March 2004 Newsletter
The Washington Connection
ASSOCIATION OF GOVERNMENT ACCOUNTANTS, WASHINGTON DC CHAPTER

In this issue . . .

AGA
WASHINGTON DC, CHAPTER

Budgets and Performance Integration: Challenges and Opportunities Update


Ms Lauria Sullens

March 11, 2004 Luncheon Meeting

Over time, agencies are expected to identify high quality outcome measures, accurately monitor the performance of programs, and begin integrating this presentation with associated costs. At the March luncheon, Jolene Lauria Sullens, Director of Budget, U.S. Department of Justice, will share DOJ's challenges-- addressing unified accounting systems and the ability to do activity based costing.

Jolene Ann Lauria Sullens is currently employed with the U.S. Department of Justice as Director of Budget. She is responsible for the entire range of activities supporting the Department's budget of over $25 billion. This budget spans over 39 separate component organizations, including high-profile law enforcement organizations, such as the Federal Bureau of Investigation, Drug Enforcement Administration, and the Bureau of Prisons. Her responsibilities include everything from directing the preparation of the Department's budget to presenting the request to the President's Office of Management and Budget and the Congress. She is also responsible for making critical resource recommendations to the Attorney General and Senior Policy Staff, as well as ensuring that congressional appropriations are spent according to the law and regulations.

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March Luncheon CPE Session, Twin Brothers (TSA and INS): The Tale of Two Audits

See page 4 for details

March Luncheon

Thursday, March 11th- Luncheon - 11:30 - 1:30pm
Bank of America, 730 15th St. NW
" Budget and Performance Integration: Challenges and Opportunities"
Ms. Jolene Lauria-Sullens, Budget Director, Dept. of Justice;
President, Budget Officers Advisory Council
Members: $22.00, Non-Members: $35.00

Bank of America's Office Bldg, 730 15th Street NW *(across from the Treasury Dept)* ***Metro****: McPherson Square, (Blue/Orange lines -2 blocks) Exit at either Vermont Ave/White House or 14th Franklin Square. Walk one block to H St., then go one block on H to 15th St. You'll see the American Bar Association building on the corner of 15th and H. Bank of America offices are next door at 730 15th St. NW.* ***Metro Center****, (Red line-3 blocks) Take exit for 13th and G Sts. Walk two blocks west on G St. to 15th St. Turn right and cross 15th St. and Pennsylvania Ave/New York Ave. Bank of America offices are at 730 15th St.* ***Parking****: Pay parking is available at Colonial Parking, 1420 New York Ave. NW, just east of 15th St.*

President's Message

by Bob Reid, President

Mr. Bob Reid, President

Now that we're about three quarters of the way through the year, I want to give you a chapter update and progress report.

*First, I want to report on and thank all of our corporate sponsors whose contributions help subsidize our meeting costs and make possible two key chapter events: the awards dinner and reception (April 21) and our two-day educational conference (May 5-6). Our Diamond Sponsor is **Savantage**, and our Platinum Sponsor is **American Management Systems**. Our two Gold Sponsors are **Grant Thornton** and **Kearney and Company**. Other sponsors who have contributed to various chapter activities are **KPMG**, **IBM** and **PriceWaterhouseCoopers LLP**. Our thanks to all of you for your financial assistance and your participation!*

These sponsors have helped bring the chapter finances back into the black. When we started the year, we had more bills than cash in hand. I'm very comfortable with the chapter's financial position now. Those of you who attended our luncheon meetings at the Grand Hyatt last year may not have realized that although the service and food there were very good, we had to pay for a minimum of 80 plates at much more than the $22 price we charged our members.

We were a little concerned about breaking with long-standing tradition on the location for our meetings. However, not only have the lower-cost luncheons at the Bank of America and Pier 7 helped us get back on a sound financial footing, they have also gotten us "above ground". Several people have said they prefer being in a room with a view instead of the windowless conference rooms of the hotel. I must admit, I myself like the Pier 7 view of sailboats docked at the DC waterfront and the view of the Ellipse from the Bank of America penthouse.

We also have a new location for the May 4-5 educational conference this year—at George Washington University's Marvin Conference Center at 800 21st Street, NW. The facilities are excellent, and the center is convenient to the Foggy Bottom metro stop. The conference theme is "Achieving FFMIA Compliance" and should be an insightful and useful conference--whether you have or haven't achieved compliance.

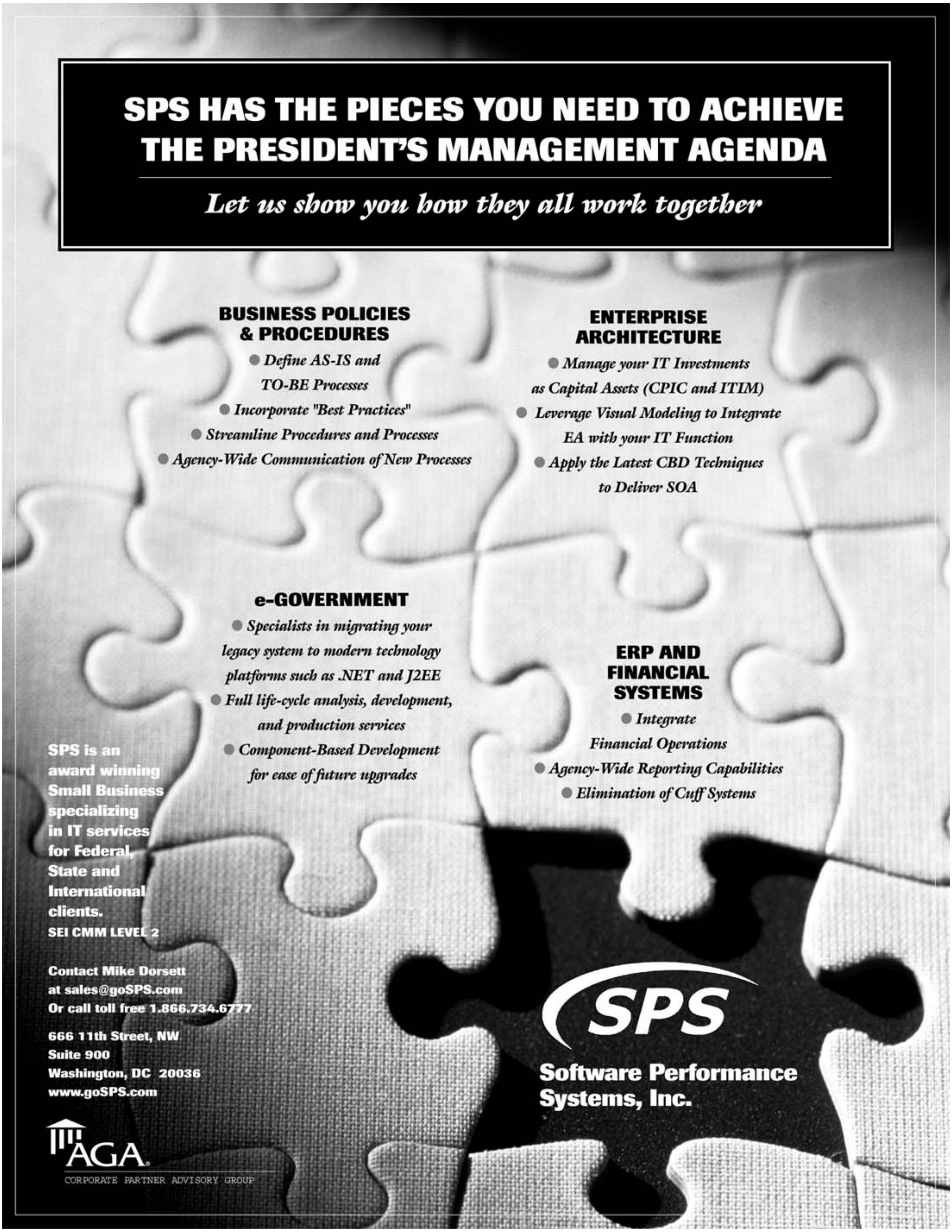
Another break with tradition this year has been changing the date of the awards dinner and reception from April 15 to April 21. Aren't at least some of us preparing tax returns on April 15—other taxpayers' returns if not our own? Please make a note that this year, you can complete those returns and still come to the awards dinner on April 21 at Pier 7!

