

The Washington Chapter's May luncheon featured the annual recognition of our Past Presidents, presentation of awards and scholarships, and the introduction of Chapter officers for program year 1995-1996 (see the article and photos on page 7 and 8). After receiving the gavel from President Pat Wensel, President-Elect Evelyn Brown gave the following remarks:

On behalf of the Washington Chapter I would like to express our sincere appreciation to Patricia Wensel, the soon to be most recent addition to the list of Past Presidents, for her truly outstanding leadership to the Washington Chapter and her contributions to the Association of Government Accountants (AGA). I look forward to her extraordinary talents passing over in the upcoming year. Through Pat and her predecessors we have realized the fruits of the outstanding programs and traditions that have been initiated and implemented throughout the history of AGA.



Evelyn Brown, President-Elect and Pat Wensel, President

There are tentative plans for next year's activities, and I underscore the word tentative, because we are still open to suggestions from the membership. Some of the areas of focus in the upcoming year include:

- Membership and expansion.
- Expanded membership in the Certified Government Financial Manager Certification Program. (If you hold it, use it. Update your business cards, letterhead, signatures, etc.)
- Information sharing and financial management initiatives.

I know that I can count on all of you to volunteer, but just in case you are bashful, you can always call, write, fax, or use other communication devices to provide your name and identify your commitment to participate in our upcoming education and community service programs. As individuals, we want to improve our professional development. As financial managers, we are ever mindful of the image of the financial manager and we know that we can improve on that image by sharing our talents with others in our community, as well as by working with our mentor program.

In the September 1995 issue of the newsletter, I will list the various programs and committees and the details on our goals and objectives for the year. So, during your restful summer, share your ideas with me, and I will make sure that they are included in our program for the 1995-1996 year. Please remember that our membership is the lifeblood of the organization and certainly our customer service, especially service to our members, is paramount to the continuing success and existence of the organization. We look forward to seeing you in September and working with you in the premier professional organization devoted to improving financial management at all levels.

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The President's Message.....



Pat Wensel, CGFM

We also sponsored a Career Awareness Day. Many peoples were involved. I would like to thank everyone who participated in the event, especially the Department of Commerce for hosting the function. Photos of both of these events appears on page 11.

If you have not done so yet, please take note of the survey questionnaire from the last newsletter, and provide your much needed input. **Bill Anderson**, our communications director did an outstanding job of developing this questionnaire but only you can make it successful. Our incoming executive council values and needs your input.

I want to take this opportunity to thank all of this year's officers and board members for their support and dedication. They are the ones who really made this year the success that it has been. They deserve most of the credit for making me look good. First, our officers, **Evelyn Brown** - President-Elect, **Larry Wilson** - Past President, **Bob Lee** - Treasurer, **Janet McBride** - Assistant Treasurer & next year's Treasurer, and **Cis Kuennen** - Secretary; next our Directors who have served their two year term: **Mitch Laine** - Budget and Finance, **Peter Ben Ezra** - Publications, **I-Ming Clark** - Administration, **Jeff Williams** - Community Service (reelected for another term), **Gary Amlin** - Chapter Service (new president-elect); and finally, directors you will see again next year as they complete their second year: **Russ Morris** - Program Chair - had a wonderful program of speakers and everyone of them showed up for the presentation as announced in the newsletter, **Dan Murrin** - Education - who has sponsored five educational events this year, **Eva Williams** - Membership, **Jim Naughton** - Professional Services including our research committee chair **Bob Clark**, and **Bill Anderson** - Communications.

At the awards luncheon I especially recognized two Executive Council members, **Cis Kuennen** our secretary and official photographer. Cis has devoted a lot of time and effort to ensuring that everything got done and got done on time. I think you'll agree with me that the photographs have contributed a lot to our newsletter. I also recognized **Bob Buchanan** our newsletter editor. I hope you've noticed that the size of the newsletter has grown and that's because there has been so much information provided that members want published. I think that is a measure of Bob's success. In addition, because there were so many things still coming in, Bob agreed to issue this June newsletter. I also want to thank Assistant Editor, **Mike Sciortino** for his able assistance, even working via modem from out of town on vacation to meet our publication deadlines.

