

Washington Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • May 1998

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

**Monthly Luncheon  
Thursday, May 7  
Grand Hyatt Hotel  
1000 H Street, NW  
(At Metro Center - 11th Street Exit)**

11:30 am	Social
12:00 noon to 1:15 pm	Luncheon Remarks
4:00 to 7:00 pm	Happy Hour
Luncheon cost:	Members \$17.00; Non-members \$22.00

For reservations, please call the AGA Washington Chapter voice mail line at (703) 758-4080 and select option 1 by Monday, May 4, 1998.

**Upcoming AGA Events...**

- "New Trends and Changes in Federal Financial Systems" Educational Event  
May 5 (see pages 16 and 17 for details)
- Monthly Luncheon Meeting featuring Arnold J. Haiman, USAID  
May 7
- Happy Hour at the Capitol City Brewing Co. in the Postal Square Building (next to Union Station)  
May 7
- AGA's Professional Development Conference in Arlington, Virginia  
June 21 through 24 (see page 14 for details)
- Ray Charles Concert at Wolf Trap Farm Park  
August 11 (see page 3 for details)
- Orioles' Baseball Game at Camden Yards  
September 12
- AGA's State and Local Government Leadership Conference in Sacramento, California  
October 19 and 20 (see pages 12 and 13 for details)

**Luncheon Speaker**



*Arnold J. Haiman, Ethics Officer, U.S. Agency for International Development (USAID)*

Arnold J. Haiman is the ethics officer for the U.S. Agency for International Development (USAID). As the USAID ethics officer, Mr. Haiman manages the agency's worldwide ethics program and provides guidance and counsel to all levels of management. He also develops and disseminates all agency policy and guidance on ethics and conflicts of interest and serves as the agency liaison with the Office of Government Ethics.

Before joining USAID in 1992, Mr. Haiman served in the Department of Housing and Urban Development, first as legal counsel to the Office of Ethics, then as director of that office. From 1983 to 1990, he held a variety of positions with the Navy Department, providing legal counsel on logistics; personnel; fraud, waste, and abuse; legislative affairs; procurement; contracting; and cost mischarging.

Mr. Haiman attended the National Law Center at George Washington University in 1982 and 1983 and was awarded an LLM in criminal law with highest honors. While at the law center, Mr. Haiman did pro-bono work providing legal advice to the indigent and the elderly and helped train law students. From 1979 to 1982 he served with the Navy-Marine Corps Trial Judiciary at the U.S. Naval Station in Rota, Spain, as a trial judge. As a circuit-riding military judge, Haiman presided over trials throughout Europe, North Africa, and the Middle East. Mr. Haiman is licensed to practice law in the District of Columbia, Hawaii, and New York. A native of the Bronx, Mr. Haiman has a BA degree from City College of New York (1967) and a JD from New York University School of Law (1970).

**Inside this Issue...**

<i>President's Message</i> .....	<i>Page 2</i>
<i>An Apology from the U.S. Marines</i> .....	<i>Page 3</i>
<i>Luncheon Speaker's Remarks</i> .....	<i>Page 4</i>
<i>Membership '98</i> .....	<i>Page 6</i>
<i>Inside the Black Box</i> .....	<i>Page 7</i>

## President's Message .....



*William J. Anderson, Jr., CGFM, President*

This month's Chapter luncheon meeting on Thursday, May 7, will feature Arnold Haiman, Assistant General Counsel for the U.S Agency for International Development, who will discuss an important and always timely topic of interest—ethical issues for the government financial manager. Following his remarks, I will have the honor and distinction of passing the gavel to President-Elect Eva J. Williams, who on July 1st, will become the Chapter's 49th President.

On Thursday, April 23, we held a very special evening meeting that I hope you did not miss. The Chapter's 39th Annual Awards Presentation and 3rd Annual Member Recognition Dinner meeting was an overwhelming success. We recognized our Chapter award recipients, Chapter members who have been AGA members for twenty-five years or longer, and the Chapter's Past Presidents. This extraordinary occasion was made even more so by our 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 Chief Management Officer was most informative and interesting.



*Left to right: Lucy Lomax, FASAB; Wendy Comes, FASAB; Eva Williams, Washington Chapter President-Elect; and Robert Bramlett, FASAB, posing after the April CPE session.*

Also, the Chapter extends a special thanks to our sponsors for the April 23rd Evening Event: American Management Systems, Inc.; Andersen Consulting; Grant Thornton LLP; KPMG Peat Marwick LLP; PeopleSoft; and Price Waterhouse LLP.

