



THE WASHINGTON CONNECTION

ASSOCIATION of GOVERNMENT ACCOUNTANTS

Washington Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • November 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, November 5
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	CPE Session
2:30 to 2:45 pm	Break
2:45 to 4:00 pm	CPE Session

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 Chapter voice mail line at (703) 758-4080 and select option 1 by Monday, November 2, 1998.

Upcoming AGA Events...

- November CPE session on Working Capital Funds November 5 following the luncheon at the Grand Hyatt (see page 3)
- Annual Financial Management Partnership Update Ronald Reagan International Trade Center November 17 and 18 (see pages 5 and 6)
- December Luncheon Speaker: John Jones, Booz-Allen Hamilton, Topic: IRS Reorganization December 3 at the Grand Hyatt
- Holiday Reception and Toys-for-Tots Drive December 10 at the Grand Hyatt (see page 3)



Sally Thompson, Chief Financial Officer, USDA

Luncheon Speaker

As Chief Financial Officer for the Department of Agriculture, Ms. Thompson is responsible for overall financial management activities in the 105,000-employee department. She is also responsible for direct management of almost 1,700 employees in the Office of the Chief Financial Officer at USDA headquarters in Washington, DC, and the National Finance Center in New Orleans. Ms. Thompson has accounting

and reporting responsibility for program funds totaling more than \$81 billion and management responsibility for nearly 40 percent of all debt owed to the U.S. Government. Prior to coming to USDA, Ms. Thompson served seven years as the State Treasurer of Kansas. First elected in 1990, Ms. Thompson won reelection in 1994. After taking office in 1991, she initiated a complete overhaul of the agency and reform of the state's investment laws, which resulted in earnings of \$700 million in investment income. Ms. Thompson updated the State's unclaimed property laws, returning \$13 million in unclaimed property to rightful owners.

She has served as Secretary/Treasurer of the National Association of State Treasurers, and past Chair of the National State Debt Management Network. She was Treasurer of the Midwest Association of State Treasurers, and a Member of the Executive Committee for the Council of State Governments. She also is a member of AGA and the Chief Financial Officers' Council. Before entering public service, Ms. Thompson spent twenty years in the private sector. She was President and Chief Operating Officer of Shawnee Federal Savings in Topeka, and before that, Vice-President of Business Planning and Development for the United Banks of Denver. A CPA, Ms. Thompson began her career as a financial manager at Touche-Ross, a multinational accounting firm.

Ms. Thompson graduated magna cum laude from the University of Colorado at Boulder with a bachelor's degree in business, accounting, and finance.

President's Message.....



Eva Williams, CGFM, President

As the holiday season approaches, I would like to focus my message on community service, and I encourage you to read the article by Robert Mello, our National Community Service Committee Chair located on page 10 of this newsletter. He discusses some very good reasons to actively participate in community service efforts. To his, I would like to add my own—it just feels good. So, go out and improve your day by doing something for an organization or a person that needs your help.

We are very proud of our Chapter's continuing emphasis on getting members involved in myriad activities. Our Director of Community Service, Roger Von Elm, CGFM, plans and steers our Chapter's volunteer efforts and recommends financial donations. However, we still need your participation in our plans for 1998/1999 which include:

- Both financial and volunteer assistance to the Central Union Mission throughout the year.
- A donation in November to Project Harvest to fight hunger.
- Small Business Symposium, in conjunction with the USDA Graduate School, in the spring to provide information to new and budding entrepreneurs.
- Career Awareness Day activities at which college and high school students can discuss career paths and options in government financial management.

- Participation in the United States Marine Corps "Toys-for-Tots Campaign," which will be held at our 4th Annual Holiday Reception on December 10th.
- The Volunteer Income Tax Assistance (VITA) program to assist low income and elderly residents in completing tax returns from late January until April 15th.
- Volunteers to assist the American Heart Association with activities.
- Volunteers to assist with Public Service Recognition Week activities on the Mall.
- Collection of grocery receipts from Giant and Safeway to provide much needed equipment for area schools.
- Volunteers to assist with the National Cherry Blossom Festival Parade.
- A donation to AGA's National Community Service Fund.
- A donation to the Governmental Accounting Standards Board (GASB).

