

The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON DC CHAPTER

OCTOBER 2005 ISSUE

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**AGA**
WASHINGTON DC, CHAPTER

Would you like to receive e-mail reminders of our monthly meetings and conferences? If so, please log on to the AGA National website at <https://members.agacgfm.org> to verify that all of your contact information is up-to-date (you will need your AGA member id and password).

October Luncheon Spotlights New GAO Effort to Deter Fraud, Waste, and Abuse



by Scott Bell, AGA-DC Director of Programs

The October installment of the chapter's luncheon speaker series will feature John V. Kelly, an Assistant Director with the Government Accountability Office's (GAO) Forensic Audits and Special Investigation unit. This new unit, placed in operation this year, is designed to provide high quality forensic audits; investigations of fraud, waste and abuse; evaluations of security vulnerabilities; and other investigative services.

It merges GAO's Office of Special Investigations (OSI) with forensic auditors to create a larger high-impact unit capable of addressing government programs of particular concern. The unit brings together staff with a mix of skills from special investigations, forensic auditing, and the Fraudnet hotline, and will focus on selected high risk areas within federal agencies and financial management of government programs.

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October Luncheon

**Getting to Green, and Everything In Between! Luncheon Series
John Kelly
Assistant Director, Forensic Auditing and Special Investigations, GAO**

Thursday, October 13th Luncheon: 11:30am – 1:30pm
Members: \$25.00, Non-Members: \$30.00

For more details, see <http://agadc.org/mlunch2.php>
Register online at <https://secure.serve.com/AGADC/lform2.php>

Zola restaurant
800 F Street, NW (next to the International Spy Museum)
(one block from the Gallery Place/Chinatown red/yellow/green line Metro)

Do not forget your donation to Project Harvest, see page 2.

President's Message

by Lisa Casias, President



Ms. Lisa Casias, President

Dear Chapter Members,

Our September luncheon was a tremendous success and provided all of those who attended with an opportunity to hear Dr. Linda Combs, Controller, Office of Management and Budget, speak on federal financial management. As a result of the change in venue, we were able to accommodate over 100 of our members at this educational event. Simcha Kuritzky was the lucky winner of two tickets to our Chapter-sponsored Washington

Nationals baseball game in the spring. The September 21st audio conference, *Ethics – How It Impacts an Organization*, provided our members another excellent educational event, free of charge.

In the spirit of giving back to our community, our members generously provided support to two community service initiatives in September. Our original community service initiative was the School Tools for World Vision, and we were able to provide 30 school supply kits. On September 2nd, the National office of AGA announced a fundraising campaign to provide funds for those affected by Hurricane Katrina. The National office is working with the local AGA chapters to provide these much needed funds to the Louisiana and Mississippi areas. The Washington DC Chapter raised over \$300 to support this urgent need. Thank you to Tonya Allen-Shaw and Lloyd Farmer for leading these community service initiatives.

The upcoming month promises to continue to provide our members with many exciting activities. The second in our educational luncheon series, "Getting to Green, and Everything In Between!," will be held on October 13th. This month's luncheon speaker is John V. Kelly, an Assistant Director with the Government Accountability Office's (GAO) Forensic Audits and Special Investigation unit. This new unit, placed in operation this year, is designed to provide high quality forensic audits, investigations of fraud, waste and abuse, evaluations of security vulnerabilities, and other investigative services. It merges GAO's Office of Special Investigations (OSI) with forensic auditors to create a larger high-impact unit capable of addressing government programs of particular concern. Since there will not be an educational event in November, we will collect non-perishable food items or monetary donations for Project Harvest at this event. On October 23rd, we will again participate in the Walk to D'Feet ALS; those wishing to join or sponsor our team can contact Tonya Allen-Shaw or Lloyd Farmer.

In our efforts to engage the financial community's "early career" professionals, we will be holding our first informal luncheon on October 18th at the offices of Deloitte Consulting, close to Metro Center. We invite our members to identify "early career" professionals and encourage them to attend this event. Laura Glass,

Chair of the Chapter's Early Career Program will be spearheading this effort. Additional information can be found at our website www.agadc.org.

As in the prior year, we will provide support to our early career members to achieve Certified Government Financial Manager (CGFM) certification. I am delighted to announce an exciting training opportunity for members in the early stages of their careers. Over the six-day period November 29th through December 1 and December 13 – 15, 2005, the DC Chapter will sponsor a comprehensive training program that helps prepare participants to successfully complete the CGFM examinations. This program, offered **AT NO COST** to qualified enrollees, will address three key components that align with the CGFM: the governmental environment; government accounting, financial reporting and budgeting; and, government financial management and control. This program provides a wonderful opportunity for our members in the early stage of their careers to dramatically increase their knowledge of government financial management, and prepare to acquire a critically important professional certification that will enhance their value to their organizations and promote their long term career aspirations.

This month's activities will conclude with a wonderful evening out on October 29th via an Oktoberfest celebration at Blob's Park in Jessup, Maryland. Karl Boettcher, our Member Services Director, has arranged this cultural event that is fun for the whole family.

The Chapter would like to acknowledge and thank our 2005 – 2006 corporate sponsors that enable the chapter to provide the many educational, member services and early career events for our members. As a result of these partnerships, the Chapter was able to reduce its membership fees, aligning us with other chapters in our region. Our sponsors include Savantage Solutions, Grant Thornton, Kearney & Co, KPMG, and The MIL Corporation. Corporate sponsors interested in providing support can contact John Cherbini, at 202.533.4339.

All of the upcoming year's activities can be found on our chapter's website, www.agadc.org, in addition to the monthly newsletter, *The Washington Connection*. You can contact the Officers and Directors if you are interested in assisting with any of the chapter activities or to provide suggestions on enhancing the programs we offer. The 2005 – 2006 Officers and Directors' list can be found in this newsletter and on our website.

Sincerely,
Lisa Casias



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AGA-DC Events Calendar



Schedule of Events

- October 13**
Monthly Luncheon
(see front page)
- October 15**
FASAB Call for Candidates
(see page 22 of the September newsletter)
- October 18**
Early Careers Luncheon
(see page 23)
- October 21**
Early Registration for First National Performance Management Conference
(see page 26)
- October 23**
ALS Walk
(see page 16)
- October 29**
Oktoberfest at Blob's Park
(see page 11)

October 2005

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AGA-DC Events have a border.

November 2005

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

AGA-DC Events have a border.

Schedule of Events

- November 6**
Tour of the Smithsonian's Zoological Park
(see page 11)
- November 14-15**
First National Performance Management Conference
(see page 26)
- November 30**
End of National CGFM Promotion
(see page 21 of the September newsletter)

2005 – 2006 Schedule of Events

Mark these dates on your calendar so you do not miss any of these fabulous events! Check future newsletters or the AGA-DC website at www.agadc.org for more details.

Date	Type of Event	Activity
October 4	Chapter Meeting	Monthly meeting of the chapter officers and directors (see pg. 18)
October 13	Luncheon	Monthly Luncheon (see front page)
October 13	Community Service	Collect nonperishable food items for Project Harvest (see pg. 2)
October 18	Early Career	Early Career Luncheon (see pg. 23)
October 23	Community Service	ALS Walk (see pg. 16)
October 29	Member Services	Oktoberfest at Blob's Park (see pg. 11)
November 1	Chapter Meeting	Monthly meeting of the chapter officers and directors
November 6	Member Services	Tour National Zoological Park (see pg. 11)
Nov. – Dec.	Early Career/ Education	Free CGFM Training for Early Career members (see pg. 25)
December 6	Chapter Meeting	Monthly meeting of the chapter officers and directors
December 7	Education	Audio Conference – Identity Theft, What is being done about it?
December 8	Luncheon	Monthly Luncheon
December 8	Community Service	Collect unwrapped toys for the Toys for Tots Program
December	Member Services	U.S. Naval Observatory Tour
December	Member Services	Holiday Get-Together at Old Ebbitt Grill
January 10	Chapter Meeting	Monthly meeting of the chapter officers and directors
January 19	Luncheon	Monthly Luncheon
January 19	Community Service	Collect donations for the Make-A-Wish Foundation
January 24	Early Career	Early Career Luncheon
January	Member Services	Chinese New Year Dinner
February 7	Chapter Meeting	Monthly meeting of the chapter officers and directors
February 16	Luncheon	Monthly Luncheon

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2005 – 2006 Schedule of Events (continued from page 5)

Date	Type of Event	Activity
February	Community Service	Support the Volunteer Income Tax Assistance Program
February	Member Services	Skiing at Liberty in PA
March 1	Education	Audio Conference – Implication of Sarbanes-Oxley
March 7	Chapter Meeting	Monthly meeting of the chapter officers and directors
March 16	Luncheon	Monthly Luncheon
March 16	Community Service	Support the Suited for Change “Dress for Success Suit Drive”
March	Member Services	Tour of National Cathedral
April 4	Chapter Meeting	Monthly meeting of the chapter officers and directors
April 11	Early Career	Early Career Luncheon
April	Member Services	Mt. Vernon Tour
April 29-30	Community Service	Avon Walk for Breast Cancer
May 9	Chapter Meeting	Monthly meeting of the chapter officers and directors
May 18	Luncheon	Monthly Luncheon
May	Member Services	Wolf Trap Event
May	Community Service	Lion’s Club Eyeglass Recycling Program
May/June	Member Services	Washington Nationals Game
June	Community Service	Collect used cell phones for HopeLine
June	Member Services	ASMC/AGA Golf Tournament

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From advancing financial management to promoting best practices and supporting professional development, AGA has led the way. At KPMG, we strive to follow this course by helping to raise accounting standards throughout the public sector. For more information about KPMG, call John Hummel at 202-533-3008.

