



# THE WASHINGTON CONNECTION



WASHINGTON, DC  
CHAPTER

Washington DC Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • 703.758.4080 • January 2001

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### Upcoming Events:

January 25-26, 2001: AGA's 12th Annual Federal Leadership Conference at the Ronald Reagan Building, Washington DC.

January 27-28, 2001: AGA Leadership Training Workshop for RVPs and RVPs-Elect.

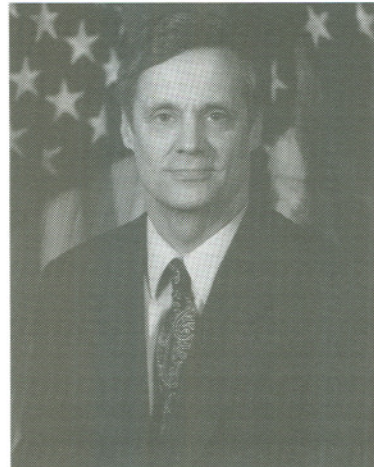
February 8, 2001: Monthly Luncheon meeting featuring Nikki Tinsley, Inspector General of the Environmental Protection Agency at the Grand Hyatt.

February 8, 2001: Monthly CPE session following the monthly luncheon at the Grand Hyatt (GAO will conduct the session on a topic to be announced).

July 2-6, 2001: AGA's 50th Annual Professional Development Conference & Exposition, Boston, MA.

*This newsletter is printed by Balderson's Insti-Prints 3211 Jermantown Road, Fairfax, Virginia 22030-2801, Phone 703.273.0077*

## Luncheon Speaker



*Robert F. Hale, Assistant Secretary of the Air Force for Financial Management and Comptroller, Washington, DC*

Robert F. Hale is assistant secretary of the Air Force for financial management and comptroller, Washington, DC. He is responsible for all comptroller and financial management functions, activities, and operations of the Air Force. He serves as the Air Force chief financial officer responsible for providing financial management and analytical services necessary for the effective and efficient use of Air Force resources.

Mr. Hale served as assistant director for national security at the Congressional Budget Office (CBO) from 1981 to 1994. At the CBO he supervised those responding to congressional requests for analyses of major defense budget issues. Mr. Hale will speak about how AGA and the American Society of Military Comptrollers (ASMC) can sustain momentum.

### Monthly Luncheon and CPE Session Thursday, January 11, 2000

Grand Hyatt Hotel  
1000 H Street, NW (At Metro Center - 11th Street Exit)

11:30 to 12:00	Social
12:00 to 1:10 pm	Luncheon Meeting (1 CPE):
Announcements	
Lunch	
Luncheon Speaker	
1:15 to 4:00 pm	Afternoon Session (3 CPEs):
1:15 to 2:30 pm	CPE Session
2:30 to 2:45 pm	Break
2:45 to 4:00 pm	CPE Session

	Costs:		
Luncheon:	Members	\$19.00	
	Non-members	\$30.00	
Luncheon & Afternoon CPE Session:	Members	\$40.00	
	Non-members	\$50.00	
Afternoon CPE Session Only:	Members	\$30.00	
	Non-members	\$40.00	

For reservations, please call the AGA Washington DC Chapter voice mail line at 703.758.4080 and select option 1. If you prefer, you can register by email to [nderu@ukw.com](mailto:nderu@ukw.com) or you can register at our homepage: [www.agadc.org](http://www.agadc.org). Please forward your name, agency/company, and telephone number.

## President's Message

### AGA Washington, DC Chapter Representatives

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William J. Anderson

*Regional Vice-President-Elect*  
Stuart R. Sklamm



Mike Noble, CGFM, Chapter  
President

### Do Your New Years' Resolutions Include Community Service?

Here we are at the start of a new year (and, some would rightfully argue, a new century and millennium)—another new beginning, if you remember my September column. Most of you are making resolutions like mad: lose weight! exercise more! eat healthier! look for a new job! attend more AGA luncheons! How about doing more community service? In his inaugural address, National President Bill Broadus laid out four goals for AGA, one of which is "...the organization must be involved in community services." We provide many opportunities for Chapter members to participate in a community service activity, but one of the biggest each year is the Volunteer Income Tax Assistance (VITA) Program. This nationwide program is vital to many seniors, students, immigrants, and others in helping them meet their income tax obligations.