Finally, I especially want to thank chapter past president, Wendy Comes for all she did last year to keep the chapter going and for helping us to make these changes this year. I also want to thank all the chapter officers, board members, program chairs, speakers, and others who have been enthusiastically contributing their time and expertise to the chapter. In an all-volunteer organization such as this, volunteers make or break you. All the people who have been helping with the chapter this year have been terrific! I really do appreciate your efforts!

Best wishes,
Bob Reid

E-mail Mailing List

Would you like to receive e-mail reminders of our monthly meetings and conferences? If so, please go to http://www.agadc.org to sign up for our mailing list in the Member Services section of the website.


SPS HAS THE PIECES YOU NEED TO ACHIEVE THE PRESIDENT'S MANAGEMENT AGENDA
Let us show you how they all work together
BUSINESS POLICIES & PROCEDURES
Define AS-IS and TO-BE Processes
Incorporate "Best Practices"
Streamline Procedures and Processes
Agency-Wide Communication of New Processes
ENTERPRISE ARCHITECTURE
Manage your IT Investments as Capital Assets (CPIC and ITIM)
Leverage Visual Modeling to Integrate EA with your IT Function
Apply the Latest CBD Techniques to Deliver SOA
e-GOVERNMENT
Specialists in migrating your legacy system to modern technology platforms such as .NET and J2EE
Full life-cycle analysis, development, and production services
Component-Based Development for ease of future upgrades
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Agency-Wide Reporting Capabilities
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Budget and Performance Integration: Challenges and Opportunities

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Prior to this position, Ms Lauria Sullens was the Deputy Chief Financial Officer/Director of Budget at the National Oceanic and Atmospheric Administration, a $4 billion organization. As Deputy CFO/Director of Budget, Jolene was responsible for all budget and financial management activities. NOAA's budget funds a vast array of programs from weather and climate prediction services to critical environmental research to managing the nation's fisheries. Jolene has held a variety of other positions in the budget and financial management arena to include: senior budget examiner to the Attorney General for Immigration and Federal Prison issues, budget analyst for President's Office of Management and Budget, and her service at the U.S. Senate Appropriations Subcommittee for Commerce, Justice State, the Judiciary, and Related agencies. In addition to budget related positions, Jolene has held analyst positions at the U.S. Department of Housing and Urban Development, Public and Indian Housing Policy, the Montgomery County Government, Office of Legislative Oversight, and the Baltimore City Department of Social Services, Intergovernmental Liaison Unit. She has also worked for non-Profit organizations such as the International City Management Association, and the American Society for Public Administration.

She serves on the Performance and Budget consortium of the National Academy for Public Administration and is the Department of Justice's agency lead on the President's Management Agenda for Budget and Performance Integration. Jolene has served as the President of the Maryland Chapter of the American Society for Public Administration, and on ASPA's Executive Board for the Section on Criminal Justice Administration. She also served several years on ASPA's National Conference Program and Marketing Committees, was an invited panelist to several National conferences, was co-chair of the 1989 National Capital Area Student Consortium Conference, and has held every elected position in the Maryland Chapter of the American Society for Public Administration.

She has a B.S. in Political Science and a certificate in Public Administration from the University of Maryland, Baltimore County, and a M.P.A. from the American University. She was the recipient of the Patricia Roberts-Harris Fellow at the American University and the American University's Arthur S. Flemming Award for Exemplary Public Service. Jolene was also a 1989 Presidential Management Intern/Fellow (PMI).

March Luncheon CPE Session
Twin Brothers (TSA and INS): The Tale of Two Audits

(continued from page 1)

For the March luncheon Bud Rubenstein and Patrick Martinez, CPE will be discussion audits at the Transportation Security Administration (TSA) and the Immigration and Naturalization Service (INS).

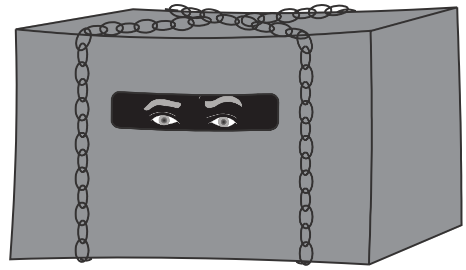
Bud Rubenstein has 29 years of federal government accounting and financial systems implementations experience. He currently is the Chief of the Accounting Branch for the Transportation Security Administration, leading the effort to clean up existing accounting data and implement procedures to enable timely and accurate financial transactions and data. Prior to joining TSA, Mr. Rubenstein held several positions with the INS. His roles included Staff Assistant; Chief of Headquarters Accounting; Chief of Travel, Cash Management and Headquarters Accounting; and finally Director of Financial Operations. Prior to INS, Mr. Rubenstein worked for Veterans Affairs in both the Austin Texas and Washington DC locations. He served as the Deputy Director for the implementation of the AMS Federal Financial System.

Patrick Martinez has over 30 years of audit and federal government accounting experience. He currently is the Chief of the Financial Statements and Reports Branch for the Transportation Security Administration. Mr. Martinez joined TSA after leaving INS. At INS, he was the Director of Financial Reports and Analysis responsible for statement preparation for the audit and coordinating the audit with the other programs within the Bureau and Department of Justice. Prior to INS, Mr. Martinez worked for the Office of Inspector General for the Department of Interior.

Illustrative newsletter photos: © Chris Ivey, Ivey-League Interactive

Inside the Black Box

by Simcha Kuritzky, CGFM CPA



The Continuing Resolution Trap

Lately it seems Congress can't pass appropriation legislation on time. When the actual appropriation is not available, Congress instead passes a Continuing Resolution (CR), which provides limited funding for agencies to continue doing business until the appropriation is finally passed.

