

The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON D.C. CHAPTER



Issue 01 • September 2011

SEPT



LUNCHEON SERIES

Nancy C. Fleetwood

Executive Director

Director of the Office of Payments Integrity

“Stepping Forward on Ending Improper Payments”



[Read Bio](#)

Wednesday, September 21, 2011

11:30 am - 1:30 pm • Clydes of Gallery Place

There has been a lot of talk about improper payments, but what does it mean for me as a financial manager in government? What can I do? What impact can I have? Isn't it the program offices' issue to solve?

Do you want to hear how to solve this problem? Do you want to hear what you, as an individual can do to solve this problem? Come hear the discussion.

In This Issue

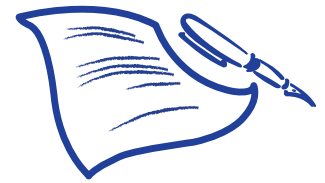
| | |
|---|-------|
| President's Message | 2 |
| Editor's Note | 3 |
| New Members | 4-6 |
| Request For Newsletter Submission | 7 |
| Early Careers Corner | 9 |
| Connect to the World of Government Accountability | 10 |
| Luncheon Speaker: Nancy C. Fleetwood | 11 |
| Membership Program | 14 |
| AOC Corner | 16-17 |
| Community Service | 17 |
| AGA National Awards | 18-19 |
| Inside the Black Box | 21-22 |
| Snapshots | 23 |
| Membership | 24 |
| Meeting Team | 25 |
| 2010-2011 Calendar Of Events | 26-27 |
| Officers And Directors | 28 |

"Problems are only opportunities in work clothes."

- Henry J. Kaiser

Click here to sign up to get newsletter and meeting notices automatically e-mailed <http://agadc.org/mlistsubscribe.php>

President's Message



by Terry Bowie

During the summer, the DC Chapter Officers and Committee Chairs worked to develop a variety of programs and methods to not only reach out to our members over the next year but also strengthen the membership by adding value to both members and those they serve.

In addition to finding new ways to answer the question: "What's in it for me?" regarding AGA membership, I plan to continue the challenge that was put forth to the 2010-2011 AGA DC committees and the AGA DC chapter members at large to consider new ways of promoting the value of the governmental financial management industry. This broader view encompasses federal, state and local financial managers in the many disciplines of accounting, auditing, budgeting, risk management as well as performance evaluation and reporting. The governmental financial expert today must have knowledge of each of these disciplines. We must ready our membership for with the knowledge required for future success. Therefore in FY 2011 the DC Chapter will establish a Director of Professional Relationship to contact and cross communicate with other organizations and disciplines of financial management. This will also require increased chapter presence by up-grading and chapter's web page and other communication mediums.

In the months ahead, we will focus on the details of providing our members with opportunities for education and research, community service, CGFM training, mentoring, early career support, and social networking. In addition, all of activities in the pages ahead will also serve to support the goals specified by the AGA National office.

Finally, I would like to thank last year's and the current year's Officers and Directors for their efforts in planning and carrying out the many exciting activities in the past as well as upcoming year and moreover to our sponsors whose contributions make this all possible.

Sincerely,

Terry Bowie

Terry Bowie
President
Washington DC Chapter

Note From the Editor



by **Jorge Asef-Sargent,
Editor**

Welcome to the September edition of the Washington Connection! I hope everyone had an enjoyable summer and had an opportunity to re-charge and get ready

for the year-end activities. Our newsletter team is truly looking forward to bringing you the Washington Connection for another year.

First, we would like to welcome Terry Bowie, the new president of the AGA Washington DC Chapter. In the President's Message, Terry outlines the DC Chapter's major goals for this year. Also, I would like to welcome Allen Devine as a co-editor of the Washington Connection newsletter.

This newsletter is only made possible because of the contribution of articles from the chapter's members. Thank you for all who submitted articles—these articles reflected the depth of knowledge and experience in this group, and the newsletter team is fortunate enough to review and publish these articles. We hope that you enjoy the newsletter and find it helpful for keeping up to date on events in the chapter and in AGA. Our team strives to produce a high quality newsletter notifying AGA D.C. members of Chapter and National events and services. And, if you are not already a member, we encourage you to join the AGA D.C. Chapter and enjoy the many benefits it offer, in particular the high quality luncheon series, learning opportunities, and conferences.