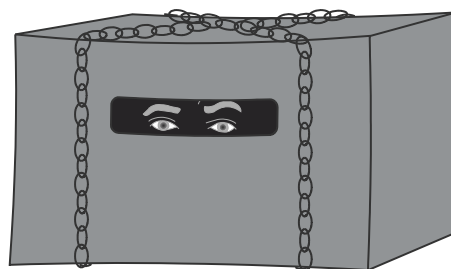
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Inside the Black Box

by Simcha Kuritzky, CGFM CPA



Revisions to the Statement of Changes in Net Position

New for 2006

In case you have not looked at the Treasury website recently (<http://www.fms.treas.gov/ussgl/current.html>), the United States Standard General Ledger (USSGL) Board has significantly changed the Statement of Changes in Net Position (CNP) for fiscal year 2006. In brief, a line was added to summarize all changes to the accounts, prior period adjustments were split out between errors and changes in accounting principle, and several lines were split out between regular and earmarked appropriations.

Calculating Ending Balances

In fiscal year 2005, line 18 was the last line and it represented the ending balances for 3100 – Unexpended Appropriations and 3310 – Cumulative Results of Operations, calculated as line 3 net beginning balances plus line 16 total financing sources minus line 17 net cost of operations. For fiscal year 2006, line 18 is the net change and is equal to line 16 minus line 17. The new line 19 is the ending balance, which is calculated as line 3 plus line 18 (though the guidance lists line 19's formula as line 3 plus line 16 minus line 17, which is equivalent but longer).

Correction of Errors versus Accounting Principle Changes

For fiscal year 2006, the amounts of prior period adjustments reported on line 2 are split between (a) those associated with changes in accounting principles and (b) those associated with the correction of significant errors. Unfortunately, the new SGL accounts to distinguish these two types of adjustments have not yet been announced, so if your agency has prior period adjustments due both to errors and changes in accounting principles, you will have to use subaccounts in 3108, 3109, 5708, 5709, 7400, and/or 7401 to map them to the proper line. If your agency has only one type, you can map all these accounts to the corresponding line.

Earmarked Funds

In order to implement the Federal Accounting Standard Advisory Board's guidance on earmarked funds (Statement of Federal Financial Accounting Standard 27), which sets apart trust funds used to fund specific programs from all other types of funding, the USSGL Board split out lines 1, 4, 7, 8, 9, 11, 12, 17, 18, and 19 between earmarked funds (reported on sub-line a) and all other funds (sub-line b). If the agency has no earmarked funds, or the balances of these funds are immaterial, then they do not need to be reported separately.

Splitting out some lines but not others complicates many of the formulas used for totaling logic on the CNP. Line 17 Net Cost of Operations is supposed to come from the Statement of Net Cost (SNC), but that statement is not split out by earmarked and other funds. This requires the agency to recalculate the net cost rather than simply copying it from the SNC. Line 18 Net Change is calculated as Line 16 Total Financing Sources plus line 17, but line 16 is not split out between earmarked and other funds while both 17 and 18 are. If earmarked funds have no prior period adjustments, transfers in or out, rescissions, imputed financing sources, gains or losses, or other miscellaneous transactions, then line 18a = lines 4a + 7a + 8a + 9a + 11a + 12a + 17a, line 19a = line 1a + 18a, line 18b = lines 4b + 5 + 6 + 7b + 8b + 9b + 10 + 11b + 12b + 13 + 14 + 15 + 17b, and line 19b = lines 1b + 2a + 2b + 18b. You can't use line 3 in the calculation because neither line 3 nor line 2 (which is part of the line 3 calculation) are split between earmarked or other funds.

I think it would have been easier to add two new columns for the earmarked appropriations, for their own Unexpended Appropriations and Cumulative Results of Operations. That way the reader can also check that the ending balances equal beginning balances plus adjustments plus activity. As it is, too many lines are not split out to allow this simple check.

I also find it confusing that lines 10 and 13 have the same title. Line 10 is generally for funding transfers while line 13 is generally for transfers of assets and liabilities.

continued on page 8

Revisions to the Statement of Changes in Net Position (continued from page 7)

Conclusion

Each agency needs to check to see if they have earmarked funds that are significant enough to require separate reporting. If so, they need to change their CNP definitions to separately report on them. They also need to ensure that these funds are segregated in such a way that their report-generating software can differentiate between earmarked and all other funds (Treasury uses TAFS, their symbol, but the software might require the use of fund type or general ledger subaccount).

During the year, whenever prior period adjustments are recorded, the agency has to document if these are for the correction of errors or changes in accounting principle. If only one type is posted, then mapping them to CNP line 2a or 2b is easy. Once a need for recording the second type has been identified, the agency will have to flag these in some way that the reporting software can recognize, such as using a new general ledger subaccount, reporting category, or subobject.



Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to Simcha.Kuritzky@cgi.com, and not to the AGA.

October Luncheon Spotlights New GAO Effort to Deter Fraud, Waste, and Abuse (continued from front page)

During his tenure with the GAO, Mr. Kelly has been responsible for audits and program evaluations at numerous federal agencies including the Departments of Defense, Treasury, Energy, State, the Federal Reserve System, the Federal Deposit Insurance Corporation, and the Internal Revenue Service. Mr. Kelly has worked in GAO's Dallas, Denver, and Honolulu field offices, as well as GAO's Washington, DC headquarters. Mr. Kelly has also served as the Executive Director of the Southwest Intergovernmental Audit Forum, and the President of the Dallas Chapter of the Association of Government Accountants. Mr. Kelly graduated from the University of Scranton, and is a Certified Public Accountant and a Certified Government Financial Manager.

The luncheon will be held on Thursday, October 13 at the Zola restaurant, adjacent to the International Spy Museum (one block from the Gallery Place/Chinatown red/yellow/green line Metro). Our kickoff luncheon drew more than 100 people, so be sure to register early to ensure a spot, as we have to cap registration for the space available. We offer one hour of CPE with confirmed attendance.

Welcome New Members

Please welcome AGA-DC's newest members:

*Mark E. Erath
Catherine Hammaker
Janet C. Harper*

*Angela Norkiewicz
Arlette K. Peoples*

*Daune Robinson
Steven E. Wise*

AGA-DC Profile of the Month: Commander Dan Christovich, Secretary



Commander Dan Christovich

Name: *Commander Dan Christovich*

Title/Office:

Chief of Program, Budget & Execution Division for the Office of Command, Control, Communications, Computers and Information Technology (C4IT)... Translation: I am the Comptroller for the Coast Guard Chief Information Officer.

In what other position(s) have you worked?

Prior to working for the CIO, I worked for the Coast Guard Chief Financial Officer in the Office of Policy and in the Office of Financial Systems. Before that I served aboard various Coast Guard cutters and on a Coast Guard Law Enforcement Detachment.

How long have you been a member of AGA?

I joined AGA in 2001. I was introduced to AGA when I was working on a detail at the Joint Financial Management Improvement Program.

What has been your most rewarding achievement in your career?

As a Coast Guard Officer I've had numerous rewarding operational assignments, including participation in the first Gulf War and providing hurricane relief in the Virgin Islands. It would be really hard to pick just one highlight from that part of my career. Since 1999 I have worked in financial management for the Coast Guard, and perhaps the most rewarding achievement in this area would be successfully transitioning the Coast Guard into the Department of Homeland Security and assisting in setting up the Coast Guard core accounting system.

How has AGA helped you with your career?

The Association has provided me with what I consider a complete set of tools to be successful in financial management endeavors. Education, networking, certification, publications, and other activities that I have participated in through AGA have really helped me understand and solve challenges facing the Coast Guard.

What advice do you have for someone thinking about joining AGA?

You do not have to dig too deep to realize that it is really an easy decision for financial management professionals who are inclined to be innovative and collaborative. Joining AGA and becoming an active participant in Chapter and National activities is just like using a total immersion program to learn a foreign language. You will enhance your knowledge, skills and abilities across the entire spectrum of our very complex and changing world of work. And equally important, you will meet some fantastic people and have a whole lot of fun!

What is the best thing about working in government service?

The best thing about government service is the wide range of opportunities that are available to people who are willing to work hard.

What has been the biggest obstacle in getting where you are today?

There have been some obstacles, of course, but I have found that by focusing on the desired outcomes and just doing what needs to be done, anything can be overcome. Obstacles are part of the challenge to succeed and once I get past them, I take whatever lesson I have learned and leave the obstacle in the past.

What is your favorite hobby or outside activity?

I like to be active and I like to play outside and that usually includes golf, volleyball, soccer, Frisbee...mostly anything. I really enjoy reading too.

What is your favorite flavor of ice cream?

I like rainbow sherbet or vanilla with toppings. Recently I was introduced to coconut ice cream, so that might become my new favorite.

The Washington Connection is Seeking Nominations for Member “Profiles of the Month”

The Washington Connection is seeking your nominations for outstanding, unique, or otherwise interesting AGA-DC members to include in future issues of the newsletter. For example, do you know a member that is dedicated to the accountability profession, a collector of unique memorabilia, fluent in several languages, a black belt in Tae Kwon Do, or a prize-winning quilter? Or perhaps someone that has recently published a book, finished classes for a new college degree, been a contestant on a game show, participated in a marathon, supported a charitable cause, or obtained a patent?