Problems

CRs present a number of problems to the agencies. For one, the agency can't finalize its own internal allotments, since they don't know how much they will actually end up with. Thus the series of entries needed to establish a budget can't be entered just once; at least one is needed for the CR and a second one for the appropriation. If the CR drags on (as they have recently), then, depending on how flexible the agency's budget system is, the agency may have to adjust their budgets each and every month. Thus, a CR could take an already complex and time-consuming process and triple or quadruple the effort needed to complete it. From a programmatic point of view, a CR means that there is no funding for any new initiatives. Strangely, it also means that there is funding for initiatives that were supposed to be stopped or merged with other appropriations.

The Fund that Won't Die

What does an agency do when the CR gives them authority to continue operations that they know the eventual appropriation will not fund? Specifically, what happens to activity currently taking place in its own fund but is expected to be merged into another existing or a new fund? The agency is legally required to continue recording activity in the moribund Treasury Symbol as long as the CR stands. But once the appropriation is passed, all that activity is without authority. What to do then?

1. Back out and re-enter

The simplest option, but often the most time-consuming, is to back out all the activity in the old fund and re-enter it in the new fund. To make this option more palatable, the agency can hold off processing many of the documents and exclude the fund's transactions from feeder systems. However, if the CR lasts for more than one quarter (as was the case for many agencies in FY04), then holding back on entering transactions seriously reduces the usefulness of the accounting system and also makes it difficult to reconcile cash balances with Treasury.

2. Pretend the fund is where it belongs

Another option might be to keep the fund as it is in the system, but report it as if it had the correct Treasury Symbol. Depending on the accounting system, this could be as simple as changing a few setup entries or as complicated as replicating the database and changing all instances of the old symbol to the new symbol. This option does complicate funds transfers and control, since what is reported as one fund has to be managed as two.

3. Retroactively change the activity

For some systems, this option may be the same as #2. Rather than just change the way the activity is reported, actually move all the activity to the new budget structure. This would be done by an automated process. The JFMIP standards do suggest that systems support a mass move like this (value-added requirement CFA-17), but that doesn't mean that it's easy or inexpensive.

The concepts in this column represent the opinions of the Author and are not endorsed by AMS, the AGA, the USSGL Board, or the Treasury Financial Management Service. Please send comments, suggestions, and critiques to Simcha.Kuritzky@ams.com.

Inspector General Hotlines: Still Promoting Goodwill

By Beth Serepca and Rebecca Underhill

The U.S. Congress views Inspector General (IG) Hotlines as essential in the fight against fraud, waste, and abuse. Congress views these Hotlines as integral in helping to achieve improvements in Government operations. Relatively few fraud and abuse offenses are discovered through routine audits. Instead, the most common method of detecting fraud is actually a result of tips and complaints received, in part, through Hotlines. The Association of Certified Fraud Examiners 2002 Report to the Nation on Occupational Fraud reported that Hotlines could cut losses by approximately 50 percent.[1] This statistic reveals how important it is to communicate the benefits of a Hotline to help uncover improper business practices.

The findings and conclusions in this article are based on a survey of Hotline operations at small, medium, and large Offices of Inspectors General (OIG) at eight Federal agencies. We interviewed OIG Hotline managers and staff at these agencies using a data collection instrument developed to assess the role of Hotlines and whether they are effective for discovering fraud, waste, and abuse. We also discussed Hotline program features that worked well and what had changed in the last few years. During these interviews, information was solicited on good practices and innovations the IG community had used to improve Hotline operations. To further examine program changes that have occurred in recent years, we compared results of the current survey to results of a survey administered five years ago concerning Federal IG Hotline programs.[2] This comparison highlighted a number of changes that occurred during the past five years, most notably, an increasing number of allegations are being sent through the Internet, rather than communicated by telephone.

Where are we now?

Most people think of a toll-free telephone line when the word Hotline is mentioned. To the Inspector General community, however, the definition has become more inclusive. Hotline operations now include intake of allegations through letters, mail, telefax, e-mail, and walk-ins. Some Inspectors General favor using live operators to take Hotline calls over the telephone, while others rely solely on e-mail or answering machines.

The number of allegations received by IG Hotlines increased since our last survey of the OIG community. Based on our survey results, small Federal agencies currently receive approximately several hundred allegations from their Hotlines each year, while the larger Federal agencies receive in the tens of thousands. One agency surveyed received 90,000 contacts in one year. Telephone is still the predominant method used to contact the IG Hotlines, but the Internet is becoming more widely used.

When we last reviewed Hotline operations we found that most operations provided 24- hour telephone access using a combination of live operators and answering machines. The current trend, however, is to not use answering machines but to rely on live coverage limited to business hours. Almost half of the agencies surveyed did not use voicemail for after-hour Hotline coverage. Some offices were eliminating the use of answering machines because of callers who overloaded the recording devices with political philosophies, general complaints about government, or problems that cannot be answered by OIGs.

IG offices that allow e-mail Hotline contacts receive e-mails 24 hours a day and check the account several times a day. One agency recognizes the efficiency of e-mails and is moving toward increasing the e-mail allegation volume and decreasing the live telephone coverage. Overall, the IG offices felt that the anonymous e-mail allegers gave more direct and useful information than those providing the information through other methods.

Staffing for IG Hotline programs varied. For several small IG offices, the Hotline responsibility was a part-time collateral duty for staff. In contrast, larger IG offices employed staff full time to work on Hotline operations. Staffing at these larger offices ranged from 3 to as many as 40 employees for the largest. Most Hotline staff are program analysts, usually working at the grade 13 level regardless of the size of the agency.

Most IG offices did not use formal criteria to judge whether the allegation should be addressed in-house or referred to a program office within the agency to handle the matter. Rather, these subjective judgments were based on such factors as knowing what the investigative staff would accept as a lead, whether the allegation concerned criminal conduct, or whether it was a personal issue that needed an agency solution.

Several agencies used a flowcharting process to direct staff decisions. This process guided staff through a series of yes/no questions to determine whether to refer the allegation to the agency or to handle it internally. In addition, two agencies had a supervisory quality control review to confirm the decision made by Hotline staff.

[1] *Designing A Robust Fraud Prevention Program, by Martin T. Biegelman, The White Paper, (January/February 2004).*

[2] *Results of the earlier survey were discussed in "Inspector General Hotlines: Have They Been Good, at What Cost, What is Lost?" by Beth Serepca and Maurice Moody, Journal of Public Inquiry (Winter 1998).*

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Inspector General Hotlines: Still Promoting Goodwill

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Most IG offices used more than one method to advertise their Hotline, but not every IG office used the same methods. Common Hotline awareness methods included a display of the Hotline number on audit report back pages, posters advertising the Hotline, inclusion of the anonymous e-mail contact point on the agency Web site, and circulation of the Hotline toll-free telephone number on agency payroll statements.

According to the IG offices, Hotlines yield benefits beyond the cost savings resulting from OIG audits or investigations initiated based on Hotline referrals. These benefits include the public outreach that the Hotline provides. Hotline managers and staff believed that the Hotlines help establish positive connections with the public and increase public confidence in the Federal government.

