

Association of Government Accountants, Washington, DC Chapter

In This Issue...

Unifying HHS' Financial	
Management Systems	1
Luncheon Logistics	1
President's Message	2
Luncheon Meetings	3
Early Careers Events	3
Defense IG to Crate Financial Watchdog Unit	3
Report Suggests Merging	
IG Offices	4
E-Mail Mailing List	4
Managers Urged to Focus on Improving Results	6
Inside the Black Box	8
September Luncheon Meeting Highlights	9
Training Program Seeks to Groom Future	
Senior Executives	11
Early Career Heads for Polynesia	11
Annual Washington Chapter	
AGA Conference	11
CGFM Training	12
Support of New AGA Dues Structure	12
Highlights from the DC	
Chapter Council Meeting	13
Complying with President's Agenda	13
Community Service Report	1/1

Unifying HHS' Financial Management Systems



Gerald W. Thomas

t the January luncheon meeting, Gerald W. Thomas will be speaking about unifying the Department of Health and Human Services' (HHS')

financial management systems. He joined HHS on December 31, 2001, to serve as the Unified Financial Management System (UFMS) Program Director and is responsible for the day-to-day management of the UFMS Program, which is a major cornerstone of Secretary Tommy Thompson's "One Department" management approach.

Immediately prior to joining HHS, he served as the Director, Business Modernization and Systems Integration Directorate, in the Office of the Secretary of Defense. In that position, he was responsible for leading the Department of Defense's (DoD's) strategic financial management modernization program, including developing a Department-wide financial management enterprise architecture.

continued on page 3

Luncheon Logistics

Monthly Luncheon Meeting and Mini-conference

Thursday January 16, 2003

Grand Hyatt Hotel

1000 H Street, NW (At Metro Center – 11th Street Exit)

11:30 - 12:00Social

12:00 - 1:10Luncheon Meeting (1CPE)

Cost: Members \$22 Non Members \$35

For reservations, please call the AGA Washington DC Chapter voice mail line at 703.758.4080 and select option 1. If you prefer, you can register by email to mkubaki@hq.nasa.gov or you can register at our homepage: www.agadc.org. Please forward your name, agency/company, and telephone number.



President's Message – Consciously Focusing on Integrity

By Wendy Comes

This message marks the halfway point in my year as President! Some of you may have noted that I did not announce a theme for the year. That omission was due to my failure to see the unifying theme of the many ideas directors, volunteers, and I brought forth. The thread running through all of our work this year has been INTEGRITY.

Scattered throughout this issue are definitions of "integrity" from a variety of sources. We also cover "values" since this is a critical aspect of integrity. I hope you will read these definitions and consider the role



Wendy Comes, President

integrity plays in your life. Whether it's your career or family life, consider what you bring to others through continuous conscious integrity.

You might wonder how this simple but critical one-word theme came to me midyear. It did not come to me while I was behind my desk working on my assigned tasks. It came to me through interaction with others – others in the profession and my church. I consider it an example of how we leverage our

own capabilities through participation in a broader community.

In early November, I attended a two-day program on the future of the profession offered by the American Institute of CPAs. While there was significant discussion around the outcome of the new Public Company Accounting Oversight Board, we also discussed the role of core values in maintaining our standing as professionals. Many in attendance noted that CPAs had forgotten the "P" stands for "public."

The weekend following that meeting, I was blessed to have the opportunity to hear a retired general speak on integrity. He was addressing our church members on Veteran's Day. The examples he offered were both large and small acts based on a foundation of integrity. As an historical base, he explained that soldiers in the Roman Army were required to certify the soundness of their armor and the commitment of their heart to the leadership. The certification was executed with the salutation "integritus."

At the November chapter luncheon, we had the opportunity to hear from Todd Grams, Chief Financial Officer at the Internal Revenue Service, about the successful efforts made to issue financial statements 45-days after the year-end. From his remarks, it was

clear that the IRS commitment was not simply to meeting a single date but to building a system – including people – that has integrity. Through that integrity, the financial system at IRS will be sound, honest and useful to all users.

As I reflected on my mid-year message – frankly, written in November shortly after these three experiences — the purpose of many of this year's AGA DC activities became clear. We have been and need to be about integrity. Integrity is relevant in the day-to-day support offered by volunteers in running the business of the chapter. Integrity is the goal of our delivery of luncheon programs and our May conference. Integrity is a critical message in our newsletters.

