

ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS

AGGA NEWSLETTER

WASHINGTON CHAPTER

FEBRUARY 1986

THURSDAY FEBRUARY 6, 1986 LUNCHEON MEETING TO FEATURE



MICHAEL P. BARRETT, JR.
Senior Staff Assistant to
Congressman John Dingell

Speaking on
**Legislative Proposals Affecting
the Accounting and
Auditing Profession**

at the

SAM RAYBURN HOUSE OFFICE BUILDING
Room B-338, "C" and South Capitol Streets
Near Capitol South Metro Station

Social Period	11:15
Luncheon	12:00
Cost	\$10.00 (w/Reservation)
	\$12.00 (w/o Reservation)

For Luncheon Reservations Call 695-7954
Telephone Reservations Accepted Thru February 4, 1986

NON MEMBERS WELCOME

All Reservations Guaranteed

Meeting Schedule: • Feb. 6 • Mar. 6 • Apr. 3 • May 1

PRESIDENT'S MESSAGE



SUSAN LEE
Financial Management Service

WE'RE EASY. In fact, we're **VERY EASY.**

Easy to join, that is. Thanks to Dan McGrath, Director of Membership, and his cadre of Assistant Chairpersons, little effort is needed on your part to recruit friends and co-workers for membership in AGA.

If someone has expressed an interest to you in joining our Chapter, or if you know of a potential member, call Dan on 566-3717. Dan can determine if the person is affiliated with another AGA chapter, and, if not, an invitation to join AGA, along with a membership application, will be sent to the person. Attracting new members is imperative to maintain an active, vigorous Chapter. In order to sustain our leadership role in government financial management and offer the benefits we enjoy as Washington Chapter members, it is vital that we draw in and retain new, active members.

At a recent TGIF luncheon I was asked to recount the benefits of AGA membership and the contributions our Chapter has made to improving government financial management. It was easy, I simply mentioned:

- Our employment referral program through which vacancy notices can be obtained by contacting Vern Isenberg on 447-6090 or by attending our monthly luncheon meetings.
- Our scholarship and student recognition program, and our awards program recognizing those who have made significant contributions to government financial management.
- Our education program, including this year, the TGIF luncheon series and workshops on credit management; microcomputers; Federal financial reporting; and basic governmental accounting, budgeting, and auditing.
- Our informative Newsletter and luncheon programs featuring topical financial management speeches given by prominent guest speakers.
- Our research program, which includes such projects as developing a compendium of financial management training courses available in the Washington area, and developing a profile of financial/economic analyses methods used by Federal

agencies to make long-term investment and financing decisions, including decisions on the acquisitions of capital assets and leasing versus purchasing.

- Our efforts to improve the public's perception of government workers through membership in the Public Employees' Roundtable, which is about to mount a major campaign to advertise the contributions of public servants.
- Our service to the community in such activities as the volunteer income tax assistance program, our course for small businesses, the speakers bureau that we are in the process of establishing (a speaker's profile for persons interested in participating as a speaker is published elsewhere in this issue), and our willingness to provide assistance and instruction to individuals and groups on financial matters.
- Foremost among the benefits of AGA membership, is the opportunity to meet, exchange ideas, and work with others associated with governmental financial management. We are fortunate in that many of the leading government officials, academicians, and private practitioners concerned with financial management in government are long-standing members of our Chapter.

An additional incentive for recruiting new members is the monetary awards program established by National AGA. The individual who sponsors the most new members will be awarded \$200, and the second highest sponsor will be awarded \$150 (both must sponsor over 20 new members by April 30 to qualify). Anyone else sponsoring over 20 new members will be awarded \$100, persons sponsoring from 16 to 20 new members will receive \$75, and persons sponsoring 11 to 15 new members will be awarded \$50. These awards will be presented at this year's Professional Development Conference in Baltimore.

If you are aware of anyone who has not received their Newsletter, it could be because they inadvertently have not renewed their membership, and consequently, they have been dropped from AGA's rolls. I understand that third notices for renewal were sent out in January, so if you, or if someone you know, needs to renew their AGA membership, please be sure to do so.

Thanks should go to the following Assistant Chairpersons who have been serving as contacts in recruiting new Chapter members.