In my April message, I announced some of this year's award recipients. This month I want to recognize and congratulate two additional groups of awardees:

- This year's **President's Award** recipients are Edward E. Baxter; Robert L. Buchanan, Jr.; Miguel A. Castillo; West E. Coile; Warren J. Cottingham; Judith B. Czarsty; Richard Miskovich; Virginia E. Murphy; Lester J. Murray; Daniel J. Murrin; Robert A. Pewanick; and Michael D. Sciortino. These individuals have made outstanding contributions to the success of the Chapter's programs, and I especially appreciate their efforts.
- This year's **Community Service Award** recipients are Evelyn A. Brown; Ralph A. Bucksell; Marcia Caplan; Judith B. Czarsty; John W. Hill, Jr.; Gloria L. Jarmon; Karen Jeter; Andrew N. Killgore; Michelle Lewis; Lester J. Murray; Virginia B. Robinson; Jeffrey C. Steinhoff; Nabi Sumar; Roger C. Von Elm; Patricia L. Wensel; and Eva J. Williams. These individuals have participated in significant volunteer services to the community on behalf of the Chapter during the 1997/1998 program year.

Through vision, dedication, and service, each of these dedicated members have contributed greatly to the success of the Washington, D.C. Chapter of AGA and/or to the Washington Metropolitan area community during the current program year.

If you missed our February all-day CPE event, you have another opportunity on Tuesday, May 5, when we present our session "New Trends and Changes in Federal Financial Systems" at the J. W. Marriott Hotel. The agenda and registration form are included

on pages 16 and 17 of this newsletter. Mark your calendar and register now! This is the last CPE session the Chapter will present until September 1998.

*(Continued, next page)*

*(President's Message, continued)*

I also want to congratulate our outstanding slate of Chapter Officers and Directors for 1998-1999.

*President-Elect:*  
Vincette L. Goerl, CGFM

*Secretary:*  
Judith B. Czarsty, CGFM

*Treasurer:*  
Miguel A. Castillo, CGFM

*Directors:*  
Warren J. Cottingham, CGFM (Awards)  
Eleanor D. Long, CGFM (Education)  
Robert L. Buchanan, Jr., CGFM (Publications/Newsletter Editor)  
Simcha L. Kuritzky, CGFM (Professional Services/Research)  
Joseph J. Donlon, CGFM (Programs)

I am confident that our Chapter will be well-served by this distinguished new group of leaders in the year ahead.

A special thanks to those who attended our happy hours this program year. This month's happy hour on May 7th will be at the Capitol City Brewing Co. in the Postal Square Building (next to Union Station) from 4:00 to 7:00 pm. I hope to see as many of you as possible at this month's luncheon meeting and happy hour, which will be the Chapter's grand finale for the 1997/1998 program year.

**PDC REMINDER:** The PDC will be held June 21 to 24, 1998, at the Crystal Gateway Marriott Hotel in Arlington, Virginia. The Fabulous "Hubcaps" will perform on Sunday and Wednesday night, June 21st and 24th. Yes, earn CPE by day, and rock & roll by night, at your 1998 PDC! Registration is underway, so what are you waiting for?

Please remember to make your reservation for our May 7th luncheon meeting.

P.S. Be sure to watch your mail box for the June edition of our outstanding, award-winning newsletter featuring complete coverage and photos from the April 23rd Awards and Member Recognition Event, the May 5th all-day financial systems CPE session, and the grand finale luncheon meeting and happy hour on May 7th.

*Bill*

The Chapter has earned 12,000 points in the chapter recognition program as of April 1998.

## Wolf Trap Concert: Ray Charles & His Music .....

**W**e have reserved a block of 100 tickets for the Tuesday, August 11th evening performance of Ray Charles with special guest Diana Krall at Wolf Trap Farm Park in Vienna, Virginia. After fifty years in show business and twelve Grammys, Ray Charles has earned the title "High Priest" of American rhythms. Diana Krall showcases her romantic vocals with the elegant simplicity of timeless jazz ballads

Tickets are \$27.00 each and the seats are under cover. So come on out and enjoy an evening of music with your AGA colleagues and friends. Andersen Consulting is sponsoring the buffet at Ovations restaurant preceding the concert. Please call the AGA voice mail line at (703) 758-4080, option 4, to reserve your tickets now. Make your check payable to "AGA Washington Chapter" and mail it to:

AGA Washington Chapter  
ATTN: Ray  
P.O. Box 423  
Washington, D.C. 20044-0423

We must receive payment by no later than June 30, 1998. When the block is sold out we will establish a ticket waiting list for any cancellations.

## An Apology from the U.S. Marines ...

*By Marcia Caplan, Toys-for-Tots Chairman*

**T**he checks were not in the mail, they were locked in a safe! That is what happened to our very generous donations for the Toys-for-Tots event held with our holiday reception on December 11, 1997. By now, all our check-writing contributors are aware that there was a three month delay in the deposit of their donations.