As you read the definitions in this edition, I ask you to think about some of the mundane aspects of day-to-day life and how they relate to integrity. Then think about the little things that your co-workers do to ensure a complete, sound and honest result. Spend some time reflecting on integrity in your life and what can happen when we loose sight of integrity as a goal. With our continuing focus on integrity, AGA will never have to address what happened to the "p" in public service.



integrity: in.-.te-eg.-.ri-iti, ina-ate-egi-iri-iti, inauguratu (to open) atertu (to clear the air) egi esan (to be truthful) irizpidetu (to pass judgement) itxi (to permit): "Be truthful and clear the air by opening the doors to permit the passing of judgement".

— from Revised Etymological Dictionary For English

Early Careers Event

Chinese New Year Dinner

The AGA Washington Chapter, Member Services is sponsoring a Chinese New Year Dinner at the China Garden Restaurant on Saturday, January 18, starting at 6 p.m. Come and enjoy a wide variety of delicious Chinese cuisine. Cost is \$20 - \$40 per person depending on type of food selection. All dinners are 10 courses (2 appetizers, 1 soup, 5 entries, 1 fried rice and 1 desert. Soft drinks and tea are included. Alcoholic beverages are extra. Plenty of complementary parking is available in the building. Dress is casual. The China Garden is located at 1100 Wilson Blvd. in Rosslyn, (Arlington) Virginia. If you are interested in attending this activity, please contact karl.boettcher@FMS.treas.gov (202-874-6131) by Thursday, January 16. For additional information you also can contact the China Garden at (703) 525-5317.

Unifying HHS' Financial Management Systems

continued from page 1

From June 1996 to June 2000, he served as Assistant Director for Accounting Standards and Systems Requirements, Systems Integration Directorate, Defense Finance and Accounting Service (DFAS) where he directed and oversaw DFAS's accounting and finance systems compliance initiatives. In this role he also worked with the DoD component agencies to begin bringing their "feeder" systems into compliance with Federal financial management requirements and integrated those systems into the Defense Corporate Information Infrastructure.

Prior to transferring to the Defense Finance and Accounting Service in 1996, he worked with the U.S. General Accounting Office (GAO) for 20 years. He joined GAO upon graduating from college in 1976. He served as an Audit Manager, Accounting and Financial Management Division, from 1986 through 1989, during which time he managed various financial audits of federal civil and defense agencies. As Assistant Director, Defense Financial Audits, Accounting and Information Management Division, he directed various DoD financial and

financially related audits from 1989 until he left the agency.

He graduated from East Carolina University, Greenville, NC, from which he was granted a Bachelor of Science in Business Administration (Accounting). He is a Certified Public Accountant (Maryland).

Additionally, he has written two books on the Civil War-Divided Allegiances: Bertie County during the Civil War (Raleigh: North Carolina Department of Cultural Resources, 1996) and Bertie in Blue: Experiences of Bertie County's Union Servicemen during the Civil War (Plymouth, NC: Beacon Printing, 1998). He also co-authored a Civil War article with Weymouth T. Jordan, Jr., "Massacre at Plymouth, April 20, 1864," North Carolina Historical Review, April 1995. He is also the author of two articles dealing with DoD financial management systems issues—"Addressing DoD's Feeder Systems Issues," Armed Forces Comptroller, Summer 2000, and "DoD's Critical Feeder Systems: Achieving Compliance with the Federal Financial Management Improvement Act of 1996," Armed Forces Comptroller, Winter 1999.

Luncheon Meetings

The following is the schedule for the remainder of this year's luncheon meetings and mini-conferences:

January 16, 2003

February 6, 2003

March 5, 2003*

April 10, 2003#

May 6, 2003*

- * Dates when mini-conference sessions will be held
- # Not part of the luncheon series

Defense IG to Create Elite Financial Watchdog Unit

The U.S. Department of Defense's inspector general is planning a major overhaul of the watchdog office, including stepping up efforts to help the Pentagon improve its bookkeeping. Joseph Schmitz, who was confirmed by the Senate as head of the 1,200-person office last spring, told Government Executive that he would soon put together a cadre of 150 "elite" accountants and financial personnel to work with the Pentagon comptroller to help Defense receive a "qualified" opinion on its financial audit within two years. For the past four years, the department has received a "disclaimer" on its financial statements, meaning that auditors could not determine if the information in the statements was reliable. A qualified opinion is a step on the road to the ultimate goal of an "unqualified" opinion by auditors that the department's financial statements are reliable. —George Cahlink, Government Executive. Read more at

