

ASSOCIATION OF  
GOVERNMENT  
ACCOUNTANTS

# AGA

# NEWSLETTER

WASHINGTON CHAPTER

DECEMBER 1987

## THURSDAY December 3, 1987 LUNCHEON MEETING TO FEATURE



### JOHNNY HOLLIDAY

WMAL  
Sportscaster

at the

TOUCHDOWN CLUB  
2000 L St., N.W.  
(Near Farragut West Metro Stop)

Social Period	11:30 (Cash Bar)
Luncheon	12:00
Cost	\$15.00 (Members) \$17.00 (Non-members)

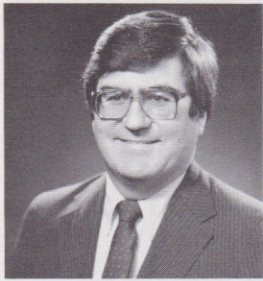
**Reservations Required**  
**Call 649-4399 NLT Dec. 1**

## NON MEMBERS WELCOME

Meeting Schedule: Jan. 7 • Feb. 4 • Mar. 3 • Apr. 7 • May 5



# PRESIDENT'S MESSAGE



**Terry Conway**

In the next issue of the chapter newsletter, you will find an article concerning proposed Chapter By-Law changes. As you read the proposal, you will understand why I have a strong personal interest in it. In 1985, when I accepted the invitation of the chapter nominating committee to be Chapter President-Elect and then Chapter President, I was employed by the Department of Defense. In September of 1987, I left that position in order to establish my own CPA practices.

It is at this point that I came into conflict with the by-laws of the chapter. They prohibit anyone who is not an employee of the federal, state, or local government from being nominated or serving as chapter president-elect or chapter president. When I learned of this problem, I appointed Dan McGrath to chair a committee to research the problems and to recommend alternative courses of action. His only constraint was one of time. With the critical work to be done within the chapter as we approach the PDC in the National Capital Region next June, I encouraged speedy resolution so that I could either continue as your president, or turn over responsibility to Diane Bray, Chapter President-Elect. Until this issue is resolved, I have notified the Chapter Executive Committee that I will step down as Chapter President. Diane Bray will be Acting-President until such time I can resume my duties or submit my resignation.

I encourage you to approve this change. It allows office incumbents, myself as well as those that follow, the flexibility to make significant professional and career decisions and continue to serve the chapter. For your information, the current by-law provision is not governed by any other document. In fact, the AGA national by-laws do not require government employment in order to serve as national president, and several individual chapters now have non-governmental presidents.

Please consider your vote carefully.

## HELP STILL NEEDED FOR PDC

It is not too early to start thinking about the AGA Professional Development Conference. This year, the PDC will be held in Washington, DC on June 20 through June 22, 1988. The three Capital region chapters will be hosting the event. A large pool of individuals are needed to help bring off a successful event. Assistance is needed on the following committees: local promotion, monitors, family activities, registration, presenters logistics, keynote/highlight support, and entertainment. If you are interested in serving on one of these committees or would like more information on the PDC, please contact Diane Bray on 695-0839.

## KIRKENDALL TO ADDRESS NOVAGA

Northern Virginia Chapter's December 15 dinner meeting will feature AGA National President Donald Kirkendall, who will speak on "What Lies Ahead for AGA". NOVAGA's meetings are at the Sheraton National, at Washington Boulevard & Columbia Pike in Arlington. For reservations call Sophia Jasinski on 523-8401.

## INTERIOR HAS GM-15 SLOT

The Department of the Interior is seeking a GM-510-15 Chief for its Division of Financial Administration, responsible for developing, directing and overseeing department-wide policies and procedures for financial management, fiscal management, and financial and fiscal reporting. The Chief also implements regulatory agency issuances and provides staff advice and assistance in these areas to all of the Departments' bureaus and offices. If you are interested in applying for this position (announcement 87-145A) contact Cindy Griffin (343-4701) for further information right away.