Referrals

Regardless of the volume of Hotline allegations, most of the intakes result in referrals to program offices, not the Inspector General offices of investigation and audit. Thus, even when allegations received through Hotline programs do not lead to an audit or investigation, the programs do provide valuable assistance to agency officials, for example, by giving the public a way to request program information and assistance. By dedicating resources to their Hotline programs, OIGs are fostering general goodwill and displaying support for other agency programs.

It is also noteworthy that some OIGs have helped their agencies realize sizable dollar savings through audits and investigations following Hotline leads. Staff at two of the IG offices surveyed stated that the leads from the Hotline resulted in cases that had large cost savings, exceeding a million dollars. In one instance involving medical fraud, the savings from one investigation was over $2 million.

Burnout and Training Needs

While the survey of IG Hotline programs conducted five years ago found that burnout and stress resulted in high turnover among Hotline staff, the current survey found that burnout was not a problem and that staff were content to maintain employment in the Hotline offices. In fact, many of the IG Hotline managers stated that staff members rarely depart from their Hotline jobs. Also, while the previous survey highlighted concerns about a lack of training for Hotline staff, the current review revealed this was no longer an issue. Many agencies reported that staff were well trained both from training specifically for Hotline staff and on-the-job mentoring.

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Inspector General Hotlines: Still Promoting Goodwill

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Best Practices

Our survey identified a number of excellent practices employed by individual OIG Hotline offices that others could adopt to build understanding of the importance of OIG Hotlines. One OIG office developed an internal weekly publication of Hotline highlights detailing the number of contacts received and cases closed. Documenting accomplishments in this manner brought pride to the staff by highlighting the office's successes and established the number of leads given to the investigative and audit staff.

Another excellent practice was the use of a Hotline analyst decision flowchart process to help reduce the subjectivity of decisions on how to handle complaints. Another OIG Hotline office teamed a Hotline recruit with a more seasoned employee to reduce the stress of the learning a new job.

Beyond these individual practices, it appears that to be successful, OIG Hotline services need to be marketed effectively, using the gamut of available resources, e.g., posters, business cards, Internet Web pages, and publicizing of toll-free numbers

Hotline Name

While the dictionary defines Hotline as a direct telephone line established to facilitate immediate communication, our survey found that most IG offices were satisfied with the term even when the Hotline service encompassed e-mail, mail, or telefaxes. Satisfaction with the name stemmed from the fact that it had public recognition. However, several OIG offices had changed the name of their Hotline program to "fraud management division" or "allegation management program."

Conclusion

Inspector General Hotline operations offer users access to agency program information, sometimes at a relatively high cost because of the need to staff the programs effectively, log intakes and follow up on allegations. Frequently, the Hotline contact is an outlet of last resort for people who, after making numerous telephone calls to the agency, remained unsuccessful in obtaining information from agency program offices. Compared with this type of Hotline usage it is the minority of Hotline callers that leave tips that lead to an audit or investigation. Nevertheless, the IG Hotlines help those who otherwise could not receive the information they sought to do so by steering the caller/requestor to the appropriate source to receive an answer. Because of the impact that Federal agencies have on the American public, IG Hotlines offer an important service and help increase public confidence and trust in the agency programs.

The views expressed in this article are those of the authors alone and are not intended to reflect those of the Nuclear Regulatory Commission or its Office of the Inspector General.

Local Happenings
WASHINGTON DC, CHAPTER

February Breakfast Highlights

View from Bank of America.

Wanda Carrington receiving the Eternitree gift basket raffled off from Wendy Papagjika of Altum, Inc.

Karen Alderman of JFMIP, Phyllis Hunter of Grant Thornton and Cliff Williams of Grant Thornton.

See you at the March Luncheon!

DC Chapter Survey: We Want to Hear From You!

On February 13th, DC chapter members received an email message with a URL link to the chapter survey.

Step one – OPEN THE EMAIL!!

Step two – Click on the link in the body of the email message (The survey is located at this url: http://www.surveymonkey.com/s.asp?u=12403371973).

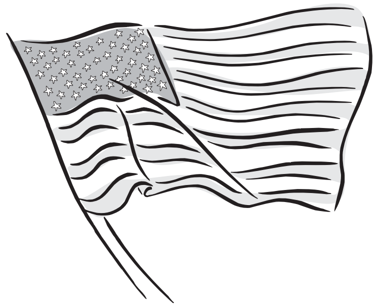
Step three – Fill out the survey by clicking through the questions. It's that simple.

The "survey monkey" will capture your input, and members of the chapter's Executive Committee will review and analyze the results.

The survey is designed to provide feedback from the membership so that D.C. leadership can target our local AGA activities to serve your needs and interests. We are also seeking your suggestions on how to better connect with our members, improve our monthly meetings and mini-professional development offerings, enhance professional development, and enhance community services efforts.

Please take a few minutes and complete the survey by March 6, 2004. Thank you for your input!

Tour of National Cathedral



Member Services is sponsoring a tour of the National Cathedral on Sunday March 7th. We will meet at the west end entrance (Wisconsin Ave & Woodley Rd) by 1:45 PM for a 2:00 PM tour. The official interior tour will last about 45 minutes which should allow ample time for visiting the Cathedral shops and gardens. There should be ample free parking on the streets (North, South and Pilgrim) adjacent to the Cathedral. While there is no charge for the tour a $3 donation is suggested. If you are interested in this activity, please let us know as soon as possible. Send your electronic response or direct any questions to *karl.boettcher@fms.treas.gov* (202.874.6131).

Early Careers Happy Hour Planned for 3/11

On Thursday, March 11th, Early Careers will be holding a Happy Hour at the Capital Hill location of the Capital City Brewery Company, 2 Massachusetts Avenue. The Happy Hour will run from 5 pm until 7 pm. If you are interested in attending or have any questions, please contact the Early Careers Director, Chris McGrath 703.518.6574.

Newsletter Comments or Suggestions?

Do you have any comments or suggestions regarding the newsletter? Do you have an article you'd like to see in print? The deadline for submitting articles to appear in the April 2004 issue is March 15, 2004. Please send your comments and contributions to the newsletter editor, Diane Wright at *diane.wright@ams.com.*

Chapter Meetings, Talk it up and ATTEND!

