

FGAA



Murphy
WASHINGTON CHAPTER

JANUARY 1974

NEWS BULLETIN

LUNCHEON MEETING — THURSDAY, JANUARY 10, 11:30 AM

Faculty Club—Cloyd Heck Marvin Center
George Washington University
21st and H Streets, N.W.

“WHITHER CAMPAIGN FINANCING?”

PHILLIP S. HUGHES

*Assistant Comptroller General
of the United States*



Mr. Hughes was named Assistant Comptroller General of the United States last month. Prior to his appointment, he had been Director of the Office of Federal Elections in the U.S. General Accounting Office since April 1972.

Mr. Hughes came to Washington, D.C., from Seattle in 1949 serving at that time as a Budget and Program Analyst for the Budget Bureau, rising to the positions of Assistant Director of the Bureau of the Budget for Legislative Reference, and Deputy Director in 1966.

Mr. Hughes retired in October 1969 after 21 years of Bureau of the Budget service under 11 Budget Directors and 5 Presidents, and became Acting President of the National Institute of Public Affairs and a consultant to OMB, the Ford Foundation, and other organizations. He joined the Brookings Institution in 1971 as Director of Public Management Studies until his appointment as Director of the Office of Federal Elections.

Widely recognized as an outstanding career official, Mr. Hughes has received the National Civil Service League's Career Service Award and the Bureau of the Budget's Award for Exceptional Service. A few days prior to his appointment as Assistant Comptroller General of the United States, Mr. Hughes was one of 5 federal executives to receive the Rockefeller Public Service Award. This highly prestigious award is given to federal careerists who have made major contributions to their country.

MAKE YOUR RESERVATIONS BY 10 A.M. TUESDAY, JANUARY 8, TO ASSURE PLACEMENT
Open Meeting Non-Members Welcome
Reservations Call 755-6310/5313 or (IDS) 138-56310

Washington Chapter Meeting Dates:
Jan. 10—Feb. 14—Mar. 14—Apr. 11—May 9



Gerald Murphy

Treasury — Bureau of Accounts
Director, Government
Financial Operations
WO 4-5594 (184X5594)

President's Message

The call for efficiency has been sounded many times over the years. Government is urged to become more like big business which has a reputation for efficiency. The need is great because the Federal Government is bigger than big business. In 1972, Federal revenues exceeded \$208 billion. That same year, total sales for the top ten corporations—General Motors, Exxon, Ford, General Electric, Chrysler, IBM, Mobil Oil, Texaco, ITT, and Western Electric—totaled \$133 billion. The top ten employed 3 million people. The Federal Government employed 2.8 million people, excluding military personnel.

Thinking of the Federal Government as a single corporate entity, we could say that it has 210 million "stockholders" (U.S. population). It reports to a 535 member "Board of Directors" (the Congress). Its vast organization structure includes a chief executive officer, an executive office of the president, eleven cabinet departments and over 230 subsidiary organizations. When you reflect on the enormous range of services provided by the Federal Government, the complex problems it tackles and the importance of its success to the nation, the managerial challenge is staggering.

Each day brings new problems while yesterday's problems seem to grow more complex. We live in a world of change and Federal programs must change to meet new needs. Martin Buxbaum recently noted that in a single lifetime we've gone from Model T to the 400-cubic inch, from biplane to the 747 jet, from the crystal set to television, from balloons to space travel, from field gun to atomic bomb, from segregation to integration, from depression to three wars and inflation. Available knowledge has increased faster than our ability to absorb it. Management is changing too but it's not as noticeable. The improvements are taken for granted and only the mistakes are readily discerned.

At times we seem to be completely caught up reacting to the crisis of the day. Instead of directing change, change seems to be directing us. Hence, the emphasis now on management by objectives. A former cabinet secretary once noted that the lack of objectives seems to lead to what he called "management by activity." He explained, "This is an euphoric state of mind which equates more with better; which suggests that, as doing good things produces good results, doing twice as many good things will, quite obviously, produce twice as many good results. In other words, if you don't know where you're going, run faster."

