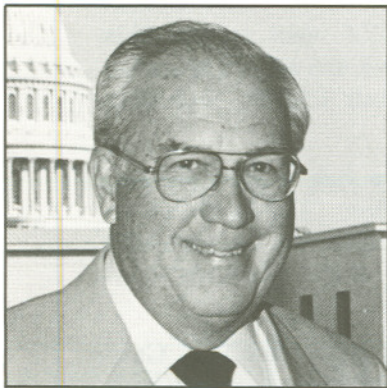


WASHINGTON CHAPTER LUNCHEON MEETING

THURSDAY
October 10, 1991

SPEAKER



Honorable
Frank Horton
Congressman

U.S. House of Representatives

About the Speaker
Page 3

The CFO Act, One Year Later

Touchdown Club
2000 L Street, N.W.
(Near Farragut West Metro Stop)

Social: 11:30 (Cash Bar)
Luncheon: 12:00 noon
Menu: Breast of Chicken
Over Ham
Cost: \$16.00 (Members)
\$18.00 (Non-Members)

Reservations Recommended
Call (703) 758-4080 Thru October 7
Non-Members Welcome!

"No-Shows Will be billed"

ETHICS RULES SLATED TO CHANGE

By Dennis S. Mitchell, Newsletter Editor-in-Chief

It's not too late to voice our concerns about the proposed new "Standards of Ethical Conduct for Employees of the Executive Branch." As a matter of fact, now's the time to act.

Our Chapter President, Sam Mok, provides comments and guidance in his column this month on page 2. This matter was also highlighted on the front page of last month's Newsletter.

Reference the **Federal Register** on Tuesday, July 23, 1991, page 33778. Comments were invited from agencies and the general public by the Office of Government Ethics, Suite 500, 1201 New York Avenue, NW., Washington DC 20005-3917, Attention Ms. Wilcox. Comments were due on September 20, 1991, which means that comments are now in the process of being evaluated to finalize the new standards.

The **Federal Register** provided the names of two individuals with the Office of Government Ethics to contact for additional information, Leslie Wilcox and Julie Loring, telephone (202/FTS) 523-5757, FAX (202/FTS) 523-6325.

As indicated in the **Federal Register**, "there is a perception on the part of some employees that involvement in these activities (*of professional associations*) is part and parcel of their Federal employment. Unless participation is specifically authorized as part of their official duties, it is not. . . . Those who serve as officers of professional and other organizations may not participate in their official governmental capacities in particular matters affecting the financial interests of the organizations."

Next Meeting

Thursday

November 7, 1991

Speaker

Edward Joseph Mazur
Office of Management and Budget
"Controller USA"



NEWSLETTER HIGHLIGHTS

Sam Mok, Chapter President, speaks out on proposed ethics rules and thanks Chapter members for their efforts, on page 2.

Congressman Frank Horton's many accomplishments and contributions in public service, on page 3.

Chapter Calendar and Schedule of Events indicate the continuation of a very active year, on page 4.

Chapter Officials, including photos and bios continue, on pages 5 and 7.

Welcome New Members; Thanks to Sponsors; Members Moving Up; Career Moves, etc. on pages 5 and 6.

Employment Opportunities begin for the year, for GS-05 thru GM-14 auditors with the Defense IG on page 6.

Technical Topics for this year begin to develop on page 7.





Sam Mok

PRESIDENT'S MESSAGE

I am very pleased to report that our Chapter started the new year on a very positive note. The new format for the Newsletter received many compliments and I want to thank Dennis Mitchell for the many hours he has put in on this project. Dennis was assisted by Pat Wensel, who provided invaluable insight and suggestions. Marc Page, Bob Lee and Brian Lee were also part of the team that made this success possible.

Big thanks also go to Karl Boettcher and Warren Cottingham who negotiated an excellent agreement with the Touchdown Club that resulted in a lower price for your monthly luncheon meetings. Better news yet—the November luncheon will be

priced at \$12 (one month only) and our speaker will be Mr. Mazur, nominated Controller of the United States. Please make every effort to attend this luncheon. We want to use this occasion to attract more new members and also let Mr. Mazur know that we are an organization with many active members. Make your reservation now and encourage your friends, including non-members, to come.

