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MISSION STATEMENT

AGA fosters learning, certification, leadership and collaboration for professionals and stakeholders committed to advancing government accountability.

VISION

AGA is the premier association for advancing government accountability. AGA defines government accountability as a government’s obligation to the people for its actions and use of resources.



**Thank you May 2020
Virtual Speaker:
Melanie Saunders,
Acting CFO, NASA**



Due to recent events spurred by social unrest and racial injustice, we feel it is important to say we stand in solidarity with our members and community to advocate for inclusion and equality.

Thank you for your engagement this year. We look forward to seeing you soon!



President's Message



Members,

Serving as AGA DC Chapter President for the past year has indeed been a privilege and a rewarding experience. I would like to express my gratitude to every Chapter volunteer dedicated to serving our profession and, as a result, we once again delivered Platinum level service to members through strong and relevant programming. When I reflect on the past year, I am amazed at our accomplishments as well as the resilience and response by our Chapter leadership during the pandemic to maintain engagement among members. A few highlights from the year include:

Membership – New this year, the Chapter stood up the Student Outreach Program at The George Washington University along with help from the Young Professional and Mentorship Committees. The Chapter hosted interested students at the monthly luncheon meetings and provided support and outreach to 18 students and paired them across 9 AGA Ambassadors who assisted the students with networking and provided professional support.

Mentorship – the Chapter established a solid mentoring program that including hosting a virtual informational session, orientation session and a virtual speed mentoring event during the pandemic. The Mentorship committee director participated as one of four panelists at the National Leadership Training session "Tips Towards Building Creating Your Strength" geared toward young professionals.

Education and Meetings – The DC Chapter provided over 1,400 Continuing Professional Education (CPE) credits to our members using a variety of educational and professional development training events. The Chapter made modifications to program offerings and mode of delivery in response to COVID-19, and we expanded our virtual programming options to continue to provide our members with valuable CPE credits.

The Chapter promoted Certified Government Financial Manager (CGFM) certification both internally and externally and welcomed 26 new CGFMs. The Chapter continued to provide resources such as the exam rebate initiative, loaner study guides and practice exams and training opportunities.

Community Service – The Chapter raised over \$1,400 in monetary donations to support local area organizations, collected 15 items for donation to A Wider Circle (non-profit to help end poverty) and collected 34 items for Toys for Tots. Recipients of monetary donations included Fisher's House Foundation, National Breast Cancer Foundation (NFCF), Toys for Tots, A Wider Circle, St. Jude's Children's Hospital, and Greater Washington Community Foundation.

As I wrap up my term as President, I am grateful and honored to have been entrusted with leadership of the Chapter. Our successful year was accomplished through teamwork. I believe we are well positioned to continue to deliver on our mission and, provide remarkable benefits to our members.

Under the leadership of incoming President, Paul Lionikis, I am confident we will continue to successfully advance our Chapter and be the ultimate resource for the federal financial management community. Thank you for a wonderful year.

Sincerely,

Malena Brookshire

2019-2020 AGA Washington DC Chapter President

Training and Conferences



2019-2020 AGA DC Audio Training Schedule

This year the AGA DC hosted programs will be hosted online.

Cost:

There is no charge for AGA members in good standing for these events and attendees will earn two (2) CPE credit hours.

When:

Thank you to all the members who participated in the audio trainings. We will provide further guidance TBD.

CGFM Committee Update



Testing Centers Reopened

CGFM testing is now available at limited Pearson VUE Testing Centers. Out of caution concerning the COVID-19 outbreak, candidates and employees are following social distancing guidelines and government guidance. Test takers are required to bring and wear their own face mask during the entire testing experience. Prior to scheduling an exam, see the latest health and safety requirements on [Pearson VUE's COVID-19 update page](#). To find a test center that is open near you, log in to your account [here](#).

NEW! Online CGFM Examinations

Skip the mask and stay at home. The CGFM exams can now be taken conveniently and safely at home with Pearson's OnVUE online proctoring. A live proctor will be available for the duration of the exams to monitor candidates through the webcams of their computer. Find more information on scheduling online exams [here](#).

Study at Home for Free

AGA offers online self-paced course bundles to prep for CGFM examinations. To support our DC Chapter members, AGA DC will reimburse the costs of study guides and practice exams, which are available to our AGA members on a short-term loaner basis. Contact **Sara Specht** at sspecht@cricpa.com if you are interested. If loaner exams are not available, AGA DC will reimburse the cost of each practice exam purchased.

FAQ: What are the Qualifications for the CGFM?

