200044-0423

For more information: Eleanor D. Long at (202) 327-5903

Career Opportunities In Government Financial Management



Grant Thornton is one of the largest and most respected professional services firms in the world - serving both private and public sector clients. We offer challenging and rewarding opportunities in all areas of accounting, as well as management and information technology consulting. We are aggressively expanding our Global Government Group, and have immediate opportunities for professionals who have expertise in the following areas:

- Cost Management (ABC/ABM)
- Accounting/Financial Package Implementation
- Outsourcing, Privatization, and the A-76 Process
- Executive Information Systems/Data Warehousing
- Budget Execution and Funds Control
- Performance Measurement Systems
- Systems Accounting
- Electronic Commerce

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703/848-9580 (fax)
lglassman@gt.com

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Agency Liaisons

<u>Agency/Organization</u>	<u>Liaison</u>	<u>Phone</u>	<u>Email</u>
AID	Calvin Kearns, CGFM	(202) 712-1605	ckearns@usaid.gov
American Management Systems	Bob Freeman	(703) 227-5622	bob_freeman@mail.amsinc.com
Andersen Consulting	Karen Holmcrans, CGFM	(202) 862-6703	karen.j.holmcrans@ac.com
Arthur Andersen	Karen L. Wilson	(202) 481-3950	karen.l.wilson@arthurandersen.com
Commerce	Denise O'Brien	(301) 413-8591 x108	dobrien@fin.noaa.gov
Corporation for National Service	Stuart Graff, CGFM	(202) 606-5000 x230	sgraff@cns.gov
Customs/Treasury	Linda Lloyd, CGFM	(202) 927-0119	lloyd@lloyd65.customs.sprint.com
Defense	Rick Miskovich, CGFM	(703) 607-5024	rmiskovich@cleveland.dfas.mil
Defense Contract Audit Agency	Ibrahim Mohamed, CGFM	(301) 214-9772	irmrhm@aol.com
Education	Eileen Parlow, CGFM	(202) 401-2131	eileen_parlow@ed.gov
EPA	Roland Cyr, CGFM	(202) 260-8591	cyr.roland@epamail.epa.gov
Ernst & Young	Salim Mawani	(202) 327-5604	salim.mawani@ey.com
FDIC	J. Russ Cherry, CGFM	(202) 736-3038	jcherry@fdic.gov
FASAB	Lucy Lomax, CGFM	(202) 512-7359	lomaxm.fasab@gao.gov
FCA	Robert Coyle, CGFM	(703) 883-4309	coyle@fca.gov
FCC	Jim Swartz, CGFM	(202) 418-1060	jswartz@fcc.gov
Financial Mgmt. Institute	John Edward Murphy, CGFM	(703) 532-9106	johnemurphy@juno.com
Financial Management Service	Michelle Bennett, CGFM	(202) 874-3522	michelle.bennett@fms.sprint.com
GAO	West Coile, CGFM	(202) 512-9324	coilew.aimd@gao.gov
Grant Thornton	Joan E. Garner	(703) 847-7631	joan.garner@gt.com
GSA	Jolene W. Romanyshyn, CGFM	(202) 501-1084	jolene.romanyshyn@gsa.gov
HHS	Linda Hoogeveen App, CGFM	(202) 690-5509	lapp@os.dhhs.gov
HUD	Angela Story	(202) 708-0614 x3610	angela_g_story@hud.gov
ICF/Kaiser	Eileen Carpeaux	(703) 934-3408	ecarpeaux@icfkaiser.com
Interior	Cis Kuennen, CGFM	(703) 648-5969	ckuennen@usgs.gov
IRS	Mike Noble, CGFM	(202) 622-6410	mike_noble@cfmail.fin.irs.gov
James Martin	Greg Mundell	(301) 457-1212	gmundell@jamesmartin.com
Justice	Anthony Marasco, CGFM	(202) 305-3222	marascoa@justice.usdoj.gov
Keane Public Enterprise Consulting	Gerald Murphy	(888) 467-4847	gerald_murphy@keane.com
KMPG	David Gardiner	(202) 974-2096	dgardiner@kpmg.com
Labor	Joe Fascaeski	(202) 219-8391	fascaeski-joseph@dol.gov
Management Concepts, Inc.	Charles Maloney, CGFM	(703) 790-9595 x612	cmaloney@mgmtconcepts.com
National Archives	Phil Giza, CGFM	(301) 713-6830 x239	phil.giza@arch2.nara.gov
Off. of Fed. Hous. Enterprise Oversight	Gail Palestine	(202) 414-3816	gpalestine@ofheo.gov
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Candidates for AGA Washington Chapter Officer and Director Positions

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Zack E. Gaddy, CGFM
President-Elect

Zack E. Gaddy, CGFM, CPA is Assistant Deputy Director for Accounting, Defense Finance and Accounting Service (DFAS). His responsibilities include the management and oversight of all Department of Defense accounting operations, the development of all procedures to implement accounting standards and policies, and the preparation and review of the accounting and financial reports. Prior to this appointment, he was the Director for Systems and Procedures, DFAS-Denver Center. He has been with DFAS since 1991. Mr. Gaddy is a graduate of Old Dominion University and has a master's degree from Boston University. He is a CPA and a CGFM. He is a past officer of AGA and is also a member of the American Society of Military Comptrollers.

