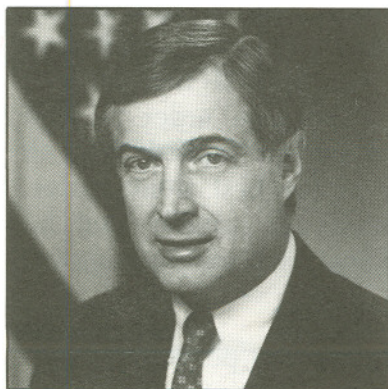


WASHINGTON CHAPTER LUNCHEON MEETING

THURSDAY
January 9, 1992

SPEAKER



Robert C. McCormack
Assistant Secretary of the Navy
(Financial Management)

About the Speaker
Page 3

Problems With Downsizing U.S. Forces

Touchdown Club
2000 L Street, N.W.
(Near Farragut West Metro Stop)

Luncheon: 12:00 noon
Menu: Lasagna
Cost: \$16.00 (Members)
\$18.00 (Non-Members)

Reservations Recommended
Call (703) 758-4080 Voice Mail
Through Tuesday January 7
Non-Members Welcome
No-Shows are Expected to Pay

Walk-in's Welcome on Space
Available Basis
Hint: Make Reservations

FINANCIAL SYSTEMS: A LOOK TO THE FUTURE JOINT SEMINAR

By Dennis S. Mitchell, Editor-in-Chief

The Washington Chapter of the Association of Government Accountants (AGA) and the American Society of Military Comptrollers (ASMC) are joining forces to sponsor an all-day seminar on Thursday, January 9, 1992. The seminar on "Financial Systems: A Look to the Future," keynotes Robert McCormack, Assistant Secretary of the Navy (Financial Management) during the luncheon, discussing "Problems with Downsizing the Department of Defense. A host of other well-known speakers will discuss various aspects of financial systems as follows:

8:00 - Registration

8:30 - **Frank Hodsoll**—Deputy Director for Management, Office of Management and Budget, *Financial Systems Policy Issues in the 1990's*

9:30 - **Donald Shycoff**—Principal Deputy Comptroller, Department of Defense, *Defense Business Operating Fund*

10:30 - **Jim Blum**—Federal Accounting Standards Advisory Board, *CBO's Outlook for the Budget Summit*

12:00 - Luncheon—**Robert McCormack**—Assistant Secretary of the Navy (Financial Management), *Problems with Downsizing U.S. Forces*

2:00 - **Russell Morris**—Commissioner, Financial Management Service, *New Directions in the Department of the Treasury*

3:00 - **Albert Conte**—Director, Defense Finance and Accounting Service, *Integrated Accounting Systems*

4:00 - Conclusion

Touchdown Club
2000 L Street, N.W.

\$95 Members/Non-Members
Includes Luncheon
Reservations
AGA—(703) 758-4080
Voice Mail #2

HIGHLIGHTS

Sam Mok, Chapter President Message, page 2.

Mr. McCormack's biographical information page 3.

Chapter Officers, Directors, and Chairpersons page 3.

Chapter Calendar and Schedule of Events page 4.

Chapter Educational Events—3 CPE's on February 6, and April 2, 1992 page 4.

Photo and Bio series on Chapter Officials continues, along with other Chapter Executive Council (CEC) Activity, page 5.

This and That Small Business Education Course and New Appointments page 6.

Technical Topics. Four phases of the Audit page 6.

Chapter Recognition Program details page 7.

PRESIDENT'S MESSAGE



Sam Mok

I want to thank each and every one of you who have contributed to our successes so far this year. I recognize those who have expended a great deal of their personal time and energy to ensure the success of our educational events, service to our members, and contributions to the financial management community. I look forward with great anticipation to the many planned events for the remainder of my term.

I would like to share two stories with you as my message for January.

- Two men with similar professional qualifications and performance track records applied for a position in a certain company. One man had three years of employment history, the other had seven years. The one with three years of experience was selected for the position. The other man demanded an explanation from the company as to why he, with more years of experience, was not selected. The company's response was short but to the point.

"Sir, the person selected for the job has three years of experience. You have one year of experience repeated seven times."

It is very important to remember that the number of years on the job are not always equal to the same years of experience. To stay competitive, we must always improve ourselves and enhance our expertise.

