

ASSOCIATION OF
GOVERNMENT
ACCOUNTANTS

AGGA NEWSLETTER

WASHINGTON CHAPTER

MARCH 1984

THURSDAY MARCH 1, 1984 LUNCHEON MEETING TO FEATURE

LAWRENCE J. HOGAN
Consultant
Former Congressman and
Prince Georges County Executive

speaking on

"Cut-Back Management"

at the

SAM RAYBURN HOUSE OFFICE BUILDING
Room B-338, "C" and South Capitol Streets
Near Capitol South Metro Station

Social Period	11:15
Luncheon	12:00
Cost	\$10.00
Open Bar	\$3.00

For Luncheon Reservations Call 695-7954
Telephone Reservations Accepted Until February 28, 1984
NON MEMBERS WELCOME

All Reservations Guaranteed
Meeting Schedule: Apr. 5 • May 3

PRESIDENT'S MESSAGE



KEN WINNE
**Joint Financial Management
 Improvement Program**

Some may think that by the month of March, our chapter activities would be winding down. Just the opposite is true, we are charging ahead with a full head of steam.

As many of you may already know, the National Office's Professional Development Conference is going to be held in Washington, D.C., on July 8-11, 1984, at the Washington Hilton Hotel. The Capital Region chapters, along with the National Office are involved in planning the program, coordinating events and performing many of the host functions needed to make this conference a huge success.

Many of our chapter members are actively involved in these endeavors and I would like to recognize some of them.

Jerry Murphy is chairing the Technical Program Planning Committee. Helping him from our chapter are Doris Chew and Michael Merson. This committee is responsible for obtaining keynote speakers, developing highlight sessions, workshops and certificate programs. In addition to designing the educational aspects of the conference, they had to line up well over 50 speakers for this excellent educational seminar.

To make any event of this magnitude a real success, numerous other functions have to be performed to make the conference run smoothly. In AGA we call these "host functions." Chairing the Host Committee is Gordon Harvey, with Chuck Croxton as his assistant. The members of our chapter who are responsible for many host functions are as follows:

- Hospitality for speakers—Kathy Fry;
- Workshop and Certificate Program monitors and moderators—Joe Donlon and John Reifsnyder;
- Material Logistics—Tom Mundell;
- Finance—Stan Sulak;
- Local Promotion—Mitch Laine;
- Family Activities—Sharon Connelly;
- Registration—Sue Fields; and
- Keynote and Highlight Session Support—Fred Cook.

In addition to the above, there are many other chapter members, too numerous to mention, who are assisting the leaders in performing these activities. The chapter support for this event has been outstanding, but we still need more volunteers. A section later in the Newsletter addresses this need. By the way, mark your calendar (July 8-11) and plan to attend this outstanding educational experience.

I would also like to thank the chapter members who have freely offered their services for the IRS Volunteer Income Tax Assistance Program. The response has been tremendous. This program provides free tax preparation assistance at community locations to individuals who cannot afford professional help. Such taxpayers are persons with simple tax returns, particularly low income, elderly, non-English speaking, and handicapped persons. Those offering their services are Morgan Baker, Joseph Butera, Linda DeBerry, Maria De La Santos, Joseph Dillon, Nancy Duncan, Oddie Mahan, Al Petrilak, Sharon Piper, Virginia Robinson, Carol Transoun and Ruth Sukul. These individuals should be applauded for their contributions to the Washington community.

March is the month that we recognize and honor our past presidents. We hope that many of our former presidents will be able to join us and be honored for their contributions to our chapter. Try to make this meeting and give a special welcome to our past presidents.

Before I leave you, I want to bring to your attention the capitol region seminars coming up in March. On March 15, there will be a one-day course on "Financial Auditing," to be held at The Shoreham Hotel. A one-day seminar on the "President's Private Sector Survey on Cost Control," is scheduled for March 28, also at The Shoreham Hotel. In addition, our chapter seminar on "Collecting the Government Funds" has been rescheduled to April 3 at the Main Treasury Building. Further details on upcoming events are explained elsewhere in this newsletter.