Board Meetings

Time: 12:00-1:00pm
Location: JFMIP, 1990 K Street, Room 430

Tuesday March 2nd *Tuesday April 6th*
Tuesday May 4th

(Directors, Officers, Members Welcome)

Luncheons/Breakfasts

Date: Thursday, March 11th - Luncheon
Location: Bank of America, 730 15th St. NW
Time: 11:30 – 1:30pm
Speaker: Ms. Jolene Lauria-Sullens, Budget Director, Dept. of Justice; President, Budget Officers Advisory Council
Topic: "Budget and Performance Integration: Challenges and Opportunities"

Date: Thursday, May 13th - Luncheon
Location: Pier 7 Restaurant-Channel Inn, 650 Water St. SW
Time: 11:30-1:30pm
Speaker: Dr. Linda M. Combs, Chief Financial Officer, EPA (invited)
Topic: TBD

Special Events and Member Activities

Event/Activity: Awards Dinner/Reception
Date: Wednesday, April 21st
Location: Pier 7 Restaurant-Channel Inn, 650 Water St. SW
Time: Cash Bar 5:30 pm, Dinner 6:00 pm (Surf & Turf), Speaker 7:00 pm
Speaker: Ms. Sallyanne Harper, Chief of Mission Support/CFO, GAO

Education Events/Conferences

Event/Conference: Achieving FFMIA Compliance
Date: May 4th-5th
Location: George Washington University, Marvin Conference Center, 800 21st Street, NW
Speaker: Sally Thompson (principal author of GAO's recently released report on what is needed to achieve FFMIA accountability)

Event/Conference: National AGA Professional Development Conference
Date: June 27th-30th
Location: Washington
Speaker: "Technology: Powering the Accountability Age", Various Speakers

Washington DC Chapter AGA Board Meeting Minutes from Tuesday February 3, 2004

Fourteen Members of the board participated. The following topics were discussed:

- The Member Survey will be distributed by AGA National. Please participate!
- Remaining luncheons are: March 11 at Bank of America and May 13 at Pier 7.
- April Awards Dinner at Pier 7 on Wednesday, April 21. (Please note change in place and date from past years.)
- There will be a two-day educational conference on May 4th and 5th at The George Washington University's Marvin Center.
- Volunteers are needed for the PDC in June, here in Washington DC.
- The National Leadership Training Workshop is March 6th and 7.th
- Community Service Activities:

  February – Collecting old eyeglasses and cellphones.

  March – participating in the Presents for Patients Project for the troops.

  April – MS Walk and collecting pop tops for Ronald McDonald House.
- Member Services: National Cathedral Tour scheduled for March 7th.
- We need a push for members, as we are currently at 25% of goal for the program year.

The next Director's Meeting will be held at JFMIP on March 6, 2004.

Anyone who wants more information concerning items discussed at the Board meeting please contact Dan Christovich at dchristovich@comdt.uscg.mil or 202.267.1257.

AGA Washington Chapter
Membership Services Events 2003-2004

In an effort to provide our membership with a variety of social activities, Members Services is scheduling the following events for the coming membership year. These events represent some new initiatives and repeats of our most successful prior year's activities. We will again attempt to partner our activities with, local AGA chapters and other professional organizations. Also, watch for our participation in additional partnership activities being planned by other regional AGA chapters and by our own Community Service and Early Careers.

Date	Event	Partnership
March 13, 2004	**Tour of the National Cathedral**	**NVA/PG Chapters**
April, 2004	**Mt. Vernon Tour**	
May 30, 2004	**Wolf Trap Event**	
May/June, 2004	**Attend Baltimore Orioles or Northern Virginia Cannons Baseball Game**	**Baltimore Chapter NVA Chapter Early Careers**
June, 2004	**Golf Tournament**	**ASMC/KPMG**

Additional event information will be provided as the activity draws near and more information becomes available. Some of the activities may be subject to change due to our partnership with the GWSCPA, ASMC and the AGA - NVA, PG and Baltimore chapters. Please check your newsletter, web site or agency liaison for the latest event update. Due to advance notification requirements and space limitations, most activities will have a response cut off date. If you are interested in an activity please let us know as soon as possible. Send your responses or direct any questions to our chapter Member Services Director, Karl Boettcher at karl.boettcher@fms.treas.gov (202.874.6131).

Job Announcements

Job Type	Series	Agency	Announcement Number	Application Close Date	Contact
Chief Accountant	**TS-0510-14/15**	**Federal Housing Finance Board**	**04-01**	**03/19/2004**	**202.408.2808**
Accountant	**SK-0510-13/13**	**Securities and Exchange Commission**	**ESHA-03-060-DP**	**05/17/2004**	**202.942.4150**
Accountant	**PE-510 -07/09/11/12**	**Federal Accountant Standards Advisory Board**	**FASAB-2004-70**	**03/10/2004**	**202.512.6092**
Auditor	**GS-0511-11/13**	**Agency for International Development**	**03-29**	**03/19/2004**	**202.712.4189**
Auditor	**GS-0511-07/11**	**Agency for International Development**	**03-26**	**03/22/2004**	**202.712.4189**
Auditor	**GS-0511-12/13**	**Agency for International Development**	**03-27**	**03/22/2004**	**202.712.4189**
Associate Dir for Financial Improvement	**ES-0510-00/00**	**Office of the Secretary of Defence**	**SES-04:11**	**03/15/2004**	**703.693.8500**
Auditor	**FP-0511-03/03**	**Agency for International Development**	**FS-04-03**	**04/07/2004**	**202.712.4189**

If your organization would like to list job announcements in the newsletter, please send announcement information to diane.wright@ams.com.

Welcome to the Washington DC Chapter's Newest Members

Individual	Employer	Sponsor
Susan Beeson	Urbach Kahn Werlin LLP	
Debra Carey	Department of Interior	William L. Kendig, CGFM
Daniel Carson	Urbach Kahn Werlin LLP	
Gatrie Johnson	Brown and Company	
Curley Knepp	Air Force	
Mark Lilian	Booz Allen Hamilton	
Don Geiger	IRS	
James Hammond	Deloitte Consulting	
Daniel Marella	Office of Personnel Management	
Shingai Mavengere	Ernst & Young	
Susan Miller	Watkins, Meegan, Drury Company, LLC	
Cristi Moffatt-Bejadhar	Booz Allen Hamilton	
Wendy Morris	Pricewaterhouse Coopers	
Aaron Mudry	Department of Homeland Security	Maria Isabel Machicado
Carl Pfitzinger	Federal Farm Credit System Insurance Corp.	
Joseph Poist	Department of Commerce	
Stefanie Pryor	Department of Homeland Security	
Sylvia Rodriguez	Casals and Associates	
Rafael Roman	Pricewaterhouse Coopers	
Tom Schmitz	U.S. Embassy Kinshasa	
Christi-Le Shankel	Booz Allen Hamilton	
Edward Stolle	Securities and Exchange Commission	
Steve Swanson	Veterans Affairs	
Lynda Taskett	Deloitte Touche	
Raymond Vicks	Pricewaterhouse Coopers	
Timothy Vigotsky	Department of Interior	
Dana Weiser	Booz Allen Hamilton	
Michael Wetklow	Department of Homeland Security	

Resolve to Recruit in 2004!

Why Recruit?...You joined AGA for a myriad of reasons

- to keep up-to-date on news and developments in the profession
- to gain access to a variety of inexpensive continuing professional education offerings
- to move forward in your career
- to build a personal network

Whatever your initial reason for joining was, you now know that you are part of a tremendous national network of professionals working to advance government accountability.

We need your help to ensure that the AGA network remains strong and continues to grow to reach all accountability professionals! Do you realize how unique a network AGA is? AGA is the ONLY professional association that boasts a membership across ALL levels of government—local, state and federal. Plus, AGA also has members who work for tribal governments, academic institutions and private sector organizations. This means that there are thousands of thoughts, ideas and solutions right here within the AGA network—as a member you have No. 1 access! And, as our Association strengthens and grows, so do the thoughts, ideas and solutions.