I had been in touch with the event sponsors since early March and they were extremely apologetic for the problem. A letter from the Marine coordinator, explaining what happened and providing some assurance that our donations will be used effectively, is included on page 11 of this newsletter.

I want to add my own comments to what was said by 1stSGT Griffin. The Toys-for-Tots event is a large part of our holiday charity program. Its goals are admirable—to bring holiday joy to children that would otherwise have none. I hope that our group will stay focused on these goals and continue to support this great program. Our intention is to continue with Toys-for-Tots in 1998 and have another banner year.

I thank you all for your support last year and look forward to the coming year for even greater participation.

## Summary of Luncheon Speaker's Remarks: FASAB's Executive Director Discusses the 1997 Consolidated Financial Statements .....

by Michael D. Sciortino, CPA, Assistant Editor

In a last minute substitution for our scheduled April luncheon speaker, Wendy Comes, Executive Director of the Federal Accounting Standards Advisory Board (FASAB), stepped in to address the luncheon gathering and present her view of the Federal Government's Fiscal Year 1997 Consolidated Financial Statements (CFS). The General Accounting Office (GAO) had just delivered its 1997 CFS audit report to Capitol Hill. With unfortunate timing, on the morning of the April luncheon meeting our scheduled speaker, Gene Dodaro, Assistant Comptroller General for the Accounting and Information Management Division at GAO, was called to the Hill a day early to present testimony and could not present his remarks. Fortunately, however, Ms. Comes rose to the occasion on a very timely topic.

Ms. Comes entertained as well as provided insight into the recently completed statements. She organized her remarks into 1) the good news, 2) the bad news, 3) what the media is saying, and 4) a brief update of FASAB and the Accounting and Auditing Policy Committee (AAPC).

She began her remarks with a true baseball story featuring her son, Ryan, and his little league tournament. She remembered herself in the stands, as a nervous parent, with her son's team having two men on base, but losing by two runs. It was the bottom of the ninth with two outs and her son came up to bat. She admitted to being a nervous wreck—thinking that her son would either become the goat or the team hero. She was impressed by the look of determination on his face but could hardly watch. On the third pitch her son swings and smashes his first ever home run. As he rounded the bases his face showed the sense of triumph from that home run.

Ms. Comes told the luncheon crowd that she thinks many federal financial managers feel just as nervous about their financial statements as she felt before her son's home run. Financial managers worry if they will become goats or heroes—even more so with the administration's goal of an unqualified opinion on the fiscal 1999 CFS. "I am rooting for many federal agencies to hit that home run," she said.

### *The Good News*

Ms. Comes then went on to highlight some of the good news surrounding the 97 CFS. She noted that central agencies struggled through tight deadlines and met these deadlines, although many received disclaimers. Ms. Comes emphasized that the CFS is easy to read. The document consists of a well-written and concise nine-page management's discussion and analysis (MD&A) section and a total of sixty-nine pages for all the sections. Noting the previous night's traffic jam, she commented that the CFS "can even be read in a traffic jam on the Case Bridge."



*Wendy Comes, Executive Director of FASAB, presents her views on the recently issued 1997 consolidated financial statements.*

Among the other good news surrounding the release of the 97 CFS, Ms. Comes stated that it is evident in reading the MDA section that the current administration regards financial management as a top priority. The statements contain the pledge that "The Administration remains committed to providing the President, the Congress, and the American people with reliable information about the financial position of the U.S. Government." The

Administration's goal is to receive an unqualified opinion from GAO on the fiscal 1999 Consolidated Financial Statements. In addition, while the financial condition of Social Security and Medicare programs are not good news, the good news is that the MD&A section addresses the pending SSA and Medicare shortfalls rather than burying the bad news in footnotes.

### *The Bad News*

Ms. Comes discussed the bad news conveyed in the GAO Audit Report. Specifically, the audit report highlights significant financial system weaknesses, problems with fundamental recordkeeping, incomplete documentation, and weak internal controls. All of these findings forced GAO to disclaim an opinion on the CFS because the amounts reported in the statements and notes "did not provide a reliable source of information for decision-making." Ms. Comes noted that "while the MD&A indicates that some numbers will have to be revised, GAO's audit report is more specific and provides instances where numbers are incorrect."

*(Continued, next page)*

*(Speaker's Remarks, continued)*

The audit report documented significant findings, some of which are listed below:

- Property, plant, & equipment and inventories and related property are not accurately recorded.
- Loans receivable and loan guarantee liability amounts expected to be paid could not be reasonably estimated. In addition, the costs of administering these programs could not be determined.
- Environmental liabilities were materially understated.
- Systems and data are not available to estimate the federal employee and veterans benefits liabilities. In addition, the estimated liability for veterans compensation is materially understated.
- The government was unable to support significant portions of the more than \$1.6 trillion reported as the total net costs of government operations.
- Unreconciled transactions amounted to \$12 billion.

