

*** You can receive this entire newsletter via email if you prefer. Contact Mike Sciortino or Bob Buchanan if you are interested!***



Gene L. Dodaro, CGFM,
Assistant Comptroller
General for Accounting and
Information Management
Division, U.S. GAO

April 1 Luncheon Speaker

Gene L. Dodaro is the Assistant Comptroller General for the Accounting and Information Management Division of the U.S. General Accounting Office.

In leading GAO's largest and most diverse division, he has overall responsibility for a wide range of audits and studies. Mr. Dodaro has extensive experience appearing before the Congress, having testified at dozens of hearings on an array of management issues. He has worked closely with the Congress and various administrations over the years on major legislative initiatives to reform financial and information management. The most recent legislation includes: (1) the 1994 Government Management Reform Act, which expanded the Chief Financial Officers Act; (2) the revised 1995 Paperwork Reduction Act and the Clinger-Cohen Act of 1996, which require agencies to implement modern management practices for information technology management; and (3) 1996 refinements to the Single Audit Act, which outlines requirements for audits of federal assistance to state and local governments. Reports from his division have led to savings of billions of federal dollars and scores of improvements in government operations.

During Mr. Dodaro's tenure at GAO he has also been Director for GAO's General Management Issues. He led management reviews of the Department of Justice, the Internal Revenue Service, the Office of Management and Budget, the Office of Personnel Management, and the Farm Credit System. He also has extensive experience auditing a wide range of federal programs delivered to state and local governments, including block grants in the health and social service areas, and federal antirecession assistance.

Mr. Dodaro joined GAO in 1973 after majoring in accounting at Lycoming College in Pennsylvania. He is a Certified Government Financial Manager and a member of AGA. He has received numerous awards, including the rank of Meritorious Executive for his sustained quality and efficiency in the public service.

Monthly Luncheon and CPE Session:

Wednesday, April 1

Grand Hyatt Hotel

1000 H Street, NW

(At Metro Center - 11th Street Exit)

11:30 am

12:00 noon to 1:15 pm

1:30 to 3:45 pm

4:00 to 7:00 pm

Luncheon cost:

Social

Luncheon & Discussion

FASAB Update CPE Session

Happy Hour

Members \$17.00;

Non-members \$22.00

Luncheon & CPE Session:

Members/Nonmembers \$35.00

CPE Session Only:

Members/Nonmembers \$25.00

For reservations, please call the AGA Washington Chapter voice mail line at (703) 758-4080 and select option 1 by Monday, March 30, 1998.



Camille
Cates Barnett

April 23 Special Evening Meeting Speaker (also see President's Message)

Dr. Camille Cates Barnett was selected as the District of Columbia's Chief Management Officer (CMO) in December 1997. The CMO is a new position in the District of Columbia created for the purpose of assisting the District of Columbia Financial Responsibility and Management Assistance Authority (also known as the

DC Control Board) in carrying out its mandate to improve the effectiveness and efficiency of management in the District of Columbia Government. The CMO is appointed by the Chairman of the Authority, with the approval of the Authority, and reports to the five-member Board through the Chairman.

Dr. Barnett is responsible for implementing Board policies and procedures with respect to management and reform of City services; she has day-to-day contact with the Chairman and other Board members and works cooperatively with the Executive Director of the Authority and the Chief Financial Officer.

(Continued, page 3)

President's Message



William J. Anderson, Jr., CGFM, President

This month's chapter luncheon meeting on **Wednesday, April 1**, will feature GAO's Assistant Comptroller General Gene L. Dodaro, CGFM, discussing two very important and timely topics of interest to all our members—the results of the first-ever audit of the government's consolidated financial statements and the Year 2000 crisis. Following his remarks, our afternoon CPE session, "FASAB Update," will be presented by those with first-hand knowledge of the area—FASAB staff and chapter members Wendy Comes, Bob Bramlett, and Lucy Lomax (see page 10).

On Thursday, April 23, we will hold a very special evening event that you will not want to miss—the chapter's 39th Annual Awards Presentation and 3rd Annual Member Recognition Dinner. At that time, we will recognize three distinguished groups: (1) our Chapter award recipients, (2) Chapter members who have been AGA members for twenty-five years or longer (see page 6), and (3) the Chapter's past presidents. This extraordinary occasion will be made even more so by our planned speaker, Ms. Camille Cates Barnett, Chief Management Officer, District of Columbia Financial Responsibility and Management Assistance Authority. Her experience and perspectives as the District's new Chief Management Officer promises to be most informative and interesting.



Left to right: National President Doug Haywood; Bill Anderson, Washington DC; Kathleen Brosky, Montgomery/Prince Georges County; Tom Brown, Northern Virginia

Through hard work and outstanding dedication, this year's chapter award recipients have made significant contributions toward advancing government accountability. Their vision, leadership, and service have contributed greatly to the government financial community through significant financial management improvement accomplishments. Congratulations to this year's recipients:

- The **Distinguished Leadership Award** will be presented to **Ms. Vincette L. Goerl, CGFM**, Chief Financial Officer of the U.S. Customs Service.
- The **Distinguished Service to the Financial Management Community Award** will be given to **Mr. Dennis J. Fischer, CGFM**, Commissioner of the Federal Technology Service at the General Services Administration.
- The **Achievement of the Year Award** will go to **Mr. Anthony A. Williams**, Chief Financial Officer for the District of Columbia.
- The **Education and Training Award** will be presented to **Ms. Doris A. Chew, CGFM**, Assistant Executive Director, Joint Financial Management Improvement Program.

In addition, **Ms. Jean Bowles, CGFM**, is the recipient of this year's **James W. Saylor Award** for chapter service, and **Mr. Christopher J. Warweg, CGFM**, will receive the **Ronald J. Lynch Memorial Scholarship Award**. We will also honor several people with President's Awards for outstanding efforts in support of the Chapter and Community Service Awards for service to the community on behalf of the Chapter.