Recruiting new members and retaining current members takes everyone working together. I believe one of our best marketing tools is the positive experience of other members.

That's why it's so important for every member to talk about what they get out of their AGA membership. This can help us widen our scope and aim to reach all accountability professionals at all levels of government.

My challenge to you is to recruit one new member into AGA before the close of the membership year, which is April 30, 2004. I have challenged our AGA national and chapter leaders to recruit three new members each before the close of the membership year. An array of exciting prizes and awards are part of this year's campaign, including AGA Dollars.

Success is up to each and every one of us. And remember, whether you are a longtime member or new to AGA, each of you plays an important part in moving our Association forward.

So what are we asking for from each of you? A little bit of your time, to share with a colleague, a friend or an associate how AGA can work for them too—we're talking about a quick call, a conversation at a meeting, or an e-mail. A little investment in your time will go a long way in terms of helping to strengthen AGA, and ultimately, you.

We know your time is valuable, but in as little as five minutes, you can help a colleague or friend achieve their professional goals by sharing the AGA advantage. We've made it so easy to recruit new members…just pass along the membership application found at *www.agacgfm.org/membership/join/registration.aspx*. Remember to include your name on the application to receive sponsorship credit!

We are offering an array of incentives to award those members who actively participate in recruitment. This year's membership campaign, "Back to Basics, Back to Benefits," has brought back, by popular demand, AGA Dollars. AGA members start earning AGA Dollars after they have recruited two new members—recruit two, receive 10 AGA Dollars. After that, receive five AGA Dollars for every member recruited.

In addition to AGA Dollars, members can work toward these great prizes. If you sponsor three or more new members, you will be entered in a drawing for the grand prize. The top prize is a three-night, four-day stay at a four-star hotel. Airfare and hotel for two are provided (in the Continental United States).

So, resolve to recruit new AGA members in 2004!

Questions? Need Additional Membership Applications? Please call the Customer Satisfaction Center at 1.800.242.7211.

—Jullin Renthrope, CGFM, AGA National President

Lawmakers Plan Bill to Alter GAAP Rules

House Republicans are planning legislation that critics say could erode the independence of the Financial Accounting Standards Board (FASB). Rep. Cliff Stearns, R-FL., says he intends to introduce a bill that would change GAAP to require companies to adopt fair-value methods of accounting for financial assets. Stearns, who chairs the House subcommittee on consumer protection investigating the Freddie Mac accounting scandal, said the hearings had raised concerns over what is known as "mixed-attribute accounting." That standard allows companies to change how they define an asset on their books. In effect, companies can determine whether financial assets are carried at current market price or at historic cost. "Given that Freddie Mac hid billions of dollars in income in a way that complied with GAAP, this subcommittee has a responsibility to look at improving these accounting standards." Lending support to the proposal, House Energy and Commerce chairman W.J. "Billy" Tauzin, R-LA, questioned whether accounting standards were so "complex that virtually anything can be hidden, or they are so complex that no one is smart enough to understand the financial statements." Despite Stearns' plans, Robert Willens, an accounting expert at Lehman Brothers Inc. in New York, said compelling the FASB to revise its standards would not be easy. "You start out with two-and-a-half strikes against you since there are quite a lot of members [of Congress] who don't feel they should get involved in promulgating accounting standards."

—SmartPros. Read more at www.smartpros.com/x42366.xml

In need of CPE? Have you visited AGA's online professional development center? Act now and take advantage of great courses, affordable prices and desktop convenience. Visit *www.agacgfm.org/cpeonline/.*

Your New Year Resume

Like millions of people coast to coast, you have probably resolved to start 2004 with renewed job-search enthusiasm. If it has been a while since you brushed up your old resume, you'll want to begin your job search with a New Year's resume check up.

These five questions will help you focus your resume for even better results in the new year.

1. Has your career objective changed since your last job search?
More specifically, are you attempting to change your industry or profession? If so, your resume requires a new marketing message based on your transferable skills. This will help potential employers see you outside of the context of your current industry or profession.

Remember, a resume is more than just an historical document; it is the print ad of your job-search campaign. For peak effectiveness, your resume should be based on the buying motives of your new target audience. Communicating your transferable skills is an excellent way to tap into employer buying motives.

2. Does your current resume reflect your professional growth—or are still using the same resume format that got you your first job out of college? As you grow professionally, you'll need a resume that reflects your level of professionalism. The more sophisticated "hybrid" format allows you to showcase your best accomplishments based on the strategic "selling points" of your career.

3. Does your resume feature accomplishments from top to bottom?
The best way to capture employer's attention and create a strong first impression is with measurable accomplishments. Accomplishments are most significant when they demonstrate your contribution to an employer's bottom line. If your resume focuses more on what you did than on how well you did it, it's time to rewrite those "features" into "benefits."

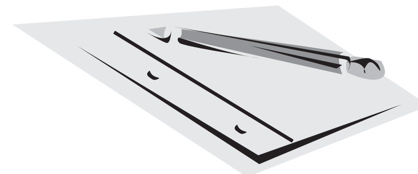
4. Was your last job search prior to 2001?
That may seem like an odd question, but if this is your first entrance into the job market since before 2001, you're in for a shock. The job market of the late '90s was fantastically in favor of job seekers; resumes were less important in attracting employer attention. Today's job market, however, is fiercely competitive, and a polished, professional resume is critical to winning an employer's notice. If your last job search was a "walk in the park," look objectively at your resume. Does it have what it takes to compete against an avalanche of candidate responses or will it likely get lost at the bottom of the resume pile?

5. Most important—are you getting responses from your resume?
Here's the real proof. Your resume has only one job: to get you interviews. If that isn't happening, don't just blame the job market—improve your message. Think of your job search as a professional marketing campaign in a saturated market. The tougher the competition, the more vitally important it is to have a resume with a strong marketing message that sets you above the crowd.

—By Deborah Walker, CCMC, Resume Writer and Career Coach

For more in-depth information on resumes, job-search strategy and interview skills, check out the article archive at www.AlphaAdvantage.com

FFMIA Compliance Reality Check: Test Your Agency FFMIA IQ



Can your agency answer "true" to the following statements?

- Our financial system contains information to prepare auditable annual financial statements on an ongoing basis for day-to-day management of programs and operations.
- We have no problems with reconciliation, including reconciling fund balance with Treasury records.
- Our financial system contains financial information that is timely and accurate. Agency management uses this information to invest resources, reduce costs and oversee programs.
- Our integrated financial system provides automated month and year-end closing of SGL accounts and rollover of SGL account balances.
- Our auditors have given our agency a positive assurance that our system is in substantial compliance with FFMIA.

If you can't answer "true" to all the above statements, come to the AGA-DC and GWSCPA 3rd Annual Conference on "Achieving FFMIA Compliance." Hear from CFOs and other high level financial managers about their efforts in achieving FFMIA compliance by:

- Integrating financial management systems,
- Improving reconciliation procedures,
- Achieving accurate and timely reporting,
- Complying with the SGL,
- Adhering to federal accounting standards, and
- Strengthening security over information systems.

