

# The Washington Connection

ASSOCIATION OF GOVERNMENT ACCOUNTANTS  
WASHINGTON D.C. CHAPTER



Issue 09 • May 2012

MAY



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## LUNCHEON SERIES

### Luncheon Speaker: Wendy M. Payne

#### Federal Accounting Standards Advisory Board (FASAB)

Executive Director  
"What's up with the Reporting Model?"

Tuesday, May 8, 2012  
11:30 am - 1:30 pm • Clyde's of Gallery Place



Read Bio

### Looking For Ways to Get Involved With the DC AGA Chapter?

The AGA DC Mentorship Committee is seeking energetic volunteers interested in helping to improve the Mentorship Program. Last year we conducted a survey of our members to obtain their expectations. Today, we have planned several activities in response to improving our program. We are seeking volunteers interested in helping to continue to improve the Mentorship Program.

If you are interested in becoming a dynamic member of a great Chapter, please contact Kesha Pendergrast ([Pendergrast\\_kesha@pendergrastconsulting.com](mailto:Pendergrast_kesha@pendergrastconsulting.com)).

### Save The Date

11th Annual AGA-DC/ GWSCPA  
Education Conference  
May 15 & May 16, 2012

Ronald Reagan Building and  
International Trade Center (Pavilion Ballroom)  
1300 Pennsylvania Ave, NW, Washington, DC

Check the link below for updated information:  
[http://www.agadc.org/page.php?name=annual\\_conference](http://www.agadc.org/page.php?name=annual_conference)

*"Good leadership consists of showing average people how to do the work of superior people."*

- John D. Rockefeller

Click here to sign up to get newsletter and meeting notices automatically e-mailed <http://agadc.org/mlistsubscribe.php>

# President's Message



by Terry Bowie

Welcome to this month's DC Chapter newsletter. A special thanks to Mr. Mark Easton, the Deputy Chief Financial Officer of the Department of Defense for his insightful presentation on "Financial Improvement and Audit Readiness and Where it Fits in the DoD Financial Management Strategy" at our April educational luncheon. Mr. Easton's presentation was informative as he moves the Department of Defense toward auditability. He and others face a major task given the size and complexity of DoD in meeting CFO Act requirements. The Financial Community should welcome the opportunity to assist DoD in its quest.

I also would like to welcome Ms. Wendy Payne as the featured guest speaker at our upcoming May luncheon. Ms. Wendy M. Payne is the Executive Director of the Federal Accounting Standards Advisory Board (FASAB). As Executive Director, Ms. Payne manages the research staff supporting Board deliberations. She is a Certified Public Accountant and a Certified Government Financial Manager. Ms. Payne's topic for our May luncheon is, "What's up with the Reporting model?"

It is of special note that with the passage of the CFO Act of 1990, the Secretary of the Treasury, the Director of the Office of Management and Budget OMB, and the Comptroller General established the FASAB to develop the "applicable accounting principles" for the newly-required financial statements. The FASAB Board's Steering Committee, comprised of the Chairperson and the Board members from Treasury, OMB, and GAO, is responsible for administrative matters. Both Board and Steering Committee meetings are open to the public, with notice of meeting times and locations published in the Federal Register and at [www.fasab.gov](http://www.fasab.gov). Nearly ten years later in 1999, an AICPA task force, after reviewing the Board's policies and procedures to determine conformance with AICPA's criteria, promulgated FASAB to establish GAAP for the federal entities within the United States. Ms. Payne has been instrumental to the federal community in understanding and applying applicable standards. Without her and her staff, agencies could not have made the advancements to auditability.

The May 15th-16th AGA DC /GWSCPA 2012 educational training sessions, "Tackling Financial Management Challenges in Extraordinary Times" will feature representatives from the FASAB, OMB and Treasury who have the primary responsibility for federal accounting standards. So sign up with colleagues and friends. More information can be found in this month's newsletter or on the DC Chapter's website.

Lastly, often there is a tendency to look for low-hanging fruit as an agency works to implement audit-related recommendations. I suggest taking the approach based on risk. In other words, determine, using a risk matrix, which recommendation will be addressed first. Your goal is to minimize risk to the organization and/or program. In this environment of scarce resources, it is important to focus on the big rocks in the jar first, then the sand surrounding it.

'Till next month.

*Terry Bowie*

Terry Bowie  
President

Washington DC Chapter



## Note From the Editor



by **Jorge Asef-Sargent,**  
**Editor**

Welcome to the May edition of the Washington Connection! In this month's edition of the newsletter we have information on the following activities:

- Introduction of AGA DC Chapter Future Officers.
- The 11th Annual AGA-DC Chapter / GWSCPA Educational Conference on May 15 and 16, 2012 at the Ronald Reagan Building and International Trade Center in Washington, DC.
- We also have a technical article on "Automating Allowance for Doubtful Accounts" in our Inside the Black Box, by Simcha Kuritzky.

This newsletter is only made possible because of the contribution of articles from the chapter's members. Thank you for all who submitted articles—these articles reflected the depth of knowledge and experience in this group, and the newsletter team is fortunate enough to review and publish these articles. We hope that you enjoy the newsletter and find it helpful for keeping up to date on events in the chapter and in AGA. Our team strives to produce a high-quality newsletter notifying AGA D.C. members of Chapter and National events and services. And, if you are not already a member, we encourage you to join the AGA D.C. Chapter and enjoy the many benefits it offers, in particular the high quality luncheon series, learning opportunities, and conferences.