The Chapter Awards Committee has recommended and the Executive Committee has approved establishing a new annual award to honor the financial management excellence and AGA achievements inspired by **Raymond Einhorn** and **T. Jack Gary, Jr.** Both of them are AGA charter members, Past Washington Chapter Presidents, Past AGA National Presidents, and CGFMs. The chapter will bestow the **Einhorn/Gary Award** only on Washington Chapter members who have provided, over a sustained period of time, superior service that enhanced the Washington Chapter and the Association's prestige and stature in the financial manage-

(Continued, next page)

(President's Message, continued)

ment community. I am especially pleased to announce that the first recipient of the **Einhorn/Gary Award** is **Mr. Joseph J. Donlon, CGFM**, who has tirelessly served AGA in many capacities at the Chapter and national levels for almost three decades.

Awards and Member Recognition Dinner
Thursday, April 23
Grand Hyatt Hotel, 1000 H Street, NW

5:00 pm	Social
6:00 pm	Dinner and Awards
7:00 pm	Remarks
Luncheon cost:	Members \$20.00; Non-members \$25.00

Call the AGA voice mail line at (703) 758-4080 by April 20th to make your reservation.

If you missed our February all-day CPE event, you have another opportunity on Tuesday, May 5, when we will present our session on "Financial Systems" at the J. W. Marriott Hotel. Mark your calendar and register now!

A special thanks to those who attended our "Caps" game and the post St. Patrick's Day celebration. This month's April 1 Happy Hour will be at the Grand Hyatt's Grand Slam Sports Bar from 4:00 to 7:00 p.m. I hope to see as many of you as possible at this month's luncheon meeting and special dinner meeting in honor of our 1998 award recipients, AGA members of at least twenty-five years, and our past presidents. Two reminders: The PDC will be held June 21 to 24, 1998, at the Crystal Gateway Marriott Hotel in Arlington. Earn CPE by day, and rock & roll by night, at your 1998 PDC! Registration is underway and AGA is expecting an early sell out.

Make your reservation early for our April 1st luncheon meeting and/or afternoon CPE session and our April 23rd Awards and Member Recognition Dinner meeting.

Bill

Community Service Corner

by Roger Von Elm

On behalf of the Chapter, I want to thank all of the members who have been participating in the various outreach efforts recently. With the help of almost a half dozen members, the Career Fair at American University a few weeks ago was a tremendous success with dozens of students inquiring about the AGA and the CGFM program. I would also like to thank Evelyn Brown for her continued dedication to the VITA program. Her leadership and commitment to AGA's outreach efforts to citizens of the District make this program such a success.

I would also like to thank those members who have contacted me regarding their community outreach efforts and those members who came forward to volunteer for the first time. It is always exciting to involve new members in these rewarding activities.

(Camille Cates Barnett, continued)

Prior to this appointment Dr. Barnett worked in the Research Triangle Institute's Center for International Development. Her specific area of interest has been in project design and implementation in urban management, with a focus on redesign and innovations in governance, performance management, economic development, and sustainable cities and regions.

She has a Ph.D. in public administration from the University of Southern California and has over twenty-seven years professional experience in municipal management, with twenty-three years in city management in the United States.

From 1989 to 1994, Dr. Barnett was Chief Executive Officer for the city of Austin, Texas. Austin has a workforce of 10,000 and a budget of over \$1 billion. As CEO, she had oversight of twenty-two operating departments, including a hospital, municipal airport, electric and water utilities, convention center, tourism bureau, police and fire operations, parks and recreation, health and human services, community planning, law, finance, public works, personnel, housing and economic development, and other City services.

Prior to that she was Director of Finance and Administration for the City of Houston, Texas. During a ten-year period before that she worked her way up through progressively more responsible positions in Dallas, Texas to become Deputy City Manager and Chief Operations Officer of the City. Prior to that she held various municipal positions in Michigan and California.

Dr. Barnett has received numerous awards for accomplishments over her career and has authored many professional journal articles and other publications. She and her husband have recently relocated to the District of Columbia.

The Chapter has earned 10,175 points in the chapter recognition program as of January 1998.

Don't forget about the upcoming Small Business Symposium on April 25 and May 2 at the USDA Graduate School's Training Center at L'Enfant Plaza. The Chapter is bringing together six speakers specializing in all aspects of small business management to help budding entrepreneurs learn more about corporate structure, accounting, finance, taxes, marketing, and information technology. This is a great opportunity to learn practical advice from seasoned professionals at a truly affordable price.

Remember, last year's seminar sold out early, so if you're interested, call Roger Von Elm at (202) 296-2020 or call the USDA Graduate School directly at (202) 690-4280 or (202) 720-5885.

Summary of Luncheon Speaker's Remarks: Doug Haywood Discusses Legal Compliance and Public Accountability

by Paul Filla, Assistant Editor

In a joint meeting hosted by the AGA Capital Region Chapters, AGA National President Doug Haywood discussed the need to ensure legal compliance and public accountability and the role that AGA plays in this commitment.

Tracing the history of accountability and public trust through the ancient monarchies, the Renaissance, and noting the founding fathers' commitment to these principles through the Constitution, Haywood stressed the need to continue to support these precepts in today's society.

Haywood added, that by not adhering to these principles the citizens of this country go without services in the areas of health, education, welfare, and transportation that they've already paid for. "Yes, fraud does impact everybody in this room," Haywood said, "but make no mistake about it, fraud is not limited to the government. Corporate America is just as susceptible to these thefts."

Citing a KPMG Peat Marwick survey of the top 2000 companies in the United States to assess the scope of fraud in the public business environment, Haywood noted nearly three quarters of the companies acknowledged fraud within that year. Of the more than 40,000 cases of fraud acknowledged, the most frequently cited type of fraud was the misappropriation of money, which comprised twenty percent of these frauds, and check forgery, credit card misuse, false invoices, and theft figured in just below twenty percent.

"So what is the common thread between corporate and government thefts?" Haywood asked and replied, "The answer is poor and improperly administered internal controls. I think the frightening fact is that nearly half these companies admitted that there were red flags available, but they were either ignored or misunderstood by management."

