

WASHINGTON CHAPTER LUNCHEON MEETING

THURSDAY, OCTOBER 5, 1995

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

Social: 11:30 - Luncheon: 12:00 Noon

Cost:

Members \$17.00; Nonmembers \$22.00
Members Annual Subscription Package,
October through May, \$120.00

New Members - your first luncheon meeting is free!

Please make reservations
Call (703) 758-4080 by
Tuesday October 3, 1995

Request sign language interpreter
by Monday, October 2, 1995

scholarships and fellowships over the years, including a Carnegie Scholarship and a Touche Ross Fellowship. Her publications include Selected Readings in Governmental and Nonprofit Accounting and Auditing and Accounting and Auditing Update Workshop, both for the AICPA. In 1982 she was awarded by the National Association of Accountants for her paper, Decision Support Systems.

Congressman Steven Horn chairs the Subcommittee which Ms. Young serves. Throughout the summer, Mr. Horn has been holding hearings on a variety of topics related to financial management, especially including an update on implementation of the CFO Act and the Government Management Reform Act. Ms. Young will report on the results of the hearings and relate the Committee's impressions of the condition of federal financial management.

The November luncheon meeting will be a joint meeting with the Institute of Internal Auditors. The speaker will be Valerie Lau, Inspector General, U.S. Department of Treasury.

Date: November 9, 1995

Time: 11:30 a.m. Social; Lunch at 12:00 Noon

This joint meeting will be held at the National Press Club.

LUNCHEON SPEAKER

ANNA GOWANS YOUNG
Professional Staff Member

House Committee on Government Reform and Oversight

Ms. Anna Gowans Young is Professional Staff Member, House Committee on Government Reform and Oversight, Subcommittee on Government Management, Information and Technology, where, since 1994 she has been responsible for CFO Act implementation and oversight. Previously she was Director of Education and Professional Development at the National Society of Public Accountants. From 1990 to 1993 she served as Technical Manager, American Institute of Certified Public Accountants (AICPA). During the period of 1985 through 1989 Ms. Young was Senior Auditor at the Corporation for Public Broadcasting. Earlier Ms. Young chaired the English Department, Iranzamin, Tehran International School, in Tehran, Iran and was a Research Assistant and Teaching Fellow at the University of Houston in Houston, Texas.

Ms. Young earned an M.A. in English Literature and Mandarin from the University of Edinburgh, Scotland; a post graduate Secondary School Teaching Certificate in English, from the Moray House College of Education, Edinburgh; and an M.B.A. from the University of Houston. She was awarded numerous

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PRESIDENT'S MESSAGE



Evelyn Brown, President

In consonance with our emphasis on professional development, our priorities for the 1995/1996 program year include the expansion of activities related to the Certified Government Financial Manager (CGFM) Program, as well as education and training.

Thanks to the ingenuity and resourcefulness of the Director of Certification, Carol Codori, and our Chapter CGFM Coordinator, William Anderson, we had the pleasure of meeting the members of the AGA Professional Certification Board. At our last luncheon meeting, we learned first-hand about the importance of the CGFM Program. The Board members are:

Jeffrey C. Steinhoff, CGFM, CPA, Chair
U.S. General Accounting Office

Charles L. Harrison, CGFM, CPA, Vice Chair
State of Tennessee

William A. Broadus, CGFM, CPA
W. A. Broadus, Jr., CPA, PC

Martin Ives, CGFM, CPA
Federal Accounting Standards Advisory Board
New York University, Pace University

Sam M. McCall, CGFM, CPA
State of Florida

Virginia B. Robinson, CGFM, CPA
Joint Financial Management Improvement Program

Pete Rose, CGFM, CPA
City of Upper Arlington, Ohio

After hearing about the content of the examination being developed, I agree that it is in our best interest to encourage members and other colleagues to apply for certification before the requirement to pass the examination is instituted.

The training attitude of successful organizations is to *invest* in the training of employees. The return on the investment can be tremendous. Many of organizations use Individual Development Plans (IDPs). Have they been deployed in your agency? I think they are great. We have an annual Chapter education and training plan that is well underway. We think it will be useful in the implementation of IDPs and other vehicles to enhance professional development. Over the coming months we will be working in cooperation with other professional organizations to meet the needs of our diverse constituency. We plan to work with academics as well. We will be providing updates in the coming months on that segment of our education and training calendar.