Name	Organization	Phone Number
Sue Fields	Health & Human Services, National Institute of Health	496-3417
Philip Giza	Treasury, Financial Management Service, Prince Georges Plaza	436-6132

(continued on page 12)

**ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS
WASHINGTON
CHAPTER
EXECUTIVE
BOARD 1985-1986**

Officers

President

Susan Lee, Financial Management
Service, 535-9693

President-Elect

Gary Palmquist, 633-6194

Secretary

Ken George, Action, 634-9163

Treasurer

Carol Lynch, Education, 472-6155

Past President

Virginia B. Robinson, GAO, 275-9513

Directorate

Cooperation with Educational Institutions

Joyce Shelton, DOT, 426-1306

Education

Diane Bray, DOD, 697-8630

Joseph Rothschild, HUD, 426-6493

Meetings

Judith Boyd, Financial Management
Service, 535-9693

Membership

Daniel McGrath, Financial Management
Service, 566-3717

Newsletter

Lee Beaty, GAO, 275-9430

Programs

David Dukes, JFMIP, 376-5415

Publicity and Agency Liaison

Marcus Page, Financial Management
Service, 566-5038

Relations With National Office

William Kendig, Interior, 343-4701

Research

Gail Young, Energy, 252-4171

Committee Chairs

Awards

Doris Chew, JFMIP, 376-5415

Chapter Evaluation

Ronald Lynch, Arthur Andersen, 862-3324

Chapter Recognition

Jean Bowles, State, 524-1188

Cooperation with Professional Organizations

Gary Patterson, Alexander Grant,
296-7800

Employment Referral

L.A. Isenberg, Agriculture, 447-6090

Newsletter

Anna Wilson, Financial Management
Service, 535-9693

Professional Notes

Charles McAndrew, GAO, 275-9476

Public Service Coordinator

Joseph Perricone, HHS, 245-6236

Publications

Loretta Shogren, Justice, 633-3291

Small Business Education

John Cherbini, GAO, 275-9488

ABOUT OUR SPEAKER THIS MONTH

MICHAEL F. BARRET, JR.

EDUCATION

1964—Master of Laws, Georgetown University, Washington, D.C.

1961—Bachelor of Laws, St. John's University, New York.

1959—Bachelor of Arts, cum laude, St. John's University.

PROFESSIONAL EXPERIENCE

- 1981-Present. Chief Counsel and Staff Director, Subcommittee on Oversight and Investigations, House Committee on Energy and Commerce. Responsible for directing the Subcommittee's investigations of the adequacy and effectiveness of laws within the jurisdiction of the Committee, including the Securities and Exchange Commission, the Federal Trade Commission, the Departments of Energy and Health and Human Services, and the Environmental Protection Agency.
- 1975-1981. Counsel, Subcommittee on Energy and Power, House Committee on Interstate and Foreign Commerce. Responsible for legislative drafting and staff support for energy legislation, including the Strategic Petroleum Reserve, Energy Security Act, and the National Energy Act.
- 1970-1975. Counsel, Special Subcommittee on Investigations, House Committee on Interstate and Foreign Commerce. Responsible for Congressional investigations, including freight car shortages and investor protections.
- 1967-1970. Branch Attorney, Division of Corporation Finance, and Trail Attorney, Division of Enforcement, Securities and Exchange Commission. Responsible for legal examination, financial analysis and general corporate review of filings by publicly held companies, as well as enforcement of the Federal Securities Acts of 1933 and 1934.
- 1966-1967. Trial Attorney, Federal Trade Commission. Responsible for disposition of cases involving deceptive trade practices.
- 1962-1966. Captain, U.S. Army, Office of the Judge Advocate General, Pentagon. Branch Chief, Special Actions Branch. Participated in administrative review of courts-martial and maintained liaison with the Office of the Chief of Staff for Army-wide administration of military justice.
- 1959-1962. Clerk and associate with Molloy and Sharp, Esquires, attorneys in general practice in Westbury, New York.

ACADEMIC AWARDS

- Full tuition academic scholarship to law school.
- Dean's List, college and law school.
- Law Review

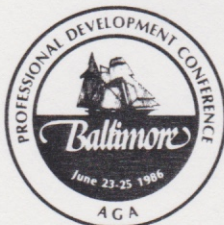
**NEWSLETTER COMMITTEE REPORT—
DUE DATES FOR NEWSLETTER INPUT**

Following are 1985-86 due dates for input to the AGA Washington Chapter Newsletter:

April—February 24

May—March 24

Articles or other input are encouraged and should be forwarded to Lee Beaty (275-9430) or Anna Wilson (535-9693).



**ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON CHAPTER
SPEAKER'S BUREAU — SPEAKER'S PROFILE**

BIOGRAPHICAL DATA

Name _____

Address _____

Phone _____ Business () Home ()

Name of Employer _____

Title _____

Publications and/or Speaking Experience _____

OTHER DATA:

Subject or Area of Interest _____

Geographical Preference (Limit to Washington, D.C. Metro Area) _____

AVAILABILITY Specify, date(s) and time of day (weekday, evening, weekends) _____

ORGANIZATION RECOMMENDED FOR SPEECH (if applicable)

Specify organization including address, phone number and contact person _____

AGA MEMBERSHIP: Member () Non-member ()

Chapter _____

Comments/Suggestions: _____

Return Completed Profile To: Joseph J. Perricone, AGA Washington Chapter
Public Service Coordinator
Department of Health and Human Services
Hubert H. Humphrey Building, Room 705D
200 Independence Ave., S.W.
Washington, D.C. 20201 (Phone: 245-6236)

ANSWERS TO YOUR QUESTIONS

by Larry Stout
Treasury, Financial Management Service

This month's column provides information and answers questions about the Financial Analysis Program, of the Financial Management Service.

Q: What is the Financial Management Services' Financial Analysis Program?

A: The Financial Analysis Program was originated to take advantage of the wealth of financial and accounting data available to the Treasury Department. The goal of the project is to develop standardized guidelines and financial models for evaluating and strengthening financial management in the Federal government. Some short term objectives are to:

- Establish a governmentwide financial data base accessible to central agencies and program agencies alike.
- Create analytical tools for monitoring financial performance.
- Increase agency awareness of existing strengths and weaknesses in their own financial systems programs, and
- enhance the integrity of financial information reported to Treasury.

The long term objectives are to: 1) institutionalize a government self-assessment program in financial management by the end of fiscal year 1989, and, 2) increase the usefulness of accounting systems to decision-makers by closing the gap between budgeting decision systems and traditional program accounting.

Q: Is this project being carried out solely by the Treasury Department?

A: The project is carried out jointly—by the Treasury Department with OMB participation and other Federal agencies. Treasury coordinates the program out of the Financial Management Services' Accounting Group. An interagency group has been formed to participate in the development of financial models useful to agency managers. Agencies participating include: Departments of Defense, Agriculture, Transportation, Housing and Urban Development, Health and Human Services, Energy, and Education; The Environmental Protection Agency, Small Business Administration, Internal Revenue Service, Veterans Administration, and the National Transportation Safety Board.

Q: What financial information will be analyzed?

A: The early work will concentrate on Receivables, Credit Information, and balance sheet data. Next the program will target other accounting and related financial data produced in the Federal government, e.g., other schedules relating to the balance sheet as well as cash accounting data now resident in Treasury's Central Accounting System.

Q: Will analysis and financial modeling become available as part of the automated system?

A: Yes, the Treasury-maintained Federal Agencies' Financial Reports (FAFR) and Schedule 9 data bases have been selected for the development of the initial analytical models.

Q: What type of equipment will be needed to access this system?

A: Agencies will access this information directly using personal computers (PCs) or terminals. PC software will be developed by the Interagency Financial Analysis Working Group with a selection of models available according to the needs of different managers.

Q: Can an agency volunteer to become part of the interagency group?

A: Yes, Treasury is interested in involving as many agencies as possible. If your agency would like to participate, please call William Holcombe, (202) 535-9693.

For additional information, please contact Bill Holcombe, Program Evaluation Staff, on 535-9693.

This column is prepared by the Accounting Group, Federal Finance, which is a part of the Financial Management Service. The primary mission of the Service is to promote the financial integrity of the Government through sound money management on behalf of the public. Through this column we will provide information and answer questions about the Federal Government's policies, procedures, and practices relating to its financial, accounting, and reporting systems. Questions are welcome and can be sent to Anthony Torrice (see address below) or conveyed by telephone, (202) 566-5844.