An old saying is "March comes in like a lion and goes out like a lamb." Our chapter year is planned to change this old adage and "go out like a lion!"

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WASHINGTON CHAPTER Executive Committee 1983-1984

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Virginia Robinson, GAO, 275-5071

Secretary

Ray Kudobeck, Education, 755-1625

Treasurer

Judith Boyd, Treasury, 634-5507

Past President

Bob Pewanick, GAO, 275-4897

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Jim Saylor, DOD, 697-0585

Chapter Competition

Diana McDermott O'Neill, Navy,
695-1070

Cooperation with Educational Institutions

Carol Lynch, Education, 472-2395

Education

Doris Chew, JFMIP, 376-5415

Ron Lynch, Arthur Andersen, 862-3324

Newsletter

George Englert, JFMIP, 376-5415

Meetings

Sue Fields, NIH, 496-3417

Membership

Susan Lee, Treasury, 634-5717

Programs

Tony Gabriel, USDA, 447-7431

Publicity and Agency Liaison

Loretta Shogren, Justice, 633-3291

Committee Chairperson

Assistant Editor

Patricia Lippart, DOI, 343-6307

Assistant Treasurer

Kathy Fry, NIH, 496-5014

Chapter Evaluator

Jim Smith, Navy, 695-1070

Cooperation with Professional Organizations

Tom Hanley, Touche Ross, 452-1200

Employment Referral

Terry Conway, DOD, 697-3192

Financial Management Assistance

Diane Bray, Treasury, 634-5720

Professional Development Conference

Gordon Harvey, DOE, 252-1943

Relations with National Office

Adam Shaw, DOD, 697-0585

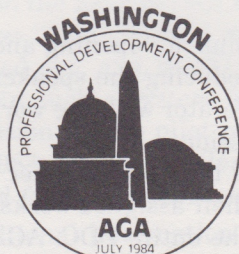
Research

Ken George, ACTION, 634-9163

Joe Rothschild, HUD, 426-6240

Small Business Education

Chuck McAndrew, GAO, 254-9810



REFORM AND TECHNOLOGY
A RENAISSANCE IN GOVERNMENT

About Our Speaker This Month

Larry Hogan currently serves as vice president of Amcom Media, Inc., a management consulting firm and as a partner in the law firm of Hogan & Hogan.

Mr. Hogan, a specialist in cut-back management, served for four years as County Executive of Prince Georges County, receiving national acclaim for his management successes. The National Association of Counties awarded his administration 45 awards.

While serving as a member of Congress for three terms, he played a leading role in enactment of the D.C. Court Reorganization and Criminal Procedures Act and in the revision of the Federal Rules of Evidence.

Prior to his election to Congress he served with the FBI for ten years, was president of an advertising, public relations and association management firm for ten years, taught at the University of Maryland for nine years. He has written and lectured extensively on various management subjects.

Long active in political affairs, Mr. Hogan served from 1976 to 1983 as Republican National Committeeman from Maryland. He ran for Governor in 1974 and for the U.S. Senate in 1982. He was a member of President Reagan's Transition Team in 1980.

His education includes Bachelor of Arts and Juris Doctor degrees from Georgetown University and a Master of Arts from the American University. He pursued further graduate studies toward a Ph.D. at San Francisco State College and the University of Maryland.

He has received numerous awards and citations.