"So what's the answer? How does AGA help to ensure legal compliance and accountability? We need to build upon the innovations already begun by our Association and strengthen our role as advocates of the profession in federal, state, and local governments. But that's not enough. I think we need to take it a step further. We need to inform the citizens of this country about the continued commitment to excellence in the business of government."



At left, Washington Chapter President Bill Anderson; At right, National President Doug Haywood; At center, CPE session presenters Bill Broadus and Hal Steinberg.

"Quality is never an accident," Haywood said, acknowledging AGA's commitment to improved government financial management since its inception in 1950. "No organization has worked harder to shape the Chief Financial Officers Act than AGA. But again, we can do more in the area of accountability than we have been." Citing the need to inform and enlighten elected officials of the AGA professional commitments, Haywood reminded the audience that without legislative support, "the government will continue to misspend public money and continue to be less than 100 percent efficient and effective."

Highlighting five of the Association's nine tenets, Haywood assured the audience that financial accountability has a future in government. "So we're doomed to failure? Absolutely not," said

Haywood. "The reason being, government financial accountability is a journey, not a destination. The next step in that journey is for us as AGA members to ensure that the citizens of this country understand our true commitment to excellence in the business of government." Haywood added that a commitment to the Association's tenets of education, information technology, research, public recognition, and community involvement serves as a catalyst to public understanding and government financial accountability. Haywood said through innovation, a strong advocacy for the profession and a continued commitment to excellence, the Association is dedicated to its role in ensuring compliance and accountability.

In closing, Haywood borrowed some wisdom from former Comptroller General Charles Bowsher, "I hope our leaders will not forget just how critical and how visible the issue of accountability has become" and urged the audience to remember "that as advocates for responsible financial management your energy and dedication will determine just how far this government goes in giving accountability the stature that it deserves. In a time when this nation faces its greatest policy challenges; even while struggling to make ends meet. The citizens of this country deserve every last ounce of value from their investment in their government. They have put their trust in our hands; we can not allow it to slip through our fingers."

April and June 1998 Courses at the Inspectors General Auditor Training Institute (IGATI)

April 1998

1-2	Considerations of Fraud in Audits of Federal Financial Statements
7-9	Use of IPAs in Auditing
6-8	Writing Successful Audit Reports
14-15	Making Effective Audit Presentations
20-24	Fraud Auditing
22-23	Advanced Audit Tools and Techniques: Audit Managers

June 1998

1-5	Intermediate Auditing
8-9	Auditing the Federal Contract Process
8-12	Federal Financial Auditing II
11-12	Contract and Procurement Fraud
15-19	Federal Financial Auditing III
22-26	Auditor-In-Charge
24-26	Advanced Audit Tools & Techniques: Practical Applications
29-30	Auditing GPRA Performance Measures

To register for any of these courses or if you have any questions, please call Gale Moore, Registrar, at (703) 805-4501. An SF182, SF1556, other training authorization forms, or personal checks may be sent to Registrar, IGATI, P.O. Box 518, Ft. Belvoir, Virginia 22060 or faxed to (703) 805-4503. All classes are held at 5500 21st St., Ft. Belvoir, Virginia. Special arrangements can be made to have dedicated classes given on-site. Please call for details.

**April and May 1998 Courses at
The Center for Applied Financial Management**

April 1998

7-8	Managerial Cost Accounting
8	Fundamentals of Cash Management
9	Basic Accounting Concepts
9	Certifying Officers: Your Roles & Responsibilities
14-15	Dollars and Sense
20-21	Federal Asset and Liability Standards
22-23	Standard General Ledger: Basic
24	Standard General Ledger: Upward/Downward
27-28	Implications of Federal Appropriations Law
28-30	Survey of Federal Accounting Concepts and Standards

May 1998

12-13	SF 224: Statement of Transactions
14	Reconciling the Statement of Differences
18-19	Unlocking Key Reports
19-21	The Revenue Standard/Form & Content
20-21	SF 1219/SF 1220 Course

Contact Kimberly Pringle at (202) 874-9560 for more information or fax requests to (202) 874-9629. To register for Center courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 1990 K Street N.W., Washington, DC 20227. All courses are held at 1990 K Street location, unless otherwise noted.

Membership '98: "20,000 by 2000" and "2,000 by 2000"

By Mike Noble, Membership Director

Time is running out! Remember that April 30 marks the close of the 1997/1998 recruitment campaign year. All membership applications must be post-marked to AGA by April 30, 1998, to be counted towards this year's program.

The latest figures are in and your recruiting efforts are showing. As of February 28, 1998, the Washington Chapter had 1,519 members, which is ninety-three percent of our goal of 1,625 for the year. As you can see from the chart below, our growth over the past five years has been steady. However, we really need your help this month if we are going to meet and exceed our membership goals for the 1997/1998 membership year. We have 174 new members through February 28 and our goal is 295! We all want the Washington Chapter to meet our membership goals this year, so let's set a record for an AGA chapter for April membership activity.

Membership at end of February:

1993-94	1,026
1994-95	1,049
1995-96	1,211
1996-97	1,396
1997-98	1,519 (goal = 1,625)

Please re-read our January letter, then contact friends and co-workers and encourage them to join. All you need to do is enter your name and membership number on the sponsor line of the application for at least three new members and your name will be included in the drawing for prizes. Top prizes include a four-day, three-night vacation at a luxurious resort (airfare and hotel accommodations for two) and a set of top-of-the-line golf clubs (or, for the non-golfer, a weekend stay at a five-star hotel in the winner's home town). Plus, AGA dollars are earned after the recruitment of two new members. This is a win-win-win situation for you, the prospect, and the Washington Chapter.

Membership Recognition

The Membership Committee looks forward to seeing you at the **Awards and Member Recognition Dinner on Thursday, April 23rd**, at the Grand Hyatt. Please join your Washington Chapter colleagues in recognizing those Chapter members (93!) who have belonged to AGA for 25 years or longer at this special evening meeting and social starting at 5:00 pm.

