



THE WASHINGTON CONNECTION

ASSOCIATION of GOVERNMENT ACCOUNTANTS

Washington Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • September 1998

*** You can receive this entire newsletter via email if you prefer. Contact Mike Sciortino or Bob Buchanan if you are interested!***

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

Thursday, September 17
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 (see page 3)</i>
2:30 to 2:45 pm	<i>Break</i>
2:45 to 4:00 pm	<i>CPE Session (see page 3)</i>

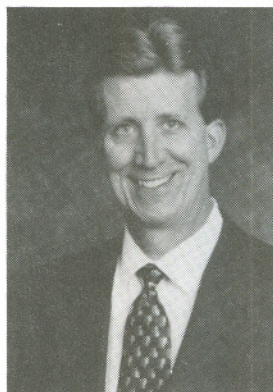
Costs:

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

Upcoming AGA Events...

- Happy Hour Reception for Officers and Directors at the J.W. Marriott
September 17
- October Luncheon Speaker: Joel Willemssen, GAO
Topic: Year 2000
October 8
- Oktoberfest at Blob's Park (see insert)
October 17
- AGA's State and Local Government Leadership Conference in Sacramento, California
October 18, 19, and 20 (see page 10)
- **November Luncheon Speaker: Sally Thompson, Department of Agriculture, Topic: CFO Issues**
November 5

Luncheon Speaker



Jeffrey C. Steinhoff,
General Accounting Office

Jeffrey C. Steinhoff is the Director of Planning and Reporting in the Accounting and Information Management Division of the General Accounting Office, which is responsible for accounting, information management, and auditing issues across the federal government. He has served on the staff of the Senate Governmental Affairs Committee and was one of the principal architects of the Chief Financial Officers Act of 1990. He is involved

with government-wide implementation of the Act and other financial management improvement legislation.

Mr. Steinhoff graduated from the College of William & Mary. He has completed the Information Systems Program at the Wharton School of the University of Pennsylvania and the Senior Executive Program at Harvard University. He is a CGFM and a CPA. He is a Past National President of AGA and chairs its Professional Certification Board. He is a member of the AICPA and has served on its Members in Government Committee and the Strategic Planning Advisory Committee.

He has received numerous professional awards. A two-time recipient of the Comptroller General's Distinguished Service Award, the Comptroller General conferred on Mr. Steinhoff the rank of Meritorious Executive in the Senior Executive Service in 1992. He has received AGA's highest award, the Robert W. King Memorial Award, its National Distinguished Leadership Award, its National Special Achievement Award, and its National President's Award in 1995 and in 1997. In 1991, he was awarded JFMIP's Distinguished Leadership Award for "leadership and significant contribution to every major financial management reform legislation during the past decade."

Mr. Steinhoff will discuss the role and criticality of cost accounting in managing the cost of government and his perspectives on the keys to successfully implementing cost accounting in the federal government.

President's Message



Eva Williams, CGFM, President

I am happy to welcome all of you as the Washington DC Chapter begins the 1998/1999 program year. It is indeed an opportunity and a privilege to serve the members of this Chapter as President. For the past four years, I have been privileged to serve on the Chapter's Executive Committee, working closely with four outstanding presidents: Pat Wensel, Evelyn Brown, Gary Amlin, and Bill Anderson. This year, I pledge to you my best efforts to sustain this tradition of excellence and to build on their past achievements, which have expanded our Chapter's horizon and positioned it well for the next century and AGA's next fifty years.

Most importantly, though, I realize that our Chapter's accomplishments depend on you. With your dedication and strong support, we can continue our commitment to build on the Chapter's past achievements and further advance our Chapter's education program, commitment to community service, and member benefits. To accomplish this with programs that appeal to the diverse interests of our members, we have planned stimulating monthly meetings, exceptional continuing professional education (CPE) opportunities, and rewarding community service activities, as well as several occasions for members and their guests to socialize.

Our first monthly luncheon meeting will feature GAO's Jeffrey C. Steinhoff, an outstanding and dynamic speaker, who will discuss the role and criticality of cost accounting in managing the cost of government and his perspectives on the keys to successfully implementing cost accounting in the federal government. His presentation will be followed by an afternoon continuing professional education (CPE) session on federal user fees. Increasingly the federal budget is being supplemented by user fee receipts. There are requirements to measure full costs and report results in the CFO financial state-

ments. We'll hear from a few agencies on how they implement and monitor user fee programs.