**ASSOCIATION OF  
GOVERNMENT  
ACCOUNTANTS  
WASHINGTON  
CHAPTER  
EXECUTIVE  
BOARD 1987-1988**

**Officers**

*President*

Terence J. Conway, CPA, 391-2756

*President-Elect*

Diane Bray, DOD, 695-0839

*Secretary*

Deatrice Russell, Financial  
Management Service, 535-9693

*Treasurer*

Rolf Wold, DOT, 366-9874

*Past-President*

Gary Palmquist, 233-3411

**Directors**

*Cooperation with Professional  
and Education Institutions*

Mike Merson, Financial  
Management Service, 436-6842

*Education*

Sue Fields, NIH, 496-3417  
Bill Henderson, EPA, 382-4467

*Employment Referral*

Joyce Shelton, DOT, 366-1306

*Membership Services*

Dan McGrath, Financial  
Management Service, 566-3717

*Newsletter*

Lee Beaty, GAO, 275-9532

*Programs*

John Simonette, GAO, 275-9454

*Relations with National Office/  
Special Projects*

Adam Shaw, DOD, 697-0585  
*Research, Professional Notes*  
Chuck McAndrew, Navy, 696-6896

**Committee Chairs**

*Awards*

Mary Lee Mason, Financial  
Management Service, 535-9693

*Chapter Evaluation*

Ron Lynch, Arthur Andersen  
& Co., 862-3324

*Chapter Recognition/Competition*

Jean Bowles, State, 235-8623

*Meetings*

Judith Parsons, Comptroller  
of Currency, 447-1721

*Membership Services (Assst)*

Jim Goulden, Coast Guard,  
267-0220

*Newsletter*

Herb McLure, GAO, 275-4905

*Public Service*

Paula Rubin, Financial  
Management Service, 535-9696

**ABOUT OUR SPEAKER THIS MONTH**

**JOHNNY HOLLIDAY**

The most versatile Broadcaster in Washington is WMAL's Johnny Holliday. His play by play coverage of the University of Maryland's Football and Basketball games on WMAL have earned him the title "voice of the Terps". Johnny's sports reports are heard weekday mornings on WMAL, and on the ABC information Network mornings and afternoons across the country. During the football season, he hosts the Washington Redskins stadium show on WMAL. His list of credits include ABC Radio's coverage of the Winter and Summer Olympics, the Masters, and ABC coverage of the championship boxing. Johnny has been play by play announcer of ABC Radio's Saturday night coverage of USFL Football along with Hall of Famer Paul Hornung... Television announcer for the Liberty and Aloha bowls.

Johnny is originally from Miami, Florida and began his broadcasting career in 1956. He has worked in Cleveland, New York City and San Francisco before coming to Washington in 1969. Before giving up music for sports, he was named America's Number One disc jockey. He served as field announcer for the Cleveland Browns and Golden State Warriors as well as the Oakland Raiders. While in Washington, Johnny has hosted the Washington Senators pre-game show, done play by play for George Washington University basketball, Navy football as well as the Washington Bullets.

Off the air, the multi-talented Holliday can be seen at the Harlequin Dinner Theatre where he has performed leading roles in such productions as "How To Succeed in Business", "Carnival", "Bye Bye Birdie", "The Music Man", "Same Time Next Year" and "42nd Street". His network television credits include the announcer for NBC's "Hullabaloo" and Roger Miller Show. He was also seen on the CBS comedy series "Good Morning World". In spite of his busy schedule, Johnny still finds time to participate in a variety of community activities for which he has been honored by *Washington Magazine* as "Washingtonian of the year." Holliday has raised more than a million dollars over the years with his Radio Wonders celebrity Basketball teams. He is involved in Special Olympics, Catholic Charities, and has served as local host on television for the Muscular Dystrophy Telethon, March of Dimes and Easter Seals Telethons. His voice is one of the most familiar in all of Washington radio with many commercials to his credit.