AGA Members for 25 Years or More

1950: Donald W. Bacon
Raymond Einhorn
T. Jack Gary

1951: William J. Armstrong
Simmons B. Savage

1952: W. Fletcher Lutz
Lloyd A. Nelson

1953: John N. Buynitzky
C. R. "Joe" Jauchem
Maynard B. Woodbury

1956: John C. Ashton
Robert B. Brown
Francis E. Chaney
Max Hirschhorn

1957: Raymond A. Beaudet
Ralph D. Dunavert
Louis N. Lushina
T. Darrell Verner

1958: Charles C. Lowe
Francis W. Lyle
Edward J. Mahoney
Susumu Uyeda

1959: Sheldon O. Deno

1960: Charles C. Martinez
Frederick McGrath
David Mosso
Dennis J. Polivka
Aaron Rosenthal
Thomas M. Ryan
Cornelius E. Tierney

1963: Stanley J. Grande
Paul A. Hermsmeier
Ernest M. Keeling
Jeanne L. King
Eugene T. Nettles
Alan J. Strelser

1964: Audrey B. Dysland
Elliott H. Forgosh
Gerald Murphy
Marcus W. Page

1965: John Edward Murphy

1966: Austin J. Ballard
Nicholas Jougras
Albert Shanefelter

(Continued, next page)

(Membership '98, continued)

- 1967:** W. A. "Bill" Broadus, Jr.
Dorothy W. Dews
Earle A. Gumbs
Albert Morris
Virginia B. Robinson
Edward W. Stepnick
Ernst F. Stockel
John E. Toole
- 1968:** Irvin E. Faunce
Harry W. Feldman
Joseph F. Reday
- 1969:** Blaine G. Dando
George C. Davis
Clyde G. McShan, II
- 1970:** Richard Billig
Edward C. Capps
Eleanor M. Clark
Frank L. Coveleski
Gerard R. Edwards
Beatrice D. Fones
Gordon W. Harvey
Kenneth W. Leland
Charles L. Martin
Thomas F. Mundell
Adam T. Shaw
- 1971:** Robert W. Beuley
Daisy P. Burley
Joseph J. Donlon
- 1972:** Jean Bowles
Charles A. Bowsher
Howard R. Copperman
Roland W. Cyr
Irby W. Fleming
Stanley W. Fredericks
Paul R. Frey
John H. Gartner
Thomas W. Novotny
Robert A. Pewanick
Francis E. Quinn
Joyce D. Shelton
- 1973:** Robert E. Cavanaugh
Arthur W. Fagan
James R. Goulden
Raymond A. King
Marvin A. Marks
W. Wayne McKeel
Herbert S. Millstein
Dorothy R. Norwood
Joseph R. Willever

New Members

We welcome the following new members who joined in January:

- Maureen F. Adler
- William Blot
- Stephanie Chitty
- John R. Davey, CGFM
- Michael Finucan
- Sandra Fry
- Wayne D. Howard, CGFM (Interior)
- Randall S. Huggins (Andersen Consulting)
- Dennis Idol
- Dolores Jones, CGFM
- Donna L. Kline, CGFM
- Michael J. Maloney, CGFM
- Paul M. McEnrue
- Chris Olio, CPA
- Thaddius Panik
- Lauretta Pridgen
- Nicole Sims (Library of Congress)
- Nathaniel C. Taylor, Jr., CGFM
- Bettie Tennessee
- Jeffrey M. Weber
- Abigail M. Williams, CGFM (Bert Smith & Co.)
- Maureen A. Zimmerman, CPA

In addition, two members joined us by transferring from other chapters:

- Zayra I. Okrak, CGFM (USDA)
- Christopher J. Warweg, CGFM

Welcome! We are glad to have you and hope to see your names on the Membership Recognition list in twenty-five years!

Recruitment packages are available at the monthly luncheon meetings, usually on the registration table. They are also available on AGA's Web page at www.agacgfm.org. If you would like me to mail a recruitment package to you or a potential recruit, call me at (202) 622-6410, or e-mail at mike.noble@cfomail.fin.irs.gov.

Annual Dues Renewal Reminder

AGA recently mailed out annual dues renewal notices (along with the CGFM renewal for those individuals who were awarded their certificates on or before December 31, 1995). Please renew your membership and pay your dues by March 31, 1998.