Please submit all nominations to Don Geiger, Newsletter Assistant, at Donald.Geiger@do.treas.gov, and include the following information:

- Name of the person being nominated;
- Contact information for the person being nominated;
- Reason why the individual is being nominated (in 250 words or less);
- Name of the nominator; and,
- Contact information for the nominator.

Nominations will be considered based on suitability, availability of space, and willingness of the nominee to be interviewed. Self-nominations are accepted.

AGA-DC Chapter 2005-2006 Budget	
REVENUE	Budgeted
Sponsorship	\$37,000
Membership Dues	13,500
Conference	4,900
Other	1,800
<i>Total Revenue:</i>	<u>\$57,200</u>
EXPENSES	
Lunches	\$ 12,310
Awards Dinner	8,500
Early Career/CGFM Support	15,000
Community Service	2,625
Education	9,000
Member Services	3,000
Membership Services	3,000
Administrative/Net Other	<u>3,000</u>
<i>Total Expenses</i>	<u>\$56,435</u>
2005 – 2006 Net Income	\$ 765

Note: As of September 30th, we have received \$25,000 of the budgeted \$37,000 in sponsorship revenue. In the event that we do not receive an additional \$12,000 in sponsorships, there are more than sufficient funds in reserve to cover budgeted expenses.

GOVERNMENT SERVICES



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Clifton Gunderson's DC office is currently looking for qualified, audit staff to join our federal government practice. If you're interested in joining our team of experienced professionals please e-mail Jennifer.Busse@cliftoncpa.com.



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Oktoberfest at Blob's Park October 29, 2005

Our Chapter's Member Services, in partnership with the Baltimore AGA Chapter, is sponsoring an "Oktoberfest" at Blob's Park on Saturday, October 29, from 6 p.m. until 11 p.m.

Come out and enjoy the "Gemutlichkeit" with German food, drink and dancing along with the entertainment provided by the original Bavarian dance club (Schuhplattler Verein) starting at 7 p.m. and the Rheinlander's Polka band starting at 8 p.m. The Blob's Park Pavilion is located in Jessup, Maryland just off the Baltimore/Washington Parkway and Route 175 East on Blob's Park Road. Admission at the door is \$7.00 per person and \$11.00 for the all you can eat traditional German buffet, including bratwurst, sauerbraten, dumplings, sauerkraut, and red cabbage along with roast beef or ham. Traditional American menu selections are also available. Drinks and desserts are extra. The charge for children aged five to 12 is half the price, and there is no charge for children under the age of five.

AGA-DC chapter members will be reimbursed their \$7.00 admission cost compliments of our Sponsors.

Plenty of free parking is available next to the pavilion. Dress is casual. If you are interested in attending this activity, please contact our Member Services Director, Karl Boettcher, at 202.874.6131 or karl.boettcher@fms.treas.gov by Thursday, October 20. For more information you can also contact Blob's Park 410.799.0155 or visit their website at www.blobspark.com.

Two Exciting Fall Events Planned for AGA-DC Members by Karl Boettcher, AGA-DC Member Services Director



National Zoo Tour November 6, 2005

In partnership with the Northern Virginia and Montgomery/Prince Georges Chapters, our Chapter's Member Services is sponsoring a "Tour of the Smithsonian's Zoological Park" on Sunday, November 6. We will meet at the visitor's center (Connecticut Avenue entrance) by 1:30 p.m. Animal buildings are open until 4:30 p.m. This will give us three hours to visit with the animals, and browse the gift and book shop.

AGA-DC members will be able to enjoy a soft drink and a snack compliments of our Sponsors.

The Zoo is accessible via the Woodley Park-Zoo red line metro stop. There should be ample parking in parking lot "A" for a \$5 fee. There is no charge for entrance to the Zoo. Wear comfortable clothes and walking shoes. If you are interested in this activity or have any questions, please contact our Member Services Director, Karl Boettcher, at 202.874.6131 or karl.boettcher@fms.treas.gov. For more information, you can also contact the Zoo at 202.673.4800 or visit their website at nationalzoo.si.edu.

The October 18th Deadline for Submitting Your Nominations for AGA National Federal Leadership Awards is Almost Here

by Pat Wensel, AGA-DC Director of Awards

It is time to recognize our outstanding financial leaders in the federal government and we need your help to identify those individuals most deserving of recognition. The deadline for submitting the award nominations to AGA National is October 28, 2005. In order to allow the Awards Committee time to review and package the award nominations, we would like your submission to AGA-DC at dpwensel@verizon.net by **October 18, 2005**. The committee is available to help you complete the nomination forms that are available on AGA's website at www.agacgfm.org/membership/awards. You may contact me by phone at (301) 384-0896 or via email at dpwensel@verizon.net.

The following awards will be presented at the annual National Leadership Conference in Washington, D.C., February 2-3, 2006.

Distinguished Federal Leadership Award

- Recognizes elected or presidentially-appointed federal officials who exemplify and promote excellence in government management and have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies and systems.
- The award recognizes individuals in either the legislative or executive branch who have made outstanding contributions to enhancing government financial management.
- Individuals nominated must have served in an elected federal position (i.e., Senator or Representative), or as a Presidential appointee at the time the contribution being recognized was made.
- Nominees do not have to be members of AGA.

Criteria:

1. Significant contribution to excellence in government management and sound financial management regulations, practices, policies and systems.
2. Individual's demonstration of leadership, advocacy, interest and initiative in improving government financial management matters.
3. Results (savings, increased productivity, improvement) from applying contribution.

Elmer Staats Award

- Recognizes federal professionals who exemplify and promote excellence in government, outstanding leadership, high ethical standards, and innovative management procedures.
- The award recognizes the cumulative achievements of federal professionals who throughout their career have served as a role model for others and who have consistently exhibited the highest personal and professional standards.
- Individuals nominated must have been employed by the federal government at the time the work being recognized was performed.
- Nominees do not have to be members of AGA.

continued on page 13

The October 18th Deadline for Submitting Your Nominations for AGA National Federal Leadership Awards is Almost Here (continued from page 12)

Elmer Staats Award

Criteria:

1. Contributions to improved federal government services and operations.
2. Demonstrated leadership in federal government programs and the financial management profession.
3. Individual integrity.
4. Results (savings, increased productivity, improvements) from applying innovative management techniques.

Andy Barr Award

- Recognizes financial executives in the private sector who exemplify and promote excellence in government, outstanding leadership, high ethical standards, and innovative management techniques.
- The award recognizes the cumulative achievements of private sector individuals who throughout their career have served as a role model for others and who have consistently exhibited the highest personal and professional standards.
- Individuals nominated must have been employed in the private sector at the time the work being recognized was performed.
- Nominees do not have to be members of AGA.

Criteria:

1. Contributions to improved federal government services and operations.
2. Demonstrated leadership in federal government programs and the financial management profession.
3. Individual integrity.
4. Results (savings, increased productivity, improvements) from applying innovative management techniques.

AGA's National Awards

It is also time to be thinking about deserving individuals for the National Awards that will be presented at the annual Professional Development Conference and Exposition. These awards primarily recognize individuals for their contributions to the Association. The deadline for submitting these award nominations to AGA-DC is February 15, 2006.

These awards are:

- Robert W. King Memorial Award
- Einhorn-Gary Award
- Frank Greathouse Distinguished Leadership Award
- Achievement of the Year Award
- Educator Award
- Cornelius E. Tierney/Ernst & Young Research Award
- Special Achievement Award
- Chapter Education Award
- Chapter Service Award
- Community Service Award

Nomination forms are available on AGA's website at www.agacgfm.org/membership/awards.

The Value of Your AGA-DC Membership Has Just Doubled!

Effective immediately, dues for your AGA-DC chapter membership have gone down by 50 percent or more. This reduction was agreed to by the AGA-DC officers and directors at the September 6th chapter meeting and is possible due to the continued and consistent support by our generous sponsors and advertisers. The new annual dues categories for the Washington Chapter are as follows:

Federal and Private	\$10
Retirees	\$10
Early Career Members	\$5
Students	\$5

The Washington Chapter dues are in addition to the AGA National dues and come with many benefits of membership, including 6 hours of CPE via three AGA-sponsored audio conferences; reduced monthly luncheons; free CGFM training and periodic luncheons for Early Career members; sponsored member services events; and unlimited networking, to name a few. Changes have been made on the AGA website (see <https://www.agacgfm.org/membership/join/dues.aspx>) and will be in effect with each new membership or renewal from this point forward.



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October Membership and Liaison News

by Marguerite Nealon, AGA-DC Membership Director

Hurricane Katrina Relief Efforts

AGA has several chapters and many members in the Gulf Coast region devastated by Hurricane Katrina. Please consider contributing much-needed funds to either AGA, which is coordinating a fundraising campaign, or to the Combined Federal Campaign (CFC), if you are an employee of the Federal Government.

For AGA contributions, make your check payable to AGA, note "Hurricane Relief Effort" on the memo line, and mail it to:

AGA
2208 Mount Vernon Avenue
Alexandria, VA 22301-1314

If you would like to make a contribution via credit card, please contact John Harris with the Finance Department at 703.562.0360 or fax your information to 703.519.0039. All donations are tax deductible (Federal Tax ID #53-0217158).