Also, as part of our "kickoff events" in September, our Membership Director, Mike Noble came up with a terrific idea for our unsold tickets to the September 12th Orioles' game at Camden Yards. He donated the tickets to a Baltimore organization and forty children were able to have an enjoyable afternoon at the ball game. See the thank you letter I received on behalf of the Chapter on page 7.



In addition to the Chapter's planned community service activities, there are numerous ways to do volunteer work in the community. For example, you can participate in your school's PTA, assist the elderly, tutor adults/children to read or speak English as a second language, or help with a therapeutic riding program for the handicapped.

For more information on any of our planned community service activities, to suggest additional activities, or to recruit volunteers for your activities, please call Roger at (202) 296-2020 or any one of our officers, directors, or liaisons at the numbers listed in the back of the newsletter.

Eva

Hey Lady! Leave That Train Alone— That’s for Toys-for-Tots!

by *By Marcia Caplan, Toys-for-Tots Chairperson*

Okay, so I got caught playing with a toy train in the store—it’s easy to get caught up in the fun of shopping for Toys-for-Tots. It is not often that we can let down our hair, have some fun, and do so for a worthwhile cause.

Once again, the AGA Washington Chapter has selected the Marine Corps Reserve Toys-for-Tots Campaign as our Holiday Event, December 10, 1998 from 11:00 am to 2:00 pm at the Grand Hyatt. It is our third year with this fine organization, and I hope it will be a banner one for us to provide toys for the children in the District of Columbia, Northern Virginia, and suburban Maryland.

The Toys-for-Tots Campaign has been active since 1947. Each year, they have donated hundreds of thousands of toys through local social welfare organizations. The ages of the children in the program range from newborn to fifteen years of age.

A marine representative will be attending our Holiday Reception to thank our members for their contributions. Please bring a new unwrapped toy. Since this may be the only toy a child might receive this holiday season, we have been asked to provide toys that have a perceived value of \$10 or more and, in accordance with the requests of our marine coordinators, toy guns, knives, or other dangerous items can not be accepted. If you prefer to donate, a check made payable to the Toys-for-Tots Foundation would be welcome.

If you will not be available to attend the Holiday Reception, have a friend or co-worker bring the toy. Or you can mail a donation to P.O. Box 423, Washington, DC 20044 and mark the envelope “Toys-for-Tots.” We will make sure it gets into our Chapter’s donation.

It is not too early to go out there and shop for those special toys. You can enjoy the experience and be doing a generous thing at the same time. Just don’t get caught playing with any of the toys!

The Chapter has earned
3,835 points in the
Chapter Recognition Program
as of September 1998.

Highlights of the August 26, 1998 Executive Council Meeting

by *Judy Czarsty, CGFM, Secretary*

The Executive Council met on September 22, 1998. Eleanor Long, Education Director, reported that work on the November 17 and 18 educational event is progressing on schedule.

Mike Noble, Membership Director, reported that participation at the Orioles’ baseball game did not meet our expectations. We had about fifty tickets which were unused so he donated them to the Methodist Board of Child Care. The Methodist organization was able to use the tickets to take forty children and ten counselors to the game. This organization works with disadvantaged children.

The Membership Director also reported that a member had suggested we include information on members in the monthly membership column. The idea is to provide information on members who change positions, receive awards and promotions, etc. Mike Noble will explore implementing this idea.

The next Executive Council meeting will be on October 20, 1998.

November CPE Session Focuses on Working Capital Funds

Following the luncheon ceremonies, the Chapter will sponsor a CPE session covering working capital funds. This session will provide attendees with a discussion on the background and current status of working capital requirements in federal agencies. Speakers from Department of Agriculture, Treasury, and HHS will present their agency’s perspective on working capital funds.

The speakers will be:

- Will Gottesman, Grant Thornton LLP, Session Coordinator
- William King, Chief Working Capital Fund Division, U.S. Department of Agriculture
- Barry Hudson, Treasury, speaking on “Treasury Franchise Fund, Congressional Legislation – Lessons Learned.”
- Patrick O’Rourke, Chief, Working Capital Fund Branch of the Budget Office, HHS

The session will run from 1:15 pm to 4:15 pm and count towards three CPE credits.

Inside the Black Box: Linking Expenses on the Financial Statements to Expenditures in the Budget

by Simcha Kuritzky, CGFM, CPA

The financial statements deal with expenses and revenue and try to determine the true cost of agency operations. The budget is concerned with expenditures and disbursements and controls the use of funding authority. Reconciling these two distinct approaches to agency operations has been a major obstacle to financial analysis and control.