To paraphrase a popular song of the season, "This is that time of the year. The tax packages are mailed and soon will be here." No one is overlooked in this seasonal ritual, but many of us need help to complete them. That's where AGA comes in! Anyone can be a VITA volunteer, but AGA members, by virtue of their training and job experiences, are usually good at dealing with numbers and complicated instructions. As a VITA volunteer, you will receive training and be "certified" to help people complete their tax

returns. What kind of people? And does it really help? Following is a story by Kathy J. Beck, an IRS employee, about her experiences as a VITA volunteer.

"The majority of VITA volunteers I work with are retirees from varied occupations, and a benefit in working with VITA is the opportunity to meet and work with some of these amazing individuals. My VITA site coordinator is a very energetic and enthusiastic senior citizen. In addition to coordinating and working at the site three days a week during the filing season, he also volunteers one day a week at a public broadcasting radio station and one day a week running the train at the local science center's railroad display."

"Senior citizens are a large part of our clientele. Many Saturday mornings I arrived at 8:00 am to find eight to ten seniors chatting outside the site, with their own sign-up sheet showing the order of arrivals. These people would often wait for hours for their turn. During this time, they would happily socialize, read, pull out knitting and chuckle over the antics of children waiting with their parents. After a sometimes very long wait, these folks would still be pleasant and appreciative when finally served."

"Numerous clients are repeat customers. These people show up and seem to pick up conversations as though a whole year had not passed since our [last] meeting. In addition to providing their collections of receipts and records, they also share proud grandparent stories and their opinions of today's society with me." [Note: This year's election should make for a lot of opinion sharing!]

"Some of these are memorable characters. For example, an elderly woman who has been caring for her disabled nephew for years, shows up every year with both her records and those of her nephew, who works at odd jobs and lives in a supervised home. Although her life does not appear to be the easiest, she is pleasant and caring and does not seem to realize how special she is. We also have

*(Continued on next page)*

*(President's Message, continued)*

college students and other young wage earners come into our site. A bright spot in a day is to see the twinkle in the eye of a young student when he or she finds out about the education credit."

"My VITA volunteer work has provided me a great deal of personal satisfaction and may hopefully provide a positive influence to my [peers] and promote new volunteers. I strongly encourage my coworkers to volunteer for VITA. You will get more out of it than you put in." [The full version of this story was printed in *Leader's Digest*, an internal IRS publication, Fall 2000.]

So, how about you? Having a hard time accomplishing those New Year's resolutions? You don't have work up a sweat or quit eating to help someone do his or her tax return. Just spend a little time—you'll be glad you did. This might even be classified as one of those "chicken soup for the soul" activities.

For more information on becoming a VITA volunteer, contact Katie Healy, our Chapter Community Outreach Director, at (202) 296-2020 (or e-mail at [healy@ukw.com](mailto:healy@ukw.com))—she'll fix you right up!

**Have You Checked Out Our Website?**

If you haven't checked out the Chapter website, do so at your first opportunity. You will find information on upcoming Chapter events—luncheons, CPE sessions, educational events, and others—and registration forms so you can sign up electronically. The Chapter newsletter, *The Washington Connection*, is posted so you can read it electronically, usually weeks before the paper copy is delivered to your house. Membership applications and CGFM applications are posted. Your Chapter officers, directors and committee chairs are listed as well as agency and company liaisons. Links are also provided to National AGA events like the upcoming Federal Leadership Conference and the PDC in Boston this coming summer. There is a wealth of information at your fingertips—call us up at [www.agadc.org](http://www.agadc.org).

If you have comments, compliments or suggestions for additional items to post on the website, contact our able Webmaster, David Fitz (from KPMG Consulting) via the web address above.

**January Luncheon**

Our January luncheon is on January 11th, the second Thursday of the month. The guest speaker is Mr. Bob Hale, Chief Financial Officer of the United States Air Force. The CPE session following the luncheon is on preparing for the CGFM and CDFM exams. Join Michelle Dunlap from AGA and Louise Wehrle from DOD to learn how you can get your certification. Hope to see you there.