- ◆ **Education Requirement.** A bachelor's degree from an accredited college or university is required to take any of the CGFM examinations.
- ◆ **Experience Requirement.** CGFM candidates must have at least two years of experience in government financial management prior to designation as a CGFM. Experience is not necessary to sit for the exams; however, documentation of professional experience must be filed and approved by AGA before the CGFM designation can be granted. For more information, and to apply, visit [here](#).

Congratulations to Our New CGFMs!

The following members have obtained their CGFM since January 2020! You should be very proud of your accomplishment!

The following members have obtained their CGFM since March 2020! You should be very proud of your accomplishment!

LaRon L. Roach, CGFM

Krystal M. Mitchell, CGFM

Zachary D. Brillhart, CGFM



Have questions? Check out our CGFM chapter web-page at [this link](#).

Alternatively contact Shawn Syed @ shawn.syed@syedandassociates.com

Student Outreach Program

During the Summer of 2019, the Membership, Mentorship, and Young Professional committees of the AGA DC Chapter came together to create the Student Outreach Program. The program was piloted this year at George Washington University (GWU) based on an alumni donation from a fellow AGA DC Chapter member and involved various outreach initiatives in an effort to recruit additional students and young professionals to AGA.

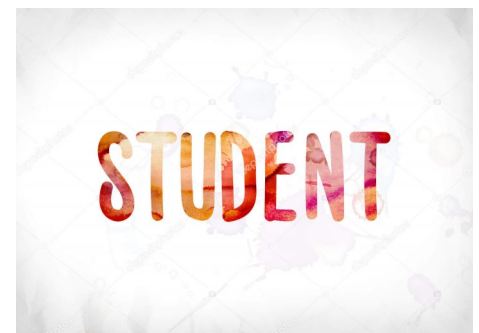
The Student Outreach Program volunteers presented several times at various accounting related courses on campus at GWU. The presentations contained information on AGA, the DC Chapter and opportunities within government financial management. Students were provided handouts on the DC chapter, upcoming webinars, the CGFM and student member information. Additionally, AGA National provided branded "swag" and the DC Chapter invited interested students to their upcoming luncheons, free of charge!

The DC Chapter hosts a series of monthly luncheons featuring a prominent speaker to address current events, issues and initiatives that impact the governmental financial management community. At the luncheons, students are paired with "AGA Ambassadors," who are well placed AGA members to assist the students with networking, answering questions, and guiding the students at the luncheons. The committees have begun to reach out to other DC based universities in hopes of expanding this effort for the 2020 – 2021 program year. At the writing of this publication, the program has had successful, ongoing, outreach with 18 current students and paired them across nine AGA Ambassadors. Several students have attended all AGA luncheons since October 2019. Additional AGA Ambassadors will be paired with students as the chapter on boards further students into final months of the 2020 – 2021 program year.

At the monthly AGA DC Chapter monthly lunches, the Membership Committee continues to recognize new members (students, young professionals, and professional members). New members and student attendees are also entered into a raffle for gift card prizes!

The chapter members of the Student Outreach Program look forward to engaging and incorporating other committees and initiatives to further refine our recruitment of and benefits for new members of all career levels.

- Membership, Mentorship & Young Professional Committees



Student Spotlight



Victoria Abril is a student member of AGA. She has recently graduated from George Washington University School of Business with Bachelor's of Accountancy (Spring 2019) & Master's of Accountancy (Spring 2020).

How did you learn about AGA?

I had heard about the AGA from numerous mentors and colleagues but it wasn't until the AGA partnered with GW to have students attend the luncheons that I actually started getting involved.

Have you attended any events? If so, which ones and what are your thoughts on them?

I have attended several luncheons, for example the luncheon in February with John Lynskey and in December with Tim Gribben. I have found them to be very informative and a great opportunity to network and connect with people in the industry. As an accounting student who is just starting her career, these luncheons have been a great way to learn more about the field and meet people who offered invaluable advice and insight.

What are your plans after you graduate?

I will be joining KPMG this fall in their DC office as a federal audit associate.

How are you keeping yourself entertained during the pandemic?

During the pandemic I've had the opportunity to come back home to Miami and spend time with family. When I'm not studying for the CPA exam, I'm taking advantage of the warm weather by working out and enjoying time by the pool.

Rare Vintage Chapter Newsletters Discovered in April 2020!

By Eileen W. Parlow, Past Chapter President and Chapter Historian

As the DC Chapter's Past President and current Historian, I've worked for years to get copies of the Chapter's vintage newsletters, to be uploaded and preserved for posterity on the Chapter's website.