Now I'd like to recognize some other really special people for their support and hard work in support of the Washington Chapter:

(See PRESIDENT'S MESSAGE, page 3)

(PRESIDENT'S MESSAGE, from page 2)

Warren Cottingham and his committee did an outstanding job in organizing and executing our monthly meetings. A great deal of effort is required to ensure that all the little details of registration and lunch menus are accomplished, and Warren has done an outstanding job in accomplishing all those things. Warren helped me recognize **Heinz Koebke** and the **Touchdown Club** for their ten years of outstanding service from 1985 to 1995. We bestowed honorary membership in the Washington Chapter of AGA on Heinz.

There are a lot of others that I would also like to recognize for all their efforts on behalf of the Washington Chapter: our auditors - **Price Waterhouse** and partner **Paul Lohneis**, **Patty Fisher** who was the audit manager, and auditor-in-charge, **Jennifer Ahn**. We have enclosed a copy of the most recent audit report as an insert to this newsletter. I also thank Price Waterhouse for coordinating our two-day financial system seminar, and I especially thank **Virginia Murphy** and **Meera Ramachandran** for the help with those seminars.

I want to recognize **Ernst & Young** who also supported all of our educational events. They assembled training materials, designed brochures, mailed flyers, and handled all the unseen things that make an event successful. Thanks to **Arthur Anderson** and **Larry Albert**, and **DCICPA** and **Doris Chew** for cosponsoring one of our educational events. I want to thank **Beta Alpha Psi** and **Darrell Poplock**, **Neil Tierney**, and **GWU** for hosting two of our very successful educational events.

Thanks to **Urbach Kahn & Werlin** who offered to sponsor our small business course. I especially want to recognize partner **Maureen Smith** and **Roger Von Elm** who cochaired the effort with **Andy Killgore** of the Government Printing Office. Although we had to postpone the course until early fall, Andy and Roger and their committee put together a marvelous course. Many thanks to **G.L. Associates** and **Sam Mok** who has arranged meeting spaces for our monthly board meetings and has been there to help us in so many unseen ways.

But these are not all of the people who contributed so generously of their time and efforts. I also recognize all those who have not been specifically mentioned including our VITA volunteers and all those who served on committees that helped make our events possible. I hope you will be as helpful to next year's Executive Council as you have been to me. Thanks for a wonderful year. **SEE ALL OF YOU AT THE PDC.**

Pat Wensel, CGFM

..... **HIGHLIGHTS OF THE APRIL 26, 1995 EXECUTIVE COUNCIL MEETING**

- The Executive Council approved on behalf of the Chapter a donation of \$1,000 to be forwarded by National to the Oklahoma City Chapter to assist victims of the Oklahoma City Federal Building bombing. Three AGA members were employed in the federal building and one member was injured.
- The Council also discussed the fact that 51 AGA members and 73 non-members attended the JFMIP Framework for Federal Financial Management Systems educational workshop held April 10th and 11th at George Washington University.
- It was reported that on May 4th and 5th, in conjunction with Public Service Recognition Week, volunteers from the Washington Chapter will assist in staffing AGA's community service booth.
- The final item was that consideration will be given next year to creating a scholarship endowment.
- The May 24th Executive Council Meeting will be the annual transition meeting for outgoing and incoming Chapter officers.

Cis Kuennen

**Our Chapter has earned 13,728 points
in the Chapter Recognition Program through April 1995**

DONATION TO THE OKLAHOMA CITY CHAPTER.....

As mentioned in the President's Message and in the highlights of the Executive Council Meeting, the Council approved a donation to assist the victims of the Oklahoma City federal building bombing. Below is National's letter to Vonna K. Anderson, President of the Oklahoma City Chapter.

**ASSOCIATION of
GOVERNMENT
ACCOUNTANTS**

11 May 1995

Vonna K. Anderson, President
Oklahoma City Chapter, AGA
1612 West Rulane Drive
Midwest City, OK 73110

Dear Vonna:

I am pleased to enclose our \$6,042 check representing contributions from 24 chapters, two individuals and the National Office to assist victims of the bombing of the federal building in Oklahoma City. Also enclosed is a list of contributors.