Mike

**Community Service Corner .....**

*by Katie Healy, Community Outreach*

**T**he Washington DC Community Outreach program has had a very active fall. Over the past few months, Chapter members have participated in the ALS Walk, and have contributed (through volunteering and monetary donations) to the Central Union Mission, Project Harvest, American Heart Association events as well as the Marine Corps annual Toys for Tots program.

As a new year begins, it is time for members to consider assisting fellow DC citizens through the VITA program. The Chapter is currently contacting local libraries to determine where the greatest need for AGA members exists. If you are interested in assisting with this very important program, please contact Katie Healy at (202) 296-2020 ext. 138.

**January CPE Session .....**

**T**o establish a standard of excellence for professional managers, both AGA and the American Society of Military Comptrollers (ASMC) developed professional certifications. At the January CPE session you will learn the specifics of each certification (AGA's Certified Government Financial Manager certification and ASMC's Certified Defense Financial Manager certification). You will learn:

- Who can qualify.
- What you need to know.
- How to prepare for the exam.
- What are the benefits of being certified.

Louise Wehrle, formerly of AGA National and currently working with ASMC, will present the core competencies of each module. Attend this session and verify that holding the CGFM and/or CDFM designation establishes you in the upper echelon of financial managers.

For the latest list of agency liaisons, visit the Washington DC Chapter web site at [www.agadc.org/liaisons](http://www.agadc.org/liaisons)

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## Slate of AGA National Officers for Program Year 2001/2002

<b>National President Designate:</b>	William J. Anderson, CGFM, Washington, DC Chapter		
<b>National Treasurer-Elect Designate:</b>	Richard O. Bunce, CGFM, Richmond Chapter		
<b>Senior Vice Presidents – Non Presidential Appointed:</b>	1 year term - Jeffrey S. Hart, CGFM, Denver Chapter 3 year term - Barbara B. Gladfelter, CGFM, Sacramento Chapter		
<b>Senior Vice President for Regional Services – Section II:</b>	William A. Morehead, CGFM, Jackson Chapter		
<b>RVPS-Elects Designate:</b>			
<b>Section I</b>	New England	Robert J. Harper, CGFM	Maine Chapter
	Northcentral	William S. Frederics, CGFM	Quad Cities Chapter
	Northeastern	Vacant	
	Ohio-Michigan	Marni Hall, CGFM	Central Ohio Chapter
<b>Section II</b>	Mid-Western	Kenneth Myers, CGFM	Kansas City Chapter
	South Central	Vacant	
	Southeastern	Robert M. Crawl, CGFM	Atlanta Chapter
<b>Section III</b>	Northern California	Katherine Thompson, CGFM	Sacramento Chapter
	Northwestern	Vacant	
	Pacific Rim	Herminia Dierking, CGFM	Guam
	Rocky Mountain	Lee Miller	Idaho Centennial
	Southern California	David J. Ball, CGFM	San Diego Chapter
	Southwestern	David G. Barrett, CGFM	New Mexico Chapter
	Texas-Oklahoma	Gene R. Bauer, CGFM	Houston Chapter
<b>Section IV</b>	Capital	Jack W. Hufnagle, CGFM	Northern VA Chapter
	Mid-Atlantic	Kathleen A. O'Donnell, CGFM	Central PA Chapter

# Membership

by Bob Buchanan, Director of Membership

Please welcome the following people who have joined our Chapter as new members this program year. We are delighted to have all these folks among our ranks and we thank the members who sponsored them as well.