Larry Rosenbaum is working with Dick Willett to arrange several brown bag luncheons and after hour receptions for our members to meet with Congressional staffers. This will be an excellent opportunity to network and expand your contacts, not to mention the opportunity to hear views from the Hill and express your own personal views to these Congressional staffers.

Other committees such as Education (under the collective leadership of Larry Eisenhart, Gary Whittington and Mike Noble), Small Business Education (led by Joyce Charles, Deborah Chevalier and David Neverman) will be announcing interesting programs for the year in the very near future. Please watch for the announcements and share the information with your friends.

As part of my goal to increase our visibility and expand our advocacy work, I urge all of you to do the following, *in the next few weeks*:

1. Write or call your Congressional representative and share with them your thoughts on the proposed ethics rules changes (Federal Register on July 23, 1991, page 33790) on government employees who are members of or serve as officers of professional organizations. The proposed rules will have *MAJOR* impact on AGA. Let our voice be heard!

2. Arouse broader public interest in the Chief Financial Officers (CFO) Act of 1990. The Act is creating a reorganization of the financial management side of the Federal Government and its impact will be felt for years to come. Yet, there has been very little publicity or public interest in this very important development in the Federal Government. I strongly believe that more public awareness and discussion on some of these changes and the individual CFO appointments will result in a better government for all of us. The American Bar Association comments on appointment of Federal judges and the American Foreign Service Association provides input to the State Department on ambassadorial appointments. Let us speak up loudly on these issues and appointments.

There are over one thousand members in the Washington DC Chapter of AGA. Less than 10% of the general membership are considered active. While we appreciate the dues from the other 90%, we will all have a better future and will enjoy better careers if we *all* become more active and voice our views loudly.

Do it now!

ABOUT THE SPEAKER

**HONORABLE
FRANK HORTON
Congressman, 29th District of
New York**

Frank Horton was born in Cuero, Texas on December 12, 1919. He was raised and educated in Baton Rouge, Louisiana, where he attended elementary and secondary public schools. He received his B.A. degree from Louisiana State University in 1941 and was graduated from Cornell University Law School in 1947 with an LL.B.

Horton was first elected to the 88th Congress in November 1962 and has been re-elected to each succeeding Congress. He was elected by his colleagues in the 93rd Congress and each succeeding Congress to be Ranking Minority Member on the Government Operations Committee. This committee is the premier investigative committee of the House of Representatives. In the 99th Congress, he became a member of the House Post Office and Civil Service Committee. He is the Dean of the New York Republican Delegation and Chairman of the New York Congressional Bipartisan Delegation. Since 1976, Mr. Horton has served as the New York Representative on the House Republican Committee on Committees. He was also appointed by President Reagan to serve on the Advisory Committee on Federalism.

During World War II, Horton joined the U.S. Army as a Second Lieutenant in June, 1941, and saw action in North Africa and Italy. He commanded an infantry company, Co. E, 60th Infantry, 9th Division, which participated in the landing of U.S. Forces in Italy in 1943.

In addition to his service on the Government Operations Committee, Horton also served on the House Small business Committee (1963-1972), the Joint Committee on Atomic Energy (1975-1977), and the Commission on Federal Procurement (1969-1977) and was the principal sponsor of the Paperwork Reduction Act of 1980, which resulted from the Commission's work. He was the principal sponsor on the Revenue Sharing Program, which was reauthorized every year from 1976 to 1986. He played a key role in establishing the Inspectors General in the Federal Government and agencies. Horton is also the primary Republican sponsor of the Wine Equity Act of 1984.

Other: Rochester City Council (1955-1961); U.S.-Canada Interparliamentary Group; Founder and Co-chairman of the Northeast-Midwest Congressional Coalition; Environmental and Energy Study Group; Board of Visitors, U.S. Naval Academy (1973); Phi Kappa Phi, honor society; order of the Coif, a legal honor society; 33rd degree Mason, and Distinguished Achievement Award Grand Master; Veterans of Foreign Wars and American Legion; Former President, Rochester Community Baseball (Red Wings); Monroe County, New York State, District of Columbia and American Bar Associations.

Personal: Frank Horton is married to the former Nancy Richmond of Rochester, New York. He has two married sons by a previous marriage, Frank III and Lt. Commander Steven, U.S. Navy, and four grandchildren. Mrs. Horton has two sons, Chris and David, from a previous marriage.