Johnny and his wife Mary Clare, are the proud parents of three daughters. Kellie (27) is in her 4th year of medical school in Philadelphia. Tracie (24) is a Nurse in Neonatology at the University of Virginia Hospital in Charlottesville, Virginia. Moira (8) is in the 3rd grade at Stone Ridge Country Day School of the Sacred Heart.

**This Could Be Your Last Newsletter!**

... If you have not paid your dues! Renewal notices were mailed in mid-August and Renewal notices went out in November. If you did not receive yours or lost it please notify Ken Sullivan at National Office as soon as possible (703-684-6931). It is important that you send in your renewal as soon as possible since membership benefits are discontinued after two months on the delinquent list. Our new dues year began October 1, therefore, anyone not remitting will be purged from our active mailing list and will cease receiving materials from AGA after this newsletter.



## EXEC MEET NOTES

Following are items of interest from recent Chapter Executive Committee meetings:

### *August 12 meeting:*

—Joyce Shelton has arranged for this year's Executive committee meetings to be held at DOT, Room 9113. The meetings will be held the third Thursday of the month.

—Articles for the newsletter are due to Lee Beaty NLT than three weeks before the monthly luncheon meetings. Articles should be 250-500 words.

—John Simonette has announced that the overall theme for this year's luncheon programs is "Accountability in Government".

—The December luncheon meeting will be a joint meeting with the Association of Internal Auditors.

—Past President Recognition has been switched from the March to the May luncheon meeting.

—Treasury's Financial Management Service is developing a workshop with the Washington Cash Management Association, and has requested our help.

—Joyce Shelton suggested a future join luncheon meeting with the Cash Management Association.

—The A-127 workshop generated \$2,000 in revenue for the Chapter. The National Office will give us \$6,000 for being host chapter for the 1988 PDC.

—Jean Bowles would like all members who attended the Sunday PDC session in New Orleans to contact her (235-8623). We get chapter recognition points for members who attended.

—Dan McGrath reported that the 87-88 membership goal is 201 new members. That breaks out to about 17 per month.

—The Regional VP has formed a 1988 PDC Committee. Members from our chapter are Diane Bray and Doris Chew.

### *September 17 meeting:*

—The Director position occupied by Loretta Shogren is vacant. The Board agreed to a current committee member being appointed. Terry Conway and Diane Bray will select a committee member to fill the vacancy.

—Terry discussed naming the annual Chapter Service Award for the late James W. Saylor. A motion to do so was made by Sue Fields and seconded by Dan McGrath. Mrs. Saylor will make the first presentation.

—The AGA Capital Region's annual Professional Development Seminar will be held January 29 at the Marriott Gateway in Crystal City. It will be a one-day program and workshop topics will include Audit Quality, Cash Management, Yellow Book Revisions, and Chief Financial Officer. Our chapter is responsible for securing speakers for the Audit Workshop and for one of the keynote

addresses. Sue Fields and Bill Henderson have accepted the assignment of securing these speakers.

—Dianne Bray reported that the first preparation meeting for the June PDC was held on September 16. Each Capital Region chapter has been asked to provide 20 persons to assist with the PDC.

—There were 124 attendees at the September 9 luncheon meeting.

—The National Research Office is looking for volunteers to help with a financial management bibliography they are developing. The work would involve spending a few hours at the Library of Congress. Anyone interested should call Terry Conway.

—Terry is leaving the Government effective September 25 to open his own CPA firm. The by-laws concerning the Chapter President's non-federal status were discussed. It appears unclear as to what the by-law requirements are. A motion to establish a by-laws committee to research the matter was made by Mike Merson, seconded by Lee Beaty, and unanimously passed by the Executive Committee. Dan McGrath agreed to chair the committee.

*Submitted by Deatrice Russell, Chapter Secretary.*



## THE POLITICAL SIDE OF THE BALANCE SHEET

Congressman Jack Brooks, Chairman, House Government Operations Committee, was the guest speaker at the Chapter's November 5 luncheon meeting. Following is a summary of his remarks.