Speaking on behalf of them, we are gratified with the response shown by these voluntary contributions which evidence the generosity and concern of our organization for those affected the tragic events of last month. We know the Oklahoma City Chapter will expend this money in the most effective manner to benefit those in need of assistance.

Vonna, if there are any further ways AGA can be of help, please let me know.

Sincerely yours,


THOMAS L. WOODS
Executive Director

cc: C. McShan
V. Brizendine
Contributors

2200 Mount Vernon Avenue • Alexandria, Virginia 22301 • (703) 684-6931 • (800) AGA-7211 • FAX (703) 548-9367

.....NEW ON FINANCENET

FinanceNet is the information network that links and informs public finance professionals on the Internet. A feature article in the May edition of *PC Computing Magazine* (Ziff-Davis Pub) lists the FinanceNet Web site as among the 101 best of the 2 million sites on the entire Internet as ranked by the magazine's board of editors. FinanceNet was #38 of 101 sites chosen.

NEW GOVERNMENT ASSET SALES WWW PAGE AND LISTSERVER

FinanceNet is now reaching out to the general public in offering a "one-stop-shop" for information on the sale of all manner of public assets from real property and loans to planes, boats, cars, jewelry, and just about anything that any government, federal, state, local, or international, will be offering for sale to the general public electronically.

This effort to build marketing efficiencies and reduce the cost to taxpayer's of offering these assets for sale is an outgrowth of the broader FinanceNet mission to improve the accountability and stewardship of public resources. Information will be provided here not only on items and inventory directly available for sale by government entities, but also as announcements for sales events and public auctions all around the world.

The GovSales Public Mailing List. You can subscribe to our free public listserver for "GovSales" and begin to automatically receive many of these sales and auction announcements and notices directly by email.

To subscribe, in the first line of the body of an email message send the following: subscribe govsales yourfirstname yourlastname then address and send the message to: LISTPROC@financenet.gov

You can also visit our FinanceNet World Wide Web page for Government Asset Sales which is populated with scores of useful documents, guidance, and general resources for those seeking to acquire Government assets of all kinds. FinanceNet will be the Internet "clearing house" for all such public offerings of Government assets, all in one location.

The URL is: <http://www.financenet.gov/sales.htm>

The general URL for FinanceNet is: <http://www.financenet.gov/>

Information on all FinanceNet public listservers are now listed on the gopher server's main directory tree at: /FinanceNet Public Mailing Lists. FinanceNet encourages state and local governments and educational institutions to participate in this important "reinvention initiative" by promoting participation in FinanceNet's public mailing lists and by supplying financial documents and/or exchanging pointers between electronic libraries.

Visit our URLs: <http://www.financenet.gov/>
<gopher://gopher.financenet.gov/>
<ftp://ftp.financenet.gov/> and point newsreaders to news.financenet.gov

The Center for Applied Financial Management - June - July 1995 Courses

June 1995

- 12 Basic Accounting Concepts
- 13-14 SF 224
- 19-20 Dollars and \$ense
- 21 Fundamentals of Cash Management
- 22-23 Appropriations Law
- 29-30 SF 1219/1220

July 1995

- 6 Managing Your Imprest Funds
- 11 Basic Accounting Concepts
- 12-14 Accrual World
- 17-18 Budget Execution Game *
- 26-27 Dollars and \$ense
- 28 Reconciling Differences

* New course

To register for CENTER courses, submit an SF-182 to the Registrar, The Center For Applied Financial Management, 1411 K Street, N.W., Room 1100, Washington, DC 20005. All classes are held at 1411 K Street, N.W., 11th Floor, unless otherwise noted. For information, call (202) 874-9560.

WHAT'S NEW ON IGNET

The following changes have been made to the IGnet gopher (point to gopher://www.sbaonline.sba.gov):

5/14/95 SINGLE AUDIT LIBRARY – This is a new section on the main menu, incorporating into IGnet the Single Audit Bulletin Board system developed by the National Intergovernmental Audit Forum. The system brings together in one place a comprehensive set of 30 documents on single audit. The documents include PCIE position statements, Federal IG guidelines for single audit, OMB circulars relevant to single audit, GAO and PCIE studies of single audit, CFDA program categories, and a NIAF handbook on how to procure single audits.