OCTOBER 1991						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	2 Small Business Course	3	4	5
6	7	8	9 CEC Meeting Small Business Course	10 Wash. Chap Luncheon Mont/PG Workshop/Mtg	11 November Newsletter Deadline	12
13	14 Columbus Day	15 CFO Accts Workshop	16 NOVAGA Mini-Max/Mtg CFO Accts Workshop Small Business Course	17 CFO Accts Workshop	18	19
20	21	22 CFO Audit Workshop	23 CFO Audit Workshop Small Business Course	24 CFO Audit Workshop	25	26
27	28	29	30 Small Business Course	31		

Schedule of Events

- 2 - Small Business Course Continues, Wednesdays, (6:30 p.m.-9:00 p.m.) through November 13, 1991.
To leave messages and get recorded information, call the AGA Washington Chapter Voice Mail, (703) 758-4080, Box 4. For Registration Information, call Deborah Chevalier, (301) 731-5300 X2134. For General Information call Joyce Charles, (202) 523-5906.
- 7 - **Deadline for Reservations for Washington Chapter Luncheon** on the 10th. Call the Chapter Voice Mail (703) 758-4080 to Make reservations. Non-Members are Welcome.
- 9 - Small Business Course Continues—See the Second (2nd) for Details.
- 10 - **Washington Chapter Luncheon Features the Honorable Frank Horton**, U.S. House of Representatives (The CFO Act, One Year Later), Touchdown Club, 2000 L St., N.W. (Near Farragut West Metro Stop), 11:30 a.m. Social; 12:00 Noon Luncheon. Make reservations by calling the Washington Chapter Voice Mail (703) 758-4080 by October 7, 1991.
- 10 - **Montgomery/Prince Georges Chapter Mini-Workshop/Joint Meeting** with the Maryland Assoc. of CPA's, at the Holiday Inn, *Silver Spring* (4:15-6:00 p.m.—two CPE's), 6:00 Social; 6:45 Dinner/Meeting (one CPE). Norman Lorch, CPA, is the Dinner Speaker on Government Contracting. For Information Call Sylvia Jiles (202) 732-5649.

- 11 - **Deadline for submitting articles for the November issue of *The Washington Connection*.**
- 14 - **Holiday—Columbus Day.**
- 15-16-17 - **AGA's Education & Research Foundation Sponsors CFO Workshop for Accountants** at the Andrews Air Force Base, Camp Springs, MD, Officer's Club.

For information, call the Course Director, Jack Fawsett on (301) 839-8553. Space is available. Offered again in November.
- 16 - Small Business Course Continues—See the Second (2nd) for Details.
- 16 - **Northern Virginia Chapter Mini-Max**, Featuring Mr. Werner Grosshans, GAO, Asst. Compt. General for Policy, (Assessing Automated Data Reliability), 3:30 p.m. Sheraton National Hotel, Arlington. For Information call Charles Culkin (202) 275-9486. Board Meeting 5:30, Social 5:30, Dinner/Meeting 6:15. For Information call Andrea Walker (202) 619-3066. Members with Reservations \$15. All others \$20.

- 16 - Small Business Course Continues—See the Second (2nd) for Details.
- 16 - **Federal Accounting Standards Advisory Board (FASAB) Monthly Meeting** (9:00 a.m.-5:00 p.m.), GAO Bldg, Rm 7313. For information call Alice Keels (202) 504-3344.
- 22-23-24 - **AGA's Education & Research Foundation Sponsors CFO Workshop for Auditors** at the Andrews Air Force Base, Camp Springs, MD, Officer's Club.

For information, call the Course Director, Jack Fawsett on (301) 839-8553. Limited space is available. Offered again in November.
- 23 - Small Business Course Continues—See the Second (2nd) for Details.
- 30 - Small Business Course Continues—See the Second (2nd) for Details.