From September 2018 through March 2019, I ran a "Vintage Newsletters Scavenger Hunt" Contest. Although many vintage newsletters were contributed, especially by Chuck McAndrew, we still had no DC Chapter newsletters at all from the 1970s. So, in September 2019, I mailed personal letters to every single AGA Lifetime Member who was a member of the DC Chapter. I received good wishes and promises to search, but no vintage newsletters.

Fast forward to April 2020. I was surprised and delighted when Gerald Murphy contacted me and told me that he had found some DC Chapter newsletters from the 1970s — 10 issues in all. Because these vintage newsletters are irreplaceable, I traveled in person from Fairfax, Virginia to Silver Spring, Maryland to pick them up and, after scanning and uploading them onto the Chapter's website, returned them the following week. As you see in the photos, Jerry and I followed the CDC's "social distancing" guidelines in our handoffs of the newsletters!



I hope that you will take a look at some of these newsletters, available [here](#). Among the things that I learned from these newsletters:

- In the 1970s, AGA was still called the Federal Government Accountants Association (FGAA)
- Venues for the monthly luncheons included the main auditorium of the Civil Service Commission at 19th & E Streets, N.W. and the Faculty Club of George Washington University
- One-day seminars were held frequently in 1974-1975 at venues including the Department of the Interior auditorium and at the Statler Hilton Hotel (now called the Capital Hilton) at 16th & K, N.W.

(continued next page)

Vintage Newsletters, cont'd

- Notable speakers at luncheons and seminars included:
 - ◆ Assistant Secretary for Management at the Interior Department
 - ◆ Assistant Comptroller General of the United States
 - ◆ Assistant Postmaster General for Finance, U.S. Post Office
 - ◆ Major General, Chief of the Army Audit Agency
 - ◆ Commissioner of the U.S. Civil Service Commission
 - ◆ Assistant Director for Budget Review, Office of Management and Budget
 - ◆ Executive Director, Joint Financial Management Improvement Program
 - ◆ Director, Federal Executive Institute
 - ◆ Assistant Secretary of Defense, Comptroller
 - ◆ Well-known author, Peter Drucker

Gerald Murphy served as AGA DC Chapter President in 1973-1974 and as AGA National President in 1977-1978. He received the 2007 Einhorn-Gary award for advancing government accountability and the DC Chapter's Lifetime Achievement Award in 2013. During his long and distinguished federal career, he served in a variety of managerial positions at the Treasury Department, including Deputy Commissioner of the Financial Management Service, Deputy Fiscal Assistant Secretary, and Assistant Secretary (Fiscal Affairs). He also was one of the original members of the Federal Accounting Standards Advisory Board (FASAB) from 1990 through 1998, where he helped to develop the foundation of FASAB's accounting principles for the federal government.

Many thanks to Gerald Murphy for contributing these rare documents to add to the DC Chapter's long and distinguished history!



Inside The Black Box

by Simcha Kuritzky, CGFM, CPA

Some Thoughts on Business Event Type Code

Introduction

Treasury requires agencies to submit payment and collection activity with both a Treasury Account Symbol (TAS) and a Business Event Type Code (BETC).

BETC Proliferation

While there are almost 300 different BETCs, most are only valid in a specific type of fund and many are only valid for specific agencies, so most agencies will only have to work with a small subset for each of their fund types. Treasury provides a list of valid BETCs for each TAS. U.S. Standard General Ledger (SGL) transactions are also often limited to certain fund types. In cases where only certain BETCs should be used for a SGL transaction, it would be helpful to agencies if Treasury would provide additional guidance in the USSGL Supplement Section 3 (Transactions) by listing the BETCs that should be used for each transaction. This would remove the need for each agency to individually interpret the BETC guidance, and would also result in a higher likelihood of Treasury receiving more accurate BETC information. For example,

C111 Collections in clearing account Treasury Account Symbols (TAS).

BETC: COLLBCA, for downward adjustments use COLLBCAJ.

Debit101000 Fund Balance with Treasury

Credit 241000 Liability for Clearing Accounts

Direction

Most BETCs are linked with one other BETC based on the direction of the resource flow. As shown in the above example, collections in a clearing account should use BETC COLLBCA, but reductions to a collection should use the associated adjustment BETC COLLBCAJ. The GWA (Government-Wide Accounting) Debit/Credit Indicator associated with the BETC is potentially confusing to users because Treasury acts like a bank to federal agencies, and so the funds held in the agency's name represent a liability to Treasury.