Chairman Brooks presented a very timely [and entertaining] message, on "The Political Side of the Balance Sheet", in which he offered several challenges to the federal government accounting community. As evidenced by the major legislation introduced during his tenure in the Congress, Chairman Brooks pointed out that he had long recognized the need for good accounting in the federal government, and has the highest regard for the role of federal accountants. He cautioned, however, against the use or application of certain creative accounting and budgeting techniques to attempt to solve non-accounting problems which have plagued the federal government for years.

Chairman Brooks also discussed at some length the concept of requiring federal agency financial statements and a consolidated financial statement for the federal government as a whole. While noting that he was not irrevocably opposed to the concept, he suggested that accountants must ensure that such financial statements (1) accurately reflect the unique features of the federal government, and (2) be easily understandable to accountants and non-accountants alike. He added that before implementing the financial statement concept, a number of issues currently challenging us must be resolved, including how we value and report various assets, liabilities, and equity on the balance sheet.

In conclusion, Chairman Brooks noted that it is clear that further improvements must be made in managing the taxpayer's money, and that financial statements may have some potential for helping to achieve this goal. To recognize their potential value, however, the statements must gain political as well as accounting acceptance.

*Submitted by John Simonette, Chapter Program Director.*

## EMPLOYMENT REFERRAL COMMITTEE REPORT

By Joyce Shelton

One of the many benefits of AGA membership is assistance in locating a new position. The National Office of AGA issues employment flashes which contain news of job openings in the accounting and financial management fields. The Washington Chapter shares these announcements with no cost to interested chapter members. Potential employers also provide the Employment Referral Committee with vacancy announcements and requests for names of chapter members who may be interested in the jobs they are trying to fill. To have your name and employment interests entered in our mailing system please complete the information coupon below and mail to Joyce Shelton, Chairman Employee Referral, 3815 Whitman Road, Annandale, Virginia 22003.

### EMPLOYMENT REFERRAL INFORMATION

NAME: \_\_\_\_\_

STREET: \_\_\_\_\_ APT: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

PHONE: Office \_\_\_\_\_ Home \_\_\_\_\_

JOB INTERESTS: Accounting \_\_\_\_\_ Financial \_\_\_\_\_  
Auditing \_\_\_\_\_ Management \_\_\_\_\_  
Budgeting \_\_\_\_\_ Other \_\_\_\_\_

GEOGRAPHIC PREFERENCE: \_\_\_\_\_

GRADE LEVEL OF INTEREST: Lowest \_\_\_\_\_ Highest \_\_\_\_\_

YES NO

AGA WASHCHAP MEMBER? \_\_\_\_\_

SUPERVISORY EXPERIENCE? \_\_\_\_\_

NAME CAN BE REFERRED TO POTENTIAL EMPLOYERS? \_\_\_\_\_  
(If yes, attach current SF 171)



## PROFESSIONAL ASSOCIATION

By Gary Palmquist

This month we will hold a joint meeting with the Washington Chapter of The Institute of Internal Auditors. I, like many of you, am a member of both the Washington Chapter of AGA and the Washington Chapter of IIA. As you know, last year we were successful in bringing our Chapter membership back up to over 1000 members. I have arranged to continue our membership recruitment efforts this year by placing an article about the Washington Chapter of AGA in the IIA newsletter. The Washington Chapter of IIA has about 500 members and while they are basically only an audit organization, I think auditors can also find value in our broad perspective of financial management. This article is written in exchange for our article in the IIA newsletter. I would encourage any of you who are members of organizations which might be a source of members for us to explore a recruiting article trade. It makes more sense to me than preaching to the choir.

The Institute of Internal Auditors is a worldwide organization of about 30,000 members. It concentrates on a narrow area of financial management, specifically internal audit. Because of this concentration, the IIA has become a very professional organization. The IIA has developed statements on professional Ethics, Auditing Standards, Procedures, and an Examination and Certification as Certified Internal Auditor. If you are an auditor, I suggest that you should join IIA to polish your skills through association with a specialized group of audit professionals.