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see printed? Have you developed

a time-saving process or procedure on the job? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state, and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on roll-outs of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission. Your articles, comments, and ideas are what make this newsletter go and we welcome all input!

Sincerely,

Jorge Asef-Sargent

Jorge Asef-Sargent, CPA, CGFM
AGA D.C. Chapter Newsletter Editor

Newsletter Team

Jorge Asef-Sargent, Editor

Allen Devine, Co-Editor

Erwin Solbach, Graphics



Welcome, New Members!

MEMBERS NEW TO AGA DC

Nana Osei Agyemang

Johnson O. Ajayi

Keisha M. Allen

Eric J. Anderson

Anne M. Barrett

Corey A. Beckett

Kristin H. Berry

Debra J. Breski

William Alan Budovec

C. Freddie Burnette

Jonathan Walker Cain

Jessielyn B. Cameron

Regina Kay Castaneda

Karen Cobert

Katie Comer

Kelvin Craig

LoToya D. Davis

Mauricio De La Cruz

Jonathan C. DeBoer

Darren Patrick Detterbeck

Christiane Siakam Diallo

Steven J. Dieterle

Robert L. Donnelly

Grant Thornton LLP

Logos Technologies

Dept of Education

Naval Audit Service

Dept of Commerce

Dept of Defense

Government Solutions

Lani Eko & Company CPAs

US Coast Guard

District of Columbia

PwC

US Army

PwC

Federal Retirement Thrift Investment Board

DP George & Co

US Treasury

Central Intelligence Agency

Cotton & Co LLP

Clifton Gunderson LLP

Kearney & Company

Grant Thornton LLP

Cotton & Co LLP

Deloitte Consulting

Welcome, New Members!

MEMBERS NEW TO AGA DC (cont'd)

| | |
|-------------------------------|--|
| <i>Joseph Fletcher</i> | <i>Harper, Rains, Knight & Co</i> |
| <i>Mabel Goldsmith</i> | <i>WithumSmith+Brown</i> |
| <i>Ernest Alexander Gomez</i> | <i>Dept of the Treasury</i> |
| <i>Mary Catherine Graham</i> | <i>FBI</i> |
| <i>Robert Hinds</i> | <i>US Coast Guard</i> |
| <i>Paul L. Horneman</i> | <i>PLHorneman & Associates</i> |
| <i>Duane E. Jenkins</i> | <i>Dept of Homeland Security</i> |
| <i>Tracy L. Jones</i> | <i>Grant Thornton LLP</i> |
| <i>Douglas F. Kelly, Jr.</i> | <i>Booz Allen Hamilton</i> |
| <i>Mohammad Kohistani</i> | <i>Cotton & Co LLP</i> |
| <i>Linh T. Lam</i> | <i>Office of Director of National Intelligence</i> |
| <i>Rebecca C Leng</i> | <i>Dept of Commerce</i> |
| <i>Angela J. Leroux</i> | <i>IRS</i> |
| <i>Victoria F. Lohn</i> | <i>US Coast Guard</i> |
| <i>Stephen J. Lovell</i> | <i>PotomacWave Consulting</i> |
| <i>Laurel L. Luckey, CGFM</i> | <i>Dept of Interior</i> |
| <i>Jessica E. Martin</i> | <i>National Science Foundation</i> |
| <i>Richard Bryan May</i> | <i>Deloitte</i> |
| <i>Kieran McHargue</i> | <i>Federal Solutions LLC</i> |
| <i>Vivian B. Michalic</i> | <i>Dept of Justice</i> |
| <i>Calesha L. Mitchell</i> | <i>Global Computer Enterprises</i> |
| <i>Michael E. Nolan</i> | <i>Dept of the Navy</i> |
| <i>Joseph L. Peterson</i> | <i>Peterson Advisors LLC</i> |

Welcome, New Members!