Inside The Black Box (Continued)

Therefore a collection, for which an agency posts a debit to 101000 (as in the above example), is associated with a Credit to Treasury. Likewise, an expenditure disbursement using event DISB, for which an agency posts a credit to 101000, is associated with a Debit to Treasury. The adjustment BETCs, like COLLBCAJ, should be used when there was a previous posting using COLLBCA that is now being backed out or adjusted down. If initial activity goes in the opposite direction, use DISBBCA instead.

Budget Impact

In expenditure funds, the choice of BETC generally aligns with the budgetary account posted. Disbursements (DISB, soon to become DISGF for most symbols) are associated with credits to accounts reported on the SF133 as Outlays like 490200 Delivered Orders - Obligations, Paid and 480200 Undelivered Orders - Obligations, Prepaid/Advanced, while Collections (COLL) are associated with debits to accounts reported on the SF133 as Offsetting Collections such as 422200 Unfilled Customer Orders with Advance or 426100 Actual Collections of Business-Type Fees. Exceptions would be for adjustments. While a vendor refund posted to 497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected is reported on the SF133 under Offsetting Collections, it would generally use the BETC for disbursement adjustments (DISBAJ, soon to become DISGFAJ) because it would be reducing a previous DISB entry.



Contact Us

Whether you're looking for more information, or you'd like to give us your suggestions or comments, you'll find easy ways to contact us right here.

The most direct way to get your question answered is to send an email to the AGA DC Board Member via agadc.org. Check out the Officers and Directors for their contact information. The Officers and Directors page is available [here](#).

AGA DC Chapter
PO Box 432
Falls Church, VA 22040

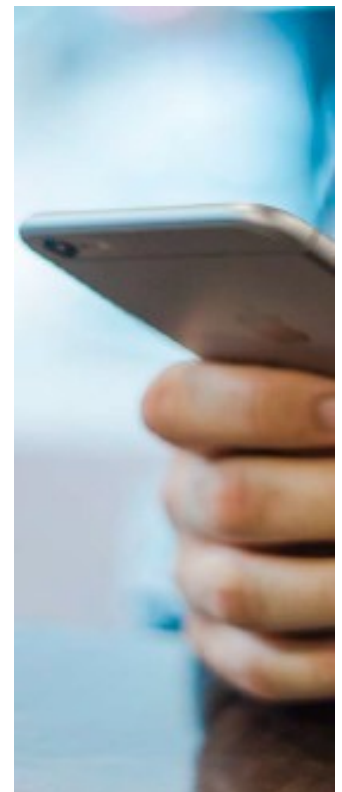
Do you have friends (or non-members) who are interested in learning more about all AGA DC Chapter updates and events? If so, please visit our homepage [here](#) to have them subscribe to our email updates!

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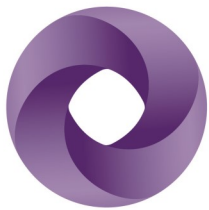
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Assistant Director.....Antonio Salmeron

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Assistant Director.....Mandana Tajoddin

Assistant-Director.....Heather Moreland

Assistant Director.....Orinda Basha

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CGFM

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Director.....Shawn Syed

Co-Director.....Charlonda House

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Advisor.....Wendy Allen

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 Assistant-DirectorRonke Adewuyi
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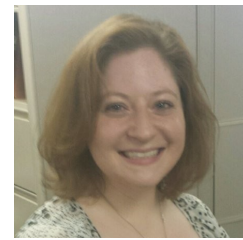
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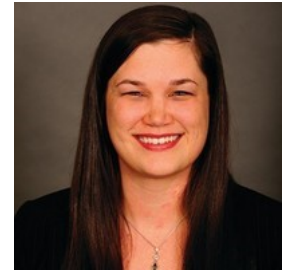
James Gallagher
Director, A & O



Swamy Arokiaswamy
Director, Administration



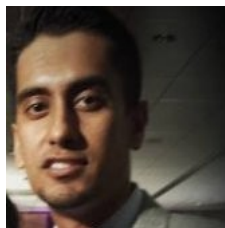
Thomas Chin
Director, Awards



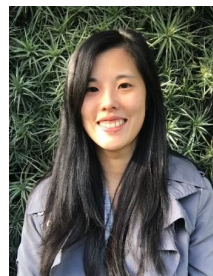
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Shawn Syed
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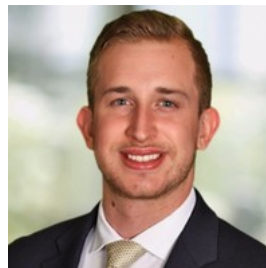
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