I think that accountants have been guilty of "running too fast" on occasion. Only recently have we begun to comprehend some of the unique problems facing the Federal manager. As a result we can now see more clearly why financial management in government has lagged behind industry.

As long as I've been in Government, accountants have been asking "Why doesn't management make more use of accounting data?" We wonder why management doesn't insist on internal cost budgets and reliable reports comparing actual and planned costs in relation to output or benefits. The cost basis is generally accepted as the best financial measure for comparison from period to period in relation to output or benefits. But in the past, many people dismissed the question simply by stating the obvious—"In Government there is no profit motive." This answer simply isn't good enough today and people now seem to be searching for the real reasons.

While net profit is the most significant measure of a successful company, it is not the primary motivating factor for every manager in a large corporate entity. At the level of an individual responsibility center only expense data may be accumulated and, as in Government, output may be difficult to measure.

Many factors have been cited as stumbling blocks to more effective financial management in Government. Some of those which I have heard mentioned recently are listed below:

- Inadequate understanding and communication between financial and program managers (and between accountants and budgeteers within the financial area). Program managers find it difficult to specify in detail what data they need and financial managers have a tendency to "drown them in data" but "starve them for facts."
- Some agency financial staffs are concerned solely with accountability and fund control at the expense of agency management needs. They should take the initiative in recommending ways in which management can optimize the use of funds.
- Frequent turnover in top management jobs hinders long range financial improvement efforts.
- Top managers who lack a business background are unaccustomed to using financial data and may have little interest in improvement.
- The budget and appropriation processes force Federal managers to deal primarily with obligation and outlay data rather than costs.
- Many managers rely heavily on "cuff records"—e.g. employment statistics and output data—developed and maintained separate and apart from the financial system.

Continued on Page 8

**WASHINGTON CHAPTER
Executive Committee
1973-1974**

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From The Director, Programs

JOSEPH J. DONLON, GAO



"Whither Campaign Financing?"

The Office of Federal Elections was established in GAO to carry out the Comptroller General's responsibilities under the Federal Election Campaign Act of 1971. The Comptroller General is responsible for administering provisions of the Act with respect to candidates for President and Vice President and for other matters.

The Act became effective on April 7, 1972. It provides for limitations on expenditures for communications media and requires full disclosure of contributions and expenditures by candidates for Federal office, by their political committees, by contributors, and others.

A second Act, The Presidential Campaign Fund Act, became effective on January 1, 1973, and provides for a checkoff procedure for Federal income tax returns whereby a taxpayer can designate \$1 of his tax payment to go to a political party of his choice. Under this law the Office of Federal Elections carries out the Comptroller General's responsibilities to certify for payment to Presidential and Vice Presidential candidates amounts to which they are entitled under the check-off procedure. The Office of Federal Elections also audits candidate's reports of campaign expenses, reports to the Congress on payments to political parties and their campaign expenses, and recovers funds from candidates on the basis of determinations of ineligible receipts or campaign expenses.

At the January meeting, Mr. Phillip S. Hughes, newly appointed Assistant Comptroller General of the United States, will discuss the responsibilities of the Office of Federal Elections. Mr. Hughes was Director of this Office from its establishment in 1972 until his recent appointment. He will also discuss some of the actual cases handled by the Office of Federal Elections and give his opinion on where the whole area of campaign financing is headed.

FROM THE EMPLOYMENT CLEARING HOUSE . . .

Meir S. Gabbay, Chairman

POSITIONS AVAILABLE

U.S. Courts, Washington, D.C.

Systems Accountant, GS-12. Contact Michael Kostishak, 393-1460, Ext. 452 or 453.

National Resources, Inc., College Park, Maryland

Controller/ASPR, Salary \$19,000 to \$22,000. Contact Bob Leuthy, 532-4411.

National Labor Relations Board, Washington, D.C.

Accounting Officer, GS-12/13. Contact Fred Horowitz, 254-9044.

U.S. Customs Service, Washington, D.C.

Auditors, GS-7 thru 13. Contact Roger Von Birgelen, 964-5315.