www.govexec.com/dailyfed/1002/102502g1.htm

Report Suggests Merging IG Offices

By Tanya N. Ballard, Government Executive

ome smaller agencies should consolidate their offices of inspector general with those of larger agencies to increase the overall effectiveness of the IGs, according to a new GAO report. The 1978 Inspector General Act created independent audit and investigative offices in 12 federal agencies to end the practice of auditors reviewing the same programs they worked on. Currently, there are 57 inspectors general, 29 of whom are political appointees at the largest federal agencies. Twenty-eight agencies, including the Postal Service and the National Science Foundation,

have the authority to appoint their own inspectors general. In the report, Inspectors General: Office Consolidation and Related Issues (02-575), GAO said IG authority could be strengthened by merging the smaller, agencyappointed offices into larger presidentially appointed IG offices, while giving presidential appointee status to a handful of IGs in agencies with large budgets.

Read more at www.govexec.com/ dailyfed/0902/092002t1.htm.

E-mail Mailing List

Would you like to receive e-mail reminders of our monthly meetings and conferences? If so, please go to www.agadc.org to sign up for our mailing list in the Member Services section of the website.



Are you looking for a Partner to help you improve efficiency through innovative financial, performance and technology-based business solutions?

Grant Thornton



Grant Thornton Global Public Sector has been serving Federal government clients for nearly a decade. Whether your organization is looking for financial services, cost and performance management, or technical solutions, Grant Thornton professionals can provide expert advisory services tailored to meet your organization's specific needs.

- Financial Operations
- Financial Management
- Business Intelligence
- IT Management
- Enterprise Applications
- Strategic Management
- Operations Management
- Cost & Performance Management

333 John Carlyle Street Suite 500 Alexandria, VA 22314 703.837.4400 www.grantthornton.com/globalpublicsector



Develop JFMIP Core Competencies

- > Incorporate into your Individual Development Plan (IDP
- > Determine your skill level and select appropriate courses with our competency self-assessment tool
 - > Advance your career with our Federal Financial Management Certificate Program (FFMCP
 - > Achieve the status of a Certified Government Financial Manager (CGFM)

The mind sener

> Benefit from Client On-Site and Customized Training

Explore our essential web links for financial managers

Visit our web site

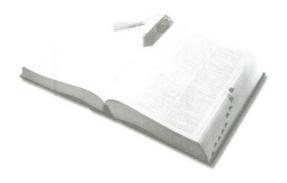
Financial Management Training Programs

Get the practical skills you need to succeed

MANAGEMENTCONCEPTS

www.managementconcepts.com or call for a catalog 703.790.9595

PHONE 703.790.9595 • FAX 703.790.1371



integrity: n [see INTEGER] 1 completeness 2 unimpaired condition; soundness 3 honesty, sincerity, etc.

from Webster's New World Dictionary

Managers Urged to Focus on Improving Results

By Amelia Gruber, Government Executive



Hederal managers are bombarded with theories on how to improve agency performance, but become frustrated when they try to apply those prac-

tices, according to a new report. But managers should persevere in the quest for the highest quality public service at the lowest cost, according to the report, "Start Where You Are, Use What You Have" from the IBM Endowment for the Business of Government (www.businessofgovernment.org/pdfs/Wye_Report.pdf). "There are all these [management] theologies out there," said Chris Wye, author of the report and director of the Center for Improving Government Performance at the National Academy of Public Administration. "But the

core concepts are really so simple." Extensive conversations with managers over the past decade have convinced Wye that the obstacles to measuring results are significant, but not insurmountable. For performance-based management to succeed, managers must use all the tools at their disposal and encourage employees to embrace a results-oriented work environment, the report said.

Read more at http://207.27.3.29/dailyfed/1002/102402a1.htm.



Increase Your Advancement Potential

Earn your MBA!

MBA Concentrations:

General Management
Management Technology
Organization and Human Resource Development
Information Security
Contracts and Procurement Management



Graduate Certificates Available:



MARY WASHINGTON COLLEGE



For Graduate and Professional Studies

Great location 45 miles south of D.C. near Fredericksburg, Virginia I 95 (Exit 133) 540.654.1618 • 800.468.5614 • admit@mwc.edu • www.jmc.mwc.edu



integrity: n 1: adherence to a code of values: Incorruptibility 2:

soundness 3 : completeness

—from The Merriam Webster Dictionary

Inside the Black Box-Imprest Fund and Cash Reconciliation

By Simcha Kuritzky, CGFM, CPA

New Guidance

At the end of October, the Standard General Ledger Board issued new guidance on how to account for imprest funds. This guidance emphasized that the balance of the imprest fund should be committed and not obligated. Further, when the funds are transferred from Treasury to the imprest fund, no advance is recorded.