The cost of membership is generally \$110 a year for supervisory auditors and \$60 for staff auditors. If you call me at 233-3411 or Nander Brown at 860-9206, we may be able to tell you of special offers the Washington Chapter can make to reduce first time membership costs. I know that compared to the \$47.50 membership cost of AGA this seems like a lot. It is, but I think you have to consider AGA and IIA membership expenses as business expenses like having more than one business suit. It may not be reimbursable, but it makes a good impression and may pay off in the future through professional competence and career success.

## ABOUT CHAPTER MEMBERS

Long-time AGAers were saddened to learn of the death on November 11 of **Professor Walter F. Frese**, in Cambridge, Massachusetts. Professor Frese was a past President of AGA and a member of the group which founded AGA in the early 1950's. Following several years service with Treasury, he joined GAO in 1948 to head GAO's Accounting Systems Division. Subsequently, he was head of the Joint Accounting Improvement Program (now JFMIP). He left federal service in 1956 to join the faculty of the Harvard Business School. Professor Frese received the Comptroller General's Award for Public Service in 1974, and the Harvard Business School's Distinguished Service Award in 1983. We join AGAers everywhere in expressing sympathy to Professor Frese's family, with gratitude for his pioneering role in our organization and his many contributions to education and federal financial management.

Congratulations are in order this month to:

—**Marcus W. Page** on his appointment as Treasury Deputy Assistant Fiscal Secretary.

—**Joseph F. Moraglio** on his appointment as AICPA's Vice President for Government Relations.

—Director's Award recipients **William A. Broadus, Jr.** and **David M. Connor**, and Outstanding Achievement Award recipients **Judith B. Czarsty**, **Olga E. Johnson**, and **Ernst F. Stockel** of GAO's Accounting and Financial Management Division.

Bill Broadus is recovering at home following a heart attack and bypass surgery and would enjoy hearing from his friends in the financial management community. Bill's address is: William A. Broadus, Jr., 10133 Brandon Way, Manassas, VA 22110.

Don't forget to call us with your news About Chapter Members. Please! (Lee Beaty; 275-9532)

### CHANGING YOUR ADDRESS

The easiest and surest way of changing your mailing address for all Chapter and National Office mailings is to mail a notice with the new address and an AGA mailing label with the old address on it to:

AGA National Office  
727 South 23rd Street, Suite 120  
Arlington, Virginia 22202



**Application for Membership**

**Association of Government Accountants**

**Section I**

NAME OF APPLICANT: Mr. \_\_\_\_\_ Ms. \_\_\_\_\_  
 Mrs. \_\_\_\_\_ Miss. \_\_\_\_\_

MAIL ADDRESS: \_\_\_\_\_  
 STREET NUMBER STREET NAME  
 CITY STATE ZIP

OFFICE TELEPHONE \_\_\_\_\_ HOME TELEPHONE \_\_\_\_\_  
 AREA CODE NUMBER EXTENSION AREA CODE NUMBER EXTENSION

**Section II**

TYPE OF MEMBERSHIP APPLIED FOR  FULL  ASSOCIATE  SPECIAL ASSOCIATE

I wish to join the Washington, D.C. Chapter.

**Section III**

EMPLOYER \_\_\_\_\_ Government: Federal  State  Local   
 Private Employer  Academia  Other \_\_\_\_\_

TITLE OF MY POSITION \_\_\_\_\_  
 TYPE OF WORK PERFORMED:  Accounting  Auditing  Budgeting  ADP  Other \_\_\_\_\_  
 DESCRIPTION

**Section IV**

EDUCATIONAL BACKGROUND:

SCHOOL	LOCATION (STATE)	YEAR FROM TO	MAJOR	DEGREE

**Section V**

ACCREDITATIONS AND CERTIFICATIONS:	STATE	CERTIFICATE NUMBER	YEAR
<input type="checkbox"/> CPA			
<input type="checkbox"/> CIA			
<input type="checkbox"/> CMA			
<input type="checkbox"/> CISA			

**Section VI**

FINANCIAL MANAGEMENT EXPERIENCE: (List most recent experience first) Completion of this section is optional if applicant has one or more of certificates indicated in Section IV, completion for more than 3 years experience is optional if applicant has listed a 4 year degree in a financial management field in Section IV, and listing more than 6 years experience is optional for all applicants.