ANSWERS TO YOUR QUESTIONS

Question: _____

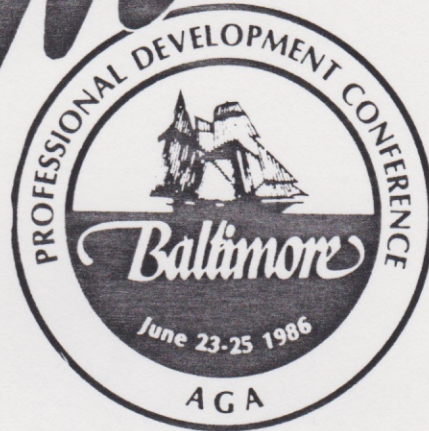
Optional:
Your Name _____

Agency or Firm/Telephone No. _____

Send to: Mr. Anthony Torrice, Director
Financial Policy Division
Treasury Annex No. 1; GAO: 3011
Washington, D.C. 20226

*There's as much to see as there is to do in Baltimore.
From the breathtaking Inner Harbor and throughout the
entire metropolitan area, Baltimore abounds with
activity for everyone.*

Baltimore



AGA's
Professional
Development
Conference

June 23-25, 1986

Baltimore Museum of Art
Little Italy
Fells Point
Sherwood Gardens
Patterson Park
Robert E. Lee Park
Serwood Gardens
War Memorial Plaza
Eubie Blake Cultural Center
Morris A. Mechanic Theatre
Wyman Park
Center Stage
Lyric Opera House
Herring Run Park
Archaeological Museum
Maritime Museum
Museum of Industry
Battle Monument
Black Wax Museum
Children's Creative Center
City Fire Museum
Cloisters Children's Museum
Customs House
Dickeyville
Fire Museum
Graphic Arts Museum
Hampton Mansion
Holocaust Memorial

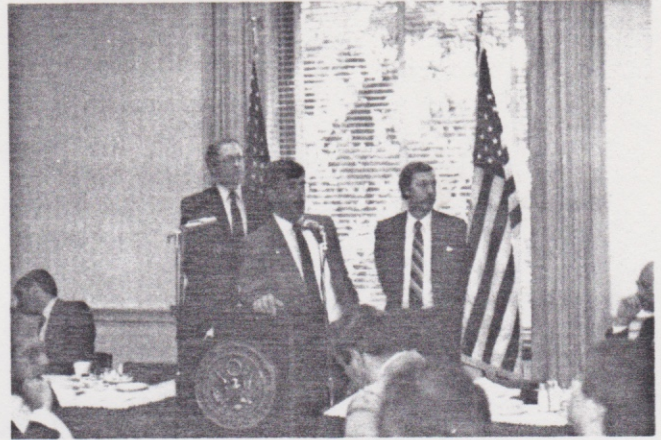
Homewood House
Lacrosse Hall of Fame
Public Works Museum
National Aquarium
McCormick Spice Co. & Tea House
Fort McHenry
Babe Ruth House
B&O Railroad Museum
Baltimore Zoo & Children's Zoo
Six Flags Power Plant
Baltimore City Conservatory
Pier 6 Concert Pavilion
Inner Harbor Antiques
Federal Hill
World Trade Center
Maryland Science Center
U.S.S. Torsk
U.S. Frigate Constellation
Poe Grave
Poe House
Mount Clare Mansion
Saint Elizabeth Seton House
Peabody Conservatory of Music
Maryland Historical Society
Enoch Pratt Main Library
The Star Spangled Banner Flag House
Carroll Mansion
City Hall

Peale Museum
Shot Tower
Lovely Lane Museum
Lillie Carroll Jackson Museum
Center Forum
Baltimore Street Car Museum
Mount Pleasant Park
Basilica of The Assumption
Walters Art Gallery
Evergreen House
Mount Vernon Place
Old Otterbein United Methodist Church
Old St. Paul's Church
Druid Hill Park
Green Mount Cemetery
Zion Lutheran Church
Union Square
Orchard Street Cultural Center
Lexington Market
St. Ignatius Church
St. Vince De Paul Church
Waxter Center
Clifton Park
Carroll Park
Conservatory
Pimlico Race Course
Meyerhoff Symphony Hall

and much, much more!



Meet the chiefs! (l. to r.) Capital Region Veep **Bob Penanick** poses with Chapter Presidents **Susan Lee** (Wash.), **Kathy Fry** (MPG), and **Karl Rohrbaugh** (Va. Battlefield).



Now that's a good question! **John Greer** (HUD Dep IG), flanked by **John Martin** (EPA IG) (l) and Program Chairman **David Dukes** (r.) fields questions from audience at November meeting.



Christmas smiles are order of the day for Program Chairman **David Dukes** (l.) and President **Susan Lee** (R.) with December speaker, Channel 4's **Susan King** (c.).