Agency Liaisons

<u>Agency/Organization</u>	<u>Liaison</u>	<u>Phone</u>	<u>Email</u>
AID	Tom Mundell, CGFM	(202) 663-2253	tmundell@usaid.gov
Agriculture	Gary Maupin	(703) 305-2191	gary_maupin@fcs.usda.gov
American Management Systems	Bob Freeman	(703) 227-5622	bob_freeman@mail.amsinc.com
Andersen Consulting	Karen Holmcrans, CGFM	(202) 862-6703	karen.j.holmcrans@ac.com
Arthur Andersen	Raina Rose Tagle	(202) 862-2549	raina.rose.tagle@arthurandersen.com
CDSI	David Fitz	(301) 921-7127	david.fitz@cdsi.com
Center for Applied Financial Mgmt.	Francis "Roger" Elmore	(202) 874-9585	francis.elmore@fms.sprint.com
Commerce	Denise O'Brien	(301) 413-8591 x 108	denise.d.obrien@noaa.gov
Coopers & Lybrand	Andy West, CGFM	(703) 918-3614	andrew.west@us.coopers.com
Customs/Treasury	Linda Lloyd, CGFM	(202) 927-0119	lloyd@lloyd65.customs.sprint.com
Defense	Rick Miskovich, CGFM	(703) 607-5024	rmiskovich@cleveland.dfas.mil
Defense Contract Audit Agency	Ibrahim Mohamed, CGFM	(301) 214-9772	irmrhm@aol.com
Education	Eileen Parlow, CGFM	(202) 401-2131	eileen_parlow@ed.gov
EPA	Roland Cyr, CGFM	(202) 260-8591	cyr.roland@epamail.epa.gov
Ernst & Young	Salim Mawani	(202) 327-5604	salim.mawani@ey.com
FDIC	J. Russ Cherry, CGFM	(202) 736-3038	jcherry@fdic.gov
FASAB	Lucy Lomax, CGFM	(202) 512-7359	lucylo@aol.com
FCA	Robert Coyle, CGFM	(703) 883-4309	coyler@fca.gov
FCC	Jim Swartz, CGFM	(202) 418-1060	jswartz@fcc.gov
Financial Mgmt. Institute	John Edward Murphy, CGFM	(703) 532-9106	johnemurphy@juno.com
Financial Management Service	Michelle Bennett, CGFM	(202) 874-3522	michelle.bennett@fms.sprint.com
GAO	West Coile, CGFM	(202) 512-9324	coilew.aimd@gao.gov
Grant Thornton	Joan Garner	(703) 847-7631	
GSA	Jolene W. Romanyshyn, CGFM	(202) 501-1084	jolene.romanyshyn@gsa.gov
HHS	Linda Hoogeveen App, CGFM	(202) 690-5509	lapp@os.dhhs.gov
HUD	Rhea L. Riso	(202) 708-1757 ext. 3763	rhea_l_riso@hud.gov
ICF/Kaiser	Eileen Carpeaux	(703) 934-3408	ecarpeaux@icfkaiser.com
KMPG Peat Marwick	David Gardiner	(202) 974-2096	dgardiner@kpmg.com
Interior	Cis Kuennen, CGFM	(703) 648-5969	ckuennen@usgs.gov
IRS	Mike Noble, CGFM	(202) 273-7113	mike_noble@cfomail.fin.irs.gov
James Martin	Greg Mundell	(301) 457-1212	gmundell@jamesmartin.com
Justice	Anthony Marasco, CGFM	(202) 305-3222	marascoa@justice.usdoj.gov
National Archives	Phil Giza, CGFM	(301) 713-6830 x239	phil.giza@arch2.nara.gov
Off. of Fed. Hous. Enterprise Oversight	Gail Palestine	(202) 414-3816	gpalestine@ofheo.gov
OPM	Anthony Belliotti, CGFM	(202) 606-4824	belliotti@opm.gov
Oracle Corporation	Wayne Bobby, CGFM	(301) 907-2316	wbobby@us.oracle.com
PeopleSoft	Laura Glass, CGFM	(301) 571-5959	laura_glass@peoplesoft.com
Price Waterhouse	Chris Reed, CGFM	(202) 226-1901	chris_reed@notes.pw.com
State	Mattie Harms, CGFM	(703) 875-5634	harmsm@sa15wpo.us-state.gov
Transportation	Dennis Scott	(202) 366-0294	
USDA Graduate School	John Amey	(202) 314-3408	john_amey@grad.usda.gov
USIA	Chuck McAndrew, CGFM	(202) 619-4324	cmcandre@usia.gov
Veterans Affairs	Jack Gartner	(202) 273-5528	jack.gartner@mail.va.gov
World Bank	Caroline Harper, CGFM	(202) 473-6892	charper@worldbank.org

For more information, contact liaison coordinator, Renée Barry at (202) 606-5000 extension 374 or via email at: rbarry@cns.gov

Unlimited Career Growth	<p style="text-align: center;">Today's top Financial Professionals have one thing in common...</p> <p style="text-align: center;"><u>Our business card.</u></p> <p>Qualifications:</p> <ul style="list-style-type: none"> • A BS in MIS, Accounting, Business or a related discipline. • Experience in Federal Regulations: JFMIP * US Standard General Ledger * US Treasury Regulations and Policies * OMB Circulars * CFO Act of 1990 • Knowledge of software: People Soft * Oracle Financials SAP R/3 * AMS - FFS * CDSI (i.e. FARS) <p>Please send resume and requirements to: Coopers & Lybrand, LLP Attn.: Karen Gellman 12902 Federal Systems Park Drive Fairfax, VA 22033-4412 fax: 703-633-6269 email: karen.gellman@us.coopers.com</p> <p>Coopers & Lybrand</p>
Outstanding Client Service	
Commitment to Innovation	
Thought Leadership	

April 1, 1998 CPE Session and Presenters:

CPE Session Highlights

Following the monthly luncheon meeting on Wednesday, April 1, the chapter will sponsor a CPE session covering an update of FASAB. The CPE session will be presented by Wendy M. Comes, Robert W. Bramlett, and Lucy Lomax all of FASAB (see their biographies below). In a presentation entitled, "FASAB Update," the FASAB staff will present the latest developments in Federal accounting standards and principles. The presentation will highlight the latest standards, exposure drafts, and interpretations issued by the Board, and will provide insight on issues currently being discussed by the Board. The session will also cover the latest guidance and issues being discussed by the Accounting and Auditing Policy Committee (AAPC). The presentation will be structured to encourage comments and questions from the audience and to facilitate discussion during the presentation.

Wendy M. Comes



Wendy Comes, Executive Director of the Federal Accounting Standards Advisory Board (FASAB)

Ms. Comes is the Executive Director of the Federal Accounting Standards Advisory Board (FASAB). Ms. Comes has been with FASAB since its inception and has been directly involved in many of the standards promulgated. She was recently appointed to chair the Accounting and Auditing Policy Committee, an eleven member committee to recommend accounting and auditing technical guidance. Prior to joining the FASAB staff in 1991, Ms. Comes worked in the utilities field. Early in her career, she served as a consumer advocate for customers of electric, gas, and telephone utilities and provided expert testimony on accounting and finance issues related to rates. She then joined the Financial Forecasting group at Potomac Electric Power Company as a senior financial analyst responsible for long-term forecasts, bond rating agency presentations, and regulatory issues. Her federal career began as a member of Naval Facilities Engineering Command's utility rate intervention program. She represented the Navy's interests in the rate-setting process nationwide. Ms. Comes graduated with honors from the University of Virginia receiving a Bachelor of Science degree in Commerce. Ms. Comes is a Certified Public Accountant in Virginia and a Certified Government Financial Manager. She is a member of the American Institute of Certified Public Accountants and AGA. She currently serves on the AICPA's Members in Government Committee.