*"It is evident in reading the management's discussion and analysis section [of the consolidated financial statements] that the current administration regards financial management as a top priority."*

*Wendy Comes*

According to Ms. Comes, the audit report goes on to state that the auditors found "pervasive material weaknesses in internal controls." The report highlights 1) concerns with the safeguarding of assets, and 2) computer control weaknesses putting information systems at risk for tampering and unauthorized access and critical operations at risk of disruption. The report goes on to criticize the federal government's tax collection activities, agencies not meeting financial system requirements, and the Year-2000 computing crisis.

***What the Media is Saying***

With the completion of the 97 CFS, the media will most certainly focus more attention on federal accounting, the contents of the statements, and the methodology used to prepare the statements, according to Ms. Comes. She cited examples of how the media is reacting to the statements. She gave examples of unflattering headlines from the New York Times and the Wall Street Journal. She also mentioned a "Fleecing of America" segment that was featured on NBC's nightly news (which Gene Dodaro appeared on the night before the luncheon meeting). These examples of headlines showed how the media is reacting, mostly in negative ways.

Ms. Comes stated that the media will surely focus on the differences in private and public accounting and reporting. Because of this focus, it is important for agencies to do a good

job of explaining these differences so that when an unqualified opinion is given, the agencies are seen as credible in the eyes of the media. In addition, agency spokespersons need to be educated on accounting issues and practices so they can respond to the media with meaningful and accurate explanations.

***FASAB and AAPC***

In concluding her remarks, Ms. Comes ended with a summary of work that FASAB and the Accounting and Audit Policy Committee (AAPC) are doing to support the CFS. A CPE session following the luncheon meeting focused in-depth on FASAB's current projects. Ms. Comes discussed how FASAB has worked to develop financial statements that meet user needs and that the board has developed both financial and managerial cost accounting standards for reporting. She also briefly discussed the role of the AAPC formed to provide guidance on implementing standards, guidance on form and content, and audit bulletins. Ms. Comes said that the AAPC is expecting to examine the inter-entity costs issue soon. She mentioned other changes in progress (i.e., upcoming revisions to the Yellow Book concerning Federal GAAP and the impact the newly established AICPA subcommittee on Federal Accounting and Auditing will have on federal financial management).

*(Special thanks to Megan Mayor-Yost for contributing to this article.)*

**AICPA's New Federal Government Subcommittee .....**

The American Institute of Certified Public Accountants recently established a new subcommittee of the government accounting and auditing committee. This subcommittee will deal with issues relevant to federal and international government accounting and auditing. The subcommittee will also provide comments on Federal Accounting Standards Advisory Board (FASAB) proposals and proposed legislation, regulations and other requirements concerning federal audits and financial management activities.

David Cotton, managing partner of Cotton & Co. in Alexandria, Virginia, will chair the subcommittee. Members will meet with representatives of federal agencies and departments to discuss federal audits and financial management and advise AICPA representatives on the International Federation of Accountants (IFAC) public sector committee. Office of Management and Budget (OMB) and FASAB personnel will be nonvoting participants at upcoming meetings and activities.

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

By Mike Noble, Membership Director

April 30th marked the close of the 1997/1998 recruitment campaign year. All membership applications post-marked to AGA after April 30, 1998, will be counted towards the 1998/1999 program, so don't stop trying=keep talking to your friends, professional acquaintances, coworkers=we still have a goal of reaching 2,000 members by the year 2000.

The Washington Chapter is the largest chapter in AGA, comprising about ten percent of the total AGA membership. We not only want to be the largest chapter, we want to be the best! Bill Anderson and the rest of the Washington Chapter leadership have worked hard over the past year to make the Chapter's activities interesting, informative, and enjoyable for you=great guest speakers, exciting educational events, an outstanding newsletter (you're holding it!), and more. It seems to be working. As of the end of March, the Washington Chapter had 1,573 members, which is 96.8 percent of our goal of 1,625 for the year. Although new member figures are down, retention is up. We are still expecting a big surge of membership applications during April, but those figures won't be in until near the end of May.