Matching Expenditures and Expenses

The SGL Board recently split out funded and unfunded expenses (on ballot 97-03). I heartily applaud this action, as I've been telling my clients to do this for nearly a decade. By recording these expenses in separate accounts, it is much easier to analyze a trial balance and find errors in the posting model. The revised account 6100 (Operating Expenses/Program Costs) now should only be posted at the same time as an expenditure account (4901 through 4982). Hence, these costs are referred to as "funded expenses", because when they are incurred, budget availability is reduced. Other funded expenses include the 6300 series for interest/penalty expenses, 6900 (Non-Production Costs), 7400 (Prior-Period Adjustments), and 6500 (Cost of Goods Sold) (if inventory is not recorded).

All expenses that do not coincide with an expenditure are considered "unfunded." The SGL Board recognizes several types of unfunded expenses:

1. Cost of Goods Sold (account 6500). If the original purchase of goods (or of the inputs to make the goods) is recorded to an asset account, then increasing expenditures at the time of sale would double count them.
2. Depreciation, Amortization, and Depletion (account 6710). The expenditure for these took place when the original asset was purchased, so no expenditure is recorded as the asset is used up.
3. Losses on Asset Disposal (account 7210). When the asset was purchased, the expenditure was recorded, so recognizing an expenditure at the time of disposal would double count them.
4. Imputed Costs (account 6730). The SGL Board's definition of an imputed cost is one where the expenditure takes place on some other agency's books, so the reporting agency does not record the expenditure.
5. Future Funded Expenses (account 6800). The most common example of this is unfunded annual leave. These expenses are recognized for financial statement purposes, but the expenditure will use current year funds when the disbursement takes place, so no expenditure can be recognized before then.
6. Pending Public Vendor Refunds (account 6790). The SGL Board has not assigned a specific account for this, but, since receivables from the public do not increase budget authority, the reduction to expenses is unfunded. When the cash is collected, the unfunded expense is debited and the funded expense is credited.
7. Bad Debts (account 6720). Bad debts from the public do not give rise to an expenditure because the receivable being written off never was counted in budget authority. This includes pending public vendor refunds, as well as reimbursements pending from the public.

Matching Expenditures and Purchases

Expenses are just one type of activity that coincides with expenditures. The other primary activity type that coincides with expenditures is purchases. An asset's balance (accounts 1450 through 1599, and 1700 through 1890) changes by both purchases and disposals/transfers. Many use subaccounts to segregate the purchase transactions. When this is done, it is possible to prove the validity of the expenditure balance by comparing it to the balance of the funded expenses plus purchases.


Matching Expenditures and Revenue

Appropriated funds recognize revenue when they expend their appropriation. The SGL Board has designated account 5700 (Appropriations Used), to track this activity. Some agencies split 5700 into two subaccounts: 1) for expenditures coinciding with an expense, and 2) for those coinciding with an asset purchase. When this is done, an agency can verify the correctness of their posting model by comparing the balance of the expenditure accounts (4901-4982) with the total balance of 5700, and then compare the 5700.1 balance with the balance for funded expenses, and 5700.2 with the asset purchase subaccounts. Agencies that continue to use account 3210 (Invested Capital) for internal control purposes, often use a 5700.3 for fixed asset purchases, and then close the balance of that account into 3210 at year end (5700.1 and 5700.2 close to account 3310 - Cumulative Results of Operations).

Reimbursable funds also recognize revenue when an expenditure takes place, but the revenue is from sale of goods or services (account 5100 or 5200). When a fund is not allowed to make a profit, the balance of these revenue accounts must also be equal to the amount of expenditures, which must be equal to funded expenses plus asset purchases. Under these conditions, any bad debts are covered by transferring the expense to an appropriated fund. For this reason, I have always recommended that agencies keep separate trial balances for the reimbursable and appropriated activity of a fund, even when both pieces use the same treasury symbol. Agencies have found that separating these activities in the accounting system increases their control and makes financial analysis both easier and more useful.

Financial Management Partnership Update

Tuesday & Wednesday
November 17 and 18, 1998

The Ronald Reagan Building
 The International
Trade Center
Washington D. C.