MEMBERS NEW TO AGA DC (cont'd)

Francina S. Prince

Francina Prince

Julie Ratcliffe

PwC

Nikeshia B. Reid

KPMG

Robert Kevin Rudolph

US Marshals Service

Erica Shephard

Dept of Education

Karrenthya M. Simmons

Federal Retirement Thrift Investment Board

Petre Snegireff

Ernst & Young

Sarah E. Tanno

Dept of Justice

Desiree Vega

Dept of Justice

Krystal J. Walker

US Coast Guard

Duane T. Whitt

Dept of Defense

Eric D. Williamson

US Coast Guard

Sonya M. Wilson

Deva & Assoc PC

Amanda Woo

Booz Allen Hamilton

Chun-Ming Yang

PwC

Request for Newsletter Submissions, Comments, or Suggestions

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see in print? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state, and local member including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on rollouts of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The deadline for submitting articles to appear in the **October 2011** issue is **September 21, 2011**. Please send your comments and contributions to **Jorge Asef-Sargent** and **Allen Devine**, the newsletter editors for the 2011-2012 program year, at jasef-sargent@kpmg.com and abdevine@kpmg.com.



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Grant Thornton

Early Careers Corner

Welcome to the September edition of the Early Careers Corner! Are you an Early Career Professional (ECP)? ECP is an AGA member (or non-member) with less than 5 years of experience in Government Financial Management. ECP members work in Federal, State, or Local Governments, in private industry, or educational institutes. With the support of AGA DC, it is our goal that ECP members acquire the necessary tools to promote long-term career growth in Government Financial Management.

We had a fun time and a fabulous turnout at our planning meeting on August 4 at Clyde's. Check out the pics and a preview of our upcoming events!

To kick-off the 2011-2012 programming year, please join the DC Early Careers for a **Tri -Chapter BBQ at Haines Point on September 10, Oktoberfest Happy Hour, our popular Fondue Party at the Melting Pot in November, and our annual Holiday Bash in December!**

We hope to see you at an event soon! Questions/comments can be directed to co-directors **Stephen Wills** at sgwillsusa@yahoo.com and **Lena Lewis** at Lena.Lewis@dhs.gov.

Lena Lewis & Stephen Wills

DC Early Career Committee Directors

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The mind at work

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WANT TO HELP?

If you're interested in being a liason or joining the mentor program, as either a mentor or mentee, please contact Kesha Pendergrast at 202-351-8636 or:

Pendergrast_kesha@pendergrastconsulting.com.

Connect to the World of Government Accountability



AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Click on the link below to view a short AGA video:

<http://www.agacqfm.org/downloads/agaweb.wmv>

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Luncheon Speaker: Nancy C. Fleetwood



In July 2011, Nancy retired from the U.S. Treasury, for the second time. Her last position was as the Executive Director, Office of Payments Integrity, Office of the Fiscal Assistant Secretary, U.S. Department of the Treasury.

As the Executive Director of the Office of Payments Integrity, she worked on a joint project between Treasury and the Office of Management and Budget (OMB) in the Office of Federal Financial Management (OFFM). In that role she was supporting the effort to reduce Improper Payments across government. She had a particular focus on the “Do Not Pay”/Verification Portal. In January 2011, she returned to federal service after retiring in June 2010. She came back to federal service on a short-term appointment to work with agencies and to help get the Verification Portal started. Prior to that, she served as the Deputy Assistant Secretary for Accounting Policy, in the Office of Domestic Finance, U.S. Department of the Treasury. Nancy has been a Federal Government employee since 1979 serving in a number of different positions including Deputy Commissioner of the Bureau of Public Debt, Chief Information Officer (CIO) at the Financial Management Service (FMS), Comptroller/Deputy Chief Financial Officer at FMS and a number of other positions in FMS and the Administrative Office of the U.S. Courts. Prior to her Federal government service, Nancy spent several years in private and public accounting.

Nancy is a Certified Public Accountant (CPA), Certified Government Financial Manager (CGFM), and Project Management Professional (PMP). She holds a master’s degree from the University College, University of Maryland in Computer Systems Management, Security, in 2008. She holds two undergraduate degrees from the University of Maryland, one in Applied Design - 1975 and the other in Business Management - Accounting - 1979.

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Want to Make a Difference?