5/14/95 THE REST OF INTERNET – Added two new pointers:

- Catalog of Federal Domestic Assistance, with a search utility
- US Government gophers, via Library of Congress Marvel server

5/14/95 AUDIT LIBRARY / REPORTS / NATIONAL SCIENCE FOUNDATION – Added three reports:

- Engineering Research Centers and Science Technology Centers
- Grant Proposal Processing Time
- Questioned Payments for Consultants by Educational Foundation

5/14/95 AUDIT LIBRARY / REPORTS / DOE – Added audit report on DOE's Environmental Molecular Sciences Laboratory.

5/14/95 INVESTIGATIONS LIBRARY – Added a pointer to the National Criminal Justice Reference Service gopher, which contains a variety of resources from the National Institute of Justice, the research and development agency of the U.S. Department of Justice.

John Dye, Deputy AIGA, SBA Office of Inspector General Director of IGnet, an Internet system for the IG community ([gopher to <www.sbaonline.sba.gov>](mailto:gopher://www.sbaonline.sba.gov)); ledye@fred.net; (202) 205-7431.

.....AGA AND COOPERS AND LYBRAND SPONSOR CFO ACT SURVEY

The Association of Government Accountants (AGA), together with Coopers & Lybrand L.L.P. (C&L), is sponsoring a survey of the offices of Government Chief Financial Officers and Inspectors General. AGA's intention is to conduct an independent assessment of the progress to date, and the challenges remaining, toward full implementation of the Chief Financial Officers Act of 1990 and other related legislation.

One of the interesting aspects of this survey is that part of the survey will be directed at CFO customers—members of Congressional oversight, authorizations, and appropriations committees, and program managers within each Federal agency. CFOs will be asked to select which program managers they want to participate in the survey.

During March, AGA and C&L hosted two focus group sessions of 10-15 participants each—one for members of CFO offices and another for members of IG offices. These half-day sessions were used as a forum to discuss implementation issues and other areas of interest to CFOs and IGs. Input from these sessions was used in designing the survey so as to maximize its value for the entirety of the CFO and IG communities. Then during April, several Federal agencies piloted the survey and their comments were incorporated into the final survey instrument.

All participant responses are confidential and only aggregate results will be published in the final report. The final report will be published in late summer and each participating agency will be provided an individualized report detailing where the respective agency stands in relation to other agencies.

Every government agency which falls under the requirements of the CFO Act will be contacted during late May and early June and will be asked to participate. We ask that you support this worthwhile effort and agree to participate when a C&L representative calls. Requests for additional information may be directed to Andy West (C&L) at (703) 918-3614.

| | | |
|-------------------------------------|------------------|------------------|
| Small business workshop expense | 1,010 | 0 |
| Budget, finance, and administrative | 6,149 | 8,195 |
| Community Outreach | 4,963 | 4,330 |
| Member services | <u>631</u> | <u>616</u> |
| Total expenses | <u>57,053</u> | <u>65,903</u> |
| Excess of revenue over expenses | 31,885 | 9,839 |
| Fund balance, beginning of year | <u>54,575</u> | <u>44,736</u> |
| Fund balance, end of year | <u>\$ 86,460</u> | <u>\$ 54,575</u> |

The accompanying notes are an integral part of these statements.

Notes to Financial Statements - June 30, 1994

Note 1 - Entity

The Association of Government Accountants - Washington Chapter (the Chapter) is a nonprofit corporation without capital stock incorporated under the District of Columbia Non-profit Corporation Act. It is tax exempt under Section 501 (c) (6) of the Internal Revenue Code of 1954.

The Chapter's activities are performed by members and others who volunteer their time and services. It has no employees.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting - These financial statements have been prepared to report the Chapter's activities on a modified cash basis, a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). For the Chapter, the primary difference between GAAP and the modified cash basis is in the recognition of revenues for membership dues. Specifically, under the modified cash basis, revenues for membership dues are recognized when the payment is received; under GAAP, dues would be recognized over the period to which the dues relate.

Reclassifications have been made to the 1993 financial statements to conform to the presentation used in 1994.

Note 3- Revenue

Membership dues, Other revenues, and Accounts receivable - Membership dues are assessed and collected by the National Office of the Association of Government Accountants (AGA) as part of each AGA member's annual dues. Local chapters receive their share of the dues from the National Office. Chapter dues are recognized as revenue when received.