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see printed? Have you developed a time-saving process or procedure on the job? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state,

and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on roll-outs of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission. Your articles, comments, and ideas are what make this newsletter go and we welcome all input!

Sincerely,

*Jorge Asef-Sargent*

Jorge Asef-Sargent, CPA, CGFM  
AGA D.C. Chapter Newsletter Editor

## Newsletter Team

*Jorge Asef-Sargent, Editor*

*Deborah Khavkin, Assistant Editor*

*Erwin Solbach, Graphics*



## AGA DC Chapter Future Officers are “On Deck”

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Eileen Parlow, DC Chapter President-Elect, has been diligently shadowing Terry Bowie during the current program year. Eileen is looking forward to an exciting year working with the DC Chapter’s outstanding chapter directors and teams. Eileen’s term as DC Chapter President will begin on July 1, 2012.

Jim Dalkin was approved by the DC Chapter Executive Committee at a recent CEC meeting as the next DC Chapter President-Elect and looks forward to his term, which will begin on July 1, 2013.

### Save the Date:

Eileen and Jim look forward to seeing you at the Saturday, June 9th DC Chapter Awards Gala. Below are bios for Eileen and Jim.



### Eileen W. Parlow

Ms. Parlow is an Assistant Director with the FASAB. She came to FASAB in February 2004 from the Office of the Under Secretary of Defense (Comptroller), where she had the lead responsibility for implementing the U.S. Government Standard General Ledger, credit reform accounting, and the OMB’s Business Rules for Intragovernmental Transactions. She has worked for over fifteen years resolving Federal government-wide accounting and reporting policy issues at the Department of Defense, the U.S. Department of Education, and the FASAB, often serving on the U.S. Standard General Ledger Board and numerous other government-wide working groups. At the U.S. Department of Education, she was responsible for budgetary reporting and audited financial statements for the Direct Student Loan Program. Prior to her Federal career, Ms. Parlow’s experience included non-profit accounting, private sector financial statements, and four years as the Comptroller for the U.S. operations of the London Times.

In addition to a Summa Cum Laude Bachelor of Science degree in Accounting from Southeastern University, Ms. Parlow holds a Bachelor of Arts degree with departmental honors in Psychology from St. Joseph’s College in Brooklyn, NY, and a Master’s degree in Theological Studies from Harvard University. Ms. Parlow received an Elijah Watt Sells Certificate With High Distinction from the AICPA for her performance on the November 1993 Unified Certified Public Accountant Examination, and she was recognized by the Virginia Society of Certified Public Accountants for achieving the highest score in Virginia. She is a Certified Public Accountant licensed in the Commonwealth of Virginia and a Certified Government Financial Manager.

## ...Future Officers are “On Deck” (cont’d)

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### **James R. Dalkin**

Mr. Dalkin is a Director in the Financial Management and Assurance Team with the U.S. Government Accountability Office (GAO). He also serves as a member of the AICPA’s Auditing Standards Board and as an observer on the COSO Advisory Board.

Mr. Dalkin has responsibility for directing GAO’s work to develop and maintain government auditing standards (the Yellow Book); internal control standards for the federal government (the Green Book); and GAO’s work with the accounting and auditing profession. He is also responsible for the audits of the Securities Exchange Commission and the Statements of Social Insurance included in the consolidated financial report of the United States. Prior to joining the GAO, Mr. Dalkin served at a global firm and audited a wide range of organizations ranging from commercial health care entities to governmental agencies.

Mr. Dalkin is a frequent speaker at national auditing conferences for AICPA and other professional organizations. He has also authored articles for publications including the Journal of Accountancy. He has contributed to the profession through his involvement with the AICPA Task Force on Restricted Use Reports and chairs the International Disclosures Task Force. Mr. Dalkin serves as an adjunct accounting faculty at Georgetown University. Mr. Dalkin has a Master’s Degree in Business Administration from the George Washington University and a Bachelor of Science in Accounting from the University of Virginia.

# Sponsor Thank You's

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## AGADC Sponsors Diamond Contributors



**savantage solutions**



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## AGADC Sponsors Platinum Contributors