Day One:

- 8:00-9:00 am** Implications of New Technology (Dick Willett, Grant Thornton)
- 9:00-10:15 am** Benchmarking Financial Management Processes (Robert Lamb, Department of Interior)
- 10:15-10:30 am** Break
- 10:30-11:45 am** A Case Study Linking Budget With GPRA (Vincette Goerl, Forest Service; Morgan Kinghorn, PricewaterhouseCoopers)
- 11:45-1:00 pm** Lunch: District of Columbia Financial Management Practices (Harold Brazil, At-Large Member, District of Columbia Council)
- 1:00-2:15 pm** Making it with Technology (John Mitchell, US Mint)
- 2:15-2:30 pm** Break
- 2:30-3:45 pm** 19 Reasons for Costs (Julie Bryant, Grant Thornton)
- 3:45-4:30 pm** Costing at the US Postal Service (Brenda Walters, US Postal Service)

Day Two:

- 8:00-9:00 am** Accountability Reports (Daniel J. Murrin, Ernst & Young; John Hummel, KPMG)
- 9:00-10:15 am** FASAB Update (Wendy Comes, FASAB)
- 10:15-10:45 am** Break
- 10:45-11:45 am** FASAB Update (Lucy Lomax, FASAB)
- 11:45-1:00 pm** Lunch: Privatization or Most Efficient Organization: The Best Way To Go (John P. Barber, Defense Finance and Accounting Service)
- 1:00-2:15 pm** Impact of Medicare Fraud (Janet Kramer, John Hapchuck, Healthcare Financing Administration)
- 2:15-2:30 pm** Break
- 2:30-3:30 pm** Census' Implementation of its Bank Card (Tom Cochran, Rich Bittner, Bureau of the Census)
- 3:30-4:30 pm** Financial Town Meeting (Bob Dacey, General Accounting Office; Woody Jackson/Sheila Conley, Office of Management and Budget)

Ronald Reagan International Trade Center
Pennsylvania Avenue, NW
Washington, DC

By Metro:


Metro Center or Federal Triangle

For more information, call Eleanor Long at (202) 327-5903 Eleanor.Long@ey.com

Registration Form

Financial Management Partnership Update

Tuesday & Wednesday
November 17 and 18, 1998

The Ronald Reagan Building
 The International
Trade Center
Washington D. C.

Name: _____

Agency/Firm: _____

Billing Address: _____

Business Telephone: _____

AGA Member Number: _____

Credit Card Number: _____

Signature: _____

Expiration Date: _____

Registration Fee:

	1 Day	Conference
AGA Members	\$145	\$245
AGA with Govt. Training Form	\$165	\$265
Non-Members	\$165	\$265
Non-Members with Govt. Training Form	\$185	\$285

Payment Method:

- Check (Payable to AGA-Washington DC Chapter)
- Credit Card (VISA, MasterCard)
- Training Authorization Form (Please bring a copy of SF-182)

To register by fax: Attention Eleanor Long (202) 327-7740

To register by phone: (703) 758-4080

To register by e-mail: Eleanor Long@ey.com

To register by mail: AGA - Washington Chapter
P.O. Box 423
Washington, DC 20044-0423

Nominations Solicited for AGA's National Awards Program.....

By Warren Cottingham, Awards Director

As part of AGA's National Awards Program, the Washington, D.C. Chapter is soliciting nominations for the Frank Greathouse Distinguished Leadership Award, the Achievement of the Year Award, the Special Achievement Award, the Education and Training Award, the Research Achievement Award, and the Cornelius E. Tierney/Ernst & Young Research Award. These awards will be given at the annual AGA Professional Development Conference, June 20 through 23, 1999, at the New Orleans Marriott Hotel in New Orleans, Louisiana. The award categories, criteria, and nomination procedures are on the AGA web page which can be reached at www.agacgm.org.

Nominations may be submitted to this Chapter or to the National Office except for the Special Achievement Award nomination which must be made from a chapter. Nominations sent to this Chapter must be received by February 5, 1999. Mail nominations to:

AGA Washington, D.C. Chapter
 ATTN: Awards Committee
 P.O. Box 423
 Washington, D.C. 20044-0423
 or fax nominations to:
 Warren Cottingham at
 (202) 874-9634.