With the exception of revenues related to Chapter-sponsored education and training seminars, revenues for other Chapter activities, for the Chapter's share of National AGA conferences (Note 5), and Interest are recorded when received. Chapter-sponsored education and training seminar revenues are recognized based on attendance. Accounts receivable for attendance fees billed to Federal agencies or individual participants are established at the time a Chapter-sponsored education and training seminar is held.

Of the \$1,601 interest income for fiscal year 1994, \$620 relates to investment income. The Chapter did not have investments in fiscal year 1993.

Note 4 - Expenses, Accounts Payable, and Other Matters

Expenses and Accounts Payable - A provision for education seminar accounts receivable deemed to be uncollectible is included in budget, finance, and administrative expense. The fiscal year 1994 and fiscal year 1993 provisions are \$1,496 and \$6,343, respectively. Accounts payable have been recorded for amounts due other AGA chapters as described in Note 5.

Other Matters - The value of time and services volunteered in support of the Chapter's activities is not reflected in the financial statements because it is not susceptible to objective measurement or evaluation.

Note 5 - Related Parties

Inter-chapter and Other AGA Activities - Three local AGA Chapters (D.C., Northern Virginia, Montgomery/Prince Georges) cosponsored a regional conference in February 1993. The Chapter collected all receipts and paid all expenses for the conference. In fiscal year 1993, the Chapter distributed \$5,450, and the remaining amounts due the other chapters at June 30, 1993, were reported as accounts payable of \$5,997. The close-out distribution for the conference was made June 30, 1994, in the amount of \$4,582.

Additionally, based on Chapter member attendance, AGA Chapters receive portions of the profits from nationally sponsored conferences. The Chapter reports these revenues when the cash is received because it is not possible to estimate the final amounts that will be distributed to the Chapter at year end.

Report of Independent Accountants

To the Executive Council

Association of Government Accountants - Washington Chapter

We have audited the accompanying statements of assets, liabilities, and fund balances modified cash basis of the Association of Government Accountants Washington Chapter (the Chapter) as of June 30, 1994 and 1993, and the related statements of revenue, expenses and changes in fund balance modified cash basis for the years then ended. These financial statements are the responsibility of the Chapter's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 2, these financial statements were prepared on a modified cash receipts and disbursements basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities of the Association of Government Accountants Washington Chapter at June 30, 1994 and 1993, and its revenue, expenses, and changes in its fund balance for the years then ended, on the basis of accounting described in Note 2.

Price Waterhouse LLP

Washington, D.C.
February 19, 1995

Association of Government Accountants - Washington Chapter Statements of Assets, Liabilities, and Fund Balances - Modified Cash Basis As of June 30, 1994 and June 30, 1993

| Assets | 1994 | 1993 |
|------------------------------------|------------------|------------------|
| Cash | \$ 54,000 | \$ 54,716 |
| Investments | 25,000 | 0 |
| Accounts receivable, net | <u>7,460</u> | <u>5,856</u> |
| Total assets | <u>\$ 86,460</u> | <u>\$ 60,572</u> |
| Liabilities and Fund Balance | | |
| Accounts payable | \$ 0 | \$ 5,997 |
| Fund balance | <u>86,460</u> | <u>54,575</u> |
| Total liabilities and fund balance | <u>\$ 86,460</u> | <u>\$ 60,572</u> |

Statements of Revenue, Expenses, and Changes in Fund Balance - Modified Cash Basis For Fiscal Years Ended June 30, 1994 and June 30, 1993

| Revenue (Note 3) | 1994 | 1993 |
|---|---------------|---------------|
| Education and training events | \$ 71,813 | \$ 57,082 |
| Monthly meetings | 7,491 | 10,049 |
| Membership dues | 7,683 | 6,119 |
| Education and training - Small Business | 350 | 1,850 |
| Interest income | <u>1,601</u> | <u>642</u> |
| Total revenue | <u>88,938</u> | <u>75,742</u> |
| Expenses (Note 4) | | |
| Conferences and seminars | 22,697 | 28,957 |
| Publications | 11,588 | 12,163 |
| Monthly programs | 10,015 | 11,642 |