# Welcome, New Members!

## MEMBERS NEW TO AGA DC

*Stephanie A. Ajello*

*Alesha Bellinger*

*Eric Bime, CGFM*

*Ms. Wendy Bland*

*Kathleen Brewster*

*Cherita M. Carey*

*David S. Ehrlich*

*Brent Fountain*

*Kerri S. Garbus*

*Andrea H. Hicks*

*Nancie Kebioh-Gray*

*Min Ji Kim*

*Jennifer Kuk*

*Angela Niccole Lower*

*David Roland Lynch*

*Saira Malik*

*Marcal Matthews*

*Cerena V. Mitchell*

*Shana Morris*

*Myrian Myer*

*John O'Fallon*

*Deloitte & Touche LLP*

*Nuclear Regulatory Commission*

*Kforce*

*AMS*

*Smithsonian Institution*

*Dept of the Treasury*

*Phase One Consulting Group*

*Deloitte & Touche LLP*

*Kearney and Co*

*IRS*

*Dept of Education*

*Dept of Homeland Security*

*Nuclear Regulatory Commission*

*US Dept of State*

*US Coast Guard*

*Grant Thornton LLP*

*US Coast Guard*

*Ernst & Young LLP*

*Eskridge Research Corp*

*Dept of Labor*

*NASA*

# Welcome, New Members!

## MEMBERS NEW TO AGA DC

<i>Ellen S. Pfeiffer</i>	<i>Dept of Homeland Security</i>
<i>Brian S. Pritchard</i>	<i>Dept of Justice</i>
<i>Vimarie L. Rivera</i>	<i>Library of Congress</i>
<i>Keri Schlosser</i>	<i>FDA</i>
<i>Sri Sekar</i>	<i>Ernst &amp; Young LLP</i>
<i>Jeremy Sigel</i>	<i>EPA</i>
<i>Bertha Rebecca Smith</i>	<i>NASA</i>
<i>Elizabeth A. Sodipo</i>	<i>Dept of Defense</i>
<i>N. Leigh Sue</i>	<i>FEMA</i>
<i>Helen Tierney</i>	<i>Dept of Veterans Affairs</i>
<i>Edward Michael Vogt</i>	<i>Dept of Homeland Security</i>
<i>Ryan Warner</i>	<i>ClearView Consulting LLC</i>
<i>McCoy Williams, Jr.</i>	<i>Williams, Adley and Co LLP</i>



## Request for Newsletter Submissions, Comments, or Suggestions

Do you have any comments or suggestions regarding the newsletter? Do you have an article you would like to see in print? Have you traveled to any interesting locations? The Washington Connection requests that you submit any and all items of interest to our federal, state, and local members including: reviews of recently published books related to financial management; unique travel experiences or assignments; lessons learned on rollouts of new systems; appointments or promotions; employment opportunities; and noteworthy accomplishments by our members. We also welcome digital photos that accompany your submission.

The deadline for submitting articles to appear in the **June 2012** issue is **May 20, 2012**. Please send your comments and contributions to **Jorge Asef-Sargent** and **Deborah Khavkin**, the newsletter editors for the 2011-2012 program year, at [jasef-sargent@kpmg.com](mailto:jasef-sargent@kpmg.com) and [dkhavkin@kpmg.com](mailto:dkhavkin@kpmg.com).



**THANK YOU**  
*For Your Support*

AGADC



**Grant Thornton**

# CGFM News and Upcoming Events



**By Karl Payne and Leon Fleischer**

Greetings! Leon and I have been very busy providing a wealth of CGFM opportunities to our membership. And, we are excited to highlight the following CGFM opportunities and accomplishments. As always, if you have questions or interest in CGFM please feel free to contact Leon or myself at [kpayne@kpmg.com](mailto:kpayne@kpmg.com) and [fleischerl@sec.gov](mailto:fleischerl@sec.gov).



## New CGFM Scholarship Program

In an effort to provide new programs and opportunities to help our members achieve their CGFM certification goals, the DC Chapter in February established a CGFM Scholarship Program for the first time. This program allows recipients of the scholarship to be reimbursed for the full purchase cost of their exams, once they have passed all three required exams. We are hoping to hear from our scholarship recipients good news that they have passed the exams! Additionally, there will be a 2nd upcoming opportunity featuring an essay contest (on subject of why do you want to be a CGFM and how will it benefit you) in which the winners will receive free training study guides. There will be further information regarding this essay contest sent out in soon – please be on the lookout for this.

## Raffle Winners

At the April 18th luncheon, we raffled off two sets of CGFM study guides. Congratulations to the winners and we hope these guides will be helpful in preparing for the exams! We also plan on raffling two more sets at the May luncheon-please be on the lookout. Furthermore, at the May AGA-DC Conference, we plan on raffling vouchers for taking parts of the CGFM exam! These examples are ways we are trying to provide CGFM opportunities to help our members obtain their CGFM goals.

## Congratulations!

Congratulations to LaTaunya Howard on receiving the Volunteer of the Year Award on April 19th at the Washington, DC area's Servathon 2012, the largest annual service project for HandsOn Greater DC Cares, a part of a network of 900 non-profits serving the Washington, DC area for the past 23 years. We commend her for her enthusiasm and volunteer spirit!



LaTaunya Howard received the HandsOn Greater DC Volunteer of the Year award.  
Photo Credit: Tanya Hutchins

## CGFM News and Upcoming Events (cont'd)

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### **Proudly Display your CGFM Designation at Chapter Luncheons**

Do you attend the DC Chapter's monthly luncheons? I hope you do – it is a terrific opportunity to network, socialize, hear interesting speakers and gain CPE's. And, when you pick up your name tag at the luncheon registration table, make sure to let the attendant know that you are a CGFM and they will give you a CGFM sticker. Proudly display it on your name tag, and let all of your colleagues know that you have attained a highly valued and recognized certification of your professionalism and competence.