Consider a Career in Government Financial Management

Are you, or someone from your chapter planning to attend a career fair, or an event for college students? AGA now has an eye-catching brochure that offers information about government financial management careers and answers questions for aspiring government financial managers regarding the qualifications and skills needed to get started. It also includes a bookmark for students that directs them to the Tomorrow's Professionals website for more information. To order free copies of the brochure, please submit the collateral order form found in the Members Only section on the AGA national website www.agacgfm.org or contact **Jessica Jones** at JJones@agacgfm.org.

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Mentorship Program

Welcome to the 2011-2012 Mentorship Program

The Mentorship Program Directors are pleased to welcome you to a new year with the AGA DC Mentorship Program. We are very excited about the services we're planning to help nourish the current mentor/mentee pairings and looking forward to bringing other mentors and mentees onboard.

The AGA DC Mentorship Program serves to facilitate AGA DC member's professional development and enhance government accountability skills. Mentees receive one-on-one coaching from one or more mentors. Experienced professionals and retirees contribute to the professional development of our members. Before selecting their mentor, mentees have the opportunity to meet the mentors and review their resumes. The Mentorship Team is the conduit for exchanging information and getting the relationship off and running. The program is voluntary and open only to AGA DC Chapter members.

Benefits

There are several benefits to being a member of the Mentorship Program. For mentees, benefits of the program include opportunities to:

- Enhance core financial management competencies
- Learn how others have advanced their careers in government accountability
- Seek advice or guidance for a specific work challenge
- Discover how greater involvement in the AGA D.C. Chapter can develop or strengthen one's management and leadership skills
- Develop further networking avenues

For mentors, the benefits include opportunities to:

- Give back to the profession by sharing knowledge and wisdom
- Have a meaningful impact on an individual's career development
- Build deeper relationships with other Chapter members and Chapter members from other chapters

How to Get Involved

If you are interested in learning more about the Mentorship Program, interested in being a Mentor and/or Mentee or would like to be a volunteer to help improve the program, please contact the Director of Mentorship, Kesha Pendergrast at Pendergrast_kesha@pendergrastconsulting.com or the Assistant Director of Mentorship, Sharnell Montgomery at Montgomery.Sharnel@dol.gov.

Looking For Ways to Get Involved With the DC AGA Chapter?

The AGA DC Mentorship Committee is seeking energetic volunteers interested in helping to improve the Mentorship Program. Last year we conducted a survey of our members to obtain their expectations. Today, we have planned several activities in response to improving our program. We are seeking volunteers interested in helping to continue to improve the Mentorship Program.

If you are interested in becoming a dynamic member of a great Chapter, please contact Kesha Pendergrast (Pendergrast_kesha@pendergrastconsulting.com).

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[AGA Northern Virginia Home Page \(Virginia\)](#)
[AGA Montgomery/PG Home Page \(Maryland\)](#)
[MACPA Home Page \(Maryland\)](#)
[VSCPA Home Page \(Virginia\)](#)
[GWSCPA Home Page \(D.C.\)](#)
[AICPA Home Page](#)

AGA Accountability Outreach Committee (AOC)

AGA's vision is to advance government accountability. The Accountability Outreach Committee will spearhead AGA's performance and accountability programs to the chapter members and the community. To date AGA promotes three primary accountability and performance programs:

- 1) Certificate of Excellence in Accountability Report Review Program (CEAR)– Federal Government Focus <http://www.agacgfm.org/performance/cear/>
- 2) Certificate of Achievement in Service Efforts and Accomplishments Report Review Program (SEA) – State and Local Government Focus <http://www.agacgfm.org/performance/sea/>
- 3) Citizen Centric Government Initiative <http://www.agacgfm.org/citizen/>

With increased awareness on public financial and performance awareness, the AGA National Executive Committee and AOC established the following goals to promote these programs:

- 1) Raise awareness and benefits of these programs within the DC chapter membership;
- 2) Encourage chapter members to implement the relevant program within their organization and actively seek the certification;
- 3) Encourage chapter members to participate in the programs as reviewers; and
- 4) Promote public awareness and confidence in the integrity, competency and professionalism of government accountability professionals.