(Continued on reverse)

ANNUAL AWARD RECIPIENTS

May's luncheon program focused on several Chapter individuals who have achieved outstanding accomplishment in financial management, provided exemplary service to our community, and served the Chapter in an extraordinary manner. The 36th Annual Awards Program featured the presentation of awards to the following people. The Achievement of the Year award for leadership or outstanding achievement in developing, implementing, and improving financial management in the Federal Government was presented to Robyn L. Seaton, Acting Chief, Federal Financial Systems Branch, Office of Federal Financial



Left to right; Pat Wensel, Gary W. Amlin, and Robyn L. Seaton

Management, Office of Management and Budget. Ms. Seaton was recognized for her extraordinary dedication and intellectual leadership in preparing the "Framework for Federal Financial Management Systems" published by the JFMIP in January of 1995.

The award for Education and Training, established to honor people who have made significant contributions to the education and training of government financial managers, was presented to Charlotte L. Turner, Chief, Funds Control Branch, Division of Budget and Analysis, U.S. Nuclear Regulatory Com-

mission. Ms. Turner was recognized for outstanding contributions in developing and coordinating training courses, workshops, and a videotaped financial management presentation. Ms. Turner was not able to accept her award in person during the award ceremony.

A new award, the Ronald J. Lynch Memorial Scholarship, was presented to Mark W. Duda, an auditor in the Department of Treasury's, Office of the Inspector General. The award was presented to Mr. Duda by Ron Lynch's son and daughter, James M. Lynch and Mary Lynch Barrett.

Two \$1,000 scholarships were presented by Luis Vazquez, Scholarship Committee Chairman to Samfangitha Krishnamurthi of American University, and Tony R. Spires of Howard University.

Recognized for providing outstanding support to the Chapter were Clarissa A. Kuennen, U.S. Geological Survey, for her invaluable assistance as Executive Council Secretary, and Robert L. Buchanan, OGDEN Government Services, for his work as Editor of the Chapter newsletter.

Also recognized were numerous community service volunteers, and numerous past presidents who were in attendance.



Left to right; James M. Lynch, Mary Lynch Barrett, and Mark W. Duda

(See the next page for more photos)

(More photos)



Left to right; Samfangitha Krishnamurthi; Pat Wensel, President; and Luis Vazquez, Scholarship Committee Chairman



Left to right; Tony R. Spires and Jeff Williams, Director for Community Outreach



Many past presidents attended the luncheon. At left are some of those who attended. Left to right are Robert Pewanick, Doris Chew, T. Jack Gary, Thomas Mundell, Samuel Mok, Virginia Robinson, Gerald Murphy, Pat Wensel, Susan Lee, and James Hickey

..... WELCOME TO OUR NEW MEMBERS

| Member | Organization | Sponsor |
|------------------------|------------------------|------------------------|
| Myrna M. Aragon | Dept. of State | |
| Carol Baker | Customs Service | Linda Lloyd |
| Michelle Bennett | Treasury - FMS | Dan McGrath |
| Lawrence E. Carter | Fed. Energy Reg. Comm. | |
| Thomas A. Coccozza | Coopers & Lybrand | |
| Deborah Cohen | Treasury - BPD | Pat Wensel |
| Sandra Fry | DHHS | Lisa Walsh |
| Jerry J. Garbinski | Treasury - OIG | |
| Larry Goode | Grant Thornton | R. B. Willett |
| Brian L. Green | DOD - IG | |
| Lyle G. Hageman | FBI | R. B. Willett |
| Stephen J. Holst | IRS | Eva Williams |
| Michael F. Johnson | Library of Congress | Pat Wensel |
| Pothen Joseph | FDA | |
| Margo Lamphere | USDA - Forest Service | William Ensign |
| Joy E. Lerner | Self employed | Rob Jones |
| Thomas J. McCaughey | Commerce | Antoine-Jabre Elachkar |
| Gordon Peterson | Education | Eva Williams |
| Constance C. Punderson | RTC/FDIC | Jami Swiggart |
| Meera Ramachandran | Price Waterhouse | Virginia Murphy |
| Fred Silbernagel | Bond Bebbe | Eva Williams |
| Elaine Mae Slauch | NASA | Mary Ellen Wagner |
| Sanjay Srikanth | Price Waterhouse | Virginia Murphy |
| Margaret L. Zilius | USAID | Tom Mundell |

THE CENTER FOR APPLIED FINANCIAL MANAGEMENT SEMINARS.....