### **AGA's CGFM Website – It's a Great Place for Information**

Have you visited the CGFM Certification Directory on the AGA national website? If not, make sure to check it out at [www.agacgfm.org/cgfm](http://www.agacgfm.org/cgfm). You will find a wealth of valuable information that will help you along your path to attaining certification. Just some of the topics you will find covered on the website are: Why Earn the CGFM, Where Do I Start, What Do Exams Cover, How Do I Prepare, How Do I Purchase Exams, and How Do I Maintain a CGFM. And, of course, Leon and I are available at a Chapter level to answer any of your questions or concerns. Please feel free to reach out anytime.



## Community Service

April is Autism Awareness Month. The DC Autism Parents (DCAP) was chosen by the Washington DC Chapter of the Association of Government Accountants (AGA) as our community service project for the month of April. The mission of DCAP is to improve the lives of all affected by autism in the Washington, DC Metropolitan area through advocacy, education, support, services, and research in order to promote community inclusion and awareness. The organization was created by parents of children with autism for parents of children with autism.

Autism Spectrum Disorder (ASD) is a complex developmental disability that typically appears during the first three years of life and is the result of a neurological disorder that affects the normal functioning of the brain, impacting development in the areas of social interaction and communication skills. Individuals with ASD live a normal lifespan. There is no cure for ASD but it is treatable. Early diagnoses and appropriate intervention are vital to the future development of the child.

Ms. Yetta I. Myrick, the mother of an eight-year-old son with autism, and Founder, President and Executive Director of DC Autism Parents (DCAP) was on hand at the April luncheon to give information on autism and how the organization can assist the community. Ms. Myrick oversees the daily operations of DC Autism Parents (DCAP) and has created and overseen programs specifically created for children with autism and their families, such as the DC Autism Buddies Program, Support Groups Meetings, an Autism Resource Guide, and Lending Library.

A special thanks to the DC Chapter for your generosity. DC chapter members donated \$191.00 to this worthwhile cause at our April luncheon.

Our May Community Service Event will be collecting used eye glasses for the Lion's Club and used cell phones for HopeLine, sponsored by Verizon Wireless Communications. Verizon Wireless' HopeLine program turns unused wireless phones into support for victims of domestic violence. Verizon Wireless collects no-longer-used wireless phones, batteries and accessories in any condition from any wireless service provider.

Proceeds from the HopeLine program are used to provide wireless phones and cash grants to local shelters and non-profit organizations that focus on domestic violence prevention and awareness. The Lion's Club Recycle for sight program provides used eye glasses for developing countries throughout the world to ensure that needy children and adults have eyeglasses. Donated eyeglasses are provided to the Lion's Club's Eyeglass Recycling Centers that are located throughout the world. The used eyeglasses are cleaned and classified by prescription and then they are distributed to those in need by Lion volunteers and other organizations worldwide.

If you are interested in finding out more details about this event, please contact **Lloyd A. Farmer 703-294-4473** or **Tonya Allen Shaw 202-720-5026**.



## Connect to the World of Government Accountability



AGA serves government accountability professionals by providing quality education, fostering professional development and certification, and supporting standards and research to advance government accountability.

Click on the link below to view a short AGA video:  
<http://www.agacgfm.org/downloads/agaweb.wmv>

## Early Careers Corner

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Thanks to those who attended the Comedy & Cocktails event on 4/19. We had an excellent turnout! It was an enjoyable evening networking with fellow early careers and sharing many laughs during the comedy show.

Please join us in the great outdoors for a day of miniature golf at East Potomac Golf Course (Haines Point) on Saturday, May 19th from 11:00 am - 2:00 p.m. Includes a round of mini-golf and lunch at the club house. FREE for all Early Careers!

We will meet at the clubhouse which is located 972 Ohio Drive Southwest, DC at 202.554.7660.

Directions to East Potomac Park: Take Highway 395 (North or South) and exit off East Potomac Park. Turn onto Ohio Drive SW. Follow through until you see the golf course. Take a right turn and park car. Proceed to clubhouse.

Please RSVP to Stephen Wills at [sgwillsusa@yahoo.com](mailto:sgwillsusa@yahoo.com)

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Save the Date! Saturday, June 9th

DC Chapter Awards Gala – FREE for Early Careers!

Stay tuned....more details to follow in an upcoming E-blast...

Regards,

*Lena Lewis & Stephen Wills*

Lena Lewis and Stephen Wills  
Directors, AGA DC Chapter Early Careers

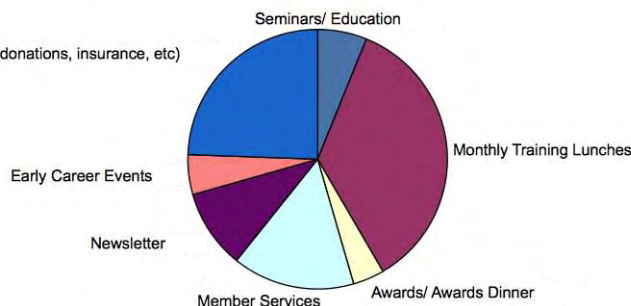
## Treasurer Report from Christy Beck

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AGA DC Chapter Year to Date Expenses as of 3/31/12



Other (credit card, bank fees, recruiting awards, PDC Scholarship, donations, insurance, etc)





## 11th Annual AGA-DC / GWSCPA Education Conference

“Tackling Financial Management Challenges in Extraordinary Times”

May 15th & May 16th, 2012

Ronald Reagan Building and  
International Trade Center (Pavilion Ballroom)  
1300 Pennsylvania Ave, NW, Washington, DC

Registration is OPEN for the 11th Annual AGA-DC Chapter / GWSCPA Educational Conference!! Hurry and take advantage of “Early Bird Pricing” through March 31st!