I like to pay attention to private sector companies while acknowledging and recognizing that government is a different entity. Successful companies spend at least five percent of the payroll budget on training each year. In talking with public accounting firms and consultants, we learn that it is not uncommon to spend between five and seven percent of the personnel budget on training and education. Perhaps we can strive to emulate private sector organizations in this important respect.

I especially like the national office emphasis and challenges established for us this year. I am so pleased to see that at the top of the list of national priorities is the CGFM program and education and training. Education and training have long been successful traditions in our Chapter. I am pleased to report to you that our Education Director, Daniel Murrin, has developed an exceptional education program, and our National Executive Committee (NEC) representative, Doris Chew, is already working with Dan on our first training event.

In addition to a tremendous monthly program of educational events developed by Program Chair Russell Morris, our education calendar includes such topics as:

- Government and EDP Auditing Update
- Doing More With Less - Workshops and Best Practices
- Update on Appropriation Laws
- Improving Federal Systems
- Accessing the Internet

While we think we are off to a good start, we are always open to your suggestions for a continuous program of improvement in service to meet the diverse needs of our members and colleagues.

Evelyn Brown, CGFM

MEMBERSHIP '96 - A "GRAND" YEAR

Recognizing that membership is the lifeblood of AGA, National President Virginia Brizendine has established an aggressive goal of 1,000 net growth in membership in 1996. To meet this challenge, the National Membership Committee has developed a multi-year, multifaceted, value-added program encompassing exciting and new marketing and incentive programs. The national program, titled "MEMBERSHIP '96 - A "Grand" Year," includes, (1) aggressive marketing programs that capitalize on AGA's programs, such as the CGFM program and the Vision 2000 Organization Membership Program, and (2) creative incentive programs, such as fishbowl drawings for a seven-day vacation for two.

The major new incentive in AGA's national program include:

- (1) Recognition by listing sponsor's name in Topics;
- (2) Fishbowl drawing for a seven day vacation for two (airfare and first-class hotel accommodations) at the member's choice of (a) Hawaii; Alaska; Washington, DC; or San Juan, Puerto Rico, or (b) registration, airfare and hotel accommodations for the PDC in Phoenix, Arizona, in 1997. For each member recruited between May 1, 1995 and April 30, 1996, the sponsor's name (AGA member) will be placed in the fishbowl for the drawing;
- (3) Each new member's name will also be placed in a separate fishbowl drawing for a seven-day vacation with the same choices as listed above;
- (4) With the recruitment of three new members (full or associate) as a minimum, an AGA sponsor will earn 15 AGA dollars per member recruited, to be spent on any AGA product, service, registration fee, or membership dues for any AGA nationally sponsored event;
- (5) The continuation of the chapter recognition program membership awards to be presented at the 1996 PDC in Little Rock, including a new award for chapters with the greatest percentage growth (by chapter size groups A through F); and
- (6) Early Careers Subcommittee major effort and incentive program.

See a listing of the Washington Chapter new members on page 5

This year, as part of our Chapter's marketing efforts, your Membership Committee challenged the Chapter's officers and directors to recruit at least three new members, and we also will be challenging you to recruit new members. We are actively working on member retention and marketing our outstanding programs to non-AGA members, in the Washington metropolitan area, through personal letters and contacts. The Committee also strongly encourages non-CGFM Chapter members to get in on the ground floor of the CGFM program before the grandfathering period ends on June 30, 1996, and we urge you to apply for the CGFM certification today.

As the National Membership Committee and our Committee implements the most aggressive membership marketing plan in the history of AGA, we are truly going to have a "GRAND" year.

Eva J. Williams, CGFM, Director for Membership

MEMBER NEWS

Congratulations to **Lydia Moschkin**, the Chapter's Member Services Director, on her promotion to the Senior Executive Service as Assistant Deputy Director for General Accounting at the Defense Finance and Accounting Service.

We extend best wishes to **Charles Kent**, Accounting Officer at the Department of Transportation, National Highway Traffic Safety Administration, who will retire September 29.

And we wish the best to **Joe Donlon**, a very active AGA member, who retired as Controller and Director, Financial Management Division, at the Internal Revenue Service and is now with Grant Thornton LLP.