National Foundation on the Arts and Humanities, Washington, D.C.

Auditor-Financial Analyst-Accountant, GS-13. Contact Mrs. Hurst, 382-6017.

Federal Trade Commission, Washington, D.C.

Budget Analyst, GS-13

Budget Analysts, GS-7 thru 11, Send SF-171 to Mr. W. D. Yancey, Budget Officer, FTC, Room 772, Washington, D.C. 20580.

Federal Deposit Insurance Corporation, Washington, D.C.

Systems Accountants up to GS-12. Contact Stephen Graham, 389-4645.

Liquidation Auditor, GS-11. Contact Robert Rogers, 389-4575.

Department of Labor, Washington, D.C.

Financial Management Analysts or Officers, GS-501-13 positions in New York and Chicago. Contact Leslie Thorn, 961-2451 or 961-5061.

Operating Accountant, GS-9/11. Contact L. Thorn, 961-2451 or 961-5061.

Systems Accountant, GS-11/12. Contact L. Thorn, 961-2451 or 961-5061.

W. R. Systems Corporation, Crystal City, Virginia

Financial Analyst/Systems/Trainee, \$10,000 p.a. Contact L. P. Lyon, 521-7250 or 521-7251.

Department of H.E.W., Audit Agency, Washington, D.C.

Auditors, GS-12 and 13. Contact Fred Lehrer, 755-8880.

DECEMBER MEETING REPORT



Mr. William W. Thybony, Acting Director, Office of Procurement Management, discusses the Commission on Government Procurement Report.

Area Chapter Meetings

Montgomery—Prince George's Chapter

Date: January 9, 1974

Place: Sheraton S.S.

Time: Social Hour at 6 pm., Dinner (\$5.25) at 7 pm.

Speaker: Hon. Henry B. Turner, Asst. Sec. of Admin.—U.S. Dept. of Commerce, will speak on "Getting a Handle on the Bureaucracy."

Reservations: Call Mathew Graff at 557-2986.

Northern Virginia Chapter

Date: January 15, 1974

Place: Valle's Steak House

Time: Dinner (\$5.00) at 6 pm.

Speaker: Mr. Terrence E. McClary, Asst. Sec. of Defense, Comptroller.

Reservations: Call Jim Alubowicz at 557-2151.

December Meeting Report

In December, 1972, the Commission on Government Procurement issued a four-volume report containing 149 recommendations for improving the economy, efficiency and effectiveness of government procurement. The task of leading the evaluation and implementation of those recommendations has largely fallen to GSA's Office of Procurement Management.

The Office of Procurement Management (OPM) was created in May 1973 when the President transferred a number of functions formerly carried out by OMB, into GSA's Office of Federal Management Policy. OPM's responsibilities include developing means to coordinate government-wide procurement policy; improving formal advertising procedures; developing procurement training programs; coordinating proposed procurement legislation; and developing, maintaining, and publishing the Federal Procurement Regulations. At the December meeting, Mr. William W. Thybony, Acting Director, OPM, discussed how OPM is going about implementation of the Procurement Commission Report.

Implementation Efforts

Mr. Thybony stated that OPM believes the establishment by statute of an "Office of Federal Procurement Policy" (with directive authority and not related to any agency with procurement operating responsibility) should be a legislative goal and mentioned several bills which have been introduced to deal with this problem. For the present, however, OPM is taking its own steps

Planning Executives To Meet

The Capitol Chapter of the Planning Executives Institute will hold its annual one day seminar at the Sheraton Park Hotel on Friday, February 15, 1974. The theme "Financial Planning In A Changing Environment" will deal primarily with energy and ecology problems. We recommend that financial management and budget personnel, particularly, plan to take advantage of this timely program. For more information please call Raymond Kurlander (IDS-128) 382-7549, or Stan Faryna (IDS-128) 382-3064.