Washington Chapter Future Luncheon Meetings

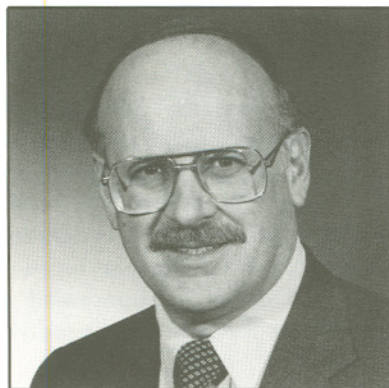
November	7
December	5
January	9*
February	6
March	5
April	2
May	7

*Joint Meeting with American Society of Military Comptrollers (ASMC)

Note: Leadership Conference
January 15 & 16, 1992



OFFICER OF THE MONTH



Marcus W. Page
President-Elect

Marcus W. Page was appointed Deputy Fiscal Assistant Secretary of the Treasury in August of 1987. Prior to his appointment, he served as Deputy Commissioner of the Department of the Treasury's Financial Management Service from August 1984. He joined that agency in 1981 as a recognized financial management executive with broad experience at several Federal agencies.

From 1979 to 1981, Mr. Page, as Director, Financial Management Division of the Environmental Protection Agency (EPA), participated in the design and development of the agency's financial management systems. In 1980, he was recognized for his contribution to EPA's financial systems reporting and cash management, when he received the JFMIP Annual Award for Exceptional Accomplishment in Public Sector Financial Management.

Prior to his appointment as Deputy commissioner at the Financial Management Service, Mr. Page was Acting Assistant Commissioner, Information Systems, after serving as Director, Systems Development Group and Director, Government Accounting Systems Staff. He helped focus the Service on systems improvements in governmentwide collections, payments, accounting and financial management. In 1986, Mr. Page received the Association of Government Accountants' Distinguished Leadership Award, recognizing those improvements. In 1987, he received the Commissioner's Award for Outstanding Service to the Financial Management Service.

During his career with the Federal Government, Mr. Page has also held various financial management positions with the Food and Drug Administration and the Public Health Service in the Department of Health and Human Services. He has been a member of numerous intra-government special projects, and is both an active speaker and contributor to various financial journals. He authored a column on Financial Management in *Government Computer News*, a bi-weekly publication.

**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON CHAPTER
CHAPTER EXECUTIVE COUNCIL (CEC)
1991-1992**

OFFICERS

President (202) 377-9322	Samuel T. Mok Treasury
President-Elect (202) 566-2861	Marcus W. Page Treasury
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Treasurer (202) 208-2417	Warren J. Cottingham Treasury
Past President (202) 366-1306	Joyce Shelton Transportation

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Student Awards (202) 732-5848	Carol Lynch Energy
Cong./Priv. Sec. Lia. (202) 861-4150	Richard Willett Grant Thornton
Publicity & Agency Lia. (202) 606-1200	Joe Willever Ofc. of Pers. Management
VITA (202) 523-7296	Velma Speight Labor

WELCOME NEW MEMBERS THANKS TO THEIR SPONSORS (May - August)

Member	Sponsor
Linda Crowford	- Samuel C. Arsers
Rotimi R. Omotosho	- Samuel C. Arsers
Carolyn Kirkpatrick	Cathrine Beaty
Jill Danielson	- John S. Bilobran
LaShahn Toatley	- Evelyn A. Brown
Cathy Bolinger	- Doris A. Chew
Terry Bowie	- Eleanor M. Clark
Thomas W. Heiple	- Gloria Gelabert
Charles Embray	- John Hummel
Robert D. Faber	- Michael W. Noble
Mark S. Brey	- Michael W. Noble
Anthony Musick	- Michael W. Noble
Christopher Gregoire	- Judith Parsons
Robert Black Jr.	- Thomas Roslewicz
Donna Abbenante	- Joyce Shelton
Betty H. Lane	- Joyce Shelton
Joan P. Johnson	- Joyce Shelton
James L. Blum	- Joyce Shelton
Cynthia L. Barnes	- Joyce Shelton
Mary Kate B. Buckley	- John D. Webster
Lester J. Murry	- Patricia Wensel
Robert Lee	- Patricia Wensel
Sharon I. Kent	- Mary Yarborough
Earline H. Broaden	
Greta T. Davis	
Delores V. Green	
Franklyn J. Howatt	
Jimmy P. Mohler	
Michael Najjum Jr.	
Terence L. Thomas	



Movers & Shakers

Confirming last month's rumor, **Harold Steinberg** was selected effective September 3, 1991, as the Deputy Controller, Office of Federal Financial Management, Office of Management and Budget.