This year’s conference will address how financial management professionals are “doing more with less” in the face of historic budget cuts and financial issues. Participants will have the opportunity to earn up to 16 hours of CPE by attending sessions such as the following:

- **Day 1 Opening Remarks: OMB Update – *Danny Werfel***, Controller, OMB, Office of Federal Financial Management.
- **Ethics Training** will focus on the latest changes in the Commonwealth of Virginia but will also address ethical dilemmas from a broader perspective. The course is designed to meet the annual ethics requirements for Virginia CPAs (and provides 2 hours of ethics CPE for Maryland and District of Columbia CPAs) – ***Aimee Hollenhorst***, CPA.
- **Standards – What More is in the Works? - *Wendy Payne***, Executive Director, FASAB. Attendees will learn how the Federal Accounting Standards Advisory Board is tackling standards setting in extraordinary times. The speaker will review how the Board’s priorities are impacted by current conditions and discuss new projects on risk, leasing, and investments. An update regarding recent proposals regarding PP&E accounting as well as funds from dedicated collections will be provided.
- **Overview of SSA OIG Initiatives - *Gale Stone***, Deputy Assistant Inspector General for Audit-Financial Systems and Operations Audits, SSA for meeting the requirements of the Improper Payment Elimination and Recovery Act. This session will highlight initiatives of the SSA OIG as the IG Community liaison and as the auditor of the estimated \$25 billion in improper payments at the Social Security Administration.
- **Luncheon Keynote Address - *Max Stier***, Executive Director, Partnership for Public Service.
- **Day 2 Opening Remarks : GAO Update - *Gene Dodaro***, Comptroller General of the United States, Government Accountability Office.
- **Cutting Costs to Drive Efficiency** with invited panelists: ***Pamela Haze***, Deputy Assistant





Secretary, Department of Interior; **Anne Rung**, Senior Director of Administration, Department of Commerce; and **Jim Taylor**, CFO Department of Labor.

- **CFO Career Council** - Perspectives from current and former CFO's regarding their journey, experiences and the career choices they made. They will share the lessons they have learned and the way they manage to achieve mission success in the Federal CFO world of Congress, OMB, contractors and the bureaucracy. Invited panelists include: **Mary Ann Woodson**, Chief Financial Officer, National Credit Union Administration and **Wes Miller**, Director of Resource Management, US Army Corps of Engineers.
- And additional topics such as "Shared Services – A New Perspective", "The OIG Panel", and much more!

#### Registration:

**Early Bird Registration** is open now through March 31st, 2012. Pricing is as follows:

Members: \$425 Non-Members: \$550

**Regular Registration:** April 1st - May 7th 2012

Members: \$500 Non-Members: \$625

Group Discounts are provided as follows:

- A group of 3 or more registrants will be provided a 5% discount
- A group of 6 or more registrants will be provided a 10% discount

Please contact Yvonne Matsko at [matsko\\_yvonne@bah.com](mailto:matsko_yvonne@bah.com) to register a group.

Follow this link for more information and to register today!

[http://agadc.org/page.php?name=conference\\_information](http://agadc.org/page.php?name=conference_information)



## 2012 Washington Women Speak - A Huge Success!



Grant Thornton Global Public Sector's 6th annual Washington Women Speak Event (WWS) was our most successful to date. Co-sponsored with AGA's Washington D.C. and Northern Virginia chapters, we achieved a record attendance of 170. We had a diverse mix of panelists both younger and older, some more experienced than others and with differing views which at times made for a very lively discussion. Our panelists this year were: the Honorable Gladys J. Commons, Assistant Secretary of the Navy; Katy French, Republican Deputy Staff Director for the U.S. Senate Committee on Homeland Security and Governmental Affairs; Lauren Kielsmeier, Executive Director for Academic Engagement at the Department of Homeland Security; and Kristine Lee

Leiphart, Assistant Inspector General for Administration at the Department of Commerce. In line with this year's theme 'Women in Business: Transitioning and Transforming Together', all of the panelists shared their thoughts and experiences on the various paths they took to attain their career successes. Some of the areas discussed included cultural competence, communication skills, management styles, and creating a plan for success.

Tracy Porter was our Master of Ceremonies and did an excellent job of keeping the panelists on track and the discussions interactive with each other as well as the audience. Much time was spent on the distinction of managing versus leading an organization and a job versus a career. The panelists all felt very strongly as to the distinguishing factors of one as opposed to the other. All were very satisfied with their career choices. When the panelists were asked what they would have done differently or what advice they wish they had received, Katy French spoke up after a long pause from the group and said, "I wish someone would have told me that you really can't have it all...at least not at the same time." Her comment, spoken with such honesty brought on huge applause from the audience.