The official CFC solicitation period began on September 1, so employees can immediately begin making cash contributions and/or payroll deductions through pledge cards. There are numerous charities that are providing Hurricane Katrina relief services and are authorized for advanced disbursements through CFC, including the American Red Cross and the Salvation Army. For a complete list of CFC charities participating in the Katrina Relief Efforts, see <http://www.opm.gov/cfc/disasters/katrina-relief.asp>.

continued on page 16



Federal employees may be eligible to continue their Federal benefits to include using the salary earned in the high three Federal retirement computation.

Special Inspector General for Iraq Reconstruction Web Site: www.sigir.mil

AUDIT AND INVESTIGATIONS

The Special Inspector General for Iraq Reconstruction (SIGIR) is seeking US citizens to fill the following positions in its Washington, DC Office:

- Auditors – Performance and Financial (multiple positions) - #1101
- Performance Analyst/Auditor (multiple positions) - #1102
- Management Analyst - #1103

SIGIR is seeking US citizens to fill the following positions in its Baghdad, Iraq Office:

- Auditors – #3101
- Engineers - #3102
- Editor - #3105

US Government and/or military experience is desired.

E-mail your resume to: jobs@sigir.mil or fax your resume to (703) 428-0817. Please reference the position number.

October Membership and Liaison News (continued from page 15)

ALS Walk—October 23

The Washington, Montgomery/Prince George's, and Northern Virginia chapter members are invited to help raise money and participate in the annual "Walk to d'feet ALS." Visit the ALS Association website, www.alsinfo.org, for more information on the Sunday, October 23rd walk at Constitution Gardens, Washington, DC.

AGA-DC member, Andy Kilgore, is the team captain for our team, "Joan's Wayward Walkers," named in honor of Andy's wife, Joan, who suffers from amyotrophic lateral sclerosis (ALS), commonly called Lou Gehrig's disease. The disease is a progressive, neuromuscular condition characterized by weakness, muscle wasting, and other conditions.

The walk is approximately three miles but you need not walk the entire route. The walk is wheelchair and stroller accessible. Registration begins at 9:00 a.m. and the walk begins at 10:15 a.m. With participation by our fellow chapters, we can get AGA National to match our collections. PLEASE PARTICIPATE!!!

Click on the following link to join "Joan's Wayward Walkers": http://fightals.Cornelius Tierney alsinfo.org/site/TR/649190025?pg=team&fr_id=1070&team_id=4430.

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October Membership and Liaison News (continued from page 16)

Members Can Enjoy a Free Luncheon!

Boy, have I got a deal for you! Recruit a new member to AGA-DC and both you and the new member will get to enjoy one of our monthly luncheons—**FOR FREE!!!** Get the word out to your colleagues that AGA-DC is the organization to join. As an AGA member, you will get to enjoy discounts to AGA and AGA-DC events and enhance your professional knowledge by participating in our monthly luncheons and other activities. Please contact me if you are a sponsor or a newly registered member. My contact information is on the last page of this newsletter.

Be sure the new member registers at the national site, <http://www.agacqfm.org/membership/join/>. Do not forget that Early Career members (those with less than five years of experience in the government accounting/accountability field) enjoy discounted membership rates--\$45 for national membership and \$5 for chapter membership.

Agency/Corporate Liaisons

AGA-DC has scores of individuals who get the word out to their colleagues about AGA-DC news, serving as liaisons in federal, state, and local agencies and in the private sector. If you are interested in serving as a liaison, you would be in the know! We can always use more liaisons—particularly at the large agencies, a liaison for each bureau is needed.

As a liaison you can help us to keep our members better informed, while also helping us build membership. Do not forget that AGA-DC is not just for accountants, but also for auditors, budget analysts, consultants, program analysts and others addressing such matters as financial statements, assurance statements, Circular A-123, Circular A-136, etc. Perhaps you have ideas as to who should receive AGA-DC news items or who might want to join AGA-DC. Please contact me if you would like to learn more. Again, my contact information is on the last page of this newsletter.

Congratulations to Long-Term Members

The following members have been recently recognized for their long-term membership in AGA. Wow, what loyalty! AGA has sent personalized letters signed by the National President with service lapel pins to the following:

20 YEARS:	25 YEARS:	30 YEARS:
Janet Bonds	Robert McNamara	Joseph Henry Potter
Patricia Dalton	Everett Morris	Dwight Tayman
James Roger Ebbitt	Richard Nelson	Winslow Vickerie
Larry Eisenhart	Raymond Pumphrey	Richard Willett
Belinda Finn	Howard Renman	
Vincette Goerl	Gregory Sinclitico	35 YEARS:
Dennis Francis McCloskey	Edward Stevens	Robert Biancucci
Steven Roland Shea	Stanley Underwood	Richard Billig
Patricia Wensel	John Webster	Gerald Edwards
		Gordon Harvey
25 YEARS:	30 YEARS:	Charles Martin, Jr.
Diane Marie Bray	L. Paul Blackmer, Jr.	Thomas Mundell
Warren Cottingham	Joel Charney	Adam Shaw
Richard Faulstich	Doris A. Chew	
Gregory Friedman	Ramon Evon	45 YEARS:
Ulysees Goodwin	Wallace Keefe	David Mosso
Kenneth Holland	Leonard Koczur	Dennis Polivka
Stephen Keleti	Helen Lew	Thomas Ryan
Daniel McGrath	Ronald Longo	Cornelius Tierney

2005 – 2006 Meeting Schedule of the DC Chapter's Directors and Officers

Monthly meetings of the Chapter's Directors and Officers will be held at noon on the following Tuesdays:

Tuesday, October 4, 2005	Tuesday, February 7, 2006
Tuesday, November 1, 2005	Tuesday, March 7, 2006
Tuesday, December 6, 2005	Tuesday, April 4, 2006
Tuesday, January 10, 2006	Tuesday, May 9, 2006

All members are invited to participate. Please contact AGA-DC Secretary Dan Christovich at dchristovich@comdt.uscg.mil or 202.267.1257 for further details. To read the minutes from the September meeting, click on the following link to the AGA-DC website: <http://www.agadc.org>

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THE MIL CORPORATION

Combs Kicks Off the First AGA-DC Luncheon with a Bang

by Julia Ranagan, AGA-DC Newsletter Editor

Linda Combs, OMB Controller, was the first luncheon speaker of the 2005 – 2006 series, “Getting to Green and Everything in Between.” In front of a sold-out crowd, Ms. Combs spoke about “The President’s Management Agenda: Getting to Green, New tools for effective financial management.” Ms. Combs highlighted the five areas of the President’s Management Agenda, specifically focusing on agencies’ status and efforts to get to green on the scorecard measurement for financial performance.

Ms. Combs stated that the government’s goal should be more transparency and more accountability for all citizens, even those that are 2,000 miles away from Washington, DC. She noted that two websites – www.results.gov and www.expectmore.gov (soon to be online) – are two excellent resources for helping that effort.

Ms. Combs shared some of her experiences in federal financial management, urging participants not to underestimate the human element; the value of telling someone they have done a good job can go far, especially when the ability to provide monetary benefits may not be available to a manager.

Ms. Combs welcomed participants to contact her personally if they have any problems in their battle to achieve green and urged them to “Think big, think bold, think green, and think hard, and we will get where we need to be.”

[Ms. Combs’ presentation slides are available on the AGA-DC website at www.agadc.org].

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Combs Kicks Off the First AGA-DC Luncheon with a Bang (continued from page 19)

Photos, Clockwise

Linda Combs, OMB Controller, addresses the AGA-DC participants at the September 14th luncheon.

President Casias congratulates Simcha Kuritzky on winning the drawing for two tickets to the Washington Nationals baseball game to be hosted by AGA-DC in the spring.

Ms. Combs speaks with Scott Bell (left) and Jorge Asef-Sargent (right) before the luncheon begins.

Left to right, Karl Boettcher (Director Member Services), Lisa Casias (President), Linda Combs (guest speaker-OMB Controller), and Scott Bell (President Elect).

An impressive group of over 100 participants joined AGA-DC for the first luncheon of the program year.

AGA-DC officers and sponsors enjoy pizza and networking during the social hour at Bertucci's Brick Oven Ristorante on the evening of September 14th.



Call for Nominations for AGA's National and Regional Leadership Team

Deadline: October 28, 2005

If you are interested in shaping Association programs, advancing your profession, and representing members' interests in the government accountability community then submit your nomination TODAY for these National and Board of Directors positions:

- National President-Elect
- National Treasurer-Elect
- Senior Vice President for Regional Services - Section I and IV
- Regional Vice Presidents-Elect

Those elected will take office on July 1, 2006 and serve a three-year term of office. Contact [Rosanna Ortiz](#) for more information.



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We are also seeking highly qualified accounting professionals to join our expanding organization.

Treasury Agency Services

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call 202 874-9560 or visit www.fms.treas.gov/tas



AGA Sound Off

Issue:

OMB Circular A-123, *Management's Responsibility for Internal Control*, clearly states that agency management is responsible for developing and maintaining effective internal control. To address that responsibility, Circular A-123 states that "agencies and Federal managers must take systematic and proactive measures to (i) develop and implement appropriate, cost-effective internal control for results-oriented management; (ii) assess the adequacy of internal control in Federal programs and operations; (iii) separately assess and document internal control over financial reporting consistent with the process defined in Appendix A (iv) identify needed improvements; (v) take corresponding corrective action; and (vi) report annually on internal control through management assurance statements."