Calculating Cash

In order for the Statement of Budgetary Resources (SBR) to add up properly, proprietary and budgetary cash must agree.

The permanent budgetary cash accounts are 4201 Total Actual Resources - Collected and 4802 Undelivered Orders - Obligations, Prepaid/Advance. The temporary accounts that close to 4201 at the end of the year are all appropriations and other authority accompanied by warrants (4111-19, and 4138), transfers and adjustments accompanied by rescissions or unexpended transfers (4125, 4128-29, 4150-52, 4167, 4170, 4175-76, 4190-95, 4391-93, and 4396), actual collections (4146-48, 4212, and 4252-77) and expenditures disbursed (4902, 4972, and 4982). The accounts that close to 4802 are upward and downward paid obligation adjustments (4872 and 4882), and paid obligation transfers (4832).

The proprietary accounts treated as cash are Fund Balance With Treasury (1010), which is reported in column 5 of the FMS-2108 Year-end Closing Statement, Imprest Funds (1120), Funds Held by the Public (1130), and investment in negotiable securities (for par and discounts, accounts 1610-11, 1620-21, 1630-31 and 1638) as shown in column 6 Other Authorizations of the FMS-2108.

In order to keep these account balances in agreement, whenever a posting is made to one type of cash (budgetary or proprietary), a posting must be made for the same amount to the other type.

Imprest Fund Transactions

Disbursements to create an imprest fund, or a collection to reduce or close an imprest fund, have no budgetary posting, because the transfer between cash and the imprest fund has no net effect on proprietary cash. This is an exception to the rule, because practically every other disbursement of fund balance with Treasury in an appropriated fund does post to budgetary cash as well.

Disbursements to replenish the imprest fund do post budgetary accounts, because fund balances with Treasury are changing, not the level of



the imprest fund account (1120). Either an advance is issued or a paid expenditure incurred.

Imprest fund cash is inventoried like any other asset. If the amount of cash in the fund changes without explanation, an expenditure (or expenditure reduction) must be recorded for the amount of loss (gain). This entry is reversed if and when the cashier replenishes the fund.

Comments, suggestions, and critiques are welcome. Send them to Simcha.Kuritzky@ams.com, and not to the AGA.



value: n. 1 the worth of a thing in money or goods 2 estimated worth 3 purchasing power 4 that quality of a thing that makes it more or less desirable, useful, etc. 5 a thing or quality having intrinsic worth 6 [pl.] beliefs or standards

—from Webster's New World Dictionary

September Luncheon Meeting Highlights - Auditor Independence

By Lucy Lomax, CGFM

Because of a conflict, Jeff Steinhoff, Managing Director for Financial Management and Assurance of the General Accounting Office, who was scheduled to speak at the October luncheon meeting, was not able to attend. In his absence, Marcia Buchanan, Assistant Director, Financial Management and Assurance, at the General Accounting Office, addressed the DC Chapter's October luncheon meeting.



the Generally Accepted Government Auditing Standards (GAGAS), issued January 25, 2002. Stating that the amendment was a culmination of two years of final work on the standard, Marcia said that if she were to include her work on the standard prior to the final work, she would expand those two years of work to six years.

The amendment covers auditor independence in all matters relating to audit work and includes the audit organization and the individual auditor, whether government or public. The amendment provides that audit organizations and auditors should be free, both in fact and appearance, from personal, external, and organizational impairments to independence. Comptroller General, David Walker, said of the amendment in his press release, "The focus of the changes to the auditor independence standard is

to better serve the public interest and to maintain a high degree of integrity, objectivity, and independence for audits of government entities."

Marcia told the audience that, as a result of the amendment, it may not be appropriate for auditors required to use GAGAS to perform both audit and nonaudit services for the same client; they may have to choose which of these services they will provide. She indicated that this is the area of the standard that received the most attention.

She then provided highlights of the underlying concepts:

- Overarching Principles auditors should not perform management functions or audit their own work. These principles are the key to proper auditing.
- Supplemental Safeguards auditors providing non-audit services should not provide audit services.
- Substance Over Form Doctrine auditors must consider facts and circumstances, nature of services, materiality, and totality; services should not be "unbundled" to circumvent an independence impairment.
- "Holistic" Approach nonaudit services performed by one office or unit affects the entire audit organization's independence.
- Routine Advice auditors may provide routine advice without an independence impairment.
- De Minimus Criteria auditors providing nonaudit services of 40 hours or fewer can perform related audit work.