All nominations received for the National Awards by this Chapter will be considered for the Washington, D.C. Chapter awards as well. If you have any questions about the awards or nomination procedures, please call Warren Cottingham at (202) 874-9584.

September 30, 1998

Ms. Eva Williams, President
 Association of Government Accountants
 Washington Chapter
 P.O. Box 423
 Washington, DC 20044-0423

Dear Friends,

On behalf of the Board of Child Care, the Board of Directors, and the staff, I wish to thank you for the fifty Orioles tickets you donated for our children.

As you generously support the Board of Child Care with your gifts of money, prayer, time, talents, and other acts of love, our children experience something which they have not experienced in a long time: hope, love, forgiveness, acceptance, self-esteem, and God's presence in their lives.

Our boys and girls come to us shattered in mind and spirit. They have faced physical, emotional, and psychological abuse. Because of your love, they, with the help of the BCC, are able to become laughing, loving children again. They will face the future with hope because they are being prepared at the Board of Child Care to become responsible, contributing adults. Through counseling, education, and other services you help to provide with your gifts, you become partners with us in "bridging the hurt - serving youth and families." With your continued help we will be able to serve those who need us today and each day that comes.

Thank you once again for making a difference in the lives of the boys and girls at the Board of Child Care.

Sincerely,

Signed
 Thomas L. Curcio
 Executive Director

Attention Federal Financial Managers



EXPAND YOUR REACH!!

Attend the Advanced Federal Financial Management Training Seminar
Ten One-Day seminars over 3 months dedicated to:

- ◆ Budgeting
- ◆ Appropriations Law
- ◆ Procurement
- ◆ Strategic Planning
- ◆ Managerial Accounting
- ◆ Federal Financial Accounting
- ◆ Performance Measurement
- ◆ Federal Financial Systems
- ◆ Building a Management Team
- ◆ Internal vs. External Controls

Register now for classes beginning February 4, 1999. Call GW's Center for Public Financial Management at (202) 994-4181, for more information.

CPFM is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. Completion of this certificate program may waive up to three credit hours towards a Master of Public Administration degree at The George Washington University.

November 1998 Courses at The National Capital Training Center, Graduate School, USDA

November 1998

- 2-5 Introduction to Federal Accounting
- 3-4 Accounting for Non-Accountants
- 4-6 Budget Justification and Presentation
- 16-19 Budget Formulation
- 17-19 Introduction to Financial Management
- 18-20 Federal Accounting Standards
- 30-12/2 Introduction to Federal Budgeting

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.

Membership '98

By Mike Noble, CGFM, Membership Director

"20,000 by 2000" and "2,000 by 2000"

AGA's multi-year recruitment campaign is off and running for the 1998/1999 program year. Letters and membership applications were mailed to you in August. This campaign has lots of incentives, including two second prizes (this for the first time). Members who have recruited five or more new members will be entered into the grand prize fishbowl drawing. The grand prize winner will receive a complimentary registration to the 1999 PDC in New Orleans along with three extra nights hotel accommodations in Louisiana. There will be two second prize winners this year! The two second prize winners will each receive five years of complimentary AGA national membership dues. All new member sponsors will be eligible to enter the second prize drawing—you only have to recruit one new member to qualify.

In addition to the grand prize and second prize drawings, AGA dollars are back! Members who recruit two new members into AGA (Full or Early Career) start earning AGA dollars. After that, you receive five AGA dollars for each member recruited. AGA dollars may be redeemed on AGA items, including membership dues, conference registrations, and merchandise, such as T-shirts, golf shirts, sweat shirts, golf hats, writing pens, etc. AGA dollars will be earned on members recruited September 1, 1998, through April 30, 1999. Dollars will be awarded in May 1999 and can be redeemed through March 31, 2000.

New Members

I am happy to welcome the following people who joined the Washington Chapter during the period May 1 to August 31, 1998. This is the second half of the list—the first half appeared last month:

Hong T. Le
 Hong V. Le
 Bethany K. Lee
 R. T. Macdonald
 Sharon W. Matthews
 Martha A. Mayes, CGFM
 Jerome F. Mazzuchi
 Michael L. McKinney
 Maria M. McQueen
 Richard Monaghan
 Andrea Palmer
 Sharon Payne
 Deborah R. Peay, CGFM
 Debra Pedraza
 Paul F. Roberts, II
 Colleen M. Russell
 Joseph A. Salata, Jr.