To comply with these requirements, some agencies are seeking outside assistance from public accounting firms, especially with respect to the documentation of controls. At least one Office of Inspector General has been faced with the issue of whether the public accounting firm that performs its financial statement audit can bid on the A-123 work without impairing its independence.

Question:

In your opinion, what A-123 work, if any, can be performed by an independent public accountant firm without impairing its independence with respect to the financial statement audit?

Please email your thoughts of 500 words or less to AGASoundOff@msn.com by November 10, 2005

Please include your individual name; anonymous views will not be posted. Agency/firm names will only be included if you indicate that your response is an official view of your agency or firm and has received the relevant levels of review and approval.

All suitable responses will be published in a future issue of *The Washington Connection*.

Connections at your Fingertips ... Just Click



- [AGA Membership Information](#)
- [AGA Membership Application](#)
- [CGFM Program Information](#)
- [CGFM Program Application](#)
- [AGA National Home Page](#)
- [AGA-DC Home Page \(Washington DC\)](#)
- [AGA-Northern Virginia Home Page \(Virginia\)](#)
- [AGA-Montgomery/PG Home Page \(Maryland\)](#)
- [MACPA Home Page \(Maryland\)](#)
- [VSCPA Home Page \(Virginia\)](#)
- [GWSCPA Home Page \(DC\)](#)
- [AICPA Home Page](#)

Ten Best Places to Work in the Federal Government 2005*

<u>Rank</u>	<u>Agency</u>
1	Office of Management and Budget
2	National Science Foundation
3	Nuclear Regulatory Commission
4	Government Accountability Office
5	Securities and Exchange Commission
6	National Aeronautics and Space Administration
7	General Services Administration
8	Environmental Protection Agency
9	Department of Energy
10	Department of State

*Out of the 30 largest agencies. See <http://www.bestplacetowork.org> for complete rankings and criteria.

Early Careers

AGA Washington Chapter, [Early Careers Luncheon Series](#)
Deloitte Consulting, 555 12th St. NW (near the Metro Center Orange/Blue/Red line Metro)
Washington, DC

Cost: Free, lunch will be provided

Time: 11:30 – 1:00

Dates: October 18, 2005 / January 24, 2006 / April 11, 2006

Early Career members (those chapter members with less than five years of experience in the government accounting/accountability field) are encouraged to come out to meet and greet one another while also meeting other financial managers with long careers in the federal government.

Please contact Laura Glass at 703.364.2545 or laura.glass@oracle.com to register for this event.



Earning the CGFM and Spreading the Word

by Christina M. Camara, AGA National Publications Manager

When state of Michigan employee Doreen Brown earned her CGFM certification, she naturally wanted her immediate supervisor to know about it. But she did not stop there, asking AGA to also notify other top state officials, including the governor herself.

Brown, who is an accounting manager for the Michigan Department of Management and Budget's Financial Services Division, said her goal was to spread the word about AGA's certification program.

After passing all three CGFM examinations, her achievement was announced at a staff meeting of 80 employees, it was written up in the local newspaper, and she received a letter of congratulations from Governor Jennifer M. Granholm.

"Serving the public is one of the noblest occupations one can choose, and your career doing so speaks volumes about the greatness of your character," Granholm wrote. "From the beginning, your record of dedication shines brightly and this achievement is just another highlight in your already outstanding career." Granholm went on, "Greek dramatist Sophocles once said, 'Success is dependent on effort.' Judging from the consistent quality work and the unwavering commitment you have demonstrated over the years, you are a model of effort and example of success."

New CGFMs can follow Brown's example. Consider announcing the accomplishment to the governor, treasurer, controller and/or state auditor. AGA sends out information about the CGFM with every personalized letter that is sent. It is a great way to raise awareness of the CGFM designation.

Brown noted that Granholm had previously shown support for the CGFM by signing a proclamation naming March as CGFM Month in Michigan. Brown's Greater Lansing Chapter has also been active in encouraging members to earn their CGFM. In fact, the chapter reimbursed Brown for \$500 of the costs of her examination fees and preparation materials.

Howard Pizzo, Past Chapter President and Director of Financial Services, is also a new CGFM, having earned his certification during the Professional Development Conference & Exposition in Florida in July. Pizzo and other chapter members are actively promoting the CGFM in Michigan, and Brown is helping co-workers who are studying to earn their certification. "We have a lot of interest," she said.

If you are a new CGFM, be sure to fill out and return your supervisor notification form to the National Office so we can notify others of your accomplishment. The forms are mailed with the new CGFM award packages.

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IBM Business Consulting Services currently has opportunities in our Public Sector Financial Management practice. Our Financial Management practice has over 600 consultants, including hundreds of CPAs, MBAs and CGFMs. Accountants and consultants are needed to support our work with Defense, Intelligence, Homeland Security and Civilian agencies in the following areas:

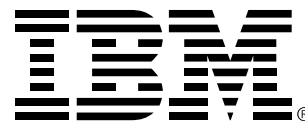
- **Financial operations support**
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- **Finance organization transformation**
- **Cost management/Activity based costing**
- **Budgeting**
- **Financial systems implementation**
- **Economic and statistical analysis**

Positions exist at all levels from staff consultant through management. Requirements include:

- **Government accounting or audit experience**
- **Degree in Accounting, Finance, Business Administration, Information Technology or related discipline**
- **CPA, CGFM, MBA or CISA a plus**
- **Top secret clearance a plus**
- **Due to Defense and Federal Government client requirements, US Citizenship is required**

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AGA-DC to Provide Free CGFM Training to Early Career Members

by Ken Bresnahan, AGA-DC CGFM Coordinator

Over the six-day period November 29 through December 1 and December 13-15, 2005, the Washington Chapter will sponsor a comprehensive training program for Early Career members that helps prepare participants to successfully complete the Certified Government Financial Manager (CGFM) examinations.

This program, offered **AT NO COST** to qualified enrollees, will address three key components that align with the CGFM: the governmental environment; government accounting, financial reporting and budgeting; and government financial management and control.

This program provides a wonderful opportunity for our members in the early stage of their careers to dramatically increase their knowledge of government financial management, and prepare to acquire a critically important professional certification that will enhance their value to their organizations and promote their long term career aspirations.

The training will be held at the facilities of Treasury Agency Services, which is the third floor of 1990 K Street NW, Washington DC. We are most appreciative of the support of Kerry Lanham, Bob Evans and Karl Boettcher in making training space available.

Here is a quick synopsis of the program:

Who: Members of the AGA from the Washington, Northern Virginia, and Montgomery/Prince George's County Chapters with up to five years of professional experience

What: Free comprehensive CGFM training

When: November 29 through December 1 and December 13-15, 2005

Where: Treasury Agency Services, 1990 K Street NW, Suite 300, Washington, DC

How: Applicants should submit a brief letter expressing interest in the program that includes a statement attesting to their eligibility as Early Career members, contact information, and a commitment to take the CGFM examinations within one year of course completion. A statement from the applicant's supervisor approving the training should also be provided. Enrollment of qualified applicants will be on a first-come, first served basis for up to 30 people. Application materials should be sent to Ken Bresnahan by e-mail at ken.bresnahan@gt.com. The application period will remain open until all available positions are filled.

This is a great opportunity for our next generation of financial management leaders.

Congratulations New CGFM

Congratulations to the following AGA-DC member who recently earned his CGFM designation:

Sylvester Reed

Attention: Exciting New Conference for State and Local Governments

“Service Efforts & Accomplishments Reporting: The Cornerstone for Building Trust and Enhancing Management”

AGA's First National Performance Management Conference

November 14 – 15, 2005
Portland Marriott Downtown
Portland, OR

14.5 CPE Hours

Early Registration Deadline: October 21, 2005

Click here (<http://www.agacgfm.org/pmc/downloads/PMCRRegform.pdf>) to register for the conference.



National Leadership Conference

AGA's Fourth Annual National Leadership Conference
Measuring Government Performance – Managing For Results
The Ronald Reagan Building and International Trade Center
Washington, DC February 2 – 3, 2006

SAVE THE DATE!

Make plans now to attend AGA's Fourth Annual National Leadership Conference, February 2 - 3, 2006. Offering 14 CPE hours, this event promises to be an excellent learning and networking opportunity for government financial managers and accountability professionals. More information will be available in the December issue of *The Washington Connection*.

REGISTER NOW!

Registration fees (if received by January 13, 2006) are \$500 for members and \$675 for nonmembers. You may register online, or simply print the registration form to send by fax or mail.

MARKETING OPPORTUNITIES AVAILABLE!

Become an exhibitor and reap the rewards of meeting hundreds of decision-makers from across the nation - all in one place! Sponsor or advertise and receive increased exposure and name recognition before, during and after the conference.

Click here to download the [NLC marketing catalog/prospectus](#). Or, click here to view the AGA [Marketing Catalog](#).

What's New at GAO, Treasury, and OMB?

by Don Geiger, AGA-DC Newsletter Assistant



The two GAO reports summarized in this article may be found by clicking on the titles of the documents below.

Financial Management: Achieving FFMIA Compliance Continues to Challenge Agencies GAO-05-881, September 20, 2005

Why GAO Did the Study: The ability to produce the data needed to efficiently and effectively manage the day-to-day operations of the federal government and provide accountability to taxpayers continues to be a challenge for most federal agencies. To help address this challenge, the Federal Financial Management Improvement Act of 1996 (FFMIA) requires the Chief Financial Officers (CFO) Act agencies to implement and maintain financial management systems that comply substantially with (1) federal financial management systems requirements, (2) federal accounting standards, and (3) the U.S. Government Standard General Ledger (SGL). FFMIA also requires GAO to report annually on the implementation of the act.