Marcia then discussed the implementation of the standard. The effective date of the standard has been extended from October 1, 2002 to Jan-

uary 1, 2003 for audits. Further, there is a Grandfather Provision. That provision provides that in cases where nonaudit services would not have violated pre-existing professional standards, exemptions are allowed for: 1) nonaudit services performed before January 25, 2002, or 2) nonaudit services contracted for or initiated by June 30, 2002, if the nonaudit work is completed no later than June 30, 2003. Turning her discussion to applying the standard in specific circumstances, she cautioned that this was an area sometimes problematic for smaller organizations; they sometimes encounter difficulty complying with the supplemental safeguards, particularly the safeguard precluding personnel who provide nonaudit services from planning, conducting, or reviewing audit work related to those nonaudit services. Moreover, they sometimes have problems ensuring that management is in a position, both in fact and appearance, to make informed judgment on the results of the nonaudit services. Marcia then told the audience how to apply the standard in specific circumstances:

- Providing Basic Accounting Services auditors should not prepare or maintain an audited agency's basic accounting records.
- Draft Financial Statements and Notes – auditors should not construct the records in providing this assistance.
- Internal Audit Services auditors should not provide internal audit services, as such services are an internal management function.
- Information Technology auditors may advise on system design and installation but should not operate or supervise entity information systems.

continued on page 11

If your existing financial system is costing you an arm and a leg, we can lend a hand.

ver the years we've lent a hand to Federal, State and private agencies in the development and implementation of nationally acclaimed financial systems and award-winning solutions.

Benefit from the same proven SPS methodology used to implement ERP, subsidiary ledger, inventory, POS and paperless workflow solutions. Our experienced financial analysts have successfully performed financial system assessments and documented recommendations for change based on industry "best practices" and sound accounting principles.

Our "single enterprise service" design has been honored for its effectiveness and efficiency within the financial industry. An E-Gov Pioneer Award winner and recipient of the Excellence.gov Grand Prize, SPS has also been voted one of ComputerWorld 's Top 100 Best IT Companies to Work For.

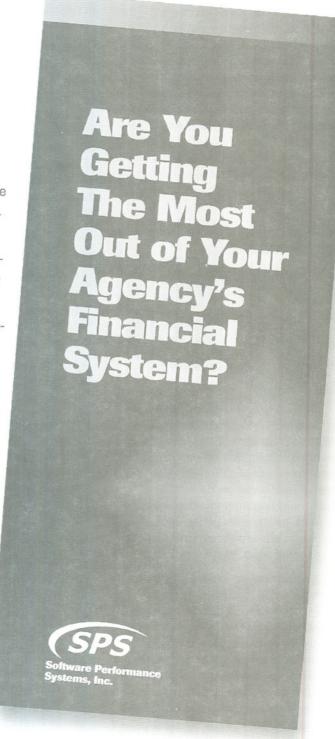
See how SPS can bring years of best practice experience in technology, business processes and human capital to work for you.

Contact Mike Dorsett - VP Financial Solutions, or Joanie Barr - VP Software Solutions at sales@goSPS.com or call toll free 1.866.734.6777.

Visit www.goSPS.com



2011 Crystal Drive Suite 710 Arlington, VA 22202 www.goSPS.com



September Luncheon Meeting Highlights - Auditor Independence

continued from page 9

- Budget Work auditors may analyze budgets and assess program or policy alternatives, but may not prepare annual budgets or strategic plans.
- Human Resources auditors may serve on a selection panel to provide input on "best qualified" candidates, but may not recommend any individuals for specific positions.

Marcia closed the presentation by emphasizing the need to "stop short of the line." She advised auditors and audit organizations to avoid situations that could lead reasonable third parties with knowledge of the relevant facts and circumstances to conclude that the auditor is not able to maintain independence in conducting audits. As a final note, she reiterated her earlier reminder:

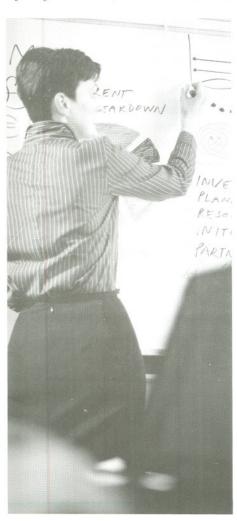
The independence standard is principles-based and should be applied using a substance over form doctrine to the specific facts and circumstances so that you are independent to protect the public interest in fact and appearance.