With the success of last year's half-day CPE sessions, we have planned to continue offering these sessions following all of our luncheon meetings. These monthly sessions are an effective way for the Chapter to provide four CPE's to you at a very low cost. In addition, the Chapter's CPE calendar is being finalized, with plans for the following three seminars already well underway. On November 17th and 18th, we will be at the new Ronald Reagan International Trade Center Building on Pennsylvania Avenue for our "Financial Management Partnership Update" session. In February 1999, we will host a one-day session on current financial management issues. In April 1999, we will host a two-day seminar on a range of topics related to "New Trends and Changes in Federal Financial Systems." Watch the newsletter for specific dates.

When you prepare your CPE plan for the year, remember that your Chapter's total education program (i.e., monthly luncheon meetings, monthly afternoon sessions, and full-day sessions) provides a cost effective way to earn the CPE hours needed for your CGFM certification renewal, the government auditing standards CPE requirement, or other CPE requirements. Keep this benefit in mind, especially when you recruit new members, as it provides yet another outstanding incentive to belong to AGA's Washington DC Chapter.

In the community service arena, I want to re-emphasize your Chapter's commitment to community service and encourage each of you to participate in at least one community service activity this year. In addition to the Chapter's planned community service activities, there are numerous ways to do volunteer work in the community, such as by participating in your school's PTA, assisting the elderly, tutoring adults/children to read or speak English as a second language, and helping with a therapeutic riding program for the handicapped. Many of the skills that we take for granted can be used effectively in many different volunteer situations. Throughout the year, our newsletter's "Community Service Corner" will highlight chapter members' community service activities, and we look forward to seeing your name in this monthly column.

Under membership initiatives, the Chapter's social calendar is getting full. We kicked off the Chapter's social year on July 11th with a crab feast at Seneca Creek State Park (see photo on page 14) and on August 11th we listened to the "high priest" of American rhythms—Ray Charles—and special guest Diana Krall at Wolf Trap. Our Wolf Trap concert was preceded by an outstanding buffet at Ovations restaurant sponsored again by Andersen Consulting. Following our luncheon meeting and CPE session on September 17th, the Membership Committee

(Continued, next page)

(President's Message, continued)

has arranged a reception/happy hour at the J.W. Marriott on Pennsylvania Avenue sponsored again by Grant Thornton. I hope all you Orioles fans are taking advantage of our Saturday, September 12th, afternoon outing at Camden Yards to see the "Os" play the Anaheim Angels. Other planned social events include an Oktoberfest (see insert), our 4th Annual Holiday Reception/Toys-for-Tots Campaign, a Sunday Jazz Brunch, a Chinese New Year's dinner, and a Washington Capital's game. Our 40th Annual Awards Presentation and 4th Annual Member Recognition Dinner meeting will be held on Thursday evening April 22, 1999, at the Grand Hyatt.

I also want to recognize and congratulate those Chapter members who received the following National Awards at the PDC hosted by the Capital Region in June:

The Achievement of the Year:

- Anthony A. Williams

National President's Award:

- Bill Broadus
- Dick Willett

Cornelius E. Tierney/Ernst & Young Research Award:

- Bob Bramlett

Chapter Recognition Award - All Star Chapter Gold Level:

- Bill Anderson

Chapter Newsletter Award:

- Bob Buchanan
- Mike Sciortino

Chapter Met 1998 Membership Goal for Retention:

- All Washington Chapter Members

Foremost, my plans for the coming year involve you. After all, when all is said and done, and I hand the presidential gavel to Vincette Goerl next May, what I thought and did will not have been as important as what you, the 1,600 plus outstanding financial management professionals in the Chapter, thought and did. I am most honored to serve you as President, and I look forward to working with each of you in the coming year. I know that together we can bring the Chapter to even greater heights because the Washington Chapter derives its greatness only through its members, including you.

Eva

September CPE Session Focuses on User Fees

On Thursday, September 17, following the luncheon meeting, the Chapter will sponsor an afternoon CPE session on user fees. The session will begin at 1:15 and end at 4:00 pm.

The session will provide attendees with a thorough discussion on the background and current status of user fee requirements in federal agencies. Speakers from the Patent and Trademark Office, Customs Service, and Agricultural Marketing Service will present their agency's perspective on user fees.