Eric Ernest, Armando Mieses, and Wendy Morton-Huddleston will lead the AOC efforts. Information on how to contact the DC Chapter AOC is listed below in brief biographies.



Eric Ernest: Eric is a Director of Assurance Services at McConnell & Jones LLP. He has more than 19 years of experience in accounting and financial audits for a variety of industries in the private sector as well as state and local governments and not-for-profit organizations. For the past 10 years his area of focus has been financial and compliance audits for employee benefit pension and welfare plans of private and publicly traded companies, federal, state and local government agencies and not-for-profit organizations. He has also performed financial and compliance audits for state and local agencies with an emphasis on institutes of higher education. Eric is a member of the American Institute of Certified Public Accountants, Association of Government

Accountants (AGA), and a Fellow of the Association of Chartered Certified Accountants, UK. He has a Bachelor's Degree in Accounting & Finance from Middlesex University, London and has previously worked in the Assurance divisions of PricewaterhouseCoopers and Deloitte & Touché in the UK. He has also served as a member of the Committee for Double Taxation Treaties for the Cyprus Offshore Enterprises Association. Eric can be reached at ernest@mjlm.com or at 301-452-7177.

Accountability Outreach Committee (cont'd)



Armando Mieleles: Armando is an audit senior manager at KPMG's Federal Audit Practice in the Washington, DC office. His 15 years of experience includes 13 years focused on performing Chief Financial Officers (CFO) Act financial statements audits and advisory services to Federal agencies. Armando has provided professional audit services to several Federal agencies in accordance with FASAB, OMB and GAO promulgated standards and regulations. His main area of expertise is Federal Credit Reform Act (FCRA) accounting and auditing. Armando is also a KPMG local office training developer and instructor in the areas of Federal accounting and auditing to include: Accounting and Auditing Credit Reform Programs; Budgetary and Proprietary Accounting; and Financial Reporting. He has served as KPMG National Instructor and has participated in many national trainings teaching audit methodology and Federal industry related topics. Armando is a Certified Public Accountant (CPA) and a Certified Government Financial Manager (CGFM). He is also an Executive Fellow with the KPMG Government Institute. Armando can be reached at amieleles@kpmg.com or at 202-533-8004.



Wendy Morton- Huddleston: Wendy is currently a Principal at Grant Thornton. She has over fourteen years of professional experience in project management, Federal financial management, business process reengineering, performance management, and strategic planning. She is a Certified Government Financial Manager (CGFM) and Project Management Professional (PMP). Her outstanding leadership and technical abilities have been recognized by receiving numerous recognitions in the Federal and private sectors. Ms. Morton-Huddleston holds a B.S. in Finance, MBA in Management, M.S in Finance, and an Executive Leadership Certificate from Cornell University. Ms. Morton-Huddleston is an active member of the Association of Government Accountants, Project Management Institute, American Institute of Certified Public Accountants, and Toastmasters International. Wendy can be contacted by sending an email to Wendy.Morton-Huddleston@us.gt.com or at 703-637-2853.

Community Service

The Community Services Committee will sponsor a happy hour on Friday the 23rd at a local "watering hole" about the Brain Tumor Foundation. hopefully with a guest speaker and door prizes.

For info, contact Stu Eisenman, M.Ed at 240 994 2357.

AGA National Awards

AGA Seeks Nominations for National Awards; Submission Deadline is Oct. 31

Help AGA recognize financial professionals in all three levels of government and the private sector who have made outstanding contributions to the field. You might even consider nominating yourself.

These awards will be presented at AGA's 10th Annual National Leadership Conference, scheduled for Feb. 16-17, 2012 at the Ronald Reagan Building and International Trade Center in Washington, D.C.

[Submit your nominations today.](#) Nominees do not have to be members of AGA.

Federal Leadership Awards

- Distinguished Federal Leadership Award--Formally recognizes individuals in either the legislative or executive branch who have made outstanding contributions to enhancing government financial management.
- Elmer Staats Award--Recognizes the cumulative achievements of federal professionals who throughout their career have served as a role model for others and who have consistently exhibited the highest personal and professional standards.
- Andy Barr Award--Formally recognizes the cumulative achievements of private sector individuals who throughout their career have served as a role model for others and who have consistently exhibited the highest personal and professional standards.