Summit meet! OMB's **Carol Dineen** and GAO's **Fred Wolf** swap views on federal financial management at October meeting.



Title 2 lunchshop officionados shown (front l. to r.) are **Amanda Flo** (GAO), **Michael Griffin** (DOL Policy), and **Gerald Peterson** (DOL Dep. IG), and (rear l. to r.) **Tom Sholedice** (DOT) and President **Susan Lee**.



Potpourri! Assortment of good humored Washington Chapter AGAers enjoy good food and good fellowship at October luncheon meeting.

COVER STORY: BEHIND THE SCENES IN TELEVISION BROADCASTING

(Editor's note: Ms. Susan King, Anchorwoman, Channel 4 News—Live at 6 P.M. and Cover Story, Channel 4 News—Live at 11 P.M., was the featured speaker at the Chapter's December 5 luncheon meeting. Following is a synopsis of her appearance as developed by David Dukes, Chapter Program Director.)

Ms. King opened her remarks by stating that, with McFarland's resignation as President Reagan's national security affairs advisor, no one from the original White House team remains. As a result, we have now entered into a post-Reagan era. She provided a brief, but interesting, political analysis of the 1988 contenders for President, but did not venture an outcome.

Ms. King spoke on her varied personal experiences in the search for news and gave an interesting account of how the news is prepared and how technology has changed newscasting during the past ten years.

Ms. King exhibited a personal magnetism and enthusiasm which was both refreshing and infectious.

In appreciation for her appearance, the Chapter authorized a check for \$200 which was sent to Ms. King's alma mater, Marymount College of Tarrytown, New York, to which Ms. King said she owed much.

NEWS FROM NATIONAL

TAX HANDBOOK ORDERS AGAIN SET NEW RECORD Prentice-Hall shipped 3,183 of their tax handbooks to chapters and at-large members in mid-December, with this year's total just barely exceeding last year's 3,163. This maintains our record of achieving a new high total every year since beginning this program some seven years ago. Northern Virginia topped all chapter orders for the third straight year, with 132, barely nosing out Washington's order of 130 copies. Other chapters receiving 100 copies or more were Nashville, at 120; Atlanta, with 113; and New York, with an even 100.

KIRKENDALL NOMINATED TO PRESIDENT-ELECT POST Donald E. Kirkendall of the Montgomery-Prince Georges Chapter has been named as the "single-slate" candidate for president-elect of AGA by the National Nominations Committee. Thirteen regional vice presidents-elect were also named, as well as a regional vice president in the Texas-Oklahoma region where there was a vacancy. Details of all candidates are carried in the January issue of TOPICS newsletter, and were announced in National Office Memo 86-06. All officer positions are subject to additional petition nominations as governed by AGA bylaws, which must be filed by February 15.

PDC ACTIVITY BEGINS TO QUICKEN The official logo of the 1986 Professional Development Conference (PDC), to be held in Baltimore on June 23-25, 1986, features the "City of Baltimore," a sailing ship symbolic of the city's rich background as a port at the

JOB! JOB! JOB!

The Office of the Assistant Inspector General for Auditing, Office of Inspector General, Department of Defense, is looking for a lot of good people—auditor types, that is. The office has career opportunities for auditors, project managers and program directors in the Washington, DC. area (Grades GS-5 through GM-15) and several other locations throughout the United States (Grades GS-5 through GS-13). For further information, please contact Mr. Robert Montague at (202) 694-8333.

head of the Chesapeake Bay. Chapters have received proof sets of the logo, and will be using them in chapter newsletters and other means employed in publicizing the 1986 PDC. Meanwhile, the January TOPICS newsletter is carrying a four-page section with advance publicity on the 1985 PDC. Watch for it, and plan to take advantage of the "early-bird" reduced registration fee.

GOOD PARTICIPATION IN CHAPTER RECOGNITION PROGRAM About 74% of AGA's chapters are participating this year in the Chapter Recognition Program, significantly exceeding participation figures over the past few years. Supplanting the former chapter competition plan, the recognition program measures a chapter's operational efficiency and effectiveness against a desirable goal rather than against other chapters. It is planned that chapter recognition point totals for each chapter at mid-year will be carried in the February issue of TOPICS. Chapters are urged to give emphasis to their chapter recognition reporting to the National Office so that totals can be maintained in current status.