The speakers will be:

- Esther Benjamin, Grant Thornton, LLP, Session Coordinator
- Rob Harris, PTO Fee Team Leader
- Bob Biancucci, Deputy CFO, Customs Service
- Norma McDill, Associate Deputy Administrator, Cotton Program, Agricultural Marketing Service

Advertisements

The Washington Connection accepts advertisements that would be appropriate for our membership, i.e., ads which relate to the financial management profession and which do not conflict with the Association's goals and objectives. Advertisement prices are:

- full page (7" x 9" ad on 8 1/2" x 11" page) \$300.00
- half page \$150.00
- quarter page \$75.00

All prices are for one printing in one issue. At a minimum, advertisement material should be provided as camera ready copy. It is preferable, however, to submit advertisement material electronically, i.e., on disk or as an email attachment. Prospective advertisers should discuss their proposed advertisements in advance in order to coordinate electronic submission and software issues. If you are interested in advertising in The Washington Connection, contact Bob Buchanan or Michael Sciortino by phone as listed on the back page of this newsletter or by email at the following addresses:

- Bob Buchanan: rbuchanan@anteon.com
- Michael Sciortino: msciorti@usgs.gov

Inside the Black Box: When is an Accounting System's Chart of Accounts Compliant with the Standard General Ledger?

by Simcha Kuritzky, CGFM, CPA

What is Required?

Some accountants appear to be under the impression that, in order to meet the JFMIP's standard for compliance with the SGL, an accounting system has to use a chart of accounts that *exactly* matches the SGL. The account numbers and names must be identical, with no extra accounts added, and the transactions must post exactly the same way as described in the transaction listings. I have made several inquiries to OMB and FMS (two of the three organizations that make up JFMIP) over the last few years, and they have never insisted on this. When asked point blank at an AGA educational event, the JFMIP representative said that agencies are free to use whatever nomenclature (or enumeration) of accounts they want, whatever level of detail of accounts they need, and post however they need. The only requirements are:

(1) *No agency account can map to more than one SGL account.* In other words, it is permissible for an agency to define 4801 as Federal Unpaid Obligations and 4803 as Public Unpaid Obligations, and map both these accounts to the SGL 4801 Undelivered Orders-Unpaid. However, it is not permissible for an agency to use 4801 Undelivered Orders and map it to both SGL accounts 4801 Undelivered Orders-Unpaid and 4802 Undelivered Orders-Paid.

(2) *Postings have to be made at the transaction level.* For example, if an agency records obligations in a procurement system which has a daily interface to their general ledger system, they must post their journal for each order, and not just post an entry for the day's total activity by appropriation symbol.

(3) *The results of these postings have to be substantively identical to the SGL.* An agency can combine or split out SGL transactions, as long as the end result is the same.

What Variations Exist?

The area with the greatest amount of variation from the SGL is in the number and type of GL accounts. Most agencies require more GL accounts than the SGL has given them, for the following reasons:

(1) *Activity based accounts required for assets or liabilities.* The primary example of this is that Treasury Cash, which the SGL assigns to account 1010, often needs to be split up into deposits versus disbursements, reported on the agency's own SF-224 (or SF-1219/1220) versus reported by another agency (such as payroll disbursements), foreign versus domestic transactions, and sometimes even split up by Agency Location Code. Agencies with a lot of receivables activity have been

known to set up separate GL accounts for new receivables, receivable transfers, and collections against receivables. Agencies with inventories or fixed assets might set up purchases, transfers, and retirements/usage in separate accounts. These activity accounts all close into the main asset account at year end, in the same way that revenues and expenses close into equity at year end.

(2) *Vendor types.* In order to manage postings by type of vendor (public, federal, intra-departmental, intra-agency) during the year, some agencies set up different GL accounts by vendor type. They do this so there are no (or fewer) unpleasant surprises when they prepare their adjusted trial balance for FACTS (Federal Agencies Centralized Trial-Balance System) or TIERS (Treasury Information Executive Reporting System). The only accounts that are split out, are the receivable, payable, revenue, expense, obligation, and expenditure accounts singled out in these systems for vendor identification.

(3) *SGL formulae.* In some cases, the SGL uses the same account for a variety of different activities, which makes it difficult to check the validity of the trial balance. One example is 1310 Accounts Receivable. This account can represent federal reimbursement receivables, whose balance should agree with account 4251; public vendor receivables, whose balance will be offset by unfunded expenses (the new account 6790 Other Expenses Not Requiring Budgetary Resources); revenue receivables offset by revenue (such as 5900 Other Revenue); and check cancellation awaiting confirmation (really a contra-liability, whose balance helps make up 4901 Unpaid Expenditures). Many agencies split these accounts out to make it easier to manage them. Along these lines, the SGL has just split out unfunded from funded expenses, which my client agencies have been doing for years.