PROMPT REPORTING EQUALS POINTS

One of the ways that AGA measures the accomplishments of its chapters is through operation of a Chapter Recognition Program. Through this program, chapters are awarded points for conducting professional activities such as educational events and monthly membership meetings with speakers. We accumulate points for performing community service activities, publishing a newsletter, and numerous other professional activities. The Recognition Program is a way of assessing the health of each chapter, and the points our Chapter accumulates could represent a monetary award for the Chapter.

Professional activities performed by any of our committees, or by any of our members, can count toward the recognition if we know about it. Submitting information about the event in time to meet our 10th-of-the-month deadline equals points for our Chapter. So, continue to support and participate in efforts that will bring recognition to the D.C. Chapter and report your activities to Geri Beard, Director of Administration. I would like to extend a special thanks to Daniel Murrin for submitting the education plan, not only promptly, but early.

You may fax a copy of your report describing activities to be included in the monthly Chapter recognition report to Geri Beard on (202) 512-4516. REMEMBER, THE DEADLINE IS THE 10TH OF EACH MONTH, SO FAX EARLY!

Our Chapter has earned 1,695 points in the Chapter Recognition Program through the month of August 1995.

Geraldine Beard, Director of Administration

NEWSLETTER IMPROVEMENTS

We would like to follow up on comments for improvement that were provided through the membership survey last spring.

- A few people said they have received the newsletter just the day before the meeting. Our objective is to have each issue in the hands of members at least a full week before the next luncheon meeting. If you receive this newsletter after Thursday, September 28, 1995, please let us know through an email to aganewsltr@aol.com or a voice mail message on (703) 246-0808.
One person voiced a need to include more technical articles. We agree and would appreciate contributions from any of our members in the form of original articles or articles from other publications that we could reprint.

NOTE ON SEPTEMBER LUNCHEON SPEAKER'S REMARKS

The Chapter's September luncheon meeting, which featured John A. Koskinen, Deputy Director for Management, Office of Management and Budget, was held later in the month than normal, and a few days after our October newsletter cutoff. Therefore, we will report on Mr. Koskinen's presentation in the November edition.

October - November 1995 Courses at The Center for Applied Financial Management

Table with 2 columns: October 1995 and November 1995. October 1995: 24 - 26 Standard General Ledger (SGL). November 1995: 13 - 14 Appropriations Law, 15 - 17 Standard General Ledger (SGL).

To register for CENTER courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 1411 K Street, NW, Room 1100, Washington, DC 20005. All classes are held at 1411 K Street, NW 11th floor, unless otherwise noted. For information, call (202) 874-9560.

WELCOME TO OUR NEW MEMBERS

Karen Baczynski	American Management Systems
Harry Barschdorf	American Management Systems
Zipor Brown	American Management Systems
Mari Boyd	U.S. Customs Service
Richard Bissonette	American Management Systems
George Buzby	Department of Treasury
David Caines	Food and Drug Administration
Julie Callahan	National Aeronautics and Space Administration
Hilbert Christensen	Department of Defense
James Cleven	U.S. Army
Arlene Crank	Department of Labor
Carol Cribbs	Department of Justice
Doreen Davis	James Martin Government Consulting
Cathryn Donchatz	Financial Management Service
Juanita Freeburger	Coopers & Lybrand
Robert Freeman	American Management Systems
Philip Giza	National Archives
Patricia Glover	Administrative Office of the U.S. Courts
Alexander Hamilton	Department of State
Mary Lynne Hays	Grant Thornton
Thuy Ho	Federal Emergency Management Agency
Pamela Hogan	KPMG Peat Marwick
Robert Hunter	National Institutes of Health
Floyd Jones, Jr.	Department of Labor
Mark Lorenzo	Department of Commerce
Laura Mackenzie	Department of Agriculture
Kim Marzewski	Department of Energy
Patrick McCray	Department of Agriculture
James Murphy	Environmental Protection Agency
Thomas Nicklas	American Management Systems
Beth Palmer	American Management Systems
Cynthia Rheume	National Performance Review
Donna Ryan	American Management Systems
Thomas Sharratt	Department of Agriculture
Maureen Sheehy	Naval Audit Service
Tony Spires	Student
Bruce Thomas	Department of Veterans Affairs
Earl Thompson, Jr.	Department of Agriculture
James Tyler, Jr.	Department of Treasury
Bernard A. Wallace, Jr.	Financial Management Service
William Wood	
George Willie	Beret Smith and Company
Suzanne Wilt	American Management Systems
Kyong Yu	KPMG Peat Marwick