State and Local Leadership Awards

- Excellence in Government Leadership Award--Recognizes the cumulative achievements of a state or local government professional who throughout his/her public career has served as a role model for others and has consistently exhibited the highest personal and professional standards.
- William R. Snodgrass Distinguished Leadership Award--Recognizes the outstanding leadership of individuals in state government that led to improved financial management practices, policies, systems or operations and consistently exhibited the highest personal and professional standards.
- Distinguished Local Government Leadership Award--Formally recognizes the outstanding leadership of individuals in local government that led to improved financial management practices, policies, systems or operations and consistently exhibited the highest personal and professional standards.

AGA National Awards (cont'd)

Private Sector Leadership Awards

- Private Sector Financial Excellence Award--Recognizes the cumulative achievements of private sector professionals who throughout their careers have served as a role model for others and have consistently exhibited personal and professional standards.

Nomination forms and other details can be found on [AGA's website](#). Note that an electronic version of the nominee's photo (in JPG format, 300 dpi or better) must accompany the nomination package.

Deadline is Oct. 31.

Questions can be directed to Louise Kapelewski at lkapelewski@agacgfm.org
or 800.AGA.7211, ext. 321.

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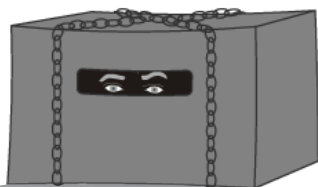
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Inside the Black Box

by Simcha Kuritzky, CGFM CPA



Deferred Maintenance and Repairs

Introduction

The political situation has changed dramatically over the last year. Before, it was difficult to focus Congress' attention on the huge future liabilities in our entitlement programs; now it is front and center in the political debate. Another future liability, which has not received much attention in the federal government, is deferred maintenance and repairs (DM&R).

Definition

When any entity purchases an asset, they anticipate expenditures to maintain it. If someone spent all of their money on a car, they would quickly discover that it isn't very useful without money for gasoline, and even if they can scrape that together, there's oil changes, tune-ups and so on. These costs generally go up as the asset ages. Governments that maintain fleets of vehicles, or many buildings, have good statistics on what it takes to keep them operational. In an ideal world, an agency would receive funding for purchasing an asset only if future funding were guaranteed to maintain it.

Our world is far from ideal, and with the budget crisis, funding that may have been automatic is now under scrutiny. The nearly perpetual continuing resolutions aren't much help. One of the time-honored ways of making do with less is to skimp on maintenance. Going back to the car example, switching from oil changes every 3 months to every 6 months runs only a slight risk of damaging a car, but taking cars out of service because there aren't funds to repair them will impact the ability to fulfill the agency's mission. The problem is exacerbated when management expects to be rotated in a couple years to another assignment—the opportunity to bring costs down in the short run at the expense of the next manager's budget may be very tempting.

The Federal Response

The Federal Accounting Standards Advisory Board has issued a number of standards on this subject, starting with SFFAS 6 Accounting for Property, Plant, and Equipment, and there is an exposure draft out now. The focus is on the amount of the cost of maintenance and repairs that have been deferred, which are supplemental information. Federal agencies do not book DM&R.

If FASAB determined that agencies which had material amounts of DM&R should book it, the agencies would probably debit 6790 Other Expenses Not Requiring Budgetary Resources and credit 2990 Other Liabilities without Related Budgetary Obligations (unless new SGL accounts were added for the purpose). If agencies' management were judged by the bottom line (as most private-sector companies are), then booking DM&R expense would take the incentive out of skimping on maintenance and repairs in the short run. However, for agencies the real bottom line is the budget, and with the federal government using a modified cash-based budget, DM&R is irrelevant. Only forcing the agency to obligate the standard amount of maintenance and repairs (expending only what was actually performed) would take the incentive out of skimping, but agencies can't overspend their budgets the way private companies can incur net losses, so this cure would be worse than the disease—the agency mission would likely be more seriously impaired by requiring the obligation of maintenance than by allowing agencies to skimp.