- Three people were working at a quarry cutting stone. A passerby asked them what they were doing. The first person said that he was cutting stone to earn a living in order to feed his family. The second person replied that he was perfecting his skill as the best stone cutter. The third person pointed out proudly that he was part of a team building great buildings downtown and elsewhere.

While all three of them are performing similar tasks, they have very different outlooks on what they do and their responsibilities. Their mind set would definitely have a direct bearing on their productivity, efficiency and creativity. Those who view their job merely as a way to feed their family will not do as well professionally as those who are also concerned about job satisfaction and career goals.

As accountants, we must continuously work to eradicate the green eyeshade/sleeve protector stereotype. To do an effective job to enhance our profession's image, each of us must feel good about the products that we deliver. We must make sure that we don't spin our wheels in a rut. I urge each of us to be a T person. A T person is someone who has a broad array of skills and experience but also possesses a specialty that he or she is *very* good at. During these economic hard times, the T persons will do well. The top of the T will give you plenty of visibility and exposure while the stem (your specialty) will give you the deep anchor to secure yourself.

HAPPY HOLIDAYS!

ABOUT THE SPEAKER

Robert S. McCormack was sworn-in on January 12, 1990 as the **Assistant Secretary of the Navy (Financial Management) and Comptroller of the Navy**. He is responsible for developing and maintaining policies, standards and procedures for obtaining resources and operating financial systems throughout the Department to include budgeting, accounting, disbursing, financing and statistical reporting.

Prior to his present position, Mr. McCormack was designated by the Secretary of Defense as the **Acting Principal Deputy to the Under Secretary of Defense (Acquisition)**. In this position, he was the primary advisor to the Under Secretary (Acquisition), who is responsible for all matters relating to the acquisition system; research and development; production; logistics; command, control, communications, and intelligence activities related to acquisition; military construction; environmental matters; and procurement.

Mr. McCormack was the first **Deputy Under Secretary of Defense for Industrial and International Programs**. This organization, established October 1, 1988, merged the offices of Industrial Resources and International Programs and Technology under one Deputy Under Secretary within the Office of the Under Secretary of Defense for Acquisition. For his efforts in centralizing management of defense industrial base issues and U.S. efforts in international armaments cooperation, Mr. McCormack was awarded the Defense Distinguished Public Service Medal.

Mr. McCormack was the **Deputy Assistant Secretary of Defense (Production Support)** from July 1987 through September 1988. He was responsible for OSD policy development in the areas of industrial preparedness and mobilization, productivity, quality, standardization and data management. Specific programs under the purview of his responsibilities included: Industrial Preparedness Planning, priorities and Allocations, National Stockpile and Critical Materials, Defense Production Act, Manufacturing Technology, Industrial Modernization and Incentives, Value Engineering, Acquisition Streamlining, Standardization, Acquisition Data Management and Quality.

From 1981 to 1987, Mr. McCormack was with the investment banking firm, **Morgan Stanley & CO. Incorporated** as the **Managing Director in Corporate Finance**, focusing on industrial and technology companies. Responsibilities included developing financing plans and advising on **mergers and acquisitions** for U.S. and international companies. Financing activities

involved U.S. and Eurodollar markets, as well as client activities in major foreign currency markets. Acquisition activities included work with Japanese clients and U.S. subsidiaries of foreign companies. A significant part of his responsibilities involved close coordination with Morgan Stanley's London and Tokyo offices.

Prior to the move to Morgan Stanley, Mr. McCormack was the **Senior Vice President and Manager of Dillon, Read & Co.'s Chicago Office** (1977-1981). He was responsible for the firm's corporate finance business in the Midwest. During the period 1968-1977, Mr. McCormack held positions in the New York office in Corporate Finance. Activities included both domestic and international financing and cross-border mergers and acquisitions. He also had extensive experience working on public finance projects such as the Washington Metropolitan Transit Authority.

From 1962 to 1966 Mr. McCormack was on active duty as a Lieutenant in the United States Navy.

Mr. McCormack has also served as a former Director of Illinois Tool Works, Inc. and as a Trustee of the Illinois Institute of Technology. He earned a M.B.A. from the University of Chicago Graduate School of Business in 1968 and received a B.A. in Economics from the University of North Carolina in 1962.