CALENDAR OF EVENTS

George Strauss Chief, Resources Systems, at the Office of Management and Budget, will be guest speaker at Montgomery-Prince George's Chapter's February 12 dinner meeting. The speaker's topic will be on the impossibility of Gramm-Rudman. Social begins at 6 p.m.; cost is \$14. Location is the Lanham Ramada; Call Frank Marshall, 755-4671; for reservations.

The Northern Virginia Chapter's next dinner meeting will be held on February 18 at the Springfield Imperial 400. Chuck Dempsey of Alexander Grant and Company will speak on Public Versus Private Sector Auditing. Social hour begins at 6 p.m.; cost is \$13. Call Martin Starling, 756-2915, for reservations.

The Joint Financial Management Improvement Program (JFMIP) is presenting its 15th Financial Management Conference on March 18. The conference will highlight sessions on how financial managers can tackle the challenges associated with our changing financial environment where congressional proposals for budget reductions are being considered. The cost of the one-day conference is \$75. Nomination forms will be accepted until March 4. For information on registration procedures, contact Tom Uttley, Tom Tate, Ed Murphy, or Bob French on (202) 632-5600. For information other than registration procedures, contact Bob Loring at JFMIP on 376-5415.

BECAUSE IT CONCERNS ME . . .

by Gary Palmquist

Twenty four years ago this month, I began working for the Federal government. I had not even thought about working for the government before I was recruited. Everything in school was geared towards public accounting. I was idealistic in those days and considered working for the government a patriotic act.

I soon learned to love working for the government. I valued the independence and security government employment gave me. All I had to do was the right thing. I did not have to kiss up to my bosses. I did not have to follow dumb orders which did not result in doing the right thing. That is the ultimate in independence and security.

I was happily going about my career thinking the only duty I had was to follow the laws duly passed by the Congress and signed by the President. Along came candidate Jimmy Carter who insulted me because I was a Federal employee. He said I wasn't patriotic just because I worked for the government and that I wasn't responsive as an employee. This hurt deeply because I always felt my duty was to follow duly passed and signed laws. But this was not what Mr. Carter meant. He meant Federal employees were not responsive to their boss' wishes. President Carter was successful in obtaining passage of the Civil Service Reform Act of 1978.

Both Presidents Carter and Reagan have emphasized a new role for Federal employees. No longer can we simply do the right thing. Now we must try to do whatever the boss asks (unless it's illegal). Under good people the difference is small, under others it's a chasm.

I'm trying to express here some very fundamental feelings that I've long had about myself and government service. I'm trying to express these thoughts because I'm losing my bearings from earlier principles. The law now basically requires me to be responsive to the boss. But we all know the boss does not always ask us only to do the right thing. I'm torn between following the law and following my conscience. This conflict should not exist and something is broken besides my heart.

Views expressed are the author's and are not to be interpreted as official positions of AGA or the Washington Chapter.

ABOUT CHAPTER MEMBERS

Congratulations to Doris Chew and Ken Winne on their awards from the JFMIP Steering Committee for their extraordinary efforts and accomplishments as Acting Directors during the period when the JFMIP Executive Director's position was vacant. Well earned!

Good luck to Dave Gribble in his new job as Director of OMB's Financial Integrity Task Force. Dave

takes over the position from NoVa Chapter's Fred Heim who retired in November following 33 years of federal service. Fred, who has a long history of AGA service, including his recent term as National President, has accepted a position as Treasurer and Director of Finance for the UN's Food and Agriculture Organization. Washington Chapter joins AGAers everywhere in extending Fred congratulations and best wishes.

Gary Palmquist has left the Peace Corps to accept a position with the Administrative Office of the U.S. Courts. Good luck in the new job, Gary.

Charles Moore recently left FMS, after 14 years, to accept a position as Chief, General Accounting Branch in DOT's Office of the Secretary. Good luck, Charles. FMS will miss you.

Diane Bray has assumed a role as team member of DOD's Directorate for Management Improvement. Diane left the position of Deputy Director of EPA's Accounting Operations shop to accept the new role at DOD. Congratulations to you, Diane!

Call us with your news about chapter members. (Lee Beaty, 275-9430, or Anna Wilson, 535-9693.)