Robert W. Bramlett

Mr. Bramlett is an Assistant Director at FASAB, where he has worked since the Board's inception. His primary assignments at FASAB have dealt with *Objectives, Entity and Display, Liabilities, and Revenue*. He came to FASAB from the General Accounting Office, where he was a Senior Accounting Fellow. Before moving to Washington, he was a Project Manager with the Governmental Accounting Standards Board. He was previously Director of Internal Auditing for the City of Austin, Texas (where he also served as Director of Finance), and an Assistant City Auditor in Houston. He is a Texas Certified Public Accountant with a BA in English and an MS in Accountancy. He has served on National Intergovernmental Audit Forum, committees of the American Institute of Certified Public Accountants and AGA, and the Comptroller General's Advisory Council on Governmental Auditing Standards (for the 1988 edition of *Standards*). He has published articles in *The CPA Journal*, *The Government Accountant's Journal* and *Public Budgeting and Finance*.

M. Lucy Lomax

For the first twenty-one years of her Federal career, Ms. Lomax worked for the Department of the Navy as a management analyst, program analyst, cost analyst, and budget analyst in the areas of financial management, program management, systems acquisition, and budget policy. Ms. Lomax joined the staff of FASAB at its inception in June 1991. She is an assistant director, and has worked on the Board's projects on selected assets and liabilities, direct loans and loan guarantees, supplementary stewardship reporting, consolidated financial statement stewardship reporting, cost of capital, expense/expenditure reporting, and development of training programs on FASAB standards. Ms. Lomax is a CGFM with a Masters degree in Public Financial Management from American University. She is a member of AGA, the American Association of Budget and Program Analysis, and the American Society of Military Comptrollers. Ms. Lomax received the 1991 American Society of Military Comptrollers' Meritorious Research Award for her Masters thesis on the applicability of private sector GAAP to the Department of Defense.

**April and May 1998 Courses at
The National Capital Training Center, Graduate School, USDA**

April 199

- 1-2 Activity-Based Costing
- 2-3 Accounting for Non-Accountants
- 6-9 Introduction to Federal Accounting
- 8-10 Introduction to Financial Management
- 13-16 Budget Formulation
- 17 Certifying Officers
- 20-21 Performance Measurement: Financial and Program Evaluation
- 22-23 Performance-Based Budgeting
- 22-23 US Government Standard General Ledger
- 24 Reporting Budget Execution: SF-133
- 27-30 Budget Execution

May 1998

- 4-7 Federal Appropriations Law
- 8 Federal Appropriations Law Update
- 11-13 Budget Justification and Presentation
- 14-15 Federal Budget Process
- 18-20 Federal Budgeting for Non-Budget Personnel
- 20-22 Federal Cost Accounting
- 27-29 Working Capital Funds

To register for these courses, fax or mail your training form to The National Capital Training Center, Graduate School, USDA, 600 Maryland Avenue, SW., Room 280, Washington, DC 20024-2520, Voice (202) 314-3407, Fax (202) 479-4970. Note: The Graduate School needs instructors to teach accounting courses to federal government employees. Candidates must be able to objectively demonstrate successful training experience in the federal environment and knowledge of the practical application of the subject matter in the work environment. Applicants should have 1 to 5 years professional experience in the subject area. Instructional experience is strongly desired. Must be willing to travel to various locations in the U.S. Send a brief resume to the above address.

Computer Gender...a Little Humor from Cyberspace

Why computers must be male:

- They periodically cut you off just when you think you've established a connection;
- They're typically obsolete within five years and need to be traded in for a newer model;
- They'll usually do what you ask them to do, but they won't do more than they have to, and they won't think of it on their own.

Why computers must be female:

- No one but their creator understands their internal logic;
- As soon as you have one a better one comes along;
- As soon as you commit to one you find yourself spending half your paycheck on accessories; and
- The message "bad command or file name" is about as useful as "if you don't know why I'm mad at you then I'm certainly not going to tell you."

Coming Soon from AGA:

The Evolution of the Government Audit Standards

Volume I:
The Development and Issuance of Standards for the Audit of Government Organizations, Programs, Activities, and Functions

The 1972 "Yellow Book"

Written by
Mortimer A. Dittenhofer, Ph.D., CGFM, CIA,
Florida International University (formerly of the
U.S. General Accounting Office)

Available in English and Spanish
Publicado en inglés y español

Price: \$10.00

For more information, contact AGA at: (800) 242-7211 or email to: agacgfm@aol.com

**Association of Government Accountants
Washington DC Chapter
Presents**

New Trends and Changes in the Federal Financial Systems

Tentative Agenda

Tuesday, May 5, 1998

Recent Changes in Standards

- GAO FFMIA Checklist
- Revised A-125
- FACTS II

Cost Accounting Guidelines

- JFMIP Cost Accounting Requirements/Implementation Guide
- Performance Measurement Systems

Lessons Learned in Web Transactions

New Strategies for FMMS Certification

- JFMIP in the Millennium
- Crosswalk of JFMIP to FASAB
- Current Status and Future Changes to GSA Schedule
- New Framework for Test Structure

Recent Acquisition Trends

- Core Financial Systems
- Cost Accounting Systems

Recommended 8 Hours CPE

**J W Marriott Hotel
1331 Pennsylvania Avenue, NW
Washington, DC**

For more information, call Chris Reed at (703) 741-2397

Association of Government Accountants
Washington DC Chapter
Presents

New Trends and Changes in the Federal Financial Systems

Tuesday, May 5, 1998

Registration Fee:

AGA Members: \$135 if paying by Check or Credit Card
\$155 if paying by Training Authorization Form
All Others: \$155 if paying by Check or Credit Card
\$175 if paying by Training Authorization Form or Purchase Order

Payment Method:

- Credit Card (Master Card, VISA, Diners Club, Carte Blanche)
- Training Authorization Form (Please bring a copy of SF 182)
- Check (Payable to AGA - Washington DC Chapter)