Angela J. Samblanet
 Florence Steinman, CGFM
 Bruce Stevenson
 Lynda Stewart
 Mathew A. Talbert
 Teryal E. Turner
 Julia E. Umberger
 Marvin P. Velasquez, CGFM
 Maureen J. Wagner
 Richard A. Wascak, CGFM
 Susan W. Weersing
 Rudolph M. Westray, CGFM
 Betty J. White
 Margaret E. White
 Patricia E. Wolz
 Eric W. Young

In addition, the following members transferred their memberships to the Washington Chapter:

Lael J. Lubing, CGFM
 Everette Burns Orr
 William R. Selvage, Jr., CGFM
 Andrew B. Staley, CGFM
 Thomas J. Wade

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.

Social Activities

Fall social events have now been scheduled—mark your calendars:

December 10, Thursday, 11:00 am to 2:00 pm, AGA has its annual Holiday Reception and Toys-for-Tots Drive at the Grand Hyatt Hotel. The reception is free to members but the price of admission is a toy for the Toys-for-Tots Drive sponsored by the U.S. Marine Corps.

January 17, Sunday, 10:00 am to 1:00 pm, we are planning another Jazz Brunch—details to be announced as soon as we've settled on a place.

February, will again bring a Chinese New Year celebration—we had a good time last year and the food was excellent. The date is to be determined.

*Help Us Take Your Chapter
 to 2,000 Strong by 2000!*

Get Personally Involved with AGA's National Community Service Committee!

By: Robert Mello, AGA, National Community Service Committee, Chair 1998/1999

It is our duty as professionals to return to the community services of time and talent. As a government financial manager, you possess unique and valuable skills with which to serve. Participation in community service can benefit both the community and your career growth. Whether you are an early-career member or are advanced in your field, community service involvement affords you the opportunity to network with other professional associates in a more relaxed environment. You will meet and interact with other AGA members, developing lasting associations.

You have a unique opportunity as an AGA chapter member to become actively involved in community service. Your AGA chapter could participate in many community service projects during the year. AGA members volunteer their time and talent and contribute other resources to support projects. The volunteer work provides some members with a way to become active in their local chapters without the responsibility of taking on a leadership role. Some of the common projects are:

Career Awareness Day - Members take time out of their busy schedules to make presentations to high school and college students, providing them an awareness of career opportunities in accounting and financial management, encouraging them to attend college.

Walkathon Fund Raisers - The way to good health is to participate in local charities' walkathons. AGA members participate in events such as walkathons for the March of Dimes, AIDS, Multiple Sclerosis, The United Way, The Race for The Cure, and more.

Volunteer Income Tax Assistance (VITA) - Income tax season is a busy time of the year. Having the tax returns prepared professionally can be costly and time consuming. AGA members, in partnership with the IRS VITA program, volunteer to prepare income tax returns free of charge for low income, elderly, and non-English speaking citizens in the community. The program starts in mid-January and ends April 15 each year.

Hunger Relief/Food Drives - There are a variety of relief and food drives to help needy citizens in the community. AGA members contribute food and volunteer hours to provide hot meals through charitable organizations such as the Salvation Army, the American Red Cross, Meals on Wheels, and others.

Student Scholarships - The cost of education is expensive for most students in our communities. AGA chapters strongly support educating our youth. Chapters across the country award thousands of dollars in student scholarships. Gener-

ally, the criteria for awards is a substantial grade point average, financial need, and community service involvement.

Public Television Fundraisers - Members assist in soliciting donations during public television station telethons—many of them appearing on the air. In addition, chapters pledge hundreds of dollars. Public television stations provide a wide range of educational events and cultural programs for children and adults.

There are many community service projects in which AGA chapter's participate in addition to the ones described here, such as eyeglass collection, Special Olympics, Toys-for-Tots, drug awareness, disaster relief, yard cleanup for the elderly, Thanksgiving baskets, collection of grocery receipts for school computers, and more. Contact your chapters' public service representative to find out how you, as a member, can get involved.

Even if you are already involved in public service through your church or other civic organization, I urge you to contact your chapter's community service chair to discover more about how you can become involved in community service through AGA. You may also contact me at (617) 565-2699 or by e-mail at RMELLO@OS.DHHS.GOV.