PAST PRESIDENTS TO BE HONORED

Past Presidents of our Chapter will be guests at the March 1st luncheon meeting. Included among this special groups are:

Robert W. King	(1950)	Benjamin F. Robinson	(1966)
Walt F. Frese	(1951)	William J. Powell	(1967)
T. Jack Gary	(1952)	Edwin J. B. Lewis	(1968)
Andrew Barr	(1953)	Francis W. Lyle	(1969)
Harry J. Trainor	(1954)	Robert B. Lewis	(1970)
Karney A. Brasfield	(1955)	Maurice P. Pujol	(1971)
Delbert J. Harrill	(1956)	John W. Cooley	(1972)
Raymond Einhorn	(1957)	Gerald Murphy	(1973)
Clark L. Simpson	(1958)	Frank LaCava	(1974)
Gordon J. Crowder	(1959)	Joseph Donlon	(1975)
Alfred R. Golzel	(1960)	Audrey Dysland	(1976)
Joseph R. Hock	(1961)	Susumu Uyeda	(1977)
James L. Thompson, Jr.	(1962)	Thomas Mundell	(1978)
Marshall Crossman	(1963)	Jean Kerr	(1979)
Ralph H. Keister	(1964)	James Hickey	(1980)
Jack Haney	(1965)	John Reifsnyder	(1981)
		Robert Pewanick	(1982)

WELCOME NEW MEMBERS

We would like to extend a welcome to the following individuals who have recently become members of the Washington Chapter:

ANKER, Bert L.	EPA
ATKINSON, Alice	D.C. Government
BECKERT, Bruce E.	ADP
BRADLEY III, Ernest E.	EPA
CREEGER, Steven M.	NSF
DELAP, Stephen A.	Navy
ERWIN, Willard	GPO
FOWLER, Theresa A.	The Cate Corporation
GEORGE, Nell E.	Federal Reserve
GREENE, Margaret M.	The Cate Corporation
HARRIS, Robert	CBO
JACOBS, Ivery M.	EPA
KAY, Richard	DEA
KONZ, Kenneth A.	EPA
LAUGHLIN, Helen C.	Labor
LEE, Yuen K.	Fed. Energy Reg. Commission
McNEMAR, W. Patrick	DEA
MADDOX, Edward D.	Army
MADDEN, Jr., John	DEA
MARTIN, John C.	EPA
MATHIS, Alice L.	Defense Mapping Agency
MEYERS, Steven R.	Farmers Home Administration
MARKS, Fredrick I.	Peat, Marwick Mitchell & Co.
MIDDELTON, David L.	The Cate Corporation
MORRISON, Richard A.	GPO
MOSES, Anthony	Treasury
MUFTI, Amer	The Cate Corporation
MUSICK, Anthony	EPA
SCHNECK, Thomas	GPO
SIMMONS, Michael	EPA
STEELE, Richard J.	Birch & Davis Associates
STONE, John D.	NSF
THABET, Richard	VA
THOMPSON, Olivia N.	FAA
THORBERG, Mildred	DCAA
VAUPOTIC, Joseph	VA
WALTON, Susan L.	Rail Company
ZALL, Milton	State Department

If you have any questions about joining AGA or if you need membership applications, please call Susan Lee on 634-5717.

PLANNING EXECUTIVES INSTITUTE

Seminar on Planning Systems

(Important New Techniques for Federal, State, Local and Corporate Planners)

March 28, 1984
Executive House Hotel
1515 Rhode Island Avenue, N.W.
Washington, D.C.

Cost: \$125 including lunch. For information/registration, call Mark Page. Telephone 202 376-0900.

The Committee on Relationships with Educational Institutions

by Carol Lynch

As in past years, the AGA Washington Chapter is contacting area colleges and universities to obtain the names of outstanding accounting students. One student from each institution and his/her faculty sponsor will be honored at the April 5th chapter luncheon meeting. The students will also receive a certificate and a year's subscription to the *Government Accountants Journal*.

In addition, this year we have added another element to our Education Awards Program. The chapter will award a \$500 scholarship to a student with financial need at the University of the District of Columbia. This student will be selected by the University based on his/her academic achievement and need. The student will also be going into their senior year. We plan to honor this student with this scholarship at the September meeting.