## Renewal Update

Once again it's here...renewal time! AGA recently sent you a membership renewal notice=think about those great guest speakers, exciting educational events, the outstanding newsletter, the many opportunities to stay plugged in to the movers and shakers in the Washington finance community, even the baseball and hockey games! Don't wait=sign your renewal form, sign your check, and mail them both in now. Dues are as follows:

<u>Membership Type</u>	<u>National</u>	<u>Chapter</u>
Full Member	\$60.00	\$7.50
Early Career Member	\$30.00	\$5.00
Special Early Career Member	\$15.00	\$5.00
Retired Member	\$14.00	\$5.00

Remember, those members who do not renew by May 30th get dropped from the active rolls. If you have any questions regarding membership renewal or dues, please call me at (202) 622-6410, or e-mail at [mike.noble@cfomail.fin.irs.gov](mailto:mike.noble@cfomail.fin.irs.gov).

## New Members

The following people joined the Washington Chapter in February:

Babatunde Akande  
Richard D. Birkhimer, CGFM

Tanya Duckett-Brannan  
Pharlee F. Fisher  
Lenora R. Fuller, CGFM  
Valerie D. Grant  
Jana L. Haas  
Richard Hatcher, CGFM  
Lillian D. Jones  
Elise N. Mandart  
Haywood Nobles  
Carl L. Patton  
Cartina A. Peppers  
Nadine R. Polisensky  
Elizabeth A. Redmond  
Ronald H. Rhodes, CGFM  
Dennis F. Schroff, CGFM  
Joseph A. Sclafani  
Paul A. Sforza, CGFM  
Keith A. Smith  
Gerald W. Tolliver, CGFM  
Charles D. Trahan, CGFM  
Linda J. Vacheresse, CGFM  
Orlean A. Ward  
Kristine L. Wenneson, CGFM  
Wilbert T. Wilkinson  
Michael B. Williams, CPA  
Margaret M. Yanchuk, CGFM  
Doris G. Yanger  
Sheila W. Zukor, CGFM

In addition, one member transferred from another chapter:

Judy M. Fischer

Welcome to all of you. We are glad you have joined the Washington Chapter!

## Social Activities

Mark your calendars for the following Summertime Fun events with AGA. On Tuesday, August 11, at 8:00 pm, at Wolf Trap Farm Park, we have 100 tickets to a concert by Ray Charles with special guest Diana Krall. A pre-concert buffet in the Ovations restaurant will be hosted by Andersen Consulting. Tickets for the concert and buffet are \$27 and concert seating is in the pavilion. Call the AGA voice mail line at (703) 758-4080 for reservation information.

On September 12, Saturday afternoon, at Camden Yards in Baltimore, we have 70 tickets to the Orioles vs. Anaheim Angels game. The Orioles are looking strong this year and tickets are hard to get. Tickets are \$13 and are located in the upper deck, left field side, Section 360. Call the AGA voice mail line at (703) 758-4080 for reservation information.

# Inside the Black Box .....

By Simcha Kuritzky, CGFM, CPA, Incoming Director of Research

Starting in September of 1998 *The Washington Connection* will feature a new column entitled "Inside the Black Box." The purpose of this column is to examine questions that arise in federal accounting, procedures, and information processing. As I work on accounting and system issues within federal agencies, I would like to describe many of the problems agencies have encountered and address some of the solutions proposed. Using this column, I would like to stimulate discussion on these various topics. Therefore, I encourage readers to mail or email me with their comments and descriptions of problems and solutions they have encountered so that I can include them in the discussion. All published material will be anonymous, unless the author specifies that they want their agency identified.

For example, some topics that I would like to generate discussion on are as follows.

### Reporting from the Trial Balance

One of the primary goals of the Joint Financial Management Improvement Program (JFMIP) is to get agencies to prepare external reports and financial statements directly from their trial balances, and not make adjustments manually (if adjustments are made, they should be recorded in the system as prior period adjustments, and not simply made on paper). How close are agencies to meeting this goal? Have the number of adjustments declined? Have agencies been recording adjustments on their books?

### Limited Payability

Treasury Financial Management Service (FMS) cancels checks after they are outstanding for one year. FMS wants agencies to report these as receipts on the SF-224 Statement of Transactions. Since the SF-224 will soon be replaced by FACTS II, this is equivalent to requiring agencies to report the check cancellations by posting to SGL account 4972, which is a downward adjustments account. However, many agencies reopen the obligation when they cancel the check (debit SGL account 4902 and credit SGL account 4801), so they don't record a downward adjustment. How are agencies addressing this issue?

### Miscellaneous Receipts

How do agencies account for miscellaneous receipts? Are they posted to the administrative accounting system, a different system, or handled manually? Recently, the SGL changed the accounting to include contra-revenue accounts and a liability to the General Fund. Have agencies implemented these? FMS

automatically withdraws the funds at year-end, without any intervention by the agency. How are agencies recording this activity?