Early Careers Heads to Polynesia

ur Early Careers crew will be hitting the DC bar Politiki (319 Pennsylvania Ave SE) for another social gathering on Thursday, February 6 from 6:00 to 8:00pm. Enjoy the unique mix of Polynesian décor and a Pittsburgh sports theme. As parking is somewhat limited, the Metro is a good option--the Capitol South stop is a few blocks away. Contact Meghan Schindler (202.433.6251, meghan.schindler@navy.mil) to RSVP.

Training Program Seeks to Groom Future Senior Executives

By Tanya N. Ballard, Government Executive



The Brookings Institution has created a new leadership development program to groom a corps of federal managers for the Senior Executive Service. Seventy percent of the Senior Executive Service will become eligible to retire in the next five years and more than 50 percent of the federal work force will retire during that same time frame, according to U.S. General Accounting Office (GAO) estimates. Brookings hopes to offset that potential brain drain by developing a skilled group of federal leaders

poised for the Senior Executive Service. "Mastering the Art of Public Leadership," aims to bring together about 25 federal employees at the GS-14 level and give them the tools needed to become effective government leaders. Program candidates are likely lawyers, doctors or physicists with little exposure to the policymaking process.

Read more at http://207.27.3.29/dalyfed/1002/102102t1.htm.

Annual Washington Chapter AGA Conference

Financial Management in Practice: The Realities of Systems and Processes

May 7 and 8, 2003

Washington DC Grand Hyatt

The goal of this conference is to provide practical, hands-on education and advice for front-line financial managers, supervisors, and accountants. This 2-day conference will address emerging issues related to financial management and systems.

CGFM Training

In need of CPE? Have you visited AGA's online professional development center? Act now and take advantage of great courses, affordable prices and desktop convenience. Visit www.agacgfm.org/cpeonline/index. htm. Here are some local options:

January 14, 2003
Washington, D.C.
CGFM Training Course 1:
The Governmental Environment
This course, worth 8 CPE hours, is designed for financial management professionals who are interested in learning more about the ways in which government entities differ from private entities, and the interactions among the different levels of government and the people they serve.
Contact Management Concepts at 703.790.9595.

January 15 - 16, 2003 Washington, D.C. CGFM Training Course 3: Government Financial Management Control

This course, worth 16 CPE hours, is designed for financial management professionals who are interested in learning more about the internal and management control process in government organizations, and how this process can aid managers in meeting objectives for reliable financial and performance reporting. Contact Management Concepts at 703.790.9595.

January 29 - 31, 2003 Washington, D.C. CGFM Training Course 2: Governmental Accounting, Financial Reporting and Budgeting

This course, worth 24 CPE hours, is designed for financial management professionals who want to learn more about the standards under which the government financial manager performs financial accounting, reporting and budgeting tasks. Contact Management Concepts at 703.790.9595.

National President Bill Anderson Seeks Chapter Support of New AGA Dues Structure

By Bill Anderson, AGA National President

ast July, AGA's national officers presented a detailed picture of the Association's financial situation to the National Board of Directors. As we said then, AGA is facing significant financial challenges as we work to continue our mission of advancing government accountability.

As AGA's National President, I stood before you at the Atlanta PDC and vowed that AGA would not ask for one more dollar out of its members' pockets until I was personally convinced that AGA was being run as effectively and efficiently as possible. Since then, we have taken numerous steps to ensure that goal is met. Some of these include:

- Reducing expenses in the current fiscal year 2003 budget by \$235,000, which includes freezing National Office staff salaries.
- Establishing new revenue sources (\$60,000) and reducing expenses (\$136,000) in the fiscal year 2004 budget, which includes eliminating the printed version of AGA's TOP-ICS newsletter after the March 2003 issue and eliminating a National Office staff position.
- Implementing measures to streamline National Office operations as recommended by the April 2002 ASAE Peer Review; the Website Review Group; and the Past National Treasurers Task Force.

While I am pleased with these efforts to contain costs and find new revenue sources, it is simply not enough. As

the Peer Review Report stated, "AGA's financial hemorrhaging must stop." Without an immediate influx of new revenue, we will lose about \$800,000 over the next four years and will have depleted 80% of our operating reserves since fiscal year 1998.

The National Executive Committee voted unanimously in October to ask the National Board of Directors to support a new dues structure. We know a dues increase is always a difficult issue for AGA and its members. However, I ask you to consider a few facts as you review our proposal. In the past 25 years, AGA's dues have raised an average of only \$1.60 per year. In addition, the Peer Review found that AGA's current membership dues structure is among the lowest of comparable professional associations.