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 ½" x 11" page) \$300.00
half page \$150.00
quarter page \$75.00

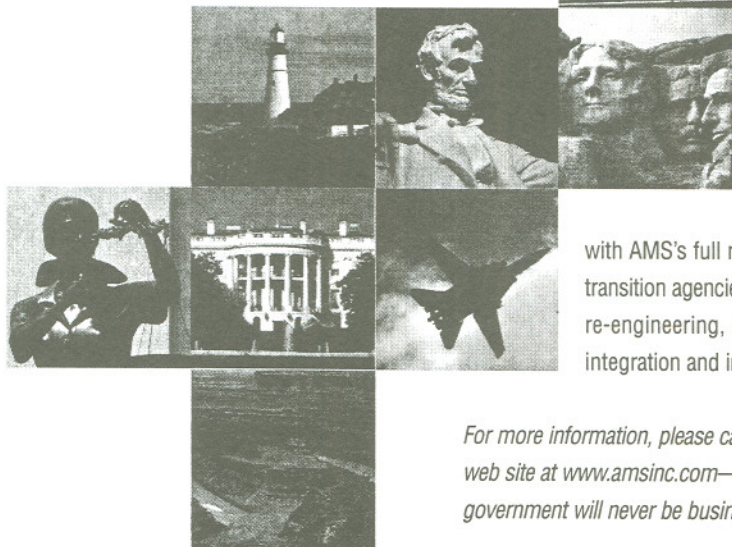
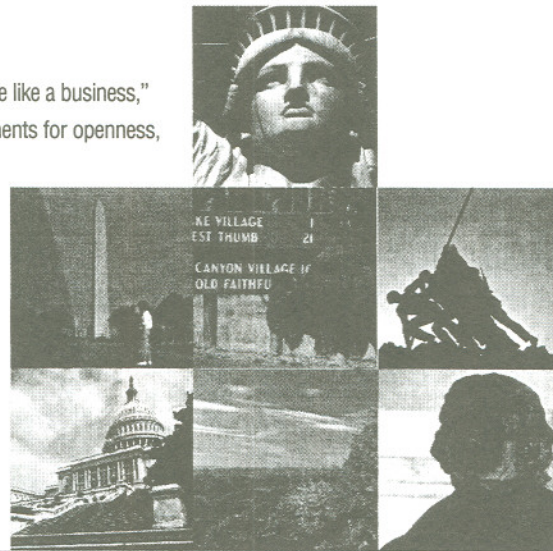
All prices are for one printing in one issue. At a minimum, advertisement material should be provided as camera ready copy. It is preferable, however, to submit advertisement material electronically, i.e., on disk or as an email attachment. Prospective advertisers should discuss their proposed advertisements 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

Government accounting doesn't have to be a monumental task

In spite of all the rhetoric about running government "more like a business," it's a fact that government agencies face unique requirements for openness, accountability, fairness, due process, and responsiveness to citizens. These challenges call for systems and procedures that meet higher standards.

At AMS, we've been building financial management and administrative systems to meet these standards for over a decade. More federal agencies—45 in all—use our software for central financial management than use the products of all our competitors combined. And now, a growing number of agencies are using AMS Momentum software.



Momentum is a family of products engineered to operate in the most modern technical environments being planned by federal agencies, now and in the future. Momentum is backed with AMS's full range of expert services to successfully transition agencies to the new system, including business re-engineering, change management, and systems integration and implementation.

For more information, please call AMS at (703) 227-5622, or visit our web site at www.amsinc.com—Because today and in the 21st century, government will never be business as usual.