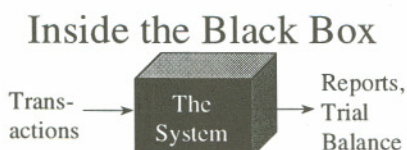
### New Adjustment SGL Accounts

The SGL now requires special accounting for spending adjustments against old-year appropriations. OMB, on the SF-133 Report on Obligations, only requires that adjustments be split into three categories: refunds received (line 3A1), other downward adjustments and recoveries (line 4A), and upward adjustments (line 8). The SGL, however, has eight categories, based on whether the adjustment is upward or downward, is to obligations or expenditures, and is paid/collected or not. Have

agencies implemented all these new SGL accounts? Have they only implemented what is necessary for OMB's reporting requirements? Do they account for adjustments at all, or is all spending netted for the year?

### Reimbursements

Reimbursable accounting is one of the most difficult areas of the new SGL. Available amounts are reported in different accounts from direct funds (4590 vs. 4510). Reimbursement activity is supposed to grind to a halt when the fund expires, but inevitably, there is continuing activity in expired years. In the SGL, changes to reimbursement activity starts with anticipated amounts (account 4210) for current funds, but directly updated expired authority (account 4650) for expired funds. How do agencies handle the accounting for reimbursements in expired funds? Do they use one model for both current and expired years and adjust the balances in expired funds, or have they implemented the two different models?



Using this new column, I would like to stimulate discussion on various federal accounting, procedures, and information processing topics. Therefore, I encourage readers to email me with their comments and descriptions of problems and solutions they have encountered so that I can include them in the discussion. All published material will be anonymous, unless the author specifies that they want their agency identified. Please email all comments to [simcha\\_kuritzky@mail.amsinc.com](mailto:simcha_kuritzky@mail.amsinc.com).

## 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@lloyd165.customs.sprint.com
Defense	Rick Miskovich, CGFM	(703) 607-5024	rmiskovich@cleveland.dfas.mil
Defense Contract Audit Agency	Ibrahim Mohamed, CGFM	(301) 214-9772	irmrh@aol.com
Education	Eileen Parlow, CGFM	(202) 401-2131	eileen_parlow@ed.gov
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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
Labor	Joe Fascaeski	(202) 219-8391	fasceski-joseph@dol.gov
National Archives	Phil Giza, CGFM	(301) 713-6830 x239	phil.giza@arch2.nara.gov
Nat'l Partnership for Reinventing Gov't	Richard Conoboy	(202) 694-0034	rconoboy@npr.gov
Off. of Fed. Hous. Enterprise Oversight	Gail Palestine	(202) 414-3816	gpalestine@oftheo.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



<p>Unlimited Career Growth</p>	<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"> <li>• A BS in MIS, Accounting, Business or a related discipline.</li> <li>• Experience in Federal Regulations: JFMIP * US Standard General Ledger * US Treasury Regulations and Policies * OMB Circulars * CFO Act of 1990</li> <li>• Knowledge of software: People Soft * Oracle Financials SAP R/3 * AMS - FFS * CDSI (i.e. FARS)</li> </ul> <p>Please send resume and requirements to:                  Coopers &amp; 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 style="font-size: 2em; font-weight: bold;">  Coopers &amp; Lybrand</p>
<p>Outstanding Client Service</p>	
<p>Commitment to Innovation</p>	
<p>Thought Leadership</p>	

## May and June 1998 Courses at The Center for Applied Financial Management

### 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

### June 1998

- 1-2 Budget Execution Game
- 3-4 Standard General Ledger: Advanced
- 9-11 Survey of Federal Accounting Concepts and Standards
- 16-17 Managerial Cost Accounting
- 16-17 SF 224: Statement of Transactions
- 17 Certifying Officers: Your Roles & Responsibilities
- 22-23 Property, Plant, & Equipment/Stewardship Reporting
- 24 Basic Accounting Concepts
- 24-25 Direct Loans and Loan Guarantees
- 25-26 Accrual World

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.

## More CPE Session Photos .....



*Lucy Lomax, FASAB, presenting her material during the CPE session.*



*Robert Bramlett, FASAB, presenting his material during the CPE session.*

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ANACOSTIA NAVAL STATION  
WASHINGTON, D.C. 20373-5817