Inside the Black Box (Cont'd)

Analogies

Some accountants liken DM&R to depreciation. While both spread costs associated with owning an asset over time, depreciation allocates past expenditures across multiple years whereas DM&R incurs charges this year for future years' expected expenditures. If the agency decides to abandon the asset (or it is destroyed in a disaster), those expenditures may never be incurred. The estimate of what it takes to keep an asset in good working order may also be inaccurate, or could be radically changed by new technology. What this means is that depreciation uses hard (certain) numbers, only estimating the period of time over which to allocate them and the allocation method, whereas a standard maintenance charge is a soft number that becomes reasonably certain only with a statistically significant population.

In the world of state and local governments, where facilities may be managed by contractors or held in special capital funds, DM&R is also reported in the footnotes. Many governments routinely defer major repairs until they are substantial because it is easier to fund them with a special bond issue than to allocate resources from the general fund.

Conclusion

DM&R may not have the political punch of Social Security and Medicare, but our crumbling infrastructure have been on GAO's radar for years. Part of the Recovery Act was devoted to repair and maintenance projects, but that funding is mostly spent and there's much more to do. I'm afraid that in the current political climate, DM&R is one future liability that is likely to get worse, even as politicians focus on others like it.

Simcha Kuritzky

Simcha Kuritzky, CGFM CPA

Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to Simcha.Kuritzky@CGIFederal.com, and not to the AGA.

This column is provided as part of a free exchange of ideas in federal accounting, and is not reviewed substantively before publication.

Snapshots

EARLY CAREERS



Membership

AGA DC is pleased to announce that our kick-off event is a jointly sponsored (NOVA, DC, and PG Montgomery Co.) picnic at Haines Point Park in Washington DC. This event will provide an opportunity to relax with friends and co-workers, to meet and network with the sister chapters' EC members, and to enjoy free Famous Dave's bar-b-q! The event details are below.



Date/Time: September 10/12:00 -3:00 PM

Place: Haines Point Park (Washington DC)

Food: Famous Dave's

What to Bring: Your friends/coworkers & any game that you may want to play

RSVP Date: September 1 (email addresses are below)

RSVP: sgwillsusa@yahoo.com

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Meetings Team

Ryan Bolz



The Meetings Committee would like to once again welcome everyone back to Clyde's Restaurant of Gallery Place for another great series of luncheons this year. There is an excellent line up of speakers planned to deliver some great messages to the AGA DC Chapter. For the September luncheon, please ensure to sign-up early, as we expect a packed crowd as usual. Also, make sure you get to Clyde's around 11:30am to allow enough time to get situated and enjoy the 3-course meal that is offered.

Mark Kandra



We shall see you September 21 at Clyde's – Gallery Place/Chinatown.

Best Regards,

Ryan Bolz and Mark Kandra

**Ryan Bolz, Mark Kandra
Meeting Team**

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Calendar of Events - 2011/2012 Program Year

| Month | Luncheons | Community Service | Education / CGFM | Membership Services | Early Careers | CEC Meetings |
|-----------|---|-------------------|------------------|---------------------|---------------|---|
| September | 21 | | | | | |
| | September Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: Nancy Fleetwood CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| October | 25 | | | | | |
| | October Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: TBA CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| November | | | | | | |
| | | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| December | 7 | | | | | |
| | December Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: TBA CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| January | 24 | | | | | |
| | January Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: TBA CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |

Calendar of Events - 2011/2012 Program Year

| Month | Luncheons | Community Service | Education / CGFM | Membership Services | Early Careers | CEC Meetings |
|----------|--|-------------------|------------------|---------------------|---------------|---|
| February | 15 | | | | | |
| | February Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: TBA CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| March | 20 | | | | | |
| | March Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: TBA CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| April | 18 | | | | | |
| | April Luncheon Location: Clyde's of Gallery Place Time: 11:30am - 1:30pm Speaker: TBA CPE: 1.0 | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| May | | | | | | |
| | | | | | | Teleconference #: 888-283-7402 Access code:2809637 12:00 - 1:00pm |
| June | | | | | | |
| | Awards Gala Location: TBA Time: TBA | | | | | |
| July | | | | | | |
| | | | | | | |

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