(4) *Business processes.* An agency engages in a variety of processes that they need to keep separate, even if they report them combined to Treasury. Sometimes, Congress will split out a process into a separate appropriation, or Treasury will assign a special Fund Symbol or Agency Location Code; but, if this has not been done, the agency will assign their own GL accounts. The accounts could be assigned to transactions from a particular interface, or to a responsibility center within the organization. Again using 1310 Accounts Receivable as an example, some agency-specific accounts could include overdue travel advances and employee advance salary payments.

Next month, I will cover splitting out or combining SGL transactions, especially those that post paid obligations or expenditures.

Community Service Corner

by Roger Von Elm

Welcome back, everyone. As another great year for the Washington DC Chapter kicks off, we wanted to remind all of our members of the Chapter's strong commitment to community service and how the commitment helps set us apart within the financial management community here in our area. The Chapter would like to see all of its members participate in at least one of this year's sponsored events, or contribute to the community in other ways and to let us know how our members are helping others in need.

This year we expect to repeat most of our successful events from prior years, including our Project Harvest and Toys-for-Tots donation efforts, volunteering for the Central Union Mission and the American Heart Association, Career Awareness Day, and the Small Business Symposium next spring. The Chapter is always in need of volunteers and project leaders for community outreach events and this year is no different. So show your leadership capabilities and volunteer to help the Chapter with any one of these events and have some fun along the way.

We are excited about the events scheduled for this year and hope to have lots of people join us this year as we do our part to help our great community. Anyone wishing to volunteer to help with this year's events, or to let the Chapter know about your own community service efforts, should contact your agency liaison or Roger Von Elm at (202) 296-2020.

Gerald Murphy Retiring after Forty-Two Years of Service

Gerald Murphy, Senior Advisor to the Under Secretary of the Treasury, is retiring on September 3, 1998, after forty-two years of Federal service. He has been on the Joint Financial Management Improvement Program Steering Committee for thirty years, and a member of the Federal Accounting Standards Advisory Board for eight years. He was Fiscal Assistant Secretary at the U.S. Department of the Treasury from 1986-1998.

Jerry is very active with AGA. He was National President in 1977/1978, Capital Region Vice President in 1975/1976, and Washington DC Chapter President in 1973/1974. He has been a member of the National Board of Directors (NBD) since 1976. Jerry is a CGFM and CPA and has received AGA's highest award—the Robert W. King Memorial Award in 1983. He has been a member of AGA for thirty-four years and has attended thirty consecutive PDC's since 1969.

National Weather Service Selects Chief Financial Officer/Chief Administrative Officer

Irwin "Ted" David has been selected as the National Weather Service's first chief financial officer/chief administrative officer. Creation of the CFO/CAO position was recommended by Department of Commerce Secretary William M. Daley after his review of a 1997 study of the fiscal requirements to operate the modernized National Weather Service. The study was conducted by current National Weather Service Director Jack Kelly.

David comes to the Weather Service from the U.S. Department of Agriculture, where he was the deputy chief financial officer. At USDA he was responsible (with the CFO) for overall financial management of more than 100,000 employees and an operating budget of more than \$80 billion. Prior to joining USDA, he was a long-time partner in the international accounting and management consulting firm of Deloitte & Touche and senior vice president of Apogee Research Inc., a management consulting firm in Bethesda, Maryland.

"The chief financial officer will fill a critical role as we complete the \$4.5 billion modernization of the National Weather Service and refocus our efforts to provide America with the best and most cost-effective weather services," said NWS Director Jack Kelly. "Ted David brings to America's Weather Service an expertise in managing resources and strategic financial planning."

David is a certified public accountant in Washington, DC, and Illinois, and is a certified government financial manager. He holds a bachelor's degree from the University of Illinois and a master's degree from Carnegie Mellon University. He is the co-author of two books, "Government Executives Guide to Selecting a Small Computer" and "How to Evaluate Internal Controls in a Governmental Unit." In addition, he has authored numerous articles on a variety of professional topics.

The CFO/CAO position was created to improve budget and financial management processes and practices at the National Weather Service.

David is a member of and active in the American Institute of Certified Accountants, the Association of Government Accountants, the Government Finance Officers Association, and several civic and charitable organizations in the Washington D.C. area. In addition, he is chair of the Financial Curriculum Advisory Committee of the USDA Graduate School.