17 Mar 98

From: 1stSgt M.R. Griffin

To: Membership, Association of Government Accountants

Subj: Toys for Tots Contributions

1. I am forwarding this letter as a matter of information for your personal knowledge.
2. First and foremost, your contributions made in the spirit of good will are definitely appreciated and accepted gladly. Only through generous donations received from personnel such as yourselves can we continue to put a smile on the faces of thousands of needy children every year.
3. Secondly, we regret any inconvenience caused by the delaying of processing your checks. We have in place a very accountable system in which all donations received every year are logged first by our office and once forwarded to our Headquarters, logged again and further processed. Unfortunately, every year we receive a high amount of both personal and business checks mainly during the last couple of weeks prior to Christmas. Therefore, some checks are not actually forwarded for process until after the New Year. We want to relay that we have not lost any checks and we do hold ourselves accountable if we should lose any.
4. Please be assured that your donations still go towards this worthy cause. Any monies processed after the New Year are placed in our account at our Headquarters and used for the next campaign. This in reality actually helps us to get a "jump start" on toys because it allows us the flexibility to purchase toys through a identified distributor and have them to give out early in the campaign if the need arises and it has for the past several years.
5. We hope this year's delay does not discourage your donating for the upcoming years. Your association as well as other businesses have been a tremendous asset to our yearly campaign and we look forward to continue working with you. We All Thank You All Very Much.

Signed,  
M. R. Griffin  
1STSGT USMC

## Top Ten Reasons to Attend AGA's State and Local Government Leadership Conference .....

October 19 and 20, 1998, Sacramento, California

10. *Meet the challenge of Government in Transition...*Keep up with the latest developments in government financial management with presentations on important issues like benchmarking strategies, public-private partnerships, network security, and popular reporting.
9. *Get expert advice from the leaders, experts, and pioneers in government...*Gain valuable insights from leaders across the nation. Hear from the today's visionaries, like William Kilmartin, Comptroller of the Commonwealth of Massachusetts and his crusade to use technology to improve government.
8. *Earn sixteen hours of valuable continuing education credits...*That you can put to immediate use to improve your government, public service, and professional skills. To earn up to twenty-eight hours, check out items six and three!
7. *Enjoy a great location in a wonderful climate...*Nestled between Lake Tahoe, Napa Valley, Yosemite, and San Francisco, most folks find sunny Sacramento an ideal location for enhancing professional and personal growth.
6. *Earn eight hours more continuing education credits...*Maximize and complement your training investment by attending a full-day seminar after the conference, co-sponsored by AGA and the Information Systems Audit and Control Association, on Auditing System Development: New Techniques for New Technologies.
5. *Make a sound investment...*AGA's State and Local Government Leadership Conference is a great value. This top-notch conference is competitively priced and full of valuable ideas to enhance your organization. And the round trip airfare is reasonable, just \$138 from Seattle, \$204 from Kansas City, and \$360 from Nashville.
4. *Choose from three hot technical tracks...*Sessions addressing Emerging Technology, Competitive Government, and Financial Reporting for the New Millennium round out an outstanding cadre of keynote and general session speakers, including Kurt Sjoberg, California State Auditor.
3. *Earn four hours bonus continuing education credits at no extra cost...*Choose from nine best practices sessions on Sunday to parlay this conference into a great investment in your professional development. Stop reinventing the wheel—learn about best and innovative practices from leaders, managers, and experts that have faced your issues, challenges, and problems.
2. *Predict the future...*You'll get predictions on the future of state and local government, the impact "competitive" government will have on the business of government, and the huge effect technology will have on how government operates.
1. *Make valuable contacts...*build a professional network by meeting with "who's who" in government financial management in state and local government.

## Nominations Solicited for AGA State and Local Government Leadership Awards .....

by Warren Cottingham, Awards Director

The Washington, D.C. Chapter is soliciting nominations for the State and Local Government Leadership Awards to be given at the annual AGA State and Local Government Leadership Conference, October 19-20, 1998 in Sacramento, California. The next page of the newsletter has the details on the award categories, criteria, and nomination procedures. Nominations for these awards should be mailed so as to arrive by July 17, 1998 at:

AGA Washington, D.C. Chapter  
ATTN: Awards Committee  
P.O. Box 423  
Washington, D.C. 20044-0423

Nominations may also be sent via facsimile to Warren Cottingham at (202) 874-9634. If you have any questions about the awards or nomination procedures, please call Warren at (202) 874-9584.

**Association of Government Accountants  
Washington, D.C. Chapter  
is accepting nominations for**

**State & Local Government Leadership Awards**

To recognize individuals who have made major contributions toward improving financial management in State and Local Governments. The awards are:

**Category I: Awards For Distinguished Leadership**

Distinguished State Government Leadership Award  
Distinguished Local Government Leadership Award

Recognizes state and local government officials who exemplify and promote excellence in government management and have demonstrated outstanding leadership in enhancing sound financial management legislation, regulations, practices, policies, and systems.

**Key Factors for Leadership Awards**

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

**Category II: Awards For Excellence**

Excellence in Government Leadership Award  
Private Sector Financial Excellence Award

Recognizes state and local government professionals and private sector financial executives who exemplify and promote (1) excellence in state or local government financial management; (2) outstanding leadership; (3) high ethical standards; and (4) innovative management procedures.