The December Meeting Headtable Included:



(L to R) Joe Donlon, GAO; Frederic Heim, Pres. N. Va. Chapt. FGAA; Joseph Modafferi, Pres., Mont. Prince Georges Chapt. FGAA; Wendell Lewis, U. Va.; Frank LaCava, Treasury; Gerald Murphy, Treasury; William

toward implementing the Procurement Commission recommendations. Lead agencies have been assigned for all 149 recommendations, with 72 lead agency task forces in 14 agencies. In all, more than 300 people are involved in the overall implementation effort. Time targets for implementation projects have been (or are being) established.

OMB INVOLVEMENT

OMB is the evaluation point for all recommendations of the lead agency task forces. OMB also recently issued a memorandum establishing a 27-member procurement policy group and a 7-member planning staff made up of representatives of the major procurement agencies. These groups will counsel and advise GSA and OMB on procurement policy matters.

Mr. Thybony concluded by stating that GSA plans to pursue implementation of the Procurement Commission recommendations aggressively, and provide overall leadership in government procurement policy. Responding to questions from the audience, he said (1) that separate procurement policies are not needed for defense and civilian agencies provided the overall policy is broad enough to permit necessary flexibility; (2) that non-competitive procurement of public accounting services is not included in the Procurement Commission recommendations; and (3) that the Procurement Commission came to the same conclusion GAO had reached earlier regarding the need for cross-the-board purchases of commonly used commercial products.

**BRING IN
ONE MEMBER MORE
IN '74**



Thybony, Office of Procurement Management; Don Fisher, Navy Dept; Walter O'Neil, Hazeltine Corp, NCMA; Harry Tayloe, NCMA; James Saylor, Dept. of Defense; Paul Gist, Treasury.

*JFMIP
\$3,000
Contact?*

ANNUAL Financial Management Conference

January 28, 1974
Washington Hilton Hotel

This one-day conference will stress the importance of communication of ideas among Federal managers. The morning sessions of this conference will be devoted to an appreciation of financial management improvements; the afternoon panel discussion will focus on the implementation of coordinated financial systems designed to support the President's program of management by objectives.

A.M.

8:00-9:00

Registration

9:00-9:45

Speaker—The Honorable Arthur F. Sampson
Administrator, General Services Administration
(Keynote address)

9:45-10:15

Coffee Break

10:15-11:00

Speaker—The Honorable Terence E. McClary,
Assistant Secretary of Defense (Comptroller)

11:00-11:45

Speaker—The Honorable James B. Cardwell
Administrator Social Security Administration

P.M.

12:00-2:00

Lunch and the Financial Management Awards
Presentation

Speaker—The Honorable Wilbur D. Mills Chairman
of House Ways and Means Committee

2:00-5:00

A Panel Discussion on Management by Objectives,
its relationship to the Budget Process and Financial
Management Implications Derived Therefrom. This
discussion will include examples of the application of
this technique and its value to organizational effective-
ness.

● ONE DAY SEMINAR

Capitol Region — FGAA

January 17, 1974

9:00 AM

Dept Interior Auditorium 1800 C STREET N.W.

"The Government Manager" "A Strategy for Success in Managing Resources"

Panel Presentation on Management of a Federal Agency

Chairman & Moderator
Raymond Einhorn
American University

Introduction
Maurice P. Pujol, Vice President
Capitol Region

9:00 AM Keynote: *Intro: Frank Weltzel*
"MANAGEMENT CONCEPTS & OBJECTIVES"
Ralph Lewis, Editor, Harvard Business Review

10:00 AM "INGREDIENTS OF MANAGEMENT—ROLE OF FINANCIAL MANAGEMENT"

Panel: ① John D. Young, Assistant Secretary Comptroller, DHEW
② ~~Morris W. H. Collins, Jr., Dean, College of Public Affairs, AU~~
③ Robert Boynton *James Conroy, Director, Am. Engineering + Party*
④ Ronald E. Zechman, Assoc. Administrator, Office of Federal Management Policy, GSA
⑤ ~~Terence E. McClary, Assistant Secretary of Defense, Comptroller~~
⑥ Donald E. Soule, President, Don Soule Associates, Inc.