Name: _____

Agency/Firm: _____

Billing Address: _____

Business Telephone: _____

AGA Member Number: _____

Credit Card Number: _____ Exp Date: _____

Signature: _____

To Register By FAX: Attn. Chris Reed at (703) 741-2397

To Register By Phone: (703) 758-4080

To Register By E-Mail: chris_reed@notes.pw.com

To Register By Mail: AGA - Washington DC Chapter
PO Box 423
Washington, DC 20044-0423

Confirmation of registrations will not be provided

REGISTRATION FORM

AGA's 47th Annual Professional Development Conference

"Advancing Government Accountability"

June 21-24, 1998 • Crystal Gateway Marriott Hotel • Arlington, VA • 28 CPE Hours

Full Name _____

Name (to appear on badge, if different from above) _____

Preferred mailing address _____

City _____ State _____ Zip _____

Is this your Home Office address? Daytime phone _____

Employer (please include to appear on badge) _____

Billing address (if different from above) _____

City _____ State _____ Zip _____

Employment area: Audit Accountant Budget Financial Manager Other

Are you an AGA member? Yes Member ID# _____ Chapter _____

If you are not an AGA member, you are entitled to a one-year complimentary membership with your nonmember registration payment! Check here to activate your membership.

Payment Method

Invoice per attached information (P.O. Number Required) Check enclosed (payable to AGA)

Amount enclosed \$ _____ MasterCard VISA AMEX Discover

Card number: _____ Expiration date: _____

Signature: _____

Please let us know of any special requests (including dietary): _____

Special Sessions/Events:

Do you plan to attend the Sunday Suites? Yes No If so, which one? _____

Do you plan to attend the Wednesday Awards Banquet? Yes No

Do you plan to take any of the three Course in Government Financial Management on June 25, 26, and 27 immediately following the PDC? (each day is worth 8 hours of CPE) Yes No (see March *Topics* for details)

AGA federal tax ID # 53-0217158

Mail completed form to:

ASSOCIATION OF GOVERNMENT ACCOUNTANTS

2200 Mt. Vernon Avenue • Alexandria, VA 22301-1314

703.684.6931 • 800.AGA.7211 • FAX 703.548.9367

Fax On Demand 800.AGA.7211, ext. 8000

E-Mail: agaeduc@aol.com

Register On-Line: <http://www.agacgm.org>, under "Conferences & Meetings"

Registration refunds, less a \$25 administrative fee, will be issued on written requests received two weeks prior to the event. To receive a refund, you must have written verification from the National Office Registrar that your cancellation was received within the required time frame. "No Shows" will be charged the full amount. Telephone cancellations will not be accepted. Substitutes will be accepted if authorized in writing by the registrant.



Registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses. Complaints regarding sponsors may be addressed to NASBA, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417, 615.880.4200.

Hotel accommodations: Crystal Gateway Marriott, 1700 Jefferson Davis Highway, Arlington VA 22202, 703.920.3230, 800.228.9290
Please request the Association of Government Accountants Group Rate of \$126 (federal government per diem rate, includes tax) when making your reservations. **Reservations must be made by May 29, 1998** to take advantage of the group rate.

**conference
fees register
today!**

Before May 8, 1998
AGA Members: \$575
Nonmembers: \$700
After May 8, 1998
AGA Members: \$675
Nonmembers: \$800

Government Financial Management



Grant Thornton LLP is recognized in business, government, and financial communities throughout the country as one of the leading accounting and management consulting firms. We challenge our personnel with the highest quality standards and encourage personal growth. We are rapidly expanding our business in many areas and have immediate career opportunities available for professionals with skills in:

- Financial Management Software Packages • Human Resource/Payroll Software Packages
- Electronic Commerce • Cost Management (ABC/ABM) • Performance Measurement Systems
- Budget Execution and Fund Control • Standard General Ledger, Accounts Payable, Accounts Receivable
- EIS and Decision Support Systems.

Qualified candidates are invited to send a resume to Larry Glassman at:
 Grant Thornton LLP
 2070 Chain Bridge Road, Suite 375
 Vienna, VA 22182-2536
 703/848-9580 (fax)
 LGlassman@GT.com

We help our professionals grow. Let our people tell you how.
 EOE. M/F/H/V.



**THINKING IN
 THE FUTURE TENSE**

Photos of the “Update on GPRA” Educational Event



Keynote speakers Steve App (at podium) and Morgan Kinghorn (at table) along with Eva Williams, Washington Chapter President-Elect.



Ron Longo presenting his session on implementing GPRA and cost accounting.



The GPRA educational event was very well attended.

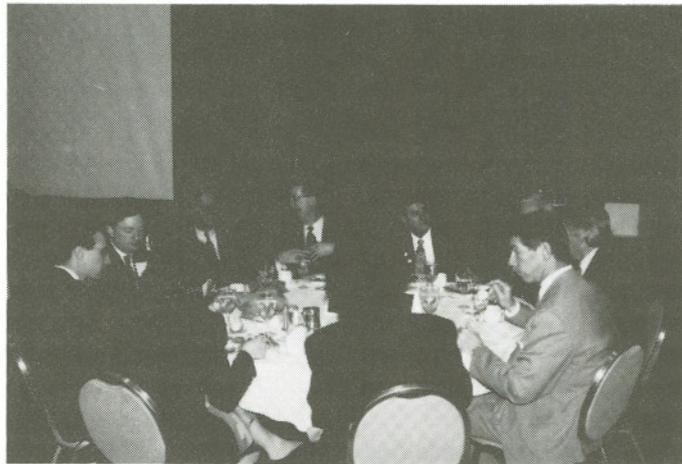
More Event Photos.....

AGA 50th Anniversary Committee Planning Meeting



*Clockwise Left to right:
Debra Stanley, San Francisco; Eva Williams, Washington, DC; Joe Comtors, Northern Virginia; Bill Broadus, Chair, Washington, DC; Jack Dywer, Central Kentucky; Marie Force, AGA; Jack Carson, Washington, DC; Maria Kelly Donovan (photo taken by Bill Anderson, Committee Member)*

March 5th Luncheon Meeting



Numerous officers and other representatives of the National Capital Region attended the March 5 luncheon meeting.