**Key Factors for Excellence Awards**

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

**Criteria for All Awards**

- AGA membership not required
- For government awards, individual must have been employed by a state or local government at the time the work being recognized was performed.
- For the Private Sector Financial Excellence Award, individual must have been employed in the private sector at the time the work being recognized was performed.

**Nominations**

Nominations must have (1) a biographical sketch to include the name and phone number of the individual or group making the nomination; the nominee's name, phone number, position, title, agency, home mailing address, education and other background information that will assist in evaluating the nominee's achievements; (2) award justification that includes a description for each key factor, time period and a good description of the nominee's achievements; and (3) a formal award citation that highlights the accomplishments. Please send nominations by July 17, 1998.

For additional information, call Warren Cottingham at (202) 874-9584. Nominations can be sent via facsimile to Warren at (202) 874-9634 or mailed to:

AGA Washington, D.C. Chapter  
ATTN: Awards Committee  
P.O. Box 423  
Washington, D.C. 20044-0423

# 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  No 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:

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**THINKING IN  
 THE FUTURE TENSE**

**Association of Government Accountants Washington DC Chapter and  
CFO Council's Financial Systems Committee**

**Presents**

**“New Trends and Changes in Federal Financial Systems”**

Tuesday, May 5, 1998

- 7:30 am Registration
- 8:00 am Keynote Address: **Nelson Toye**, Deputy Chief Financial Officer, Department of Defense and Vice Chair of Financial Systems Committee, Chief Financial Officer Council
- 8:30 am Recent Changes in Financial Systems Standards Federal Financial Management Improvement Act and Its Impact on Financial Systems Audits: **Jean Holcombe**, Senior Policy Analyst, U. S. Office of Management and Budget
- Upcoming Changes to the OMB Circular A-125 on Prompt Pay Requirements: **Cindy Johnson**, Director of Cash Management Policy & Planning Division, Treasury Financial Management Service
- FACTS II for the Automation of Budgetary Reporting: **Jeff Hoge**, Financial Standards & Reporting Division, Treasury Financial Management Service
- 10:00 am Break
- 10:15 am New Strategies for Acquiring Financial Systems
- Refining the Strategy: **Karen Cleary Alderman**, Executive Director of the Joint Financial Management Improvement Program
- Implementation Steps: **Roy M. Capozzi**, Research Fellow, Logistics Management Institute
- Office of Management and Budget's Role: **Jean Holcombe**, Senior Policy Analyst, U. S. Office of Management and Budget
- 11:30 am Vendor Demos
- 12:00 am Lunch
- 1:00 pm Solution Providers of Financial Systems and Services
- Terry L. Hurst**, Director, The Center for Applied Financial Management, Financial Management Service
- Barnie M. Brown**, Program Manager, Federal Systems Integration and Management Center, General Services Administration
- Dick Comerford**, Chief of the Washington Administrative Service Center, Department of Interior
- 2:30 pm Lessons Learned from Recent Buyers and Implementers of Financial Systems
- John Bird**, Project Manager, Nuclear Regulatory Commission
- Thomas Delaney**, Project Manager of PeoplePower 2000, Department of Labor
- Robert Bevilacqua**, Director of Financial Systems, Immigration and Naturalization Service
- 3:45 pm New Technologies: Web Enabling for Financial Transactions
- Paul Gilbreath**, Project Director of Education Central Automated Processing Systems, Office of the Chief Financial Officer, Department of Education
- Richard Langguth**, Branch Chief of Cash Management and External Accounting, National Science Foundation
- 4:30 pm Program Ends

Recommended 8 Hours CPE

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1331 Pennsylvania Avenue, NW  
Washington, DC  
(202) 393-2000

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Metro Center on the Red, Blue, or Orange Lines  
For more information, call Chris Reed (703) 741-2397



Association of Government Accountants Washington DC Chapter and  
CFO Council's Financial Systems Committee

Presents

"New Trends and Changes in Federal Financial Systems"

Agenda

Tuesday, May 5, 1998

Registration Fee:

- AGA Members: \$135 if paying by Check or Credit Card  
\$155 if paying by Training Authorization Form or Purchase Order
- 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 (703) 741-1616  
 To register by phone: (703) 758-4080  
 To register by email: 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

# 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 \_\_\_\_\_ Accrediation 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
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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.

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

**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

**July 1998**

8-9	Federal Financial Auditing I
13-31	Introductory Auditor Training
15-16	Auditing Under FASAB Standards

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.

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SEC (202) 942-0346

For information about a particular meeting or event, please call the
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