11:00 AM Question and Answer Session (written questions 3 x 5 cards)

12:15 PM Lunch—General Excellent Cafeterias & Other Eating Places Near By

2:00 PM "ROLE OF FINANCIAL MANAGEMENT IN ATTAINING AGENCY OPERATING OBJECTIVES" —
RESPONSIBILITIES OF CENTRAL MANAGEMENT AGENCIES

*As a day
P. J. J. J.
make minutes*

Panel: ① Charles F. Bingman, Deputy Asst. Director, Organization & Special Projects, OMB
② Jerome Miles, Director of Budget & Finance, Dept. Agriculture
③ John J. Lordan, Director of Financial Management, Office of Federal Management Policy, GSA
④ William Davis, Deputy Asst. Secretary for Administration, DOT
⑤ Walter Frest, Prof. Emeritus, Harvard Graduate School of Business

3:10 PM Question and Answer Session (written questions 3 x 5 cards)

4:00 PM Adjournment

No Fee Advance Registration Required — Registration Form Page 10
Open to All — Attendance Not Restricted to FGAA Members

Registration and Inquiries:

RICHARD E. MAY
Army Audit Agency

703-756-1935

3902 Stone Mason Ct
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March 25-26-27, 1974

8:15 AM March 25, 1974

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The Honorable

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Executive Office of the President

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 William Brownholz *Public Service Institute*
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Management Seminar

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 Benjamin Selfon *OMB (Reg)*



**Director, Editorial Committee
FRED D. LAYTON, GAO**

An important feature of the Chapter Competition Program is the preparation and publication of technical papers by chapter members. Besides enhancing the professional stature of the writer, publication of articles by the members can contribute significantly to the competitive standing of the Washington Chapter.

Points are offered for:

	Each Article	Yearly Maximum Points
A. Articles submitted to the Federal Accountant or other professional publications, with the approval of the Chapter's Editorial Committee	100	500
B. Articles published in <i>The Federal Accountant</i>	200	1,000
C. Articles published by a chapter member in another recognized professional journal. Author must be recognized as a member of FGAA in the credit byline.	200	1,000

Your active interest in developing technical papers can, therefore be very rewarding — both to yourself as a personal achievement and to the Washington Chapter in the Chapters Competition Program. The Editorial Committee solicits your help by submitting technical articles to either the *Federal Accountant* or some other recognized professional journal. I would also appreciate your informing me (697-0817) of any technical papers submitted for publication so we can maintain an up to date record of all articles and obtain the maximum number of points possible in the Chapters Competition Program.

PRESIDENTS MESSAGE—Continued from Page 2

- The major emphasis in Government is on the achievement of program goals (within whatever resources are available). The emphasis on efficiency varies from agency to agency. In some, it may vary with the availability of resources.

- There are too few incentives for managers to use cost data and some disincentives in the present system. Rewards are normally based almost solely on program accomplishments.

To me, the last item is the most disturbing. I visualize the problem in oversimplified terms. . . . Everybody has a boss. Virtually everyone—consciously or unconsciously tries to determine what is expected of him and then tries to meet or exceed those expectations. (Determining what the boss expects is not always as easy as it sounds). The formal list of performance requirements which goes with each job is usually inadequate. What's needed is an *understanding* between the two management levels—two human beings—as to what one expects from the other. Acceptable performance should be identified in quantitative and/or qualitative terms and related to the amount of resources used to achieve those results. After all, a manager could achieve virtually anything if he had an infinite amount of time and resources. In real life, every manager is faced with resource restraints, limitations on time and the availability of information. He has many responsibilities but the good manager is expected to make the right decision most of the time while operating under these various restraints.

Too often successful performance in government is measured solely in terms of output with little if any consideration given to the input required to obtain the results.

Until management performance is evaluated in terms of both program results *and* the cost of obtaining those results, there will be no real incentive for prudent financial management and little use for responsibility accounting. Disincentives in the present system should be of concern to every financial manager. If they continue, the nation will be the loser.