**New Member**

Daniel C. Address (E)  
 Frederick T. Alt, CPA  
 Lisa K. Arcure  
 Gregory A. Armstrong, CPA  
 Thomas J. Arnsperger  
 William J. Bader  
 Seth Baldwin, CGFM  
 Scott J. Barber (E)  
 Michele Bassett  
 Holly Benson (E)  
 Alicia Taylor Brown  
 William P. Campbell  
 Steven C. Campbell  
 Darryl M. Carter (E)  
 Gerald Clapham, CPA  
 Joel Comer, (E)  
 Marianne S. Condon  
 Randal Cook  
 Vivian L. Cooper  
 DeLacy Cox, CGFM, CPA  
 Paul C. Curtis, CPA  
 Michelle R. Curtis  
 Keith Dalton  
 Earnest L. Daniel (E)  
 Orus W. Dearman, III (E)  
 Lori L. Dickson (E)  
 Joseph G. Dodd, CPA  
 Michael J. Dorsett  
 Shana M. Dowle (E)  
 Lori Eason  
 Randall Eckhardt, CPA  
 Mattie E. D. English, CGFM (V)  
 Courtney Filer (E)  
 Christine Flanagan, CPA  
 Peter J. Frank, CPA (E)  
 Juanita M. Galbreath  
 Eveka Ketchena Galvan-Mitchell (E)  
 Camille J. Gardner (S)  
 Maurice J. Gibbs  
 Charles S. Glenn  
 Harris S. Gofstein (S)  
 Todd W. Grams  
 Victoria Marial Grant (E)  
 Colleen Grant (E)  
 Willard L. Grizzard  
 Earl Charles Hadlock  
 Timothy C. Halsey  
 Giovanni L. Hargraves Smith  
 John E. Hartwig  
 Steven M. Helmrich  
 Patricia A. Higgs  
 Robert B. Hines  
 Henry Lee Hopson  
 David Horcasitas (E)  
 Davina E. Howard (E)  
 John William Hurt CGFM  
 Barbara W. Hutto, CPA  
 Tamara S. Jackson  
 Shirley A. Jeanes  
 Norbert D. Juelich, CGFM  
 Sherry Ann Kaschak

**Sponsor**

Catherine A. Nelson, CGFM  
  
 Michael W. Noble, CGFM  
 Edward F. Kearney, CGFM  
  
 Eva J. Williams, CGFM  
  
 Jennifer Fitzmaurice  
 Bonnie N. Randolph, CGFM  
 Roland W. Cyr, CGFM  
 Stacy B. Riggs, CGFM  
  
 Michael D. Agdanowski  
  
 George D. Tzamaras  
  
 Michael D. Agdanowski  
  
 Eric R. Gibson, CGFM  
 Vladimir Mazelev  
  
 Eva J. Williams, CGFM  
  
 Thomas F. Mundell, CGFM  
 John E. Carson, CGFM  
  
 Charles W. Worthy  
 Roland W. Cyr, CGFM

Ray S. Katzaman  
 Michael C. Kirk (E)  
 Dennis P. Kocur  
 Ben Lesser (E)  
 Sharon A. Loftin (S)  
 Becky A. Lonneman  
 William O. Marks  
 Christopher E. Martin (E)  
 Vladimir Mazelev (S)  
 Stephen J. McGibbon, CPA, CIA, CISA  
 Julie Merryman (E)  
 Frank Murphy  
 Robin T. Myaing, CPA, CGFM  
 Alice H.B. Nguyen (S)  
 George H. Orrell  
 Shari L. Palumbo, CPA (E)  
 Janice Parks (E)  
 Mary D. Patten (E)  
 Stanley J. Pawlowski, CISA  
 Chris S. Peratino  
 Anthony F. Pompa  
 Gregory Rehak  
 Renee M. Rehovich  
 Joel C. Renik  
 Patricia N. Robinson  
 Ronald W. Robinson (E)  
 Gail L. Rogers (S)  
 Lourde Romain-Prue  
 Beverly Rzepka, CPA  
 Alice A. Sabatini  
 Harold Sadler, CGFM  
 Robert W. Salthouse  
 Cindy M. Scharf, CPA (E)  
 Annmarie Schumacher, CIA  
 Barbara Anne Semiatin  
 Kimberly Shanahan, CPA  
 Robert F. Sheahan  
 Kimberly Nichole Simmons (E)  
 Jerry A. Stanley, CPA  
 Joyce Starks  
 Dorothy Sugiyama  
 Olga J. Sylvia (E)  
 Dalton R. Tart  
 Roya Tavakoli  
 Robert J. Taylor, CGFM  
 Patricia Brooks Taylor  
 Jason Teller (E)  
 Kathy J. Temple  
 Tiong Hien The, CPA  
 Mychal Thomas  
 Tyndall L. Traversa, CGFM  
 Kathleen M. Turco  
 Hollace Twining  
 Amy Vandenburg  
 Shivendra Verma (E)  
 Jose A. Villar (E)  
 Marie A. Watson (E)  
 Jimmy Wayne White (S)  
 Rosa O. Whitted (V)  
 Linda Wilkinson  
 Louis H. Williams  
 Freddie E. Williams  
 Teresa V. Wright(S)  
 Margaret T. Wrightson