Cameron Weber, CGFM
Secretary

Cameron Weber, CGFM is currently the Credit Program Controller for USAID's Urban Program Office, developing and implementing financial policy for the management of USAID's sovereign and non-sovereign credit programs. Mr. Weber has helped to design and implement USAID's JFMIP-compliant outsourcing contract with a commercial bank for the loan servicing and accounting of USAID's \$25b in outstanding credit activities. Prior to this, Mr. Weber served four years in the USAID Foreign Service as a financial analyst, specifically in Senegal and Kazakhstan and provided management's responses to USAID's first CFO Act audits. A member of AGA since 1990 and a CGFM, Mr. Weber has a finance degree from Tulane University and an MBA from the University of New Mexico. Mr. Weber has published articles on financial process re-engineering and international accounting standards.

Robert J. Biancucci, CGFM, CIA, CISA
Treasurer

Mr. Biancucci, CGFM, CIA, CISA is currently employed with Grant Thornton LLP. He serves as Senior Manager in Grant Thornton's Global Government Group. Prior to joining Grant Thornton, Mr. Biancucci was the Acting Deputy Chief Financial Officer for the U.S. Customs Service, where he was responsible for accounting and collecting over \$22 billion in revenue. He also held positions with the Department of the Treasury, where he was the Deputy Assistant Inspector General for Audit and Director of Audit for the Bureau of the Public Debt. Mr. Biancucci served in the federal government for more than thirty-three years and has extensive experience in the areas of accounting, auditing, and finance.

CANDIDATES FOR DIRECTOR POSITIONS:

Miguel A. Castillo, CGFM, CISA, CPA

Miguel A. Castillo, CGFM, CISA, CPA, is an audit manager within the Accounting and Information Management Division of the General Accounting Office. In May 1989, he earned his bachelor's of science in business administration from Tulane University in New Orleans. In addition to AGA, he is also a member of the American Institute of Certified Public Accountants and the American Association of Hispanic Certified Public Accountants among several other local charitable and church organizations.

Kathryn Healy, CPA

Kathryn Healy, CPA is a senior auditor at Urbach Kahn & Werlin PC's Government Audit and Consulting Group in Washington, DC. Katie's responsibilities include supervising and assisting in the performance of financial and compliance audits of various federal departments and agencies, including Department of Justice, Department of Commerce, Department of Treasury and the Department of the Navy. Katie is also a member of the American Institute of Certified Public Accountants and the Greater Washington Society of CPA's.

(Continued on next page)

(Candidates, continued)

Lucy Lomax, CGFM

Lucy Lomax, CGFM joined the staff of the Federal Accounting Standards Advisory Board (FASAB) at its inception in June 1991. She is an assistant director, and has worked on the Board's projects on selected assets and liabilities, direct loans and loan guarantees, supplementary stewardship reporting, consolidated financial statement stewardship reporting, cost of capital, expense/expenditure reporting, and development of training programs on FASAB standards. Since June 1997, she has been the editor of the FASAB newsletter. For the first twenty-one years of her Federal career, Ms. Lomax worked for the Department of the Navy as a management analyst, program analyst, cost analyst, and budget analyst in the areas of financial management, program management, systems acquisition, and budget policy. Ms. Lomax is a Certified Government Financial Manager with a Masters degree in Public Financial Management from American University. She is an adjunct instructor for the U.S. Department of Agriculture Graduate School, and has accepted an invitation to be a member of the faculty of AGA's newly formed Academy for Government Accountability. In addition to AGA, she is a member of the American Association of Budget and Program Analysis, and the American Society of Military Comptrollers.

Jolene Romanyshyn, CGFM

Jolene W. Romanyshyn, CGFM is a systems accountant with the General Services Administration's Office of the Chief Financial Officer. She has been with GSA since 1985. She served in a number of different capacities before joining the staff in the Office of Financial Management Systems in 1994. Prior to coming to GSA, she was an auditor with the Department of Interior's Office of Inspector General. Ms. Romanyshyn holds a B.S. degree in Accounting from Albright College in Reading, Pennsylvania and is a Certified Government Financial Manager.

Germaine P. Rowley, CGFM, CPA

Germaine Rowley, CGFM, CPA has been a member of AGA since 1981. She has served in the positions of agency liaison and most recently the Director of Administration. Germaine works for the U.S. Customs Service as a staff accountant. Prior to this she worked for the U.S. Secret Service. Germaine is a CPA licensed in the state of Maryland. Her favorite hobby is photography.

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