What GAO Recommends: GAO reaffirms its prior recommendations that OMB revise its guidance to require positive assurance regarding substantial compliance with the requirements of FFMIA, and clarify "substantial compliance" to promote consistent reporting. As in the past, OMB did not agree with GAO's view on the need for auditors to provide positive assurance on FFMIA, but agreed to consider clarifying the definition of "substantial compliance" in future policy and guidance updates. We believe that positive assurance is a statutory requirement and will continue to work with OMB on this issue.

The Appendices to the report provide a very useful overview of relevant guidance, policies and standards, including a concise summary of the Federal Financial Management Systems Requirements initially provided by the Joint Financial Management Improvement Program (JFMIP) now taken over by OMB's Office of Federal Financial Management and the Federal Accounting Standards Advisory Board's Concepts, Standards, Interpretations, Technical Bulletins and the AAPC Technical Releases. The appendices also include GAO's "Checklists for Reviewing Systems under the Federal Financial Management Improvement Act," comments from the Office of Management and Budget, and a GAO-prepared summary of fiscal year 2004 Auditor's FFMIA Determinations by Agency.

Financial Audit: Restatements to the Department of State's Fiscal Year 2003 Financial Statements GAO-05-814R, September 20, 2005

This report communicates GAO's observations regarding the Department of State's fiscal year 2003 restatements. GAO indicates that they will be issuing a series of individual reports concerning **various agency restated financial statements**. The report states, "Eleven of the 23 CFO Act agencies restated certain of their financial statements for fiscal year 2003. Five CFO Act agencies had restatements in fiscal year 2003 covering their fiscal year 2002 financial statements. Three CFO Act agencies had restatements covering both years. We noted that the extent of the restatements to CFO Act agencies' fiscal year 2003 financial statements varied from agency to agency, ranging from correcting two line items on an agency's balance sheet to correcting numerous line items on several of another agency's financial statements. In some cases, the net operating results of the agency were affected by the restatement. The amounts of the agencies' restatements ranged from several million dollars to more than \$91 billion. Nine of the 11 agencies that had restatements for fiscal year 2003 received unqualified opinions on their originally issued fiscal year 2003 financial statements. The auditors for 6 of these 9 agencies issued unqualified opinions on the restated financial statements, replacing the previous unqualified opinions on the respective agencies' original fiscal year 2003 financial statements. The auditors for 2 of these 9 withdrew their unqualified opinions on the fiscal year 2003 financial statements and issued other than unqualified opinions on the respective agencies' restated fiscal year 2003 financial statements because they could not determine whether there were any additional misstatements and the effect of any such misstatements on the restated fiscal year 2003 financial statements. For the remaining agency, the principal auditor of the agency's fiscal year 2004 financial statements was not the principal auditor of the agency's fiscal year 2003 financial statements, and an audit opinion on the agency's restated fiscal year 2003 financial statements was not issued. Our review focused on the 9 agencies with restatements for fiscal year 2003 that received unqualified opinions on their originally issued fiscal year 2003 financial statements. This report communicates our observations regarding State's fiscal year 2003 restatements."

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What's New at GAO, Treasury, and OMB? (continued from page 27)



At this time of year, Treasury's focus turns to year-end financial reporting. Follow the link below for timely information on FMS systems at <http://www.fms.treas.gov/factsi/index.html>

Federal Agencies' Centralized Trial-Balance System (FACTS1) These resources provide guidance on operations and development issues associated with FACTS I reporting in preparation of the *Financial Report of the United States Government*.

Governmentwide Financial Report System (GFRS) FR Processing Key Dates

GFRS/FACTS I Key Reporting Dates

FR Processing Key Dates	
09/01/05	FACTS I MAF window opens.
09/07/05	Window opens for agency 2005 financial statement template submission (Module 1 only).
09/12/05*	Agency FACTS I MAF submission due date.
09/19/05	For verifying and nonverifying agencies: <ol style="list-style-type: none"> 1. Window opens for Closing Package submission for verifying agencies (all remaining modules) in GFRS. 2. Window opens for FACTS I ATB submissions for nonverifying agencies.
10/07/05	Intragovernmental Fiduciary Confirmation System (IFCS) opens for fourth quarter 2005.
10/19/05	<ol style="list-style-type: none"> 1. Intragovernmental ("F" transactions) fourth-quarter 2005 agency data file due to FMS 2. IFCS closes for fourth quarter 2005 (final).
10/27/05	Agencies submit fourth-quarter Status of Disposition Certification to FMS.
11/16/05*	<ol style="list-style-type: none"> 1. GFRS Closing Package submissions are due from and locked by verifying agencies' preparers by midnight eastern standard time (e.s.t.). 2. Window closes for FACTS I ATB submission to FMS for nonverifying agencies at midnight e.s.t. 3. GFRS Notes and Other FR Data submissions are due for nonverifying agencies at midnight e.s.t.
11/18/05*	CFO approval and IG opinion on Closing Package due by noon e.s.t.
11/21/05*	FMS issues Intragovernmental Reporting and Analysis (IRAS) reports to agencies.
11/23/05*	CFOs deliver a report containing CFO representations for Intragovernmental Activity and Balances with the completed Closing Package Material Differences/Status of Disposition Certification Reports to the agency IG, FMS, and GAO.
11/29/05	FMS will generate and distribute Closing Package Comparative Status of Disposition Report for fiscal 2005.
11/30/05*	Window closes for FACTS I ATB submission to FMS for verifying agencies at midnight e.s.t.
12/02/05*	IGs deliver the Agreed-Upon Procedures Report on Closing Package Intragovernmental Activity and Balances to the agency CFO, FMS, and GAO.
<i>*Represents the "No Later Than Date." Agencies should submit data as early as possible.</i>	

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What's New at GAO, Treasury, and OMB? (continued from page 28)



OMB has provided several guidance updates under "What's New" on the OMB website at <http://www.whitehouse.gov/omb/financial/index.html>. Below is a brief summary of each. You can click on the underlined title to access an online version of the document.

1st Update

Frequently Asked Questions Regarding OMB Circular A-123, Management's Responsibility for Internal Control, Appendix A (August 22, 2005)

OMB Circular A-123, *Management's Responsibility for Internal Control*, defines management's responsibility for internal control in Federal departments and agencies. In December 2004, OMB revised A-123 and introduced a new appendix, Appendix A, which prescribes a strengthened process to assess the effectiveness of the internal control over financial reporting.

OMB recently issued responses to frequently asked questions (FAQ) to Circular A-123, Appendix A. These FAQs are intended to provide additional insight into the requirements. These questions and answers, along with the implementation guide, are additional resources for facilitating compliance with these new requirements.

2nd Update

Circular A-136, Financial Reporting Requirements (August 23, 2005)

The Office of Management and Budget in conjunction with the Chief Financial Officers (CFO) Council undertook an effort to consolidate, clarify and update existing OMB guidance relating to agency and government-wide financial reporting. OMB Circular A-136, *Financial Reporting Requirements*, (Circular A-136) establishes this central reference point and supersedes OMB memoranda and bulletins listed in the overview to this Circular. Of particular interest to many is that OMB Circular A-136 supersedes the requirements of OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements*.

In addition to streamlining existing guidance, the current update includes the following:

- Clarifications and minor reporting changes relating to FY 2005 Performance and Accountability Reports (PARs) (Part A);
- Advance guidance for FY 2006 agency PARs (Part A); and
- Agency requirements and due dates to support Treasury in preparing the 2005 Financial Report of the U.S. Government (Part B);

All significant changes are summarized in the Analysis of Significant Changes section beginning on page 8 of the Circular. OMB intends to develop annual revisions to Circular A-136 in the future. Circular A-136 is effective the end of fiscal year 2005, unless otherwise specified.

Request for Newsletter Submissions, Comments, or Suggestions

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see in print? Have you developed a time-saving process or procedure on the job? Have you traveled to any interesting locations? *The Washington Connection* requests that you submit any and all items of interest to our federal, state, and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on rollouts of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The deadline for submitting articles to appear in the November 2005 issue is October 12, 2005. Please send your comments and contributions to the newsletter editor, Julia Ranagan, at ranaganj@fasab.gov. Guidelines for submission of articles and letters to the editor are located at <http://www.agadc.org/documents/artsubguide.doc>.

FASAB Revisits Concepts

by Melissa Loughan, CPA

The Federal Accounting Standards Advisory Board (FASAB) is evaluating its conceptual framework. The Board's conceptual framework ensures that federal financial accounting standards are based on a sound framework of objectives and concepts. During its initial years of operation, FASAB developed a core set of accounting standards and concepts statements. Now, after 12 years of substantial progress, the Board believes that it is time to revisit the concepts given the changes in the federal financial reporting environment since the first concepts statement was issued.

The Concepts Project Objective is as follows:

- A. To ensure that federal financial accounting standards are based on a sound framework of objectives and concepts regarding the nature of accounting, financial statements, and other communications methods. The framework should:
- provide structure by describing the nature and limits of federal financial reporting,
 - identify objectives that give direction to standard setters,
 - define the elements critical to meeting financial reporting objectives and describe the statements used to present elements,
 - identify means of communicating information necessary to meeting objectives and describe when a particular means should be used, and
 - enable those affected by or interested in standards to understand better the purposes, content, and characteristics of information provided in federal financial reports.
- B. The conceptual framework will refine and build on the current concepts promulgated by FASAB.