Several documents have been prepared to answer AGA members' questions about the proposed membership dues increase, and we hope they will illustrate how very hard we are working to put AGA on a sound financial foundation. These documents are posted in the Toolkit within the Chapter Communicators section of the AGA website at www.agacgfm.org/editors. I urge you to contact your Regional Vice President, your Senior Vice President for Regional Services, or National President Anderson if you have any concerns or questions that are not addressed in these documents. Thank you very much for your support.

Highlights from the Washington DC Chapter AGA Executive Council Meeting

By Joel Renik

The fourth meeting of the chapter year commenced at 12:00 noon on Tuesday, November 5, 2002 in the GAO Building, 441 G Street NW, Washington, DC. There were fifteen attendees.

The following topics were discussed at the meeting:

- Chapter President Wendy Comes opened the meeting with a discussion of selecting a nominating committee to solicit nominations for candidates to serve as officers and directors during fiscal year 2003.
 She encouraged everyone to think of suitable candidates to nominate for these positions and to give her a call with their input.
- Webmaster Steve Johnson noted that minor issues are causing delay in the implementation of on-line credit card processing. We are optimistic that the system will be up and running in January 2003. Wendy commented on the usefulness of agency liaisons that are listed on the Chapter website, and she thanked Steve for his efforts. Ron Rhodes is the newest liaison named for LMI Corporation.
- Newsletter Director Diane Wright reminded the Board to get newsletter articles to her in a timely manner.
 There is very little flexibility in her schedule and when items are submitted late, it compresses the time

she has to pull the newsletter together, which is already extremely tight.

- Susan Johnson updated the Board in place of Education Director John Cherbini. She discussed the progress made at the October 21 conference planning meeting attended by Susan, John Cherbini, Catherine Nelson, and Ron Rhodes. The discussion included ideas for a hands-on education conference with separate accounting & systems tracks. The next step is to form a committee and solicit speakers. We are partnering this conference with the Greater Washington Society of CPAs, which can provide critical help with logistics, since the Society has a fulltime staff.
- Member Services Director Karl Boettcher updated the Board on the attendance at the recent events, i.e. Octoberfest, National Zoo visit, and the social hour. It was suggested that electronic reminders be provided to our chapter liaisons for email to our members a few days in advance of an event to remind members of upcoming activities. Karl also mentioned that he had provided our Early Careers Director with other early career organizational contacts for possible "partnering."

The January Executive Council Meeting is scheduled for Tuesday, January 7, 2003.

How Agencies Are Complying with President's Management Agenda

The U.S. Office of Management and Budget (OMB) recently released an updated look at how well the government in general-and individual agencies in particular-are complying with the Bush administration's year-old management agenda, FedWeek has reported. That agenda focuses on strategic management of human capital, competitive sourcing, improved financial performance, expanded electronic government, and budget and performance integration.

Read more at www.fedweek.com/ HotFreeNews/default.asp.

Newsletter Comments or Suggestions?

Do you have any comments or suggestions regarding the newsletter? Do you have an article you'd like to see in print? The deadline for submitting articles to appear in the March 2003 issue is January 16, 2003. Please send your comments and contributions to the newsletter editor, Diane Wright at diane.wright@ams.com.



value: n. 3 [quality] worth, merit, significance, consequence, goodness, condition, state, excellence, distinction, desirability, grade, finish, perfection, eminence, superiority, advantage, power, regard, importance, mark, caliber, repute

from Webster's New World Thesaurus

Community Service Report

By Cis Keunnen

The Washington Chapter has gotten off to a very active Community Service schedule this program year. On Saturday, October 19th, the Chapter took part in the Amyotrophic Lateral Sclerosis (ALS) Walk to D'Feet annual walk and charity drive. The Chapter voted to make a \$200 contribution and had commemorative t-shirts made for the walking team, "Joan's Wayward Walkers." As part of a school community service project, our Chapter President's son designed the t-shirt graphic that honored one of our members' spouse who has ALS. Fifteen people participated on the Chapter's team and a donation of several hundred dollars was raised to help defeat ALS.

At the November Chapter luncheon meeting, food and monetary donations were collected for Project Harvest. Attendees at the luncheon donated \$207 (a new record for our Chapter) and a basket of non-perishable food items. Members also participated in collecting food goods and donations at the Project Harvest Food Drive held at the Old Post Office on Tuesday, November 26th.

At the December Christmas Reception, "Kisses for Santa" (bundles of Hershey's kisses) were sold in return for donations to Washington's Chil-

dren's Hospital. The donations were sent in as part of Bob Levey's annual Children's Hospital fund raiser. The Chapter received recognition along with other donors in Bob Levey's Washington Post column.