Michael W. Noble, CGFM  
 Luther N. Bragg, CGFM  
 Roland W. Cyr, CGFM  
  
 Spencer Sakai, CGFM  
  
 Jolene W. Romanyshyn, CGFM  
  
 Karl L. Boettcher, CGFM  
 Victor J. Kinnunen, CGFM  
  
 Roland W. Cyr, CGFM  
 J. Russell Cherry, CGFM  
  
 Eva J. Williams, CGFM  
 Wendy M. Lewis  
 L. Lisa Hughes, CGFM  
  
 David A. Fitz, CGFM  
  
 Mr. Jay S. Miller  
  
 Doris A. Chew, CGFM  
  
 Clarissa A. Kuennen, CGFM  
  
 Carol Madison Israel, CGFM  
 Michael W. Noble, CGFM  
  
 Michael W. Noble, CGFM  
  
 Wendy M. Lewis  
 Charles W. Worthy

All are Full members except as noted: (E) Early Career, (S) Special Early Career (V) Vision Organizational Member.

## Inside the Black Box: Being Prescient .....

by Simcha Kuritzky, CGFM, CPA

Accounting is a means of reporting financial information. There are two necessary characteristics of accounting reports that are often in conflict: timeliness and accuracy. If we have enough time to research every issue, we can be accurate, but because time is limited, so is accuracy.

### Obligation Versus Expenditure

Another conflict, unique to governmental accounting, is budget versus proprietary. For decades, accounting controls followed the budget and little thought was given to proprietary accounts. With the new emphasis on performance measurement, it is vital that costs be calculated properly. In the old days, there was little perceived difference between an obligation and an expenditure: both were spent funds, no longer available for use. The Statement of Budgetary Resources reflects this, adding the two together when calculating obligations incurred and adjustments. However, an expenditure generates cost data, while an obligation does not, so these two are as different as night and day for the Balance Sheet, Net Cost Statement, and performance measures.

All this makes accruals of obligations increasingly important. An undelivered order should remain an obligation only if the goods or services ordered have not been delivered and accepted, and only if there will be a future delivery in the amount obligated. Accruing the wrong amount will create a timing difference, making it difficult to compare net costs across years, and possibly misstating cost measures. Deobligating too much could lead to deficiencies if the agency is permitted to reprogram or reobligate funds. Keeping invalid obligations on the books could impede the agency mission.

### If Only I'd Known...

Auditors often look at what actually occurred after year end, and compare that to what the agency anticipated in the financial statements. One test commonly used is to compare the amount of disbursements for the first quarter of the subsequent fiscal year to how much had been accrued. If the two are reasonably close, that gives the auditors greater confidence in the agency's assertions. However, if there are significant differences, is the auditor justified in reporting an audit exception? To what extent is an agency expected to be prescient?

One approach to this problem is to use hindsight rather than foresight. If the auditor bases his judgement of the reasonable-

ness of the obligation balance on future activity, then the statement preparer can just wait until the first quarter is over, and post the accruals based on what actually happened. If an expenditure was made, accrue it in the old year. If an order was increased or decreased, move the change to the old year. While this philosophy sounds simple enough, it can cause some strange problems.

For example, there are refunds. If an order was fully expended (had a zero balance) on September 30, and a refund was received in November (with no corresponding increase to obligations), accruing the refund would reduce the obligation balance (just like accruing a subsequent expenditure in excess of the obligation would increase the obligation). The result is a September 30 debit balance.

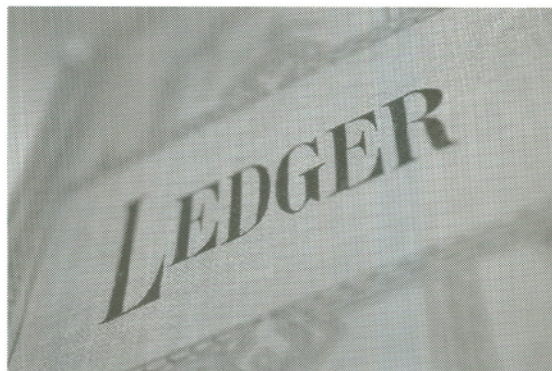
Then there are user errors. Suppose an order is deemed to be in excess of what is needed by one purchaser, but is accrued by another. The first purchaser cancels the order in the new year, the second records an accrual in the old year (this assumes the accrual only

posts to the journal and does not update the order status). When the cancellation is pulled back to the old year, the result is a September 30 debit balance.