The first phase of the conceptual framework project involves reviewing the four objectives of financial reporting as described in Statement of Federal Financial Accounting Concepts Number 1 (SFFAC 1), *Objectives of Federal Financial Reporting*, issued September 2, 1993. The Board relies on SFFAC 1 to support its deliberations on financial reporting issues. The four objectives of financial reporting are Budgetary Integrity, Operating Performance, Stewardship, and Systems and Control. The Board is evaluating these objectives with a focus on (1) clarifying their broad characteristics by determining if they are still valid and appropriate and whether additional ones are necessary and (2) defining the Board's role in achieving the objectives as the nature of the Board's involvement may vary.

Following completion of this phase, the Board may wish to develop a concepts statement that clarifies or ranks the previously stated objectives and presents any clarifying language related to other fundamental topics covered in SFFAC 1. The statement may address the current reporting environment, including non-generally accepted accounting principles (GAAP) reporting initiatives; how the original (broader) reporting objectives not retained (or no longer primary) are met; reasoning behind including additional reporting objectives; and, defining the Board's role in meeting the revised objectives. In addition, this phase could result in producing a strategic plan that details the Board's priorities for the next five to ten years. The clarification of the objectives and defining the Board's role relative to those objectives should (1) enhance the Board's selection of standards projects by making explicit the objectives attainable through GAAP financial reports and (2) communicate to users the Board's objectives.

The Board believes it would be beneficial to get feedback from the community on the reporting objectives given the changes in the environment over the past 10 years. FASAB staff will be conducting separate roundtable discussions on each of the four reporting objectives above. The primary purpose of the discussions will be to determine how the objective might be improved to facilitate its use as a means for guiding the board in developing standards of financial accounting and reporting and in developing solutions to financial accounting and reporting issues. A brief summary of the results or main discussion issues of the roundtables will be incorporated into a paper and will assist the Board as it considers the objectives.

The roundtables will be held on each of the four reporting objectives and will provide the Board with insights from experts involved in specific areas, as well as those external to the accounting community. The roundtables will also serve as an outreach opportunity with the goal of engaging the community. FASAB staff plans to include individuals from the following for participation: inspector general audit community, Chief Financial Officer financial statement preparation community, independent public accounting firms, Governmental Accounting Standards Board, former FASAB Board members, Office of Management and Budget, Government Accountability Office, Department of Treasury, Congressional Budget Office, Public Interest Groups, Congressional staff members, and any other subject matter expert deemed appropriate.

continued on page 31

FASAB Revisits Concepts (continued from page 30)

The roundtable meetings will focus on the following general topics:

- Participant's observations on the financial reporting objective;
- Evaluating the objective in an evolutionary environment; and
- Broad nature of the objective and determining the scope of FASAB's role.

The dates for the roundtable meetings are as follows:

- Budgetary Integrity on September 19, 2005;
- Operating Performance on September 28, 2005;
- Stewardship on November 29, 2005; and
- Systems and Control on December 6, 2005.

Although the roundtable meetings are not open to the public, a summary of each of the roundtable meetings will be made available.

The other phases of the Conceptual Framework Project include the following and may be the topic of future articles:

- Phase 2: Elements, Recognition and Statements--This phase of the conceptual framework project will lead to a concepts statement listing element definitions, establishing recognition criteria, describing statements and how they relate to meeting reporting objectives, and expressing the Board's preferences for communication methods (e.g., when it is appropriate to use notes versus recognition and how to report on info that is not related to elements). Work has begun on this phase as the Board has developed a working definition and characteristics of asset and a working list of characteristics of liability. Work related to the asset and liability definitions and recognition criteria is expected to continue through the end of 2005. The Board will consider the remaining element definitions in 2006.
- Phase 3: Measurement--This phase of the conceptual framework project may ultimately lead to a concepts statement defining various measurement bases and indicating circumstances when differing bases are appropriate would be published.
- Phase 4: Entity Issues--This phase of the conceptual framework project may ultimately lead to a concepts statement providing principles for determining (1) whether there are circumstances under which a federal entity should follow GAAP from another domain (as stated, this assumes all federal entities should follow FASAB and identifies exceptions), (2) what types of entities or activities should be included in a federal entity's report, and (3) when disclosures are warranted for "risk-assumed" through association/sponsorship of non-federal organizations.

A history of this and other active FASAB projects is maintained on the Active Projects page at www.fasab.gov.

Melissa Loughan is an Assistant Director with FASAB. Her 15-year federal career has included auditing, accounting and policy positions with the Department of Commerce and the Department of Justice.



Puzzle of the Month: Word Search

Challenging and focusing your mind in different ways has been proven to help improve memory and creativity. Exercise your eyes and your brain by finding and circling the words from the list below that describe AGA-DC members and their activities. Words may be horizontal, vertical, or diagonal, forwards or backwards.

F	L	N	G	H	K	Y	E	X	C	E	L	L	E	N	C	E	T
U	A	A	Y	Y	L	O	C	A	L	Y	I	L	E	Y	H	Y	N
N	S	J	N	G	K	H	O	W	W	I	K	D	T	H	J	T	E
Z	T	U	U	O	L	J	H	Q	E	L	R	F	U	J	K	G	M
X	I	E	D	S	I	K	R	Q	A	O	O	Q	D	F	W	M	P
C	N	T	F	D	D	S	E	W	U	Q	W	R	C	S	A	F	O
D	G	A	X	J	E	C	S	R	K	D	T	T	H	N	E	G	L
E	Y	T	H	O	I	L	P	E	L	J	E	U	A	C	R	V	E
D	H	S	W	K	A	S	E	Y	F	C	N	G	I	A	D	N	V
I	R	B	T	M	P	W	C	J	V	O	E	V	Z	U	Z	H	E
C	F	Y	F	N	O	Y	T	F	J	R	R	S	S	D	C	G	D
A	G	T	C	N	A	I	E	D	S	E	A	P	W	I	X	S	E
T	U	F	J	O	F	T	D	A	S	K	M	O	N	T	H	L	Y
E	S	S	M	I	P	H	L	Y	S	M	Z	C	G	O	V	L	T
D	T	S	K	T	W	F	T	U	Q	N	G	B	H	R	G	A	G
N	N	L	L	A	Q	I	S	H	S	C	H	U	U	S	J	R	H
J	A	L	F	C	N	S	D	U	Z	N	D	F	F	H	B	E	X
K	T	I	W	U	Z	Z	G	D	X	Z	O	A	E	N	S	D	Z
M	N	U	M	D	X	Z	E	A	R	L	Y	C	A	R	E	E	R
R	U	M	U	E	F	A	C	U	F	C	J	K	Y	M	A	F	F
T	O	O	L	C	H	L	G	N	I	K	R	O	W	D	R	A	H
C	C	P	B	U	D	G	E	T	A	N	A	L	Y	S	T	S	Q
I	C	O	B	K	J	P	A	Q	J	K	H	Q	K	L	E	J	E
O	A	A	C	C	O	U	N	T	A	B	L	E	L	E	D	W	G

ACCOUNTABLE	DEDICATED	LASTING
ACCOUNTANTS	DEVELOPMENT	LOCAL
ALS WALK	EARLY CAREER	MANAGERS
AUDITORS	EDUCATION	MONTHLY
BUDGET ANALYSTS	EXCELLENCE	NETWORK
CGFM	FEDERAL	PROFESSIONAL
COMMUNITY SERVICE	FUN	RESPECTED
CONSULTANTS	HARD-WORKING	STATE

The solution will be posted in the November newsletter.

Solution to last month's Cryptoquip puzzle:

NEVER UNDERESTIMATE THE VALUE OF YOUR MEMBERSHIP IN THE AGA WASHINGTON CHAPTER.

This is true now more than ever (see page 14 for more information).



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male / female

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Zip/Mail Code Country

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E-mail

Second Address

Address Apt/Suite#

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Zip/Mail Code Country

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Education: Highest degree attained: Accreditation and Certificates :

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(if applicable) Member ID #

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o Full Government—\$90/year—This class of membership requires three or more years of government experience, involving the professional performance of financial management activities in an operational, administrative and/or supervisory capacity. This class is also available to individuals with similar experience outside the government who are engaged in educational activities having the same objectives as the Association, or who have made a contribution toward the improvement of government financial management.

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o Early Career—\$45/year—This class of membership is available to government employees with less than three years experience.

o Student—\$30/year—This class of membership is available to college/university students.