EMPLOYER	LOCATION	TITLE	POSITION SERIES AND GRADE	FROM TO	MONTH/YEAR

Date of application \_\_\_\_\_ Signature of applicant \_\_\_\_\_  
 Sponsor (optional) \_\_\_\_\_ NAME (PRINT) \_\_\_\_\_  
 SPONSOR'S AGA MEMBERSHIP NUMBER \_\_\_\_\_  
 Remitted herewith is \$ \_\_\_\_\_

**INFORMATION FOR APPLICANTS ELIGIBILITY REQUIREMENTS**

- FULL MEMBERSHIP-- (DUES \$47.50)** An individual who has a minimum of 6 years of experience in accounting, auditing, budgeting, or other financial management fields. A graduate of an accredited college or university with a major in the financial management or allied fields may substitute education for experience. A four-year degree counts as 3 years of experience. Holders of CPA, CMA, CIA, and CISA certificates are qualified for full membership without further experience requirements.
- ASSOCIATE MEMBERSHIP-- (DUES \$33.00)** A colleague that has less than the experience requirement for full membership. Except for holding an elected national office, all other services and privileges of membership are provided. It is anticipated that associate members will become full members through additional experience.
- SPECIAL ASSOCIATE (DUES \$19.00)** Only for junior associates in their first year of employment and full-time students.



## DID YOU KNOW . . .

By Charles McAndrew

This month we are featuring the U.S. Department of State. As part of its on-going effort to improve all of its Financial Management Systems, the State Department on July 1, 1987, signed a contract with American Management Systems (AMS) for purchase of their Federal Financial System (FFS) to be used for its common (primary) accounting system. This system will consist of the following subsystems: General Ledger, Funds Control, Accounts Receivable and Collections, Accounts Payable and Disbursements, Travel Accounting, Purchasing, and Regulatory Reporting; and will interface with the Department's subsidiary systems including the Consolidated American Payroll Processing System (CAPPS) and the overseas Financial Management System.

State had originally planned to develop and implement custom software for its Washington-based system as it had for its overseas Financial Management System, currently being implemented, which will ultimately operate at 24 posts. However, because of severe budget constraints two years ago, the Department was forced to re-evaluate its implementation strategy for its central system. The timing turned out to be ideal, because at that point "off-the-shelf" packages were becoming a viable option. The decision to begin the process of procuring a package was made with the knowledge that certain custom features might have to be sacrificed, but that the new system could be implemented at significantly reduced cost.

Based upon the Functional Requirements Document, which had already been prepared, work began on a Request for Procurement (RFP). This proved to be a much longer process that had origi-

nally been anticipated and required marathon sessions between representatives of the Financial Management and Contracting Officers, dealing with such issues as type of contract, evaluation criteria, etc. After the RFP was finally issued, a protest was received from one firm, causing more delay and deepening concern on the part of the contracting office.

However, in spite of the length of time consumed by the contracting process, State is very happy with its decision to procure an "off-the-shelf" package and is determined to implement it with as few changes as possible. Plans call for the implementation of an "initial operating capability", including the Standard General Ledger, by the end of this fiscal year.

For further information or questions, please contact Dawn Parrish, Office of Financial Management on 875-6892.

Don't forget to call me on 696-6896 with your items of interest in such areas as financial management, budget, audit, accounting operations, systems development, and related areas.

## NEWSLETTER

PUBLISHED BY THE WASHINGTON CHAPTER  
ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
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SPRINGFIELD, VIRGINIA 22152

OCTOBER 1984



TIME-VALUE MAIL—  
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