VOLUNTEERS NEEDED FOR PROFESSIONAL DEVELOPMENT CONFERENCE

HOST COMMITTEE: Chairman Gordon Harvey needs volunteers for the following subcommittees:

Hospitality for Speakers Workshop Certification
Material Logistics Registration

If you are interested in volunteering your services, please contact Ken Winne on 376-5415.

MODERATORS AND MONITORS: A large number of volunteers from the Capital Region Chapters are needed to serve as moderators and monitors for the 40 workshops.

The *moderator* is responsible for opening and closing the workshop and introducing the speaker. The *monitor* will assist the moderator with the workshop facilities the day of the session.

Moderators and monitors may attend other training sessions for the day of their assigned workshop(s) even if not registered for the entire PDC. AGA will greatly appreciate your help. Call John Reifsnyder of 275-4898 or Joe Donlon on 275-5072 to volunteer.

Treasury's Proposed Mini-SIBAC System

by Michael Merson

The Bureau of Government Financial Operations (BGFO) is developing a small volume users Simplified Intragovernmental Billing and Collection (Mini-SIBAC) System. When implemented, the system will significantly reduce the number of SF-1081, Voucher and Schedule of Withdrawals and Credits, that currently flow from one agency to another. This initiative responds to an Information Resources Management Review conducted by the Office of Management and Budget and the General Services Administration in response to 44 U.S.C. 3513 of the Paperwork Reduction Act of 1980. This report, "Review of the Department of Treasury's Interagency Fund Transfer Process," was released in May 1983, and concluded that the Simplified Intragovernmental Billing and Collection (SIBAC) System *is the most efficient methodology* existing for interagency payment and collection transactions.

The current SIBAC System was established in the mid 1970's to: (1) eliminate or significantly reduce the interagency receivables and payables; (2) reduce the need for checks and deposits in payment of bills among government agencies; and, (3) minimize the distortions in budget results which occur when either side of an interagency cash transaction is not reported to the Treasury in the same accounting month. These objectives are accomplished via the submission of computer tapes from the billing agency to BGFO. These tapes include charge and credit information by Agency Location Codes (ALC). From this information and the monthly SF-224, Statement of Transactions, reported by both the billing and customer agency, BGFO generates a Statement of Differences for ALC's not reporting the transaction.

SIBAC was instituted for billers of an average of 100 or more SF-1081's or \$1,000,000 in billings per month. The new system will cover small volume SF-1081 billers. This "Mini-SIBAC" System will operate in a similar fashion to the larger SIBAC System, but agencies will transmit pertinent information to a central computer site, in many cases utilizing the same computer terminals being used for the automated SF-224 report. All billing information will be accumulated and reported to Treasury (BGFO) in one large transmission on the 22nd of each month. The final details of this new "Mini-SIBAC" System are currently being worked out, and BGFO is seeking agencies interested in such a system for a pilot program. Implementation for the pilot program is scheduled for Spring 1984, and full implementation is tentatively scheduled for the Summer of 1984.

For additional information please contact Michael D. Merson, Project Manager, or Della Gottesman at BGFO, Treasury on (202) 376-0764.

NEWS FROM NATIONAL

MEMBERSHIP UPDATE After breaking through the magic 12,000 mark last month, AGA membership figures nudged upward again in the most recent tally. Officially, the count was 12,085 actives as the Association began 1984. This is 452 more members than the same date a year ago.

CENTRAL LOUISIANA CHAPTER JOINS ROLLS National President Susumu Uyeda installed the new Central Louisiana Chapter of AGA on January 10. Actually based in the city of Alexandria, the new chapter covers some ten parishes (counties), and started out with an active nucleus of just over thirty members. Baton Rouge is the sponsoring chapter.

CHAPTER NEWSLETTER COMPETITION DETAILS ANNOUNCED The annual newsletter competition was described in Association Services Memo 84-10. As is customary, the actual issues to be judged will not be revealed until April, thus creating a strong motivation to chapter newsletter editors to keep *all* issues at a high level of quality. Group winners will receive \$50 cash awards, with smaller merit awards also authorized where deserved in the opinion of the competition committee.