Dates: May 4 and 5, 2004
Time: 8:00 am – 4:30 pm
Location: George Washington University's Cafritz Conference Center

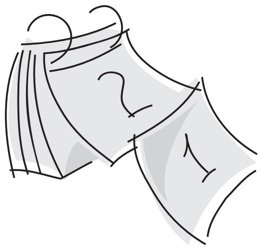
Conference Registration:
AGA-DC and GWSCPA Members:
$300 early registration ($350 late registration – after April 16th)

Nonmembers:
$350 early registration ($400 late registration – after April 16th)

Continuing Education:
15 CPE (The GWSCPA Educational Foundation is providing CPE credit for both GWSCPA and AGA-DC members. The Foundation is a registered CPE sponsor with: DC / MD / NJ #845.)

For more information visit www.agadc.org.

AGA-DC & GWSCPA



3rd Annual Conference

"ACHIEVING FFMIA COMPLIANCE"

May 4-5, 2004 – George Washington University's Cafritz Conference Center
(Inside the Marvin Center, 800 21st Street, NW)

Highlights:

This 2-day conference will address how agencies are achieving compliance with the Federal Financial Management Improvement Act. Come to hear CFOs and other high level financial managers in key roles as they discuss their efforts in achieving FFMIA compliance by:

- Integrating financial management systems
- Strengthening security over information systems
- Improving reconciliation procedures
- Achieving accurate and timely reporting
- Complying with the SGL
- Adhering to federal accounting standards

Conference Information / Registration:

Program times:	**8:00 am until 4:30 pm on both Tuesday and Wednesday**
AGA-DC /GWSCPA members:	**$300 early registration ($350 late registration – after April 16, 2004)**
Non-members:	**$350 early registration fee ($400 late registration – after April 16, 2004**

Continuing Education:

15 hours CPE credit (recommended) – credit offered by GWSCPA Educational Foundation for all participants

Level: Intermediate *Format: Lectures + Question & Answer)*

Who Should Attend:

Government financial management professionals, accounting, audit, and other professionals who deal with government financial management professionals

Why should you attend?

Hands-on • Conveniently located • Support your local organization • Cheap CPE!

For more information: visit www.agadc.org or call Mike Allen @ 571.633.7804

AGA-DC / GWSCPA Co-Sponsored Conference – "Achieving FFMIA Compliance"
Tue / Wed – May 4-5, 2004 Enclosed is my payment in the amount of $___________
I am a member of: __ AGA-DC __ GWSCPA

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Federal Management Grades Start Creeping out of the Red

New provisions on job competitions at federal agencies included in the recently passed fiscal 2004 omnibus measure are not likely to slow agencies' steady march out of the red zone on the competition portion of President Bush's quarterly management scorecard, an administration official said last week. In the first quarter of fiscal 2004, three agencies jumped up a notch on the competitive sourcing section of the Office of Management and Budget's (OMB) traffic-light-style scorecard, where a green light marks the highest level of success. The U.S. Department of Homeland Security, NASA and the Small Business Administration moved from red to yellow ratings, bringing the total number of agencies earning yellow marks for job competition efforts to 14. Less than a year ago, all of the 26 major agencies evaluated by OMB received red lights for their efforts to put federal jobs up for competition with the private sector. Despite heated debates on Capitol Hill and federal employee union attempts to slow competitive sourcing, agencies will likely continue their substantial progress on the initiative, said Clay Johnson, OMB's deputy director for management.

—Amelia Gruber, Government Executive. Read more at www.govexec.com/dailyfed/0104/012904a2.htm

Federal Accounting Corner—Upward and Downward Adjustments Inflation

What are Adjustments?

A decade ago, OMB only required agencies to report the net obligation activity for expired funds. That is, de-obligations, new obligations, expenditures and vendor refunds were all netted together. Then OMB became concerned that agencies were using expired funds for new spending. In order to track this, OMB required that agencies report downward adjustments (de-obligations and vendor refunds) separately from upward adjustments (increases to obligations or expenditures in excess of the obligation). The Standard General Ledger (SGL) was modified to include separate accounts for this type of activity. For example, obligation activity in the current year's appropriation posts to 4801 (Undelivered Orders - Obligations, Unpaid), while obligation decreases in an expired appropriation post to 4871 (Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries) and increases post to 4881 (Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid).

— Simcha Kuritzky, CGFM, CPA. Read more at www.agacgfm.org/publications/agatoday/articles/020904.aspx

SSA 'Gets to Green' in Financial Management and Stays on Top

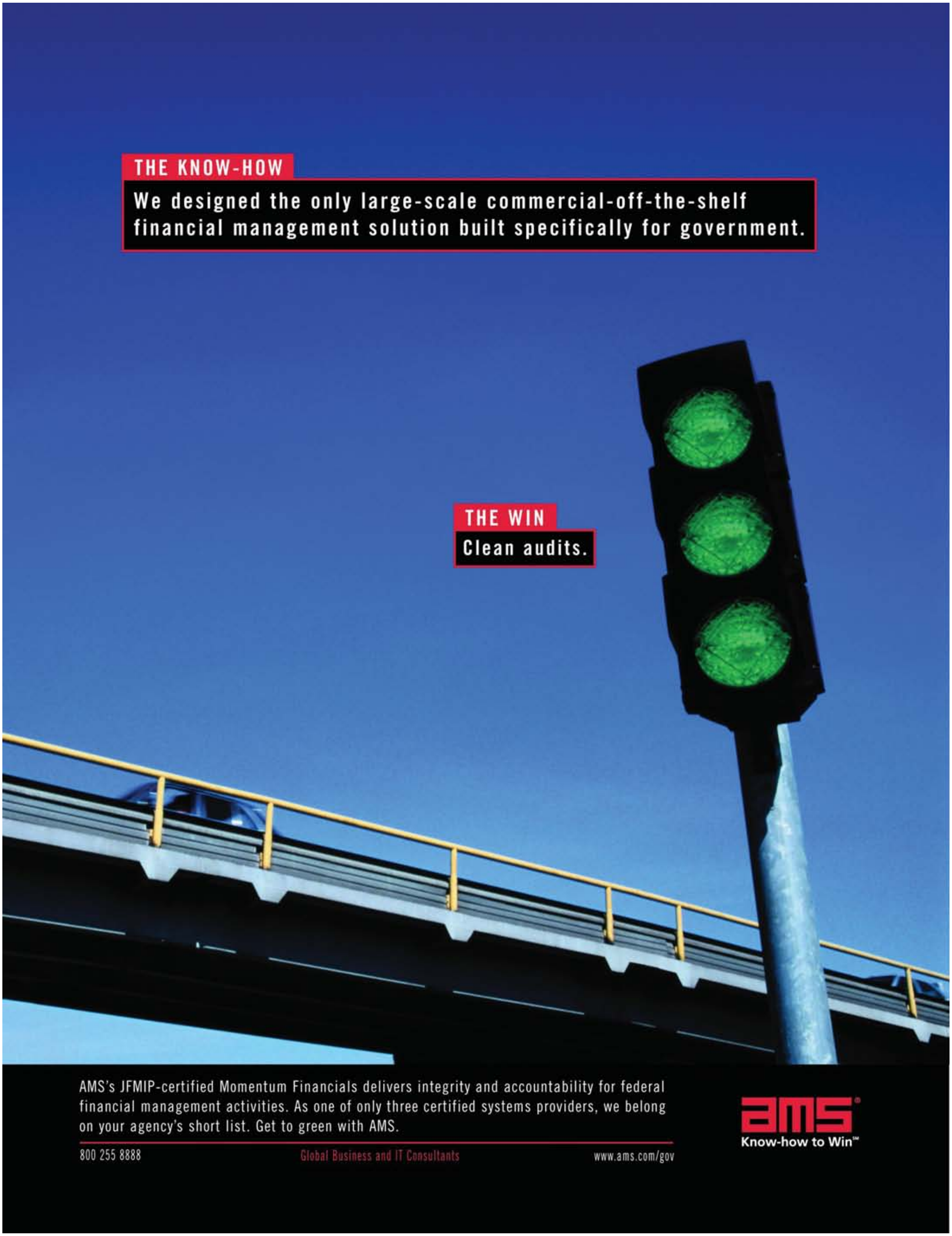
Dale W. Sopper, CGFM, hesitates to describe himself as an old-fashioned manager, but those qualities helped the Social Security Administration (SSA) become a better-managed agency that is more accountable to the people it serves. Sopper, a member of AGA's Baltimore Chapter, has led the agency through a major transformation in its financial management processes that resulted in two important milestones. First, last summer, the agency received a green score on the financial management portion of the President's Management Agenda. Second, SSA met the accelerated reporting deadline for annual reports. The audit of the year-end report was completed 45 days after the end of the 2002 fiscal year, beating the Office of Management and Budget's (OMB) requirement by two years. SSA also achieved this objective for fiscal year 2003.