David, a native of Chicago, now lives in Washington, DC., with his wife Jeri-Ann. They have a daughter, three sons and four grandchildren. David's mother and sister reside in Sunrise, Florida.

**Association of Government Accountants
Washington, DC Chapter
1998/1999 Program Year Events**

*Planned Speakers List
Grand Hyatt Hotel - 1000 H Street, N.W.*

<u>Date</u>	<u>Speaker</u>	<u>Planned Topic</u>	<u>CPE Session</u>
September 17	Jeff Steinhoff (GAO)	Cost Accounting	User Fees
October 8	Joel Willemsen (GAO)	Year 2000	Testing & Contingency
November 5	Sally Thompson (Agriculture)	CFO Issues	Working Capital Fund
December 3	John Jones (Booz-Allen & Hamilton)	IRS Reorganization	Improving Organizations
January 7	BG R Scarce - Invited (DFAS)	TBD	TBD
February 4	Stanley Collender (Fleishman-Hilliard, Inc.)	Budget	Budget Issues
March 4	Tom Roslewicz - Invited (HHS)	Grants Management	Accounting for Grants
April 1	Wendy Comes (FASAB)	FASAB	FASAB Update
April Evening Event	DC Government Speaker	DC Government	
May 7	Gene Dodaro (GAO)	Govt Wide Audit	TBD

Educational Events

<u>Date</u>	<u>Topic</u>	<u>Location</u>
November 17 & 18	Financial Management Partnership Update	Ronald Reagan Building
February	Symposium on Financial Management Issues	Ronald Reagan Building
April	Federal Financial Systems	Ronald Reagan Building

Community Service Activities

<u>Month</u>	<u>Activity</u>
November	Project Harvest
December	Toys for Tots Holiday Party
	Assisting Central Union Mission
February-March	VITA
March-April	Career Awareness - College Campuses
April	American Heart Association Jazz Brunch
	Career Awareness - High Schools
	National Cherry Blossom Parade
	Small Business Symposium
May	Scholarship

Membership Activities

<u>Date</u>	<u>Activity</u>	<u>Location</u>
September 12	Orioles Baseball	Camden Yards
September 17	Happy Hour Reception for Officers & Directors	J.W. Marriott
October 17	Oktoberfest	Blob's Park
December 10	Holiday Social	Grand Hyatt
January 10	Jazz Brunch	Market Inn
February	Chinese New Year Dinner	TBD
July/August	Crab Feast	Seneca Creek State Park
July/August	Summer Concert	Wolf Trap Farm Park

FINANCIAL ACCOUNTING FOUNDATION

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Fax: 203-849-9714

JOSEPH S. LaGAMBINA
Executive Vice President

June 18, 1998

Mr. William J. Anderson, Jr.
President
AGA-DC
P.O. Box 423
Washington, Dist of Columbia 20044-0423

Dear Mr. Anderson:

On behalf of the Financial Accounting Foundation, thank you for your 1998 contribution of \$1,000 in support of the GASB. Your financial support is much appreciated and vital to improving standards of financial reporting for state and local governments.

Contributors of \$500 or more receive a gratis comprehensive subscription which includes certain GASB publications and affords a 20% discount on additional subscriptions or publications ordered by your organization. If you are subject to federal income taxes, please note that your contribution is tax deductible as a charitable contribution only to the extent that it exceeds the \$135 value of the subscription. The remainder of your contribution may be deductible as a business expense. Please consult your tax advisor.

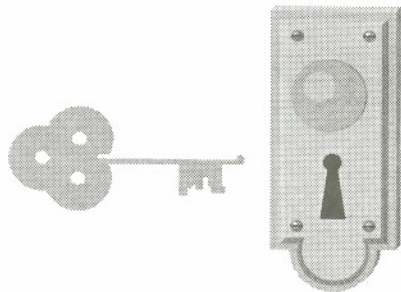
We look forward to your continued support of the GASB and encourage your participation in its due process.