Meetings Committee Report

by Sue Fields

The Washington Chapter has been meeting at the Rayburn House Office Building. We have good speakers lined up for the rest of the year with interesting subjects, so we hope to see more of you at the meetings.

We would like to have everyone call in reservations when you plan to come but if you have not called in reservations and find that you can come, please come anyway because we can always accommodate a few more.

I would like to express my appreciation to the volunteers who have helped with the collections at the door this year. If there are others who would be interested in helping, please give me a call at 496-3417.

About Chapter Members

Mrs. Ursula H. Pearson, Director, and Mr. Ronnie R. Rasmussen, Budget Officer, of the Financial Management Division, Office of Administration, Executive Office of the President were presented with the Director's Award for Distinguished Service. This is the highest award for performance an employee can receive in the agency.

We were very sorry to hear that James J. Fenton passed away on December 14, 1983.

Ron Echman has moved to the DOD Accounting Policy Group from GAO.

FINANCIAL AUDITING SEMINAR

(Sponsored by the AGA National Education Department and the
Capital Region Chapters of AGA)

to be held

MARCH 15, 1984 at The Shoreham Hotel
Washington, D.C.

This Seminar is intended to survey the financial auditing standards in use today. Through the use of case studies, the Seminar will give participants an awareness of the professional considerations used in performing financial audits of government entities.

The first half of the Seminar will be a general discussion of financial audits and standards. After lunch, case studies representing three different types of financial audits will be presented: Opinion Audit—Agreed Upon Procedures—Financial Information.

(Registration fee is \$100 for members of AGA; \$140 for all others. Please call the AGA Education Department for further information. Telephone 703/684-6931).

THE PRESIDENT'S PRIVATE SECTOR SURVEY ON COST CONTROL

A one-day seminar sponsored by the AGA National Office and the Capital Region Chapters will be held on *March 28, 1984*, at the Shoreham Hotel in Washington, D.C. (not Sheraton Hotel as listed in the February Newsletter). This seminar will include representatives of the Grace Commission and Central Agencies who will address the recommendations of the Grace Commission and its impact on financial management.

(Registration fee is \$100 for members of AGA; \$140 for all others. Please call the AGA Education Department for further information. Telephone 703/684-6931)

JFMIP PRESENTS A ONE-DAY FINANCIAL MANAGEMENT CONFERENCE

on

April 16, 1984—The Shoreham Hotel
Washington, D.C.

CONFERENCE THEME: "Financial Management Reform—
Where We Are and Where We're Headed"

Keynote Speakers: Charles A. Bowsher
Comptroller General of the United States
R. T. McNamar
Deputy Secretary, Department of the Treasury

(Registration fee is \$70. Please contact Ed Murphy for registration information. Telephone 202/632-5600)

AGA WASHINGTON CHAPTER AND THE TREASURY DEPARTMENT
 present a half-day workshop on
Collecting the Government Funds

on Tuesday, April 3, 1984, from 9:00 a.m. until 12 noon.
 at Main Treasury, 15th and Pennsylvania Avenue, NW—Room 4121

This workshop will highlight a major research effort that will impact all Federal agencies, the Governmentwide Collections Study. The Collections Study recommends to Treasury a means of modernizing and improving the Federal system of collecting funds. Three areas were analyzed: private sector cash management practices, public sector collection system models, and conceptual design alternatives for the Federal Government. An advisory panel, comprised of individuals with key managerial and operational responsibility for the financial systems of private sector and public organizations, considered and endorsed recommendations relating to the future Government-wide Collection Systems.

- Moderator: **DICK GREENSTEIN**, Cash Management Program Staff Director, Department of the Treasury.
CAROLE DINEEN, Fiscal Assistant Secretary, Department of the Treasury, will discuss the importance of the study to Federal cash managers.
MIKE BACKERT, Project Manager, Collections System Study, Department of the Treasury, will present an overview of the study.
VIRGINIA HARTER, Director, Cash Management Operation Staff, Department of the Treasury will discuss the implementation strategy of the recommendations.