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(please refer to list on the reverse side)

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Annual Chapter Dues Table

F = Full Government Member
 P = Private Sector Member
 E = Early Career Member
 S = Student Member

CHAPTER	F/P	E	S
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ALABAMA

Montgomery	10.00	10.00	5.00
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ALASKA

Alaska Capital	10.00	10.00	-0-
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ARIZONA

Phoenix	5.00	5.00	3.00
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ARKANSAS

Central Arkansas	5.00	5.00	5.00
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CALIFORNIA

Central Coast	5.00	5.00	5.00
Inland Empire of CA	10.00	10.00	10.00
Los Angeles	5.00	5.00	5.00
Los Angeles Civic Center	5.00	5.00	5.00
Orange County	5.00	5.00	1.00
Silicon Valley	5.00	5.00	5.00
Sacramento	3.50	3.50	3.50
San Diego	7.50	5.00	2.50
San Francisco	6.00	6.00	6.00

COLORADO

Denver	5.00	5.00	5.00
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CONNECTICUT

Hartford	5.00	5.00	5.00
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DELAWARE

Dover Capital	10.00	10.00	5.00
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DISTRICT OF COLUMBIA

Washington, D.C.	10.00	5.00	5.00
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FLORIDA

Tallahassee	5.00	5.00	5.00
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GEORGIA

Atlanta	5.00	5.00	5.00
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GUAM

Guam	5.00	5.00	5.00
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HAWAII

Hawaii	5.00	5.00	-0-
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IDAHO

Idaho Centennial	-0-	-0-	-0-
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ILLINOIS

Chicago	7.00	7.00	7.00
Springfield	7.50	7.50	7.50
Quad Cities	-0-	-0-	-0-

INDIANA

Central Indiana	5.00	5.00	5.00
Indianapolis	5.00	5.00	5.00

IOWA

Des Moines	5.00	5.00	5.00
Quad Cities	-0-	-0-	-0-

KANSAS

Topeka	-0-	-0-	-0-
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KENTUCKY

Central Kentucky	5.00	5.00	5.00
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JAPAN

Japan	-0-	-0-	-0-
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LOUISIANA

Baton Rouge	5.00	5.00	5.00
New Orleans	5.00	5.00	5.00

MAINE

Maine	10.00	5.00	5.00
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MARYLAND

Baltimore	5.00	5.00	5.00
Montgomery/Prince Georges	10.00	6.00	-0-

MASSACHUSETTS

Boston	7.50	7.50	7.50
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MICHIGAN

Detroit	5.00	5.00	5.00
Greater Lansing	7.50	5.00	5.00

MINNESOTA

Minneapolis/St. Paul	5.00	5.00	5.00
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MISSISSIPPI

Jackson	5.00	5.00	5.00
West Central Mississippi	-0-	-0-	-0-

MISSOURI

Kansas City	-0-	-0-	-0-
Mid-Missouri	10.00	10.00	10.00
St. Louis	-0-	-0-	-0-
The Ozarks	5.00	5.00	5.00

MONTANA

Lake Missoula	10.00	10.00	10.00
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NEBRASKA

Lincoln	7.50	7.50	7.50
Omaha Metro Area	10.00	10.00	10.00

NEW JERSEY

Northern New Jersey	7.50	7.50	7.50
Trenton	5.00	5.00	2.00

NEW MEXICO

Albuquerque	10.00	10.00	10.00
New Mexico	10.00	10.00	10.00

NEW YORK

New York City	5.00	5.00	5.00
New York Capital	-0-	-0-	-0-

NORTH CAROLINA

North Carolina Triangle	7.50	7.50	7.50
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NORTHERN MARIANA ISLANDS

Northern Mariana Islands	-0-	-0-	-0-
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OHIO

Cincinnati	5.00	5.00	5.00
Cleveland	5.00	5.00	5.00
Central Ohio	5.00	5.00	5.00
Greater Columbus	-0-	-0-	-0-
Dayton	5.00	5.00	5.00

OKLAHOMA

Oklahoma City	7.50	7.50	5.00
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OREGON

Portland	5.00	5.00	5.00
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PENNSYLVANIA

Central Pennsylvania	5.00	5.00	5.00
Philadelphia	5.00	5.00	-0-

PUERTO RICO

Puerto Rico	-0-	-0-	-0-
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SOUTH CAROLINA

Columbia	10.00	10.00	10.00
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TENNESSEE

Chattanooga	10.00	10.00	-0-
East Tennessee	7.50	7.50	7.50
Nashville	5.00	5.00	5.00

TEXAS

Austin	5.00	5.00	5.00
Dallas	5.00	5.00	2.50
Fort Worth	5.00	2.50	2.50
Houston	5.00	5.00	5.00
San Antonio	5.00	5.00	5.00

UTAH

Northern Utah	5.00	5.00	5.00
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VIRGINIA

Northern Virginia	10.00	10.00	10.00
Richmond	5.00	5.00	5.00
Roanoke	5.00	5.00	5.00
Virginia Peninsula	-0-	-0-	-0-

WASHINGTON

Central Washington	5.00	5.00	5.00
Mid-Columbia Basin	7.50	7.50	7.50
Northwest Inland Empire	5.00	5.00	5.00
Olympia	10.00	10.00	10.00
Seattle	5.00	5.00	1.25

WISCONSIN

Southern Wisconsin	-0-	-0-	-0-
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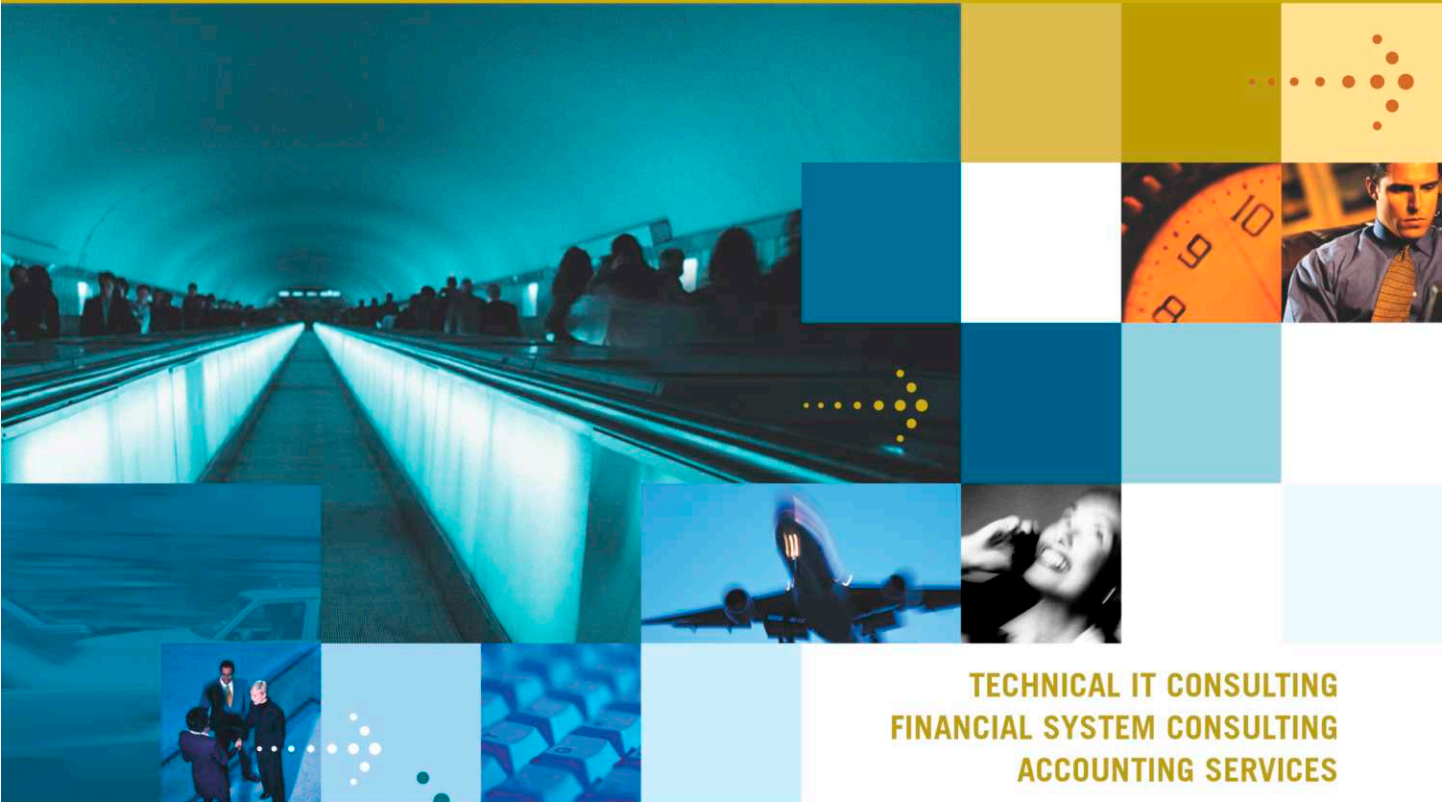
Old Dominion University	N/A	N/A	6.00
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*Dues subject to change without notice.

Updated September 2005.

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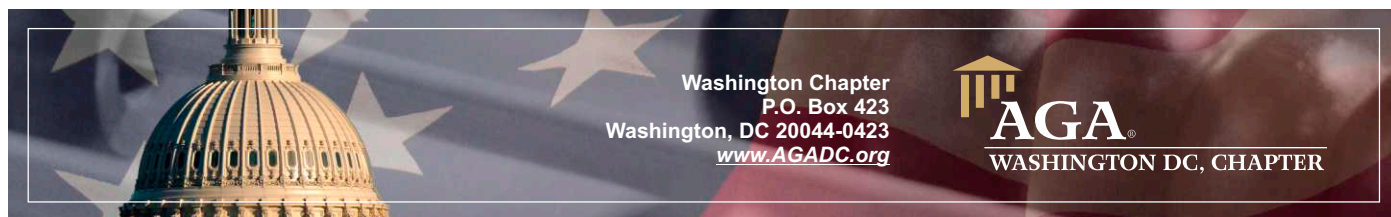
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