Russell D. Morris was selected on September 13, 1991, as the Commissioner, Financial Management Service (FMS), after serving as the Deputy Commissioner since 1988.

Nancy Fleetwood is now the Director of Budget at the Financial Management Service.

Steve Swanson has been selected as the Chief of Financial Systems & Policy at the Department of Transportation.

Larry Eisenhart has been selected by the State Department as the Associate Comptroller for Financial Systems.

Opportunities

The **Defense Inspector General** has **GS-511 Auditor** openings in grades **GS-05 through GM-14**. The IG is especially looking for effective Team Leaders, Lead Auditors, Auditors-in-Charge, and Senior Auditors grades GS-12 and GS-13. Excellent career opportunities exist at all grade levels. The Defense Inspector General offers exciting audit career challenges in such areas as Financial and Contract audits, and performance audits of Acquisition, Logistics and Readiness activities. Worldwide travel exists, in addition to opportunities to live and work in field offices located throughout the U.S. For more information contact Ms. Diane Wright, in the Office of Personnel, on (703) 693-2812.

WASHINGTON CHAPTER CEC MEETING MINUTES FOR SEPTEMBER 4, 1991

By Pat Wensel, Chapter Secretary

Call to Order: President Sam Mok called the meeting to order at 11:45 a.m. The Secretary's report for the August 6 meeting was distributed and approved. There were 21 members in attendance. Name tags will be ordered for officers, directors, and committee chairpersons.

Treasurer's Report: The Treasurer, Warren Cottingham, presented his statement of position as of August 31, 1991. Al Tucker moved and Mary Lee Mason seconded that the Treasurer's report be accepted. The motion was passed. The following resolution was introduced:

"Be it resolved that:

- The Treasurer is authorized to transfer funds between the checking and money market accounts so as to maintain sufficient funds in the checking account to cover all checks and at the same time to earn interest on extra cash.
- The Treasurer is to protect the principle at all times in lieu of earning a higher interest rate.
- Any placement of funds other than in the checking or money market fund accounts will require approval by the executive board."

Mike Noble moved and Joyce Shelton seconded that the resolution be accepted. The motion was passed.

Committee Reports: Education—Low cost quarterly seminars of from three to four hours are being planned that will be held in conjunction with the luncheon meetings. Consideration is being given to having a series of seminars that could be purchased at a discount for the series or as individual seminars.

VITA and Small Business Distributed copies of committee goals. **Scholarship** asked everyone to advertise the availability of our scholarship. Word of mouth seems to be an effective way to get the word out. Joe Willever suggested that we develop a handout to announce it. **Publicity** distributed an updated list of agency liaisons. **Chapter Procedures** will work with Ron Lynch at National to collect procedures for all committees and develop a procedures manual for the Chapter.

President Mok suggested that we consider accepting member ads for the Newsletter, e.g., cars for sale, etc. This will be discussed at future meetings. President Mok also suggested that the Chapter look into getting a general counsel. There are numerous legal issues that could use the advice of counsel. President Mok adjourned the meeting at 1:57. The next CEC meeting will be held on October 9, 1991, in the Treasury Annex.

DIRECTOR OF THE MONTH



Alvin Tucker
Director, Programs

Mr. Tucker is the Deputy Chief Financial Officer and the Deputy Comptroller (Management Systems), Office of the Comptroller of the Department of Defense. His current responsibilities include oversight of the Defense Contract Audit Agency, DoD Accounting Policy, and DoD Internal Control Programs. Since July 1989, Mr. Tucker has been extensively involved in the implementation of Defense Secretary Cheney's Defense Management Report to the President.

Immediately prior to his present position, Mr. Tucker served at the Department of Housing and Urban Development where he was Deputy Inspector General and assisted in overseeing all audit, investigative, fraud control and security operations. He previously served in various capacities in the Department of Defense. His last position in the DoD was as Deputy Assistant Inspector General for Auditing. Prior to that, he was Director of Training and Education. In that capacity, he established policy for the training and education of military personnel and served on various executive committees and councils. Mr. Tucker has also been a budget analyst and an auditor on the staff of the DoD Comptroller.

Mr. Tucker is a graduate of the University of Maryland and of the Federal Executive Development Program. He is a Certified Public Accountant. In 1985 he was awarded the rank of Meritorious Executive by President Reagan.