The event started at 8:00 am with a continental breakfast and networking session. Many attendees took advantage of the opportunity to visit the Women in Military Service for America Memorial and museum exhibits. At the conclusion of the event exiting attendees, both male and female, applauded the event. This year's event was worth 1.5 Continuing Professional Education (CPE) credits for all who attended.

A beautiful day, a nice breakfast, an interesting panel and training to boot! Mark your calendars for next year's Washington Women Speak! event to be held at the same location on Thursday, March 14, 2013.



## Ronald J. Lynch Scholarship Award

The AGA Washington DC chapter awards committee is seeking nominees for the Ronald J. Lynch Memorial Scholarship Award. Annually, the Chapter presents one scholarship award for up to \$1,000 to a Washington DC chapter member for the furtherance of professional education. An accredited university undergraduate degree course, graduate courses, CPA review programs and other professional development programs are covered by the scholarship. The scholarship will be awarded to the winning nominee at the Chapter's annual awards banquet. Nominees will be evaluated based on the following:

1. Type of course/program
2. Contributions to the Washington Chapter
3. Years of professional experience
4. Applicant's application

If you or someone you know meet the criteria or if you should have any questions, please contact Eleanor Long at [Eleanor.long@ey.com](mailto:Eleanor.long@ey.com) or 202-327-5903 for an application.

## Annual Member Awards Gala

JW MARRIOTT  
WASHINGTON DC



*Annual Member Awards Dinner and Celebration*  
*Saturday, June 9*

With Super Tuesday well behind us,  
get ready for Super Saturday!

Come share the magic of another Fabulous Awards Gala on Saturday, June 9 at the J.W. Marriott DC located at 1331 Pennsylvania Avenue NW.

**6 – 7pm, cocktail reception**  
**7 – 9pm, dinner and awards ceremony**  
**9 – 11pm, dancing with DJ Ronnie**  
**Black tie Optional**

**\$25 per person**  
Cash Bar



### Parking:

- Valet at the JW Marriott - \$47.20+ tax
- PMI 1220 E St. NW (bet. 12th St. NW-13th St. NW) - \$22 open until 12am on Saturday
- Ronald Reagan Building - \$22 open until 2am on Sunday

*See you there!*

**THANK YOU**  
*For Your Support*

**AGADC**

 **ERNST & YOUNG**  
*Quality In Everything We Do*

## Luncheon Speaker: Wendy M. Payne

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Wendy Payne is the Executive Director of the Federal Accounting Standards Advisory Board (FASAB). As executive director, Mrs. Payne manages the research staff supporting Board deliberations and chairs the Accounting and Auditing Policy Committee of the FASAB. Prior to joining the FASAB staff in 1991, Mrs. Payne worked in the utility field. Her experience includes consumer advocacy and corporate financial planning. She served as an auditor, expert witness, and financial forecaster.

Mrs. Payne graduated with distinction from the University of Virginia with a Bachelor of Science degree in Commerce. She received a Masters in Public Administration from George Mason University. She is a member of the Association of Government Accountants, the American Institute of Certified Public Accountants, and the American Society for Public Administration. She has served on numerous committees of the AICPA and AGA, and has had articles published in their professional journals.

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## Mentorship

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If interested in becoming a mentor, please reach out to Kesha Pendergrast at [pendergrast\\_kesha@pendergrastconsulting.com](mailto:pendergrast_kesha@pendergrastconsulting.com) to get your assignment. As we continue to increase our mentors, we'll begin pairing new mentees with new mentors.

*If you would like to be a mentor, and learn more about AGA DC Mentorship Program, please feel free to contact us.*

**Kesha Pendergrast, Director of Mentorship** ([Pendergrast\\_kesha@pendergrastconsulting.com](mailto:Pendergrast_kesha@pendergrastconsulting.com))  
**Sharnell Montgomery, Assistant Director of Mentorship** ([Montgomery.Sharnel@dol.gov](mailto:Montgomery.Sharnel@dol.gov))



**THANK YOU**  
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# Membership

## Membership News and Upcoming Events

The current year membership team is thrilled for the opportunity to help the AGA DC chapter to continue growing and thriving.

Our team is made of a diverse group of people from government and private sector.

### The members are:



**Boris Lyubovitsky**  
Director



**Ana Chaletzky**  
Assistant Director



**Megan Amend**  
Assistant Director



**James Dalkin**  
Assistant Director



**Mimi Goodwin**  
Assistant Director



**Sal P. Ercolano, Jr.**  
Assistant Director

Our main purpose is to continue building membership and attracting strong interest in all AGA DC offerings, including continuing professional education and networking opportunities.

### Planned Highlights:

- **Recruitment Contest:** Membership Committee will hold again a recruitment contest. The first 20 members of our Chapter to recruit/sponsor a new member and come with the new member to a chapter luncheon will receive a \$50 Visa or Master Gift card. The new member will also receive a \$50 Visa or Master Gift card and their first luncheon free.
- **Publishing New Members' Names:** Throughout the year we will continue publishing names of all new members in the Newsletter. Also, we will start sending DC chapter new member welcome letter.
- **Photos of New Members and Sponsors at the Monthly Luncheons:** We will continue to provide a monthly newsletter article with photos/names of new members and/or sponsors recognized at the monthly Chapter luncheons.