—Christina Camara, AGA. Read more at www.agacgfm.org/publications/agatoday/articles/012604.aspx

Credentials Make a Huge Difference When it Comes to Earnings

Earning professional credentials can be a very smart move when it comes to building a strong career plan. Not only will certifications make you a more valuable asset to your current employer, they can also result in substantial increases in salary. The most recent Salary Survey from CareerBank.com found that, on average, a professional with some type of professional credential earned $22,814 more every year than a professional without any credentials. The survey found that in the government sector, those with the CGFM credential earned 91 percent more than those without the credential: $87,900 compared to $46,014. Audit professionals with the CIA credential earned 83 percent more than those in the field without the credential: $75,005 compared to $41,042. In the public accounting realm, a professional with a CPA credential earned 67 percent more than a professional without the CPA credential: $65,934 compared to $39,428. Professional certification is often a sign of commitment to the industry, interest in professional growth and a proactive on-the-job attitude. In turn, those qualities translate into higher salaries and stronger advantages when you're on the hunt for a job.

—Robert G. Epstein, CPA, CareerBank.com. Read the entire survey at www.careerbank.com/resource/ssurvey/survey_results.cfm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AGA-DC Chapter Officers and Directors 2003-2004

Officers

President, Robert Reid
Treasury
phone: 202-622-1802
fax: 202-622-0550
robert.reid@do.treas.gov

President Elect, Karen Alderman
Joint Financial Management
Improvement Program
phone: 202-219-0550
karen.alderman@gsa.gov

Past President, Wendy Comes
Federal Accounting Standards
Advisory Board
phone: 202.512.7357
comesw@fasab.gov

Secretary, Dan Christovich
Coast Guard
phone: 202-267-1257
dchristovich@comdt.uscg.mil

Treasurer, Ann Davis
Treasury
phone: 202-622-1028
ann.davis@do.treas.gov

Assistant Treasurer, Marianne Condon
VA
phone: 202-273-9445
marianne.condon@mail.va.gov

Directors/Chairs

Administration, Pat Clark Duncan
Labor
phone: 202-693-6808
clark.patricia@dol.gov

Agency Liaison, Marguerite Nealon
DHS-Customs
phone: 202-927-2971
marguerite.nealon@dhs.gov

Awards, Stu Eisenman
Montg. College
phone: 301-926-9599
stue50@aol.com

Assist. Awards, Vanessa Hester
FDIC
phone: 202-416-7274
vhester@fdic.gov

Directors/Chairs Con't

Assist. Awards, Ron Longo
KPMG
phone: 202-533-4014
rlongo@kpmg.com

CGFM Coordinator, Peter Gilmour
Forest Service
phone: 703-605-4804
pgilmour@fs.fed.us

Community Service, Andy Killgore
CPO-IG
phone: 202-512-0040
akillgore@gpo.gov

Corporate Sponsors, John Cherbini
KPMG
phone: 202.533.4339
jcherbini@kpmg.com

Early Careers, Chris McGrath
National Credit Union Administration
phone: 703-518-6574
cmcgrath@ncua.gov

Assist Dir, Careers, Shingai Mavengere
Ernst & Young
phone: 301-443-1372
shingai.mavengere@ey.com

Education, John Cherbini
KPMG
phone: 202.533.4339
jcherbini@kpmg.com

Assist Dir, Ed, Susan Johnson
LMI
phone: 703-917-7082
ssjohnson@lmi.org

Meetings, Judy Ochs
Treasury
phone: 202-622-2136
judy.ochs@do.treas.gov

Assist Dir, Meetings, Wanda Carrington
Treasury
phone: 202-622-0550
wanda.carrington@do.treas.gov

Member Services, Karl Boettcher
Treasury, FMS
phone: 202-874-6131
karl.boettcher@fms.treas.gov

Director/Chairs Con't

Membership, Eleanor Long
Ernst & Young
202-327-5903
eleanor.long@ey.com

Newsletter Editor, Diane Wright
AMS
phone: 703-227-7325
diane.wright@ams.com

Assistant Editor, Newsletter, Kate Yalowitz
AMS
phone: 703-267-5999 x 989446
kate.yalowitz@ams.com

Production Editor, Newsletter, Wendy Papagjika
Altum
phone: 301-570-6219
wendy.papagjika@altum.com

Programs, Phyllis Hunter
Grant Thornton
phone: 703-837-4447
fax: 703-917-7490
phyllis.hunter@gt.com

Publications, Simcha Kuritzky
AMS
phone : 301-492-5418
simcha.kuritzky@ams.com

Webmaster, Harris Gofstein
Bearingpoint
phone: 202-228-0689
hgofstein@bearingpoint.net

Assist Webmaster, Jim Swartz
FCC
phone: 202-418-1060
jswartz@fcc.gov

Regional Vice Pres, Pat Wensel
Agriculture
phone: 202-720-1175
pwensel@cfo.usda.gov

AGA®
WASHINGTON DC, CHAPTER

Washington Chapter
P.O. Box 423
Washington, DC 20044-0423
(703) 758-4080
www.AGADC.org