Membership Application

I. Name & Preferred Mailing List

Check here if renewing

Mr. Mrs. Ms. Dr. Prof.

Please circle: male/female

Name: First _____ Last _____ Middle _____

Address _____ Apt./Suite# _____

City _____ State/Province _____ Zip/mail code _____ Country _____

Home or Work Address

Business phone _____

Business fax _____

Home phone _____

E-mail _____

II. Business Information

Job Title _____ Department _____

Organization _____

Employer (Government): Federal State County City International* _____
 Private Academia Student Retired Private International _____

Responsibility Area: Accounting Academia Auditing Budgeting Contract Management
 Consulting Finance Information Systems Legal Management
 Retired Student Other _____

*include multilateral organizations that deal with a region(s) of the world.

Education: Highest degree attained _____ Year _____ Accreditation and Certificates: _____

III. Sponsor's name (if applicable) _____ Member ID # _____

IV. Membership Data/Dues

Please choose a membership category below. *Retired?* Call the AGA Membership Department, 1.800.AGA.7211 to find out about our retired membership category.

- Full - \$67.50/year • Career professionals performing financial management activities in an operational, administrative and/ or supervisory capacity.
- Early Career - \$35/year • Practicing professionals who have fewer than six years of financial management experience.
- Special Early Career - \$20/year • Full-time students and those in their first year of employment.

Chapter: Washington, DC

V. Method of Payment

Check enclosed (make checks payable to AGA) Charge to my: VISA MasterCard AMEX Discover

Total amount enclosed _____ Card number _____ Expiration date _____

Signature _____

Please send or fax completed application and payment to:
Association of Government Accountants
 2200 Mount Vernon Avenue
 Alexandria, Virginia, USA 22301-1314

For more information, call 1.800.AGA.7211, fax
 1.703.548.9367 or E-mail
 AGAMEMBERS@AOL.COM

Financial Management Web Pages:

AICPA:	www.aicpa.org
American Accounting Association:	www.rutgers.edu/accounting/raw/aaa
FASB:	www.rutgers.edu:80/accounting/raw/internet
FASAB:	ww.financenet.gov/fasab.htm
IGNET:	ww.sbaonline.sba.gov/ignet
FinanceNet:	www.financenet.gov
Federal Tax Code Search:	www.tns.lcs.mit.edu:80
Fedworld:	www.fedworld.gov/uscode
GASB:	www.financenet.gov
GFOA:	www.financenet.gov/gfoa
House of Representatives:	www.house.gov
IRS Digital Daily:	www.irs.ustreas.gov/prod
Library of Congress:	lcweb.loc.gov/homepage
OMB:	www.qns.com/~ombokc/intro.htm
SEC:	www.sec.gov
Thomas Legislative Search:	thomas.loc.gov

If you know of an additional web site that is useful to financial management professionals, please let us know the address so that we may pass the information on to the membership.

The New Mark of Excellence in Government Financial Management: The Certified Government Financial Manager

AGA is now accepting applications for the CGFM program—our nationally recognized certification for professionals in government financial management. With the help of Sylvan Prometric, AGA is pleased to offer the CGFM examinations year-round in over 500 locations worldwide in a multiple-choice, on-demand, computerized format.

AGA is also pleased to announce the debut of its study courses in government financial management, designed to compliment the three CGFM examinations. Attend AGA's 47th Annual Professional Development Conference in Arlington, Virginia, from June 21 to 24, and stay for the courses June 25 to 27—or attend the courses separately.

For more information and applications for both the CGFM program and the study courses in government financial management, contact AGA at (703) 684-6931 or fax your request to (703) 548-9367. Please include your name, phone number, address, fax number, and email address in your fax request.

Chapter Officers, Directors, and National Representatives

OFFICERS

President, William J. Anderson, Jr., CGFM
GAO (202) 512-9319
President-Elect, Eva J. Williams, CGFM
Treasury/IRS (202) 535-9701 Ext. 3234
Past President, Gary W. Amlin, CGFM
DoD (703) 607-1467

Secretary, Judith B. Czarsty, CGFM
GAO (202) 512-9370
Treasurer, West E. Coile, CGFM
GAO (202) 512-9324
Assistant Treasurer, Miguel A. Castillo, CGFM
GAO (202) 512-9468

DIRECTORS

Administration, Germaine P. Rowley, CGFM
Treasury/Customs (202) 927-0451
Agency Liaison, Renée Barry, CPA
CNCS (202) 606-5000 Ext. 374
Awards, Warren Cottingham, CGFM
Treasury/FMS (202) 874-9584
Budget & Finance, Janet A. McBride, CGFM
Agriculture (202) 720-9983
Community Outreach, Roger Von Elm, CGFM
Urbach Kahn & Werlin PC (202) 296-2020
Education, Virginia Murphy, CGFM
Price Waterhouse (703) 741-1738

Membership, Michael W. Noble, CGFM
Treasury/IRS (202) 622-6410
Monthly Programs, Joseph Donlon, CGFM
Grant Thornton (703) 847-7500
Professional Services/Research, Daniel Murrin, CGFM
Ernst & Young (202) 327-6356
Newsletter Editor, Bob Buchanan, CGFM
Anteon Corporation (703) 246-0298
Assistant Newsletter Editor, Michael D. Sciortino, CPA
Coopers & Lybrand LLP (703) 633-4954
Assistant Newsletter Editor, Paul Filla
DoD (703) 607-3770

NATIONAL REPRESENTATIVES

Section Representative, Evelyn Brown, CGFM
DOT (202) 366-5626
Capital Region Vice-President, Diane Bray, CGFM
DOD (703) 693-2422

Regional Vice-President-Elect, Paul W. Bognaski, CGFM
SEC (202) 942-0346

For information about a particular meeting or event, please call the
AGA voice mail line at (703) 758-4080

ASSOCIATION of
GOVERNMENT
ACCOUNTANTS

First Class Mail -
Please Expedite

FIRST CLASS
U.S. POSTAGE
PAID
Merrifield, VA
Permit No. 206

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