*If you have any questions and/or interested in learning more about our team, please contact:*

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## Membership (cont'd)

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### Recognition of AGA-DC New Members and Sponsors at the April 2012 Luncheon

#### AGA-DC Membership Committee Contest Winners

At the April 2012 Luncheon, Chapter President Terry Bowie presented Ginny Wagner for recruiting Jackie Gannon, Boris Lyubovitsky for recruiting John Bami, Stephen Wills for recruiting Kathleen Brewster, Angela Leroux for recruiting Andrea Hicks, and Eva Williams for recruiting Terry Wilson, George Adam and Lisa Silvis with AGA-DC lapel pins and Visa gift cards.



*Thanks to Assistant Membership Director, Ana Chaletzky for taking this picture.*



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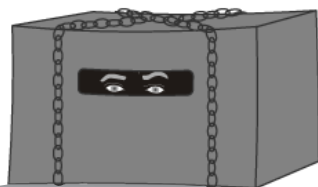
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# Inside the Black Box

by Simcha Kuritzky, CGFM CPA



## Automating Allowance for Doubtful Accounts

### Introduction

The process to assess and revise the allowance for doubtful accounts is cumbersome and memory-intensive. Agencies must take care when automating this process to maintain functional integrity.

### Allowance for Loss Accounting Entries

When an agency recognizes revenue or a reduction to expenses associated with a receivable, the matching principle requires that the agency also recognize a potential expense (contra-revenue for nonexchange revenues) for any loss due to the debtor's lack of creditworthiness. The account which offsets accounts receivable, to reduce it to its anticipated value, is 131900 Allowance for Loss on Accounts Receivable (similar accounts exist for allowance on interest, loans, fees, and taxes receivable). The Standard General Ledger (SGL) transactions associated with this account are:

Allow for bad debts:	dr.	672000	Bad Debt Expense
D404	cr.	131900	Allowance for Loss on Accounts Receivable

Write off bad debts:	dr.	131900	Allowance for Loss on Accounts Receivable
D408	cr.	131000	Accounts Receivable

If no allowance is accrued, then bad debts are written off using the direct write-off method:

Direct write-off:	dr.	672000	Bad Debt Expense
D404 + D408	cr.	131000	Accounts Receivable

### Allowance for Loss Process

The allowance recognizes bad debt expenses, which must be matched against current revenues. An entity could record this simply as a percent of the revenues, or it can assess a different percentage based on the age of the debt or financial strength of the debtor. Traditionally, this accrual was made at the end of the year, so the bad debt expense only showed up in the annual statements and the allowance for doubtful accounts fell during the year as it absorbed write-offs, then jumped at the end of the year when the new assessment was made. The allowance would be adjusted if, at any time, either (1) the allowance exceeded the outstanding accounts receivable, or (2) the allowance went negative/debit.

## Inside the Black Box (cont'd)

If an entity has a lot of small receivables, it can accurately estimate the allowance based on revenue. If the receivables are diverse, then it is necessary to group them into cohorts and assess bad debts expense against each cohort. Normally, the assessment has a memory. If an agency extends credit to a cohort for \$100,000 and estimates 2% is uncollectible, then the initial allowance is \$2,000. As the cohort ages, some debts are defaulted while most are collected. As debtors default, the agency writes off the bad debt by reducing the allowance. If, in our example, the debt is for a short term, after one year we may have collected \$97,500 and written off \$1,800 with \$700 outstanding. Since the allowance is now \$200 = \$2,000 initial assessment - \$1,800 write offs, the 2% estimate has now evolved into a 29% estimate. If the agency collects the remaining \$700, then it should back out the allowance accrual for \$200, while if the agency writes off the remaining \$700, then it should first increase the allowance accrual by an additional \$500.

<i>Event</i>	<i>131000 Debt</i>	<i>131900 Allowance</i>	<i>Implicit Rate</i>
<i>start</i>	<i>100,000</i>	<i>2,000</i>	<i>2%</i>
<i>collections</i>	<i>-97,500 = 2,500</i>	<i>2,000</i>	<i>80%</i>
<i>write offs</i>	<i>-1,800 = 700</i>	<i>-1,800 = 200</i>	<i>29%</i>

### Automating the Process

An ideal attribute of a process to be automated is that it should be memoryless. In other words, the tool should not have to analyze a long history, but look solely at the current status. So an automated tool that assesses the allowance for doubtful accounts would ideally be set up to back out the prior assessment, look at outstanding receivables, assess the allowance as a percent of each age group or cohort, and book the new amount. An automated tool could be run monthly to keep the allowance current, so we would avoid the problems of having the allowance go negative or exceed the outstanding receivable. However, if the tool only looks at open receivables, it will ignore those written off during the year, which will require the agency to book write-offs directly against Bad Debt Expense. In our example above, when we start the year with \$100,000 and 2% default rate, the tool will post \$2,000 to bad debts and the allowance. At year-end when we have \$700 outstanding and, assuming a default rate of 30% for year-old debt, the process will back out the \$2,000 assessment and instead record bad debts and allowance of \$210. However, we already wrote off \$1,800. So the write off will have to increase Bad Debt Expense just as if we were using the direct write-off method. In that way, the bad debt expense will be \$1800 write-off + \$210 accrual = \$2010, while the outstanding receivable is \$700 and the allowance is \$210.