In January the Chapter will be gathering personal care products, such as shampoo, toothpaste, soap, etc. (or donations) to donate to a local homeless shelter. So if you happen to be traveling and don't need the hotel samples, bring them to January's meeting. In February we will kick off the Chapter's participation in the Volunteer Income Tax Assistance (VITA) Program. For March we will sponsor a used professional clothing drive.

In April the Chapter will participate in the annual Federal/District of Columbia Volunteer & Community Service Program and events. Also in April we will feature an article in the Newsletter on Chapter members "Personal Acts of Service." This program year we have asked each member to take time to perform at least one personal act of service. At each meeting a box will be provided on the registration table for folks to anonymously annotate their act of service. For April's Newsletter, we will provide a list of the many generous acts of community service that our members

have performed. (Reminder-the deadline for April's Newsletter is February 24th, so everyone please don't forget to get your acts of service in prior to mid-February. Please also feel free to list more than one act of service. We are looking forward to learning about the many different service activities our members have been involved with.)

Finally, in May we will conclude our "Service Cents" drive. We have a jar to collect pennies (or other pesky spare change...) on our luncheon registration table. At May's meeting we will vote on the charity or non-profit organization to send our "Service Cents."

If anyone would like to assist with Community Service or has any questions or suggestions, please contact Cis Kuennen, Community Service Director, at 703.390.6545, or cisakuennen@aol.com



integrity: n uprightness, honor, probity; see HONESTY
—from Webster's New World Thesaurus

Know-how to win.



Global Business and IT Consultants

Know-how to Win[™] ams.com

AGA DC Chapter Leadership Directory, 2002–2003

President, Wendy M. Comes

Federal Accounting Standards Advisory Board, 202.512.7357, Fax: 202.512.7366 comesw@fasab.gov

President-Elect, Robert Reid

Deputy Assistant Secretary for Accounting Policy Department of the Treasury 202.622.0550, Fax: 202.622.0962 Robert.Reid@do.treas.gov

Past-President, Janet McBride

Joint Financial Management Improvement Program, 202.219.0534 janet.mcbride@gsa.gov

Secretary, Joel Renik

Internal Revenue Service, 301.429.8683 joel.c.renik@irs.gov

Treasurer, Meghan Schindler

Naval Audit Service, 202.433.6251 Fax: 202.433.6934 meghan.schindler@navy.mil

Asst Treasurer, Gail Vallieres

General Accounting Office, 202.512.9370 Fax: 202.512.9596 vallieresg@gao.gov

Directors

Awards, Ralph Bucksell, General Accounting Office, 202.512. 4216 Fax: 202.512.5643 bucksellr@gao.gov

Education, John Cherbini

703.456.2487, Fax: 703.742.1215 john.cherbini@eds.com

Administration, Patricia Clark

Department of Labor, 202.693.6808 clark-patricia@dol.gov

CGFM Coordinator, Phyllis Hunter

Grant Thornton 703.917.7490 or 703.837.7447 phunter@gt.com

Member Services, Karl Boettcher

Treasury/FMS 202.874.6131 karl.boettcher@fms.treas.gov

Meetings, Melajo Kubacki

NASA, 202.358.1052 mkubacki@hq.nasa.gov

Community Service, Cis Kuennen

Bureau of Indian Affairs, 703.390.6545 CisAKuennen@aol.com

Membership, Eleanor Long

Ernst and Young, 202.327.5903

Fax: 202.327.6459 eleanor.long@ey.com

Programs, Ron Longo

KPMG LLP, LLC, 202.533.4014 rlongo@kpmg.com

Newsletter Editor, Diane Wright

AMS, 703.227.7325 diane.wright@ams.com

Appointments

Webmaster, Steve Johnson

BearingPoint, 240.350.4992 steveajohnson@bearingpoint.net

Assistant Webmaster, Harris Gofstein

BearingPoint hgofstein@bearingpoint.net

Early Careers, Meghan Schindler

Naval Audit Service 202.433.6251, Fax: 202.433.6934 meghan.schindler@navy.mil

Publications, Simcha L. Kuritzky

AMS, 703.227.5796 simcha.kuritzky@ams.com

Newsletter Assistant Editor, Kate Yalowitz,

AMS

kate.yalowitz@ams.com



WASHINGTON, DC CHAPTER

P.O. Box 423 Washington, D.C. 20044-0423 TIN 521102567 703.758.4080

Induction the Health Induction of the Induction of Inducti

PRESORTED FIRST-CLASS U.S. POSTAGE PAID FAIRFAX VA PERMIT NO 6241