Another potential error starts with an obligation that is open on September 30, and a payment is made in early November, with an October acceptance date. There is something wrong with the payment, and it is canceled, but the user backdates the cancellation to September by accident. Since the cancellation is in the old year reestablishing the obligation, the obligation is doubled, and since the payment was made in the new year with a new year acceptance date, it is not pulled back. In this case the result is a September 30 credit balance that is twice what it should be.

All this shows is that even using future information cannot guarantee good results. The timeliness issue becomes even more important, since the accrual process takes place months after the fiscal year is over, and yet it is at least as prone to error or miscalculation as the decisions to accrue or deobligate that are made at year end, before future activity can be taken into account.

All content is the opinion of the author, and does not represent the AGA. Comments, suggestions, and critiques are welcome. Send them to [Simcha\\_Kuritzky@ams.com](mailto:Simcha_Kuritzky@ams.com).



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OFFICERS

President, Michael W. Noble, CGFM

Treasury/IRS (202) 622-8216

Email: mike.noble@irs.gov

President-Elect, Janet McBride, CGFM

JFMIP (202) 219-0534

Email: janet.mcbride@gsa.gov

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USDA/Forest Service (202) 205-1784

Email: vgoerl@fs.fed.us

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USAID (202) 712-1972

Email: cameron@usaid.gov

Treasurer, Chad Davis, CGFM

EDS E Strategy (703) 742-2578

Email: chad.davis@eds.com

Assistant Treasurer, Sue Lazich

Software Performance Systems, Inc. (703) 797-7834

Email: slazich@gosps.com

Assistant Secretary/Web Master, David A. Fitz, CGFM, CPA

KPMG Consulting, LLC (703) 615-9026

Email: dfitz@kpmg.com

DIRECTORS

Administration, Germaine P. Rowley, CGFM

Treasury/Customs (202) 927-0451

Email: germaine.p.rowley@customs.treas.gov

Agency Liaison, Jolene Romanyshyn, CGFM

GSA (202) 501-1084

Email: jolene.romanyshyn@gsa.gov

Awards, Douglas M. Gandy

Transportation/FTA (202) 366-0989

Email: douglas.gandy@fta.dot.gov

Budget & Finance, Margaret L. (Lucy) Lomax, CGFM

FASAB (202) 512-7359

Email: lomaxm.fasab@gao.gov

Community Outreach, Kathryn Healy, CPA

Urbach Kahn & Werlin Advisors, Inc. (202) 296-2020

Email: healy@ukw.com

Education, Karen Holmcrans, CGFM, CPA

Andersen Consulting (703) 947-1847

Email: karen.j.holmcrans@ac.com

Membership, Robert L. Buchanan, Jr., CGFM

Anteon Corporation (703) 246-0298

Email: rbuchanan@anteon.com

Monthly Programs, Phyllis Hunter

Grant Thornton (703) 847-7651

Email: phunter@gt.com

Partnership Liaison, Karl Boettcher, CGFM

Treasury/FMS (202) 874-3611

Email: karl.boettcher@fms.treas.gov

Prof. Services/Research, Simcha L. Kuritzky, CGFM

American Management Systems, Inc. (703) 227-5796

Email: simcha\_kuritzky@amsinc.com

Publications/Newsletter Editor, Michael D. Sciortino, CPA

Interior (703) 648-7251

Email: michael\_d\_sciortino@nbc.gov

Assistant Newsletter Editor, Warren J. Cottingham, CGFM

DOT/U.S. Coast Guard (202) 267-0680

Email: wcottingham@comdt.uscg.mil

NATIONAL REPRESENTATIVES

Section Representative, Paul W. Bognaski, CGFM

HUD (202) 708-4932 ext. 3262

Email: paul\_w\_bognaski@hud.gov

Capital Region Vice-President, William J. Anderson, CGFM

GAO (202) 512-9319

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