1995 Year-End Closing Seminar
Hyatt Regency Bethesda Metro Center
August 15, 1995
\$150.00

The Year-End Closing Seminar offered by The Center for Applied Financial Management of Treasury's Financial Management Service, provides guidance to agencies required to submit financial statements. The 1995 session categories and preliminary topics include our most requested sessions, as well as new subjects. The 1995 topic areas include: Financial Reports, OMB Reports, Accounting Systems, and Future Directions. For more information, call The Center at (202) 874-9560.

****Note: Date Change** 5th Annual Government Financial Management Conference**
Theme: . . . more than accounting
Hyatt Regency Bethesda Metro Center
August 16-18, 1995
\$495.00

The Government Financial Management Conference provides an opportunity to meet with colleagues from varied organizations to exchange leading-edge information. The 1995 conference will cover current issues that affect your organization, including: Government Performance and Results Act, National Performance Review, and Congressional Updates; FASAB: the New Accounting Standards; audited financial statements; managing human resources; new technologies in financial systems; perspectives for program managers; and much more. For more information, call The Center at (202) 874-9560.

WARNING: INTERNET CAN BE HAZARDOUS TO YOUR WORK! Jeffrey A. Mallan

Are you doing business on the Internet? Are you transmitting confidential or sensitive documents over the Internet? Are you transmitting reports that may cause embarrassment if they fall into the wrong hands? These are some questions you need to ask yourself when using the Internet.

For the past two decades, computer hackers-turned-criminal have been the pirates of the "Tech Age." They are known to break into voice-mail boxes, run up telephone charges, create and disburse computer viruses, send an "e-mail bomb" to shut down a business's computer system, and, of course, pirate software.

Without proper safeguards, a hacker can obtain sensitive information from one's e-mail files and publicize that information across the Internet, causing possible embarrassment to an individual, company, or government agency. Computer security is becoming the key issue in terms of the Internet. From an article on "Cyber Gangs," in the Rocky Mountain News, Drew Taubman, executive director of the Electronic Frontier Foundation, a Washington, D.C.-based think tank devoted to issues affecting cyberspace, stated, "Security on the Internet is not good enough." The article goes on to tell how a gang of hackers "put the spook" into a lot of people, including TRW, Martin Marietta Missile Group, New York Telephone, and Southwestern Bell. The gang of hackers entered the computer systems of all these companies and also infiltrated the Secret Service and the FBI. The article also discusses the "Four Horsemen of the Internet" (child pornographers, money launderers, terrorists, and drug dealers).



Computer experts state that the Internet and its equivalent on-line services offer a ripe target for sophisticated computer hackers. The New York Times reported recent Internet break-ins that join thousands of computer crimes at corporations. In addition, they reported computer hackers intruded hundreds of sensitive but unclassified computer systems

operated by the Defense Department. Even America On-line officials acknowledge that some computer hackers had managed to assume some administrative powers on their network. In another case, federal law enforcement agents apprehended Kevin D. Mitnick, a 31-year-old computer expert accused of a crime spree that includes stealing more than 20,000 credit card numbers from computer systems around the nation. Just weeks before he was caught, Mitnick had wormed his way into a small San Francisco computer network, known as the "Well," consisting of about 11,000 users. He had been reading the electronic mail of the network's subscribers and using Well accounts as camouflage for remote attacks on computers across the Internet.

Some precautionary tactics that can be used by companies to protect their information are encryption systems, security barriers, and integrity checks. Encryption is the process of changing information (plain text) so that it becomes "coded." The use of encryption systems are restricted by the United States government who worries that advanced encryption technology would fall into the hands of the "Four Horsemen of the Internet." Computer security barriers, such as "firewalls," can be constructed to prevent hackers from gaining access to a firm's critical data.

Also, there are improving methods of integrity/identification checks before an individual can log on a system.