A panel of individuals from the study's Advisory Panel will discuss the study's impact on Federal collection and cash management.

Registration Information:

Registration will be accepted on a first-come basis. Walk-in registration will be accepted if space is available. Authority for a Federal agency to sponsor participation in a program of this type is found in Section 9 of USC 5, Chapter 41, Government Employees Training Act. The cost is \$25.

No Lunch is provided.

Cancellation Policy:

Written cancellation will be accepted on or before March 23, 1984. A \$10.00 service charge will be assessed. Cancellations after March 23, 1984, will not be accepted. Substitutes for registrants may be sent.

CPE Credit: 3 hours.

REGISTRATION FORM

W-83-03

Name _____
 Title _____
 Organization _____
 Address _____
 City _____
 City _____ State _____
 Zip Code _____ Phone _____
 Washington Chapter Member? _____ YES _____ NO

Registration Fee is \$25.

- Fee enclosed Invoice me directly
 Invoice my organization (authorization enclosed)

QUESTIONS?

Call:

Doris Chew
 Education Director
 202/376-5415

Please mail completed form to:

AGA
 P.O. Box 423
 Washington, DC 20044

Did You Know . . .

by
John MacArthur

- Clyde W. Moonie, CPA, has been recently named as executive director of the Financial Accounting Standards Advisory Council (FASAC). In this capacity he will be responsible for the day-to-day operations, long-range planning, and liaison with the Financial Accounting Standards Board and the Financial Accounting Foundation. Mr. Moonie was previously the executive vice president and chief financial officer of Philbro-Salomon, Inc., from which he retired in 1982. He also has prior experience as an administrator with Marcona Mining Company in South America and as a staff auditor and audit manager with Arthur Anderson and Company.
 - In a recent address before AICPA's Conference on SEC Developments, SEC Chairman John Shad discussed a number of SEC initiatives affecting the accounting profession, including self regulatory measures. He concluded by saying that "the Commission's initiatives are placing a greater reliance on the private sector to establish financial reporting principles and to enforce high standards of conduct within the accounting profession. Improvements in the implementation of these programs are enabling the profession to assume greater self-regulatory responsibilities and permitting the Commission to limit its involvement to an oversight role."
 - The Office of Management and Budget has revised Circular A-73 "Audit of Federal Operations and Programs" to incorporate several major changes. These include: (1) revisions to organization and staffing requirements to parallel those contained in Inspectors General legislation, (2) reference to a designated follow-up official for audit recommendations and disclosures, (3) reference to vulnerability assessments and internal control reviews required by Circular A-123, "Internal Control Systems," and (4) clarification and revisions on preparation of annual audit plans to require specific data on the programs which have been selected for audit, including a requirement that the plan be reviewed with the agency head or his/her deputy.
 - The Bureau of Government Financial Operations has automated the submission of the SF-224 "Statement of Transactions" via telecommunications using a standard dial-up terminal. Edits will be interactively performed on the agency location code, account symbols, and the opening balance in Section III. A hard copy of the report will also be generated for the agency's internal use. There are presently 274 agency accounting offices in this system which will report data more accurately and timely as well as reduce the amount of paper that is generated. The remainder of the agency locations will be integrated into this system as agencies are contacted by BGFO. Governmentwide implementation will be mandatory by October 1, 1984, in accordance with the requirements set forth in TFM Bulletin No. 83-32, dated August 18, 1983. For further information contact Nancy Coto on 376-0929.
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- As a correction to last month's column the correct title of the referenced article should have read "Avoiding Civil Liabilities in Tax Practices."

NEWSLETTER

PUBLISHED BY THE WASHINGTON CHAPTER
ASSOCIATION OF GOVERNMENT ACCOUNTANTS
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SEPTEMBER 1983



TIME-VALUE MAIL—
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