Mr. McCormack was born in New York on November 7, 1939. He and his wife, Mary, have three sons, Robert, Walter and Scott.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS WASHINGTON CHAPTER EXECUTIVE COUNCIL (CEC) & OTHERS 1991-1992

OFFICERS

President (202) 377-9322	Samuel T. Mok Treasury
President-Elect (202) 566-2861	Marcus W. Page Treasury
Secretary (202) 566-6261	Patricia L. Wensel Treasury
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Cong./Priv. Sec. Lia. (202) 861-4150	Richard Willett Grant Thornton
VITA (202) 523-7296	Velma Speight Labor

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Co-Chair (202) 566-6670	Mike Noble Treasury
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Co-Chair (301) 731-5300 x2134	Deborah Chevalier Comp. Sci. Corp.
Co-Chair (301) 496-3163	Edward Everitt Natl. Inst. of Health
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Student Awards (202) 275-5285	Dianne Guensberg U.S. Gen. Acct. Ofc.
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Private Sector Lia. (301) 731-5300 X2133	Lionel Henderson Comp. Sci. Corp.
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Executive Editor (202) 566-2861	Marcus Page Treasury
Managing Editor (202) 566-6261	Robert Lee Treasury
Associate Editor (202) 566-6261	Brian Lee Treasury

JANUARY 1992						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			1 Holiday	2	3	4
5	6	7	8 Mont/PG Dnr. Mtg.	9 Wash Chapter AGA/ASMC All Day Sem	10 Wash Chap Fri Eve Social	11
12	13	14	15 Leadership Conf. Hyatt Cap Hill	16 Leadership Conf. Hyatt Cap Hill	17	18
19	20 Holiday	21	22 NOVAGA MiniMax	23 FASAB Mtg.	24	25
26	27	28	29	30	31	

Schedule of Events

7 - **Deadline for Reservations for Washington Chapter Luncheon on the 9th.** Call the Chapter Voice Mail (703) 758-4080 to Make Reservations. Non-Members are Welcome.

8 - **Montgomery/Prince Georges Chapter. Dinner Meeting.** For Information Call Sylvia Jiles (202) 732-5649.

9 - **All-Day Seminar - Financial Systems: A Look to the Future** Joint Seminar Sponsored by the Washington Chapter Association of Government Accountants (AGA) and the American Society of Military Comptrollers (ASMC).

Touchdown Club
2000 L Street, N.W.

"Financial Systems: A Look to the Future"
8:00-4:00

- 8:00 - Registration
- 8:30 - Frank Hodsohl - OMB
- 9:30 - Donald Shycoff - Defense
- 10:30 - Jim Blum - Congress CBO
- 12:00 - Robert McCormack - Defense
- 2:00 - Russell Morris - Treasury
- 3:00 - Albert Conte - Defense
- 4:00 - Conclusion

\$95 Includes Luncheon

10 - **Deadline for submitting articles for the *The Washington Connection* February issue.**

10 - **Washington Chapter Friday Evening Social** Touchdown Club, 2000 L St. N.W. All Chapter members invited, 5:30-8:00 p.m. No admission charge; hors d'oeuvres compliments of the Touchdown Club; and cash bar. Reservations not required. Parking in the Building, L St., \$1.25.

15-16- **Leadership Conference.** Hyatt-Capitol Hill. Late Registration in effect after December 1, 1991, AGA Members/Nonmembers \$345/\$400. Includes two luncheons and an awards gala banquet. For more information contact James Thomas, Jr., Committee Chair at (202) 453-4039 or the National Office (703) 684-6931.

22 - **Northern Virginia Chapter, Mini-Max CPE** 3:30, Social 5:30 p.m., Dinner/Meeting 6:15-8:30. Speaker: Harold Stugart, Auditor General of the Army. For Information call Andrea Walker (202) 619-3066. Members with Reservations \$15. All others \$20.

23 - **Federal Accounting Standards Advisory Board (FASAB) Monthly Meeting** (9:00 a.m. - 5:00 p.m.), GAO Bldg, Rm 7313. Exposure Draft No. 2, Inventories is the Topic of Discussion. Near the Judiciary Square Metro Stop, on the Red Line. For information call Alice Keels (202) 504-3344.

Washington Chapter Future Luncheon Meetings

February	6
March	5
April	2
May	7

Future Education Events

- February 6, 1992
User Fees & Cost Accounting Seminar
- April 2, 1992
Annual Accting Systems Seminar



DIRECTOR OF THE MONTH



Richard B. Willett, CPA, CMA, CMC
Congressional/Private
Sector Liaison

Mr. Willett is a certified management accountant (CMA), a certified management consultant (CMC), and a certified public accountant (Maryland: Silver Medal on May 1966 examination). Mr. Willett holds active membership in such organizations as: Association of Government Accountants; Government Finance Officers Association; American Society of Military Comptrollers; American and D.C. Institutes of Certified Public Accountants; and National Association of State Information Resource Executives.