NEW MEMBERS

Min-Hwa H. Cheng (Sponsor: Elena Pappas)	Price Waterhouse & Co.
Belinda J. Finn	Bureau of Public Debt
Kent F. Froom (Sponsor: Virginia Robinson)	Naval Sea Systems Command
Neal J. Gause (Sponsor: Gary Palmquist)	Peace Corps
Albert C. Tibbetts	GAO
Della J. Gottesman	Treasury
Francis C. Bonsiero	EPA
Delores Jones	GSA
Daniel J. Leclair (Sponsor: Joyce Shelton)	Transportation
John E. Watson (Sponsor: Donald Reed)	DOD
Dennis W. Boyd (Sponsor: Susan Lee)	Fed. Emergency Mgt. Administration
Dennis F. McCloskey (Sponsor: James M. Boyd)	OPM
David D. Shorkey	Army Audit Agency

Lionel Henderson sponsored the following new members from Computer Sciences Corporation:

Ossie L. Coleman	Herbert Parker
Hoss Farivari	Evelyn P. Ragland
Yolanda S. Finney	Colline M. Silvera
William D. Giuliani	Robin A. Woodlon
Gabriela Marchitelli	Mervyn M. Alfred
Michael Miles	Bromley M. Atterbury
Katherine L. Milligan	

Application for Membership



Association of Government Accountants

NAME OF APPLICANT: Mr. _____ Ms. _____
 Mrs. _____ Miss _____
 LAST NAME FIRST NAME MIDDLE NAME JR, II, III, OTHER

MAIL ADDRESS: _____
 STREET NUMBER STREET NAME

 CITY STATE ZIP

OFFICE TELEPHONE _____ HOME TELEPHONE _____
 AREA CODE NUMBER EXTENSION AREA CODE NUMBER EXTENSION

I wish to become a _____ Member of AGA. I wish to join the Washington, D.C. Chapter.
 TYPE

EMPLOYER _____ Government: Federal State Local
 Private Employer Academia Other _____

TITLE OF MY POSITION _____

TYPE OF WORK PERFORMED: Administration Accounting Auditing Budgeting ADP Other _____
 DESCRIPTION

EDUCATIONAL BACKGROUND:
 SCHOOL LOCATION (STATE) YEAR FROM TO MAJOR DEGREE

ACCREDITATIONS AND CERTIFICATIONS:
 STATE CERTIFICATE NUMBER YEAR
 CPA _____
 CIA _____
 CMA _____
 Other _____
 DESCRIPTION

FINANCIAL MANAGEMENT EXPERIENCE: (List most recent experience first)
 EMPLOYER LOCATION TITLE POSITION SERIES AND GRADE MONTH/YEAR FROM TO

Date of application _____ Signature of applicant _____

Signature of sponsor (optional) _____
 NAME

Send one year's national dues with this application to:
AGA, 727 South 23rd Street, Arlington, VA 22202.
 Make check payable to AGA.

SPONSOR'S AGA MEMBERSHIP NUMBER Remitted herewith is \$ _____

UPWARD TREND IN MEMBERSHIP by Daniel McGrath, Director of Membership

The Chapter's One-for-One Recruiting Campaign is definitely paying off with a steady influx of new members. Under One-for-One Recruiting each member is asked to approach at least one non-member and invite them to join the AGA Washington Chapter. If you have not yet yourself extended such an invitation, you are encouraged to do so. It is evident from past results that, generally, people do not join an Association like AGA unless personally invited to do so. Further, when this approach is followed the response is good.

For your convenience, a copy of the membership application is reprinted opposite this page. Please feel free to reproduce it if you so desire. Those wishing to make their pitch using the full application brochure may pick them up at any of the regular luncheon meetings or may obtain them by calling me on 566-3717.

The following individuals have been added to the roster of Assistant Membership Committee Chairpersons:

Name	Organization
Joseph Lokeman	Treasury FMS
Delores Jones	GSA
Jean Lewis	Navy

The Membership Committee is still in need of several persons in each agency to serve as Assistant Membership Committee Chairpersons. The time commitment for these positions is minimal and presents an ideal opportunity for members who would like to be active, but have not been able to devote the time to the Association's more involved endeavors, to participate. If you are interested or would like more information, please contact me on 566-3717.

Finally, an item of extreme importance. A large number of members have not paid their dues. For the most part this is attributable to the confusion created by National Office's change to a common billing date of September for all renewals. The problem is that people caught in this situation have now had their membership benefits suspended and are not getting AGA publications including this newsletter. Should any of your colleagues comment that they have not recently been receiving AGA mailings, please call this situation to their attention and suggest that if they have an AGA invoice on hand they pay it or contact me if they have any questions.