Sincerely,

Signed
Joseph S. LaGambina

FINANCIAL ACCOUNTING STANDARDS BOARD - FINANCIAL ACCOUNTING STANDARDS ADVISORY COUNCIL
GOVERNMENTAL ACCOUNTING STANDARDS BOARD - GOVERNMENTAL ACCOUNTING STANDARDS ADVISORY COUNCIL

◆ ACTIVITY- BASED COST MANAGEMENT ◆ PERFORMANCE MEASUREMENT ◆
 ◆ BALANCED SCORECARD ◆ STATEMENT OF NET COST ◆
 ◆ PROCESS IMPROVEMENT ◆



**Grant Thornton LLP and Armstrong Laing Inc.
 Have a Seminar for You!**

Unlock the potential of Activity-Based Cost Management (ABC/M) for your organization. Join Grant Thornton, the host of a free breakfast seminar designed for managers and executives. ABC/M is being implemented in many areas of the Federal government for numerous purposes. The seminar is intended to help you:

- Increase cost awareness for your agency
- Facilitate implementation of cost accounting standards, GPRA, and other initiatives
- Provide numerous "real life" ABC/M success stories in the Federal government
- Assist in developing the Statement of Net Cost
- Help you understand how to use an ABC tool, HyperABC, to implement ABC/M.

When:
 October 14, 1998
 7:30am – 12:00pm

Where:
 Washington Hilton and Towers
 1919 Connecticut Avenue N.W.
 Washington, D.C. 20009
 (202) 483-3000

Registration:
 Jill Anuszewski
 703/847-7619 (phone)
 januszewsk2@gt.com (e-mail)

Grant Thornton one of the largest international accounting and management consulting firms dedicated to helping clients change in ways that will produce long-lasting advantages – not just short-term fixes.

Armstrong Laing is the developer of HyperABC, which allows you to capture cost information on all major government processes within a comprehensive management model.

Our seminar leaders have extensive Federal government experience in applying ABC/M. We welcome you to spend a few hours with them to explain the tools and their applications to these initiatives. Call us today to reserve your space.

FREE Seminar on Activity-Based Cost Management

**September and October 1998 Courses at
 The National Capital Training Center, Graduate School, USDA**

September 1998

- 14-17 Introduction to Federal Accounting
- 16-18 Introduction to Financial Management
- 21-24 Budget Execution
- 23-25 Federal Cost Accounting
- 28-30 Federal Accounting Standards

October 1998

- 13-15 Introduction to Federal Budgeting
- 21-23 Basic Cost Accounting
- 26-29 Federal Appropriations Law

To register for these courses, fax or mail your training form to The National Capital Training Center, Graduate School, USDA, 600 Maryland Avenue, SW., Room 280, Washington, DC 20024-2520, Voice (202) 314-3407, Fax (202) 479-4970. Note: The Graduate School needs instructors to teach accounting courses to federal government employees. Candidates must be able to objectively demonstrate successful training experience in the federal environment and knowledge of the practical application of the subject matter in the work environment. Applicants should have one to five years professional experience in the subject area. Instructional experience is strongly desired. Must be willing to travel to various locations in the U.S. Send a brief resume to the above address.

Overview of AGA Washington, DC Chapter Awards

by Warren Cottingham, Awards Director

The Washington, DC Chapter Awards Committee coordinates, solicits, reviews, and recommends nominations for awards for the Chapter. The Committee solicits nominees from Chapter members and the Washington, DC financial management community, evaluates all nominees based on established criteria, and makes recommendations to the Washington, DC Chapter's Executive Board. The Committee forwards Chapter recommendations for AGA State and Local Leadership Awards, Federal Leadership Awards, and AGA National Awards to the National Office for final selection. The Committee also recommends Chapter Awards to the Chapter Executive Council and plans the Awards and Member Recognition Dinner. This year, the Chapter Awards Committee members are Bill Anderson, Evelyn Brown, Warren Cottingham, Linda Hoogveen App, and Robert Pewanick. AGA's awards and nomination due dates are as follows.

State and Local Government Leadership Awards

Nominations are due to the Washington, DC Chapter in mid-July and presented at the AGA State and Local Leadership Conference in October. The awards are:

- Excellence in Government Leadership Award
- Distinguished State Government Leadership Award
- Distinguished Local Government Leadership Award
- Private Sector Financial Excellence Award

Federal Leadership Awards

Nominations are due to the Washington, DC Chapter in mid-October and presented at the AGA Federal Leadership Conference in January. Descriptions of these awards and the criteria are in another article in this newsletter. The awards are:

- Elmer Staats Award
- Andy Barr Award
- Distinguished Federal Leadership Award

Professional Development Conference/AGA National Awards

Nominations are due to the Washington, DC Chapter in early February and presented at the AGA Professional

Development Conference in June. The awards are:

- Frank Greathouse Distinguished Leadership Award
- Achievement of the Year Award
- Special Achievement Award - to recognize younger AGA members (under 35) for notable contributions toward improving financial management.
- Education and Training Award
- Robert W. King Award - for superior service that enhanced the prestige and stature of AGA.
- Research Achievement Award
- Cornelius E. Tierney/Ernst & Young Research Award
- Chapter Service Award

Washington, D.C. Chapter Awards

Presented at the Awards and Member Recognition Dinner in April/May. The awards are:

- Distinguished Leadership Award
- Einhorn/Gary Award - for sustained, superior service that enhanced the prestige of the Chapter and the Association.
- James W. Saylor Award - for sustained, superior Chapter service.
- Achievement of the Year Award
- Education and Training Award
- Ronald J. Lynch Scholarship Award

Other categories of Chapter awards include the President's Awards and the Community Service Awards.

The Awards Committee members ask that you now consider nominating individuals for awards who have made outstanding contributions in accomplishments and service toward improving government financial management.

The criteria and specifics for submitting award nominations will appear in the Washington Connection approximately two months before nominations are due.

For additional information, please call Warren Cottingham at (202) 874-9584.

AGA's National State and Local Government Leadership Conference Sacramento, California—October 18 to 20, 1998

Mark your calendars for October 18 to 20 for AGA's National State and Local Government Leadership Conference to be held at the Sacramento Hyatt Regency. Here are some great reasons to come:

1. Learn from the innovators and leaders in government, including:
 - William Kilmartin, Comptroller of the Commonwealth of Massachusetts, a crusader in using technology to improve government.
 - Kurt Sjoberg, Auditor, State of California, watchdog of the competitive government revolution.
 - Taylor Hawes, Director of Corporate Reporting for Microsoft, responsible for issuing Microsoft's annual financial statements five days after year-end from over fifty locations involving thirty or so different currencies!

2. Earn top notch continuing education—and up to 28 hours CPE

Choose from six Best Practices session on Sunday on hot topics like report mining along with CGFM training. Pick from three technical tracks:

- Competitive Government
- Emerging Technology
- Financial Reporting for the New Millennium

Learn from the pioneering efforts in government financial management...like the public private merger of medical centers, performance-based procurement, benchmarking strategies, and popular reporting.

And, don't forget our full-day seminar on October 21 co-sponsored by AGA and the Information Systems Audit and Control Association (ISACA), on Systems Development Auditing: New Techniques for New Technologies.

3. Hear from the experts, including:
 - Stephen Morgan, Deputy City Auditor of Austin, on high-impact performance measures.
 - John Thrush, Assistant Director, Office of the Auditor General, State of Michigan, about audit challenges associated with new standards and reports.
 - Tom Allen, Chair, GASB, on the next step for the GASB reporting model.
 - Michael Brostek, Associate Director, GAO, on privatization lessons learned.
 - Marty Larsen, Intel, about the future of technology.
4. Predict the future...You'll get predictions on the future of state and local government, the impact "competitive" government will have on the business of government, and the huge effect technology will have on how government operates.
5. Make valuable contacts...build a professional network by meeting with "who's who" in government financial management in state and local government.

Space is limited, so register today! Contact AGA at (800) AGA-7211. For more information on the Systems Development Seminar, contact Katherine Thompson at (916) 498-6535.

Membership Application

I. Name & Preferred Mailing List

Check here if renewing

Mr. Mrs. Ms. Dr. Prof.

Please circle: male/female

Name: First _____ Last _____ Middle _____

Address _____ Apt./Suite# _____

City _____ State/Province _____ Zip/mail code _____ Country _____

Home or Work Address

Business phone _____

Business fax _____

Home phone _____

E-mail _____

II. Business Information

Job Title _____ Department _____

Organization _____

Employer (Government): Federal State County City International*
 Private Academia Student Retired Private International _____

Responsibility Area: Accounting Academia Auditing Budgeting Contract Management
 Consulting Finance Information Systems Legal Management
 Retired Student Other _____

*include multilateral organizations that deal with a region(s) of the world.

Education: Highest degree attained _____ Year _____ Accrediation and Certificates: _____

III. Sponsor's name (if applicable) _____ Member ID # _____

IV. Membership Data/Dues

Please choose a membership category below. *Retired?* Call the AGA Membership Department, 1.800.AGA.7211 to find out about our retired membership category.

Full - \$70.00/year • Career professionals performing financial management activities in an operational, administrative and/or supervisory capacity.

Early Career - \$40.00/year • Practicing professionals who have fewer than six years of financial management experience.

Special Early Career - \$25.00/year • Full-time students and those in their first year of employment.