He is especially active in GFOA, DCICPA, AGA, and AICPA activities. He has spoken at a number of AGA and ASMC annual symposiums on several government financial systems design and management control issues. He recently headed the DCICPA Committee on Governmental Accounting and Auditing and is an active member of the AICPA's Federal Government Financial Management Improvement Task Force. He served on the AICPA Committee on Internal Control Review, which consulted on and assisted in preparation of the OMB internal control review guidelines and GAO standards.

Prior to joining Grant Thornton, Mr. Willett was a vice president at Booz, Allen & Hamilton for twelve years. He graduated magna cum laude with a Bachelor of Arts degree in Economics from St. Mary's College in Minnesota. He has done additional work in Economics at Columbia and in Finance and Accounting at the University of Maryland.

WASHINGTON CHAPTER OF AGA CEC Meeting Minutes November 27, 1991

By Pat Wensel, Chapter Secretary

Call to Order: President Sam Mok called the meeting to order at 11:45 a.m. The Secretary's report for the October 31 meeting was distributed and approved. There were 13 members in attendance.

Treasurer's Report: The treasurer, Warren Cottingham, presented his statement of position as of November 30, 1991. Format for the Statement of Revenues and Expenses was discussed. The treasurer will evaluate the format to ensure that prorated budget information is not misleading.

Committee Reports: Program—Diane Bray will ask the speaker scheduled for March if he can change to February. The Comptroller from CIA is available to speak in March but is not available in February. The CEC discussed the cost of lunch only for the joint American Society of Military Comptrollers (ASMC)/AGA meeting in January. The price will remain the same as usual for our luncheon meetings. The head table will be split with the ASMC. Research—Marc Page reported that he has 12 volunteers and that a start up meeting will be held shortly. The project "Why Accounting Systems Projects Fail and a Very Few Succeed and Components of Each" will continue into next year. Articles will be published in AGA publications as well as other financial publications. Education—Mike Noble reported that all speakers have been confirmed for the December 5 event. We seem to have problems getting the word out on our educational events. Flyers have been distributed but there have been a small number of registrants to date. We need to do a better job of getting the word out for future events. Our budget is dependent on income from our educational events. The joint event scheduled with the ASMC is set with very good speakers committed. They are: Frank Hodsell (OMB), Don Shycoff (DoD), Jim Blum (CBO), Robert McCormack (DoD), Russell Morris (FMS), and Al Conte (DoD). Employment Referral—Judi Fuerstenberg reported that we have been getting referrals from National and that the phone mail box has been updated. Chapter Procedures—Mary Lee Mason needs comments by December 6 on the draft of the by-laws she has distributed. Small Business—David Neverman reported that the committee was pleased with the support received for the small business course. VITA—Velma Speight reported that there are 15 confirmed volunteers. She would like to have at least 15 more. An appeal will be made in the Newsletter. Budget and Finance—Pat Dews distributed the revised budget. Education Committee is missing. Mike Noble will supply the required information to Committee. Meetings—140 attended the November meeting. The first social hour was held at the Touchdown Club on Friday November 8. Although the number attending was small, the event was successful. There will be another social in January. Chapter Awards—One of our

Mr. Willett is co-author and co-producer of RESPONSIBILITY SYSTEMS, a management control and effectiveness program which has been successfully learned and implemented by 1,500 managers at a number of Federal agencies and by managers at a number of departments in the States of Tennessee and Rhode Island.

Mr. Willett, with 25 years of experience in evaluation, design, implementation, operations, management, and review of financial administrative management systems, has worked at all levels of Federal, state, and municipal government. He has extensive knowledge in a variety of programs including finance, housing, mortgage insurance, economic development, public works, energy, social services, health libraries, agriculture, forest management, pension, education, transportation, and environmental protection. In addition, he has served a number of not-for-profit organizations. Mr. Willett is partner-in-charge of Government Services for Grant Thornton's Washington, D.C. office.

Over the last several years, Mr. Willett has been focusing on management controls for government. He has reviewed and/or instructed in management controls at such Federal agencies as HUD, Interior, EEOC, Education, Commerce, Defense (Army, Navy and Air Force), Federal Emergency Management Agency, Merit Systems Protection Board, NASA, Nuclear Regulatory Commission, and Treasury.