Interface

By Herb McLure

Touche Ross & Company

During the past month the AICPA issued a report prepared by its Committee on Relations with the General Accounting Office entitled "Auditing Standards Established by the GAO; Their Meaning and Significance for CPA's." The report, which is in booklet form and can be obtained by writing the AICPA, generally recognizes "full-scope" auditing as a developing area of audit that can and should be done, but which should be undertaken only with clear understanding and agreement between the auditor and the client recognizing the relative lack of experience and absence of generally accepted standards within the profession. The report will also be printed in its entirety in the upcoming issue of the Journal of Accountancy.

AICPA in Washington

This latest report is another example of the AICPA's increasing activity in the Washington scene. Gil Simonetti, Vice President for Government Relations of the Institute, and head of the recently expanded Washington office, told me the AICPA believes it can and should contribute more to the development and implementation of Government programs and describes his office's objectives as:

- working toward a greater understanding of the role of the public accounting profession in the economy and the contribution it can make to public affairs at all levels,
- working toward becoming a positive source of advice on public policy relating to accounting, auditing, financial controls, taxation and related matters in the public interest, and
- working toward enhancing the positive influence of the AICPA by speaking as one voice for the profession in matters such as standards relating to independence, professional competence, ethics and legal liability.

Some of the specific things the Institute is attempting include (1) identifying public issues the accounting profession is particularly well-qualified to contribute to; (2) proposing or sponsoring legislation the profession believes to be in the public interest; (3) testifying more frequently before Congressional committees, regulatory commissions, and agencies to make the profession's position known in all areas where the profes-

sion can make a constructive contribution; (4) seeking public service in government; and (5) inviting views of federal officials on emerging Institute positions. Gil also views establishing a closer working relationship with FGAA as a primary goal.

The Washington office of the AICPA is organized into two major functional divisions, the Division of Federal Taxation which, as its name implies, handles all tax matters, and the Federal Government Division, which handles everything else. These divisions coordinate and support the work done by the committees and task forces which set AICPA policies and positions.

For example, the Federal Government Division directed by Tom Hanley, supports the Federal Government Executive Committee and four permanent committees on (1) federally-assisted programs, (2) relations with the General Accounting Office, (3) regulated industries, and (4) relations with the SEC. The Executive Committee and the subcommittees, in turn, establish task forces to deal with specific projects. The number of task forces in existence at any one time varies; there are presently between 20 and 25. These committees, subcommittees and task forces are made up of AICPA members, including those employed in the government, who contribute their time and knowledge for the benefit of the profession and public. In addition to the staff work they carry out for the committees, Tom Hanley and his organization try to stay on top of what is happening in government and identify how the profession can contribute.

Both Simonetti and Hanley emphasize the importance of communication among all members of the profession and their influence has been evident in the widened coverage government issues are receiving in the Journal of Accountancy. You may have noticed the guest writers Gil is featuring in his Washington sport column). Gil and Tom also know that the best way to widen the profession's impact in Washington is to provide timely assistance when and where it is needed, and they hope to be able to do just that. We can all help by getting to know them and using their advice and assistance on all matters of importance to our profession.

WASHINGTON CHAPTER PAST PRESIDENTS



FGAA Past Presidents honored at December Meeting (L To R) John W. Cooley, (1972); Robert B. Lewis, (1970); Francis W. Lyle, (1969); Edwin J. B. Lewis, (1968); Benjamin F. Robinson, (1966); Joseph R. Hock, (1961); Marshall Grossman, (1963); Raymond Einhorn, (1957); Harry J. Trainor, (1954); Andrew Barr, (1953); T. Jack Gary, (1952); Walter F. Frese, (1951).

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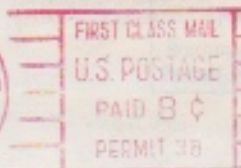
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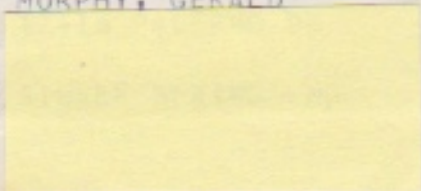
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