Chapter: Washington, DC

V. Method of Payment

Check enclosed (make checks payable to AGA) Charge to my: VISA MasterCard AMEX Discover

Total amount enclosed _____ Card number _____ Expiration date _____

Signature _____

Please send or fax completed application and payment to:

Association of Government Accountants

2200 Mount Vernon Avenue

Alexandria, Virginia, USA 22301-1314

For more information, call 1.800.AGA.7211, fax

1.703.548.9367 or E-mail

AGAMEMBERS@AOL.COM

Nominations Solicited for AGA Federal Leadership Conference Awards

by Warren Cottingham, Awards Director

The Washington, DC Chapter of the AGA is requesting nominations for the AGA Federal Leadership Conference Awards. AGA established these awards to recognize those individuals who have clearly distinguished themselves by providing outstanding leadership and service in the Federal financial management community and the private sector.

The AGA Federal Leadership Conference Awards are the Elmer Staats Award, the Andy Barr Award, and the Distinguished Federal Leadership Award. A description of each award and the nomination requirements are explained below. These awards will be presented at the annual AGA Federal Leadership Conference to be held in Washington, DC in January 1999.

Nominations should include the name and phone number of the individual or group making the nomination; the nominee's name, phone number, title, agency, and time period; a description of achievements organized according to the key factors; a biography; and a citation. Nominations should be sent by Friday, October 9, 1998 to:

AGA Washington, DC Chapter
ATTN: Awards Committee
P.O. Box 423
Washington, D.C. 20044-0423

Nominations may also be sent to me via facsimile at (202) 874-9634 or via email at WARREN.COTTINGHAM@FMC.AGENCYSVCS-FMS.FMS.SPRINT.COM.

The AGA Federal Leadership Conference Awards Program is an excellent way to recognize and thank those individuals who have made significant contributions in the Federal financial management community and the private sector. If you have any questions about the nominations or awards program, please call Warren at 202-874-9584. Thank you for participating in the AGA Federal Leadership Conference Awards Program and for nominating our outstanding leaders.

**Association of Government Accountants
Washington, DC Chapter**
is accepting nominations for

Federal Leadership Conference Awards

To recognize individuals who have clearly distinguished themselves in providing leadership in the Federal financial community and the private sector. The awards are:

Elmer Staats Award

Recognizes federal professionals who exemplify and promote (1) excellence in government; (2) outstanding leadership; (3) high ethical standards; and (4) innovative management procedures.

Andy Barr Award

Recognizes financial executives in the private sector who promote and exemplify (1) excellence in government financial management; (2) outstanding leadership; (3) high ethical standards; and (4) innovative management techniques.

Distinguished Federal Leadership Award

Recognizes elected or Presidential appointed federal officials who exemplify and promote excellence in government management and have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems.

Criteria

- AGA membership not required.
- For the Elmer Staats Award, individual must have been a Federal employee at the time the work to be recognized was performed.
- For the Andy Barr Award, individual must have been employed in the private sector at the time the work being recognized was performed.
- For the Distinguished Federal Leadership Award, individuals nominated must have served in an elected or appointed Federal position at the time the contributions being recognized were performed.

**September, October, and November 1998 Courses
at the Inspectors General Auditor Training Institute (IGATI)**

September 1998

14-18 Intermediate Auditing

October 1998

8-9 Contract and Procurement Fraud
14-15 Making Effective Audit Presentations
19-11/6 Introductory Auditor Training
28-30 Advanced Audit Tools and Techniques

November 1998

16-20 The New Auditor-In-Charge
16-17 Government Performance and Results Act (GPRA)
18-19 Federal Financial Auditing I
30-12/1 Writing Successful Audit Reports

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, 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.

**September and October 1998 Courses at
The Center for Applied Financial Management**

September 1998

14-15 Accrual World
15 Managing Your Imprest Fund
15-17 Survey of Federal Accounting Concepts and Standards
17-18 Dollars and Sense
22-23 Implications of Federal Appropriations Law
28 Basic Accounting Concepts
29-30 SF 1219/SF 1220 Course

October 1998

8-9 Dollars and Sense
17 Basic Accounting Concepts
20-21 Implications of Federal Appropriations Law
29-30 Bridging the GAAP

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.



Chapter members enjoying the crab feast at Seneca Creek Park in July.



The PDC Host Committee Hospitality Room.



The PDC Host Committee hard at work.



The Fabulous Hubcaps entertaining at the PDC in June.

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