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nominees, Senator Roth, made it to National. Nancy Fleetwood suggested and it was approved that we recognize our award winners at the May awards luncheon. The CEC discussed ways to revamp the method used to solicit nominations for awards in order to allow reasonable times for receiving nominations.

The CEC discussed the feasibility of providing the CCH Tax Guide for members. Pat Wensel will find out if the Chapter can obtain the guides directly. If not, we will explore the option of obtaining them through National as a service to our members who want them. President Mok reported that the Chapter nominated Ron Johnson (NOVA) for the Regional Vice-President and Jeff Steinhoff for National President-Elect. Nominations were requested for National Treasurer.

President Mok adjourned the meeting at 1:05 p.m. The next CEC meeting will be held on January 2.

NEW APPOINTMENTS

Mr. Charles McAndrew, a member of AGA since 1977, and a contributor to the Newsletter for several years, left the Defense Finance and Accounting Service for a promotion to the Chief, Financial System Division USIA, in November 1991. Congratulations to Chuck and Best Wishes.

Mr. Stuart L. Graff, CPA, CMA, has been appointed Director, Financial Reporting and Technical Issues at the Department of Education as of September 23, 1991. This position is responsible for preparing the annual financial reports required by the Chief Financial Officers Act of 1990. Mr. Graff came to Education from the D.C. Department of Finance and Revenue, where he was the Controller. Prior to that he was the Technical Manager specializing in governmental accounting and auditing with the Federal Government Division of the American Institute of Certified Public Accountants.

TALKING POINTS— THE AUDIT

By Bob Lee Managing Editor

The Four (4) Phases of Audit

- I: *Planning Phase:*

Auditor in charge

- prepares the initial "Client Profile,
- performs the general risk analysis (GRA) and account risk analysis (ARA)

Note: The "Client Profile" is revised based on the results of internal control and substantive testing results.

- II: *Internal Control Testing Phase*

Audit staff typically:

- performs the required tests,
- prepares the Cycle Memo, Transaction Flow Review (TFR), and
- conducts internal control testing & summary.

- III: *Substantive Testing Phase*

Audit staff:

- performs the analytical review and
- performs the tests of details.

Note: Extent of Client Prepared Work:

PRO's: Save auditors time
Better control of information

CON's: Subsidize audit budget
out of your own resource.

- IV: *Reporting Phase*

Auditor in charge:

- renders opinion and prepares report on internal controls, compliance with law and regulations and other.
- Opinion Letter
- Report on Internal Control Structure

- Report on Compliance with Laws and Regulations
 - **Financial Statements**
 - Statement on Appropriation Authority
 - Summary of FMFIA
 - Tables & Figures
 - Inspector General's Report on consolidated Financial Statements
 - Introduction to Financial Statements
 - Consolidated Financial Statements
 - Notes to Consolidated Financial Statements
-

THIS AND THAT

Small Business Education Committee Completes Class

By David Neverman, Small Business Education Co-Chair

The first Small Business Education class of the year was completed in November. Twenty five students enrolled in the course this fall, and 17 were presented with certificates for completing the class by Joyce Charles, Committee Director.

Running ten weeks, this course provides training to small business owners (or would-be owners) in a variety of critical subject areas with a heavy emphasis on accounting. The class is a public service provided by the Washington Chapter, in cooperation with the Small Business Administration. It is self-supporting, through the \$50 tuition charged, and is run by chapter members who also contribute some of the teaching.

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The next class will begin in April of next year, and the Committee is looking for volunteers to serve as teachers, or as course monitors who can possibly fill in, in the event that a teacher does not show up. Subject areas include accounting, tax, insurance, banking, developing a business plan, marketing, and computers.

Please contact Joyce Charles or any of the Committee Co-Chairs (See the listing on Page 3) if you would like to help.

CHAPTER RECOGNITION PROGRAM

Submitted by Pat Wensel, Chapter Secretary, from the Indianapolis Chapter Newsletter, AGA Digest

Our goal is to earn 10,000 points in the Chapter Recognition Program. Although many points can be earned by submitting timely reports, holding monthly meetings, etc., we will never reach our goal without your help. Listed below are areas you can help your chapter:

Suggestion to Improve the Recognition Program—We receive 50 points for submitting a suggestion to improve the Recognition Program.