AMS American Management Systems

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
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Commerce	Denise O'Brien	(301) 413-8591 x 108	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
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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	coyler@fca.gov
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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 Garner	(703) 847-7500	jgarner@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
KMPG Peat Marwick	David Gardiner	(202) 974-2096	dgardiner@kpmg.com
Interior	Cis Kuennen, CGFM	(703) 648-5969	ckuennen@usgs.gov
IRS	Mike Noble, CGFM	(202) 622-6410	mike_noble@cfomail.fin.irs.gov
James Martin	Greg Mundell	(301) 457-1212	gmundell@jamesmartin.com
Justice	Anthony Marasco, CGFM	(202) 305-3222	marascoa@justice.usdoj.gov
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National Archives	Phil Giza, CGFM	(301) 713-6830 x239	phil.giza@arch2.nara.gov
Nat'l Partnership for Reinventing Gov't	Richard Conoboy	(202) 694-0034	rconoboy@npr.gov
Off. of Fed. Hous. Enterprise Oversight	Gail Palestine	(202) 414-3816	gpalestine@ofneo.gov
OPM	Anthony Belliotti, CGFM	(202) 606-4824	belliotti@opm.gov
Oracle Corporation	Wayne Bobby, CGFM	(301) 907-2316	wbobby@us.oracle.com
PeopleSoft	Laura Glass, CGFM	(301) 571-5959	laura_glass@peoplesoft.com
PriceWaterhouseCoopers (Washington)	Christine Reed, CGFM	(202) 226-1901	chris_reed@notes.pw.com
PriceWaterhouseCoopers (Fairfax)	Andy West, CGFM	(703) 633-4107	andrew.c.west@us.pwcglobal.com
State	Mattie Harms, CGFM	(703) 302 7283	harmsmr@state.gov
Urbach Kahn & Werlin	Joseph Peterson, CGFM	(202) 296-2020	jpeterson@ukwdc.com
USDA Graduate School	John Amey	(202) 314-3408	john_amey@grad.usda.gov
USIA	Chuck McAndrew, CGFM	(202) 619-4324	cmcandre@usia.gov
Veterans Affairs	Monica Congleton	(202) 273-5548	monica.congleton@mail.va.gov
World Bank	Caroline Harper, CGFM	(202) 473-6892	charper@worldbank.org

For more information, contact liaison coordinator, Jolene Romanyshyn at (202) 501-1084 or via email at jolene.romanyshyn@gsa.gov

Chapter Officers, Directors, and National Representatives

OFFICERS

President, Eva J. Williams, CGFM

Treasury/IRS (202) 535-9701 Ext. 3234

Email: eva_williams@cfomail.fin.irs.gov

President-Elect, Vincette L. Goerl, CGFM

Treasury/Customs (202) 927-0600

Email: vincette@aol.com

Past President, William J. Anderson, Jr., CGFM

GAO (202) 512-9319

Email: andersonw.aimd@gao.gov

Secretary, Judith B. Czarsty, CGFM

GAO (202) 512-9370

Email: czarstyj.gsc@gao.gov

Treasurer, Miguel A. Castillo, CGFM

GAO (202) 512-9468

Email: castillom.aimd@gao.gov

DIRECTORS

Administration, Germaine P. Rowley, CGFM

Treasury/Customs (202) 927-0451

Email: rowleyg@wizard.net

Agency Liaison, Jolene Romanyshyn, CGFM

GSA (202) 501-1084

Email: jolene.romanyshyn@gsa.gov

Awards, Warren J. Cottingham, CGFM

Treasury/FMS (202) 874-9584

Email: warren.cottingham@fms.sprint.com

Budget & Finance, Janet A. McBride, CGFM

Agriculture/IG (202) 720-9983

Email: jmcbride@cfo.usda.gov

Community Outreach, Roger Von Elm, CGFM

Urbach Kahn & Werlin PC (202) 296-2020

Email: rvonelm@ukwdc.com

Education, Eleanor Long

Ernst & Young (202) 327-5903

Email: eleanor.long@ey.com

Membership, Michael W. Noble, CGFM

Treasury/IRS (202) 622-8978

Email: mike.noble@cfomail.fin.irs.gov

Monthly Programs, Joseph J. Donlon, CGFM

Grant Thornton (703) 847-7663

Email: jdonlon@gt.com

Prof. Services/Research, Simcha L. Kuritzky, CGFM

American Management Systems, Inc. (703) 227-5796

Email: simcha_kuritzky@mail.amsinc.com

Publications/Newsletter Editor, Bob Buchanan, CGFM

Anteon Corporation (703) 246-0298

Email: rbuchanan@anteon.com

Assistant Newsletter Editor, Michael D. Sciortino, CPA

U.S. Geological Survey (703) 648-7251

Email: msciorti@usgs.gov

NATIONAL REPRESENTATIVES

Section Representative, Evelyn A. Brown, CGFM

DOT (202) 366-5626

Email: evelyn.brown@ost.dot.gov

Capital Region Vice-President, Paul W. Bognaski, CGFM

SEC (202) 942-0346

Email: bognaskip@sec.gov

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