	<i>101000 Cash</i>	<i>131000 Debt</i>	<i>131900 Allowance</i>	<i>610000 Expense</i>	<i>672000 Bad Debt Exp.</i>	<i>679000 Unfunded</i>
<i>initial debt</i>		<i>100,000</i>				<i>-100,000</i>
<i>allowance</i>			<i>-2,000</i>		<i>2,000</i>	
<i>collections</i>	<i>97,500</i>	<i>-97,500</i>		<i>-97,500</i>		<i>97,500</i>
<i>write offs</i>		<i>-1,800</i>			<i>1,800</i>	
<i>re-calculate allowance</i>			<i>-210 + 2,000</i>		<i>210 - 2,000</i>	
<i>net</i>	<i>97,500</i>	<i>700</i>	<i>-210</i>	<i>-97,500</i>	<i>2,010</i>	<i>-2,500</i>

## Inside the Black Box (cont'd)

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The percentage that is applied to the outstanding receivables has to take into account not only the age of the debt (the longer a debt is overdue, the more likely it will never be collected), but also how aggressively the agency writes off overdue debt. Say we are 6 months into the year and we have \$10,000 open receivables and the expected default rate is 10%. If we run the assessment tool, it will accrue \$1,000 bad debt. Suppose we write off \$500, and that this has no effect on our assessment of the collectability of the remaining \$9,500. If we run the assessment tool with the original default rate, bad debts expense will be \$500 for the write-off plus \$950 estimate for a total of \$1450. Since writing off the debt should not increase bad debts expense, the default rate should be lowered to close to 5%.

### Conclusion

Calculating the Allowance for Doubtful Accounts and Bad Debt Expense is not simply a matter of applying a standard percentage against outstanding debt or against revenue. Collecting debt reduces the outstanding receivable and increases the riskiness of the remaining receivables, whereas writing off debt reduces the outstanding receivable and decreases the risk that remaining receivables will default. Also, Bad Debt Expense is composed of both the allowance accrual and actual write-offs.

*Simcha Kuritzky*

**Simcha Kuritzky, CGFM CPA**

Comments and critiques, as well as specific questions or suggestions for future topics, are always welcome. Send them to [Simcha.Kuritzky@CGIFederal.com](mailto:Simcha.Kuritzky@CGIFederal.com), and not to the AGA.

This column is provided as part of a free exchange of ideas in federal accounting, and is not reviewed substantively before publication.



## Meetings Team

Ryan Bolz



The Meetings Committee would like to once again thank all of YOU and Clyde's Restaurant for an outstanding April luncheon. We continue to have sellout crowds month after month! That is a testament to the excellent line up of speakers that we have this year, along with the great teamwork from all of our chapter members.

For the May luncheon, please ensure to sign-up early, as we expect another early-sell out. Also, make sure you get to Clyde's on time to enjoy the 3-course meal that is offered.

Mark Kandra



We shall see you Tuesday, May 8th at Clyde's – Gallery Place/Chinatown.

*Ryan Bolz and Mark Kandra*

Ryan Bolz, Mark Kandra  
Meeting Team

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**CliftonLarsonAllen**

**AGADC**

# Calendar of Events - 2011/2012 Program Year

Month	Luncheons	Community Service	Education / CGFM	Membership Services	Early Careers	CEC Meetings
May	8	8	15 - 16 / 23	12	19	
	<p><b>May Luncheon</b>                      Location: Clyde's of Gallery Place                      Time: 11:30am - 1:30pm                      Speaker: Wendy M. Payne, Executive Director, FASAB                      CPE: 1.0</p>	<p><b>Cell Phone &amp; Eye Glasses Collection and Donation During May Luncheon</b></p>	<p><b>Spring Conference</b>                      Location: Ronald Reagan Building                      Speaker: Various                      CPE: 8                      ***</p> <p><b>Audio Conferences:</b>                      Carlo Ponzi or Bernard Madoff—Who Was the Bigger Villain? / Ethics Dilemmas—Recognizing, Analyzing, and Resolving Situations Where There Are Two Right Choices                      Location: 901 15th Street, NW, Washington, DC room 4070                      Time: 2:00pm                      CPE: 2                      Reservation Deadline: 7 May / 21 May</p>	<p><b>Upcoming Event</b>                      Location: TBA                      Time: TBA</p>	<p><b>Mini Golf Tournament</b>                      Location: East Potomac Park (Haines Point)                      Time: 11:00am - 12:30pm                      Note: (TBD) Social Gathering at Golf Course or Downtown D.C.</p>	<p>Teleconference #: 888-283-7402                      Access code: 2809637                      12:00 - 1:00pm</p>
June	9			TBD		
	<p><b>Annual Awards Gala</b>                      Location: JW Marriott - 1331 Pennsylvania Avenue Northwest                      Washington D.C., DC 20004                      Time: 6:00pm</p>			<p><b>Washington Nationals Game</b>                      Location: Nationals Park                      Time: TBA</p>		
<b>NOTES</b>						
<p>Community Service - May Luncheon - Eye Glass / Cell Phone Donation                      Member Services - June - Nationals Game - Nationals Park - Time: TBD</p>						

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