DID YOU KNOW . . . By Charles McAndrew

—This month we are featuring 3 CPA firms and their latest financial management and systems development activities. In a future month, we will again feature at least two or three other CPA firms.

—Arthur Young & Company (AY) provides extensive analytical, audit, review, and support services on a regular basis to agencies throughout the federal government. The Washington office is the focal point for these services. Current work is centered in the areas of information system planning; productivity and work measurement studies; internal control and accounting system evaluations; financial audits; and financial/accounting systems development and review.

—The passage of the Federal Managers' Financial Integrity Act of 1982 (FMFIA) required all federal agencies to concentrate increased efforts on internal control and accounting system evaluations. Arthur Young has been involved since passage of the Act in supporting federal agencies in reviewing, improving and reporting on internal controls. Support has also been provided for accounting system reviews under Section 4 of the Act, including quality assurance reviews, reviews of conformance with the Comptroller General's principles and standards, identification of material system weaknesses, and development of both short-term and long-term recommendations for improvements.

—In an effort to reduce evaluation resources and time, AY recently conducted a combined Sections 2 and

4 evaluation of one agency subsystem to simultaneously assure compliance with the two sections of the Federal Managers' Financial Integrity Act. This new approach worked well and should prove effective in reviewing the internal control aspects of other agency accounting systems.

—For further information, call Joe Donlon 828-7020.

Arthur Andersen & Co. (AA) is currently using the leading edge of technology to serve government. In its engagement for the Securities and Exchange Commission, AA implemented an electronic data gathering, analysis and retrieval system. The system referred to as EDGAR allows SEC registrant to file electronically rather than on paper. EDGAR receives filings from corporations via tape, word processing diskette or directly over telephone lines. If the filing is sent via diskette, it may be sent in any of 85 formats from over 50 different manufacturers' word processing machines. EDGAR converts the various formats to a standard, print image format. If the filing is transmitted over phone lines, it may be sent via asynchronous, bisynchronous or SDLC protocols at 1200 baud to 4800 baud speeds.

—EDGAR is currently operating as a pilot with approximately 225 corporations participating on a voluntary basis. The system will be enhanced continually until 1986 when the pilot is scheduled to end. At that point all 12,000 publicly held companies which are SEC registrants will begin to use the system.

(continued on page 12)

DID YOU KNOW *continued*

—AA is also a member of the team that recently developed and installed the Automated Collection System (ACS) at the Internal Revenue Service. The other members of the team are G.C. Services Corporation, IBM and Rockwell International. ACS is a prime example of using technology to provide state-of-the-art collection processing.

—ACS is a computerized telephone system that helps collection agents contact and follow up with delinquent taxpayers. ACS uses features such as maintaining delinquent accounts directly on the terminal, dynamic scheduling, autodialing, system-generated correspondence and security to reduce manual effort and the providing of rapid access to information. ACS also provides comprehensive management reporting and a hands-on interactive training program.

—AA initially was responsible for the development of the application software, training and user procedures. Then AA implemented the system and application software and trained all personnel at each of 30 ACS sites in the IRS.

—For further information, call Ron Lynch 862-3324.

—Peat Marwick (PM) has developed an innovative and highly efficient and effective approach to evaluating internal controls in Federal agencies' program activities. It is based on SEADOC, the third-generation internal control evaluation approach PM uses when examining financial statements.

The process calls for:

- Identifying the objective of the activity;
- identifying the transaction cycles with which the activity is performed;
- determining the objectives for each transaction cycle and eliminating those transaction cycles that would have a minimum effect on accomplishment of the activity's internal control objectives;
- determining how the transaction cycle is performed and listing the procedures and documents with which it is performed;
- establishing control objectives for each procedure and document;
- determining what control techniques are used to

accomplish each control objective;

- developing an evaluation plan to ascertain the degree to which the control techniques are applied; and
- carrying out the work plan to make the determination of whether the system is working as intended.

—The approach has been undertaken at the Department of Housing and Urban Development for several parts of the single family housing program. The ease of the approach, combined with the manner in which it uncovers weaknesses in internal controls that should be operating in the program, have demonstrated the desirability of replicating the approach in other program activities.

—For further information, call Hal Steinberg 835-1870.

Don't forget to call me on 275-9476 with your financial management, systems development projects, auditing techniques, new budget concepts or similar items of interest.

PRESIDENT'S MESSAGE *continued*

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