CFO Act Corner

By Bob Lee Managing Editor

The Office of Management and Budget (OMB) has finally issues guidance to executive agencies for preparation and audit of fiscal year 1991 financial statements.

OMB Bulletin 91-14 provides guidance on audit requirements and 91-15 provides guidance on form and content of FY 1991 financial statements. These issuances follow an extensive effort on the part of OMB to comply with the CFO Act and address executive agency areas of concern.

OMB's Steinberg has also issued a data call to assist in the formulation of performance indicator guidance for FY 1992 financial statements.

Steinberg has hit the ground running at OMB by sitting in on several agency Financial Systems Plans (FSP's) briefings. This year's FSP process was a major simplification effort that will undoubtedly continue to be modified in the coming years.

By the time you read this, all agencies will have had the opportunity to complete the presentation requirement associated with this year's FSP process. Some agencies have been told that new OMB staff coming on board may perhaps request additional follow-on FSP briefings.

Who's and What's

By Bob Lee Managing Editor

For FY 1991, the CFO Act of 1990 calls for preparation and audit of financial statements of 23 Executive Departments and Agencies. For most of them, it will be the first time ever that they are preparing financial statements for at least part of their operations.

At the beginning of FY 1991, the Comptroller General, the Secretary of the Treasury, and the Director of the Office of Management and Budget established the Federal Accounting Standards Advisory Board (FASAB) to "consider and recommend accounting standards and principles for the Federal government."

The FASAB recommended for FY 1991 that executive agencies continue using the "applicable accounting standards (i.e., those contained in agency accounting policy, procedures manuals, and/or related guidance) now in effect for the preparation of their financial statements, pending FASAB recommendations and JFMIP Principals' adoption of Federal accounting standards."

The principal statements include:

- (1) Statement of Financial Position,
- (2) Statement of Operations,
- (3) Statement of Cash Flows or Changes in Financial Position, and
- (4) Statement of Reconciliation to Budget Reports.

Bulletin 91-14 calls for submission of audit reports by June 30, 1992. The scope of audit covers: (1) the fair presentation of the financial position and the results of operations; (2) the effectiveness of the internal control structure and objectives; and (3) compliance with laws and regulations pertaining to the particular programs, funds, and functions; and (4) other.

EDITOR'S NOTES

By *Dennis S. Mitchell*

(1) Many thanks for comments on the Newsletter, esp. recommendations for improvement. They are always welcome. Please call me at the office or at home in the evenings and on weekends (703) 768-0539.

(2) We're still looking for people to work on the Newsletter, esp. anyone with Desktop Publishing insight, in the IBM environment. PS/2 Model 70 386 is what we're using currently with Wordperfect 5.1.

(3) Thanks to Jean Bowles, Chapter Recognition Chairperson for tallying our Chapter Recognition Program points, i.e. 2,238 as of August 31, 1991.

(4) Mark your calendars now for the 1992 Leadership Conference, January 15 and 16, 1992. Some real surprises are being cooked up! Get the word out!

(5) CFO Workshops for Accountants and Auditors. Call Jack Fawsett, Course Director, now on the CFO Hotline (301) 839-8553. A few slots remain for accountants in October and November; slots are going fast. There are many informed speakers who provide up to the minute status of CFO Act matters, and there are two excellent take-home reference manuals from these workshops, including one with all CFO reference publications.

RUMOR CONTROL

By the Mole

Office of Management and Budget (OMB) restructuring and looking outside Federal Government for some staffing???

Byron S. Adams Typesetting and Printing

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Managing Editor (202) 566-6261	Robert Lee Dept. of Treasury
Assoc. Editor (202) 566-6261	Brian Lee Dept. of Treasury

BILLING OF LUNCHEON AND SEMINAR NO-SHOWS

The Chapter Executive Council (CEC) voted unanimously on August 6, 1991, that no shows should pay for luncheons and seminars they miss.

The Treasurer is responsible for billing no-shows. If you find that you cannot attend a luncheon or seminar after making reservations, please find a substitute so that someone will benefit from the event.

ASSOCIATION of
GOVERNMENT
ACCOUNTANTS THE WASHINGTON
CONNECTION

P.O. Box 423
Washington, D.C. 20044

FIRST CLASS MAIL—
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