Individuals must use caution and common sense when using networks like the Internet. In my office, we use the Enterprise Local Area Network (LAN). The Microsoft Windows Network software on the personal computers (PCs) has a "sharing option" which allows others access to an individual's files. Though the Enterprise LAN is DoD-wide, I suggested co-workers disengage the "sharing option" to their PC files, since they may have sensitive audit report files located in their PCs. Other network software, used to access the Internet, may also have this "sharing option." If your PC contains sensitive information, my advice is to disengage the option. Another precaution may be for individuals to log off the network when away from their PCs.

As more people and businesses join the Internet, easy access and self-governing may become more difficult. So, let the user beware! And remember, practice safe computing! *Reprinted from the April 1995 issue of Mile Hi Lites, the newsletter of the Denver Chapter of AGA.*

PDC REPORTERS NEEDED

Because many of our members cannot attend the PDC in San Diego, we're planning an August issue of the

Washington Connection to report on the conference. We need reporters. If you're attending and

would be willing to report on a session, please call one of the editor numbers on the back page of this newsletter or send an email message to: aganewsltr@aol.com. We'd appreciate your input.



COMMUNITY SERVICE ACTIVITIES

CAREER AWARENESS DAY

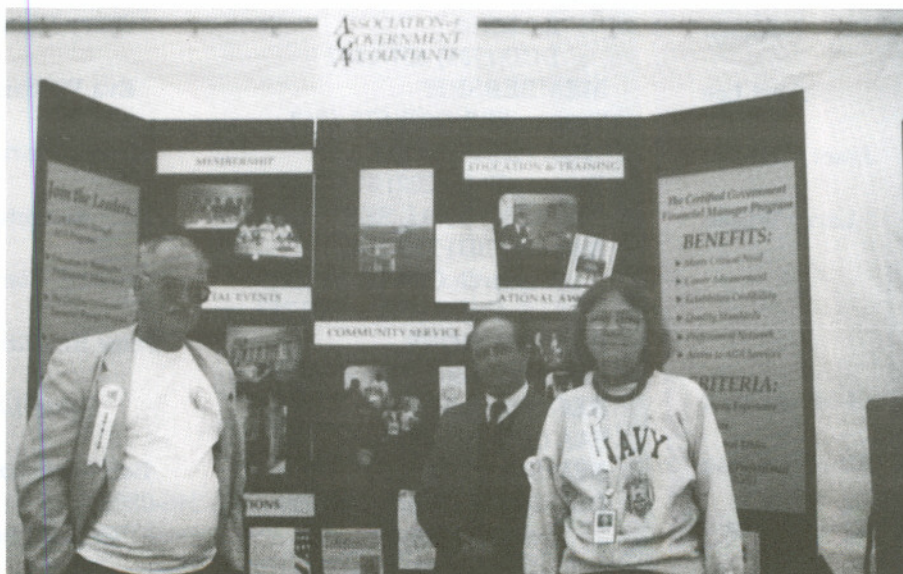
On Friday, May 5th, a total of 50 students from Woodson Senior High School - DC and Howard University School of Business attended a career awareness day sponsored by AGA. The event was held at the Department of Commerce's Constitution Avenue office.

Career awareness day was designed to acquaint students with the federal government and financial management field. The event's purpose was to give the students a practical overview of government financial management not obtained in their formal studies. Pictured at right are many of the students who participated and immediate past president of AGA National, Jeff Steinhoff.



PUBLIC SERVICE RECOGNITION WEEK

During the first week in May, the Washington Chapter, in conjunction with the Montgomery/Prince Georges County and Northern Virginia Chapters, participated in Public Service Recognition Week. Local AGA members staffed an exhibition booth on the mall.



The exhibition booth displayed information about the contributions of public employees and, particularly, the community service efforts of Chapter members. Pictured at right are Mike Marshall, President of the Montgomery/Prince Georges Chapter; Jim Goulden, Washington Chapter; and Willa Tolmachoff, Montgomery/Princes Georges Chapter. Thanks to everyone who stopped by.

*Association of
Government
Accountants*

**The Washington
Connection**



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The Chapter Executive Council meets monthly, normally at 11:30 a.m. on the last Wednesday, at the National Press Building. For information about a particular meeting, please call the AGA voice mail line at (703) 758-4080 and press option 3.