Meetings

Attend Monthly Meetings—We receive 2 points for every full percent of total membership that attends (this includes members, spouses, and guests).

Newsletter

Financial Management Articles—We receive 50 points every time we publish an article (at least 300 words) written by a current member. Note: If you have given a speech on financial management, you could use your speech or notes to write a 300 word article for our newsletter.

Professional Related Activities—We receive 50 points when at least two members are listed in our newsletter because of receiving professional related honors, degrees earned, certificates obtained, promotions, professional training, etc.

Reprint an Article or Educational Announcement—We receive 20 points for each article or educational announcement we reprint in our newsletter from another chapter's newsletter—maximum of two per issue.

% of goal
100%—700 points
100+ %—900 points

Retention—We receive the following points when we retain members:

% Renewal
80-84%—300 points
85-89%—500 points

% Renewal
90-94%—700 points
95+ %—900 points

PDC Nominations Due

Nominations for the PDC Annual Awards are due. These awards will be given at the June PDC. There are a number of different categories to recognize contributions by government and private financial managers along with special categories, such as Training and Education. Nominations are due March 6, 1992. For more information, call Nancy Fleetwood, (202) 633-6124.

Membership

Growth—We receive points for our percent increase from total membership as follows:

% growth
3-4%—300 points
5-9%—500 points

% growth
10-14%—700 points
15+ %—900 points

Acquisition—This year we have a goal to increase membership by 10% (set by National Membership Committee). However, the Washington Chapter goal is 214. We could receive the following:

% of goal
80-89%—300 points
90-99%—500 points

Chapter Educational/Training Events

Participation—Your support and attendance reflects in quality AGA educational and training events. Although we do not receive points for the number attending, we are able to obtain quality professional speakers when our events are well attended. So please participate and volunteer when you can for the registration table, introducing speakers, making/ assembling handouts, etc.

Chapter Awards Program

Scholarships—We receive 300 points for providing a scholarship through the Scholarship Awards Program for students.

Honors—We receive 300 points when we provide awards through a chapter awards program honoring government Financial Managers or chapter members for service to AGA.

Nominations—We receive 100 points for each nomination for the national AGA Awards Program (i.e., Distinguished Leadership Award, Special Achievement Award, Achievement of the Year Award, Education and Training Award, Robert W. King Award, Chapter Service Award, Scholarship Award).

WASHINGTON CHAPTER EDUCATIONAL EVENTS

Many thanks to Mike Noble, Chapter Education Committee Co-Chair, for the successful seminar on "Implementing a Controller Function in the Federal Government: Three Case Studies." The event was conducted on Thursday, December 5, 1991, prior to the regular luncheon meeting. We're looking forward to the ones on February 6 and April 2.

February 6 will be a seminar on, "User Fees and Cost Accounting."

April 2 will be the "Annual Accounting Systems Seminar."

All events will be at the Touchdown Club, from 8:30 to 11:30 a.m.; 3 CPEs. Registration starts at 7:30 a.m.

FRANK HORTON
U.S. REPRESENTATIVE
28TH DISTRICT OF NEW YORK

COMMITTEE
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RANKING MINORITY MEMBER
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CIVIL SERVICE
CHAIRMAN, NEW YORK BIPARTISAN
CONGRESSIONAL DELEGATION

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RUSY G. MOY
ADMINISTRATIVE ASSISTANT

Mr. Sam Mok
President
Association Of Government
Accountants
P. O. Box 423
Washington, D.C. 20044

Congress of the United States
House of Representatives
Washington, DC 20515

October 16, 1991

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FAX (315) 252-6834

104 W. UTICA STREET
OWEGO, NY 13128
(315) 342-5516

Dear Sam:

I am glad the "bells" didn't ring so that I was able to answer questions from the audience. That, to me, is always stimulating because it gives me feedback as to what people are concerned about.

Thank you for the opportunity to speak to the Washington Chapter of the Association of Government Accountants and I hope that you will express my appreciation for the Cross pen set which you presented to me.

Thank you again for making the necessary arrangements for me to be guest speaker.

With kindest personal regards,

Sincerely,



Frank Horton

ASSOCIATION of
GOVERNMENT
ACCOUNTANTS THE WASHINGTON
CONNECTION

P.O. Box 423
Washington, D.C. 20044

FIRST CLASS MAIL—
PLEASE EXPEDITE