..... PERFORMANCE MEASUREMENT AT DOJ

Masuring program performance has received renewed emphasis in recent years. In May 1993, the United States Attorney General ordered that a Department of Justice (DOJ) Performance Measurement System be designed and implemented. In July 1993, the Congress unanimously passed the "Government Performance and Results Act" (GPRA) which the President signed into law that August. GPRA requires that Federal agencies prepare five-year strategic plans and annual program performance plans and reports.

In April 1995, DOJ's Justice Management Division, Management and Planning Staff, published a DOJ manager's handbook on developing useful performance indicators, entitled "Managing for Results." The Handbook offers guidance on crafting meaningful performance indicators as required by the GPRA. It answers the question of "why" developing indicators is important and suggests concrete steps for doing so. The Handbook emphasizes what performance indicators will and will not tell managers and others about program performance. And, in response to the requests of many Justice managers, it provides several Justice-specific examples, including selected indicators from the 1996 component budget submissions.

While this handbook should be useful to managers in understanding the requirement to integrate performance information into component budget submissions, it is not a set of instructions for completing those submissions. Separate budget instructions for this purpose are issued by the Justice Management Division's Budget Staff.

One of the primary purposes of the Government Performance and Results Act (GPRA) is to stimulate communication—communication about program goals, progress, obstacles, and results—among staff, managers, executives, the public, and Congress. The strategic planning, performance measurement, and performance reporting activities required under the GPRA all support better, more useful, and more effective communication about the results of government. The handbook includes a section entitled, "Ten Steps to Developing Useful Performance Indicators." This section gives specific guidance on how to develop useful performance indicators for a program and is summarized as follows:

1. Establish a working group for each program. The working group should be chaired by a program manager, include a variety of people familiar with the operation of the program, and the working group should be responsible for completing the following steps.
2. Identify the program's fundamental purpose. Be sure it supports and is compatible with the component's mission and general goals. This will assist you in answering the question, "what is successful performance?" for your program.
3. Identify and plot the program's logical progression (or continuum) of performance, using the Program Logic Diagram (included in the handbook's Appendix B), and the definitions (also included in the handbook).
4. Then, identify the specific performance indicators that will be used to measure progress at the different stages along the performance continuum (a Performance Indicator Inventory Worksheet is provided at Appendix C). Be sure to identify a sufficient number of indicators to fully describe the program's accomplishments in key strategic areas. Identify which performance information is likely to be useful to different audiences, including program managers, the Department, the Office of Management and Budget (OMB), and Congress.
5. Inventory the program's current performance-related data and its past and current performance measurement activities. Identify any new data sources and data collection procedures needed to obtain data for each performance indicator. This includes development of new data collection instruments, such as customer questionnaires, and determination of the frequency of data collection and reporting. For example, some information may be collected quarterly or monthly, while other data are collected only annually. (A Performance Indicator Checklist is in Appendix D). This exercise should also include consideration of the validity and reliability of the data and the quality control measures that exist or that need to be created to ensure the integrity of the data. GPRA requires that agencies provide some assurance of the validity of the data being reported. While the Department is not requiring that components submit this information yet, it will be required in the future.
6. Identify the ways in which each indicator should be broken out and analyzed. Disaggregation of indicators is important to provide program personnel and other audiences more useful information about the conditions under which the program seems to work well, compared to those where it does not. It is also fairer to those program managers who have more difficult

(Continued on next page)

UPDATE

on

ACCOUNTING and AUDITING

November 27-28, 1995

George Washington University
Cloyd Heck Marvin Center
Third Floor Ballroom
800 21st Street NW
Washington, DC

sponsored by

Association of Government Accountants
Washington, DC Chapter

DC Institute of Certified Public Accountants
Government Accounting and Auditing Committee

Beta Alpha Psi
George Washington University

Near Foggy Bottom Metro Stop—Blue or Orange line

Registration fee

AGA or DCICPA members: \$125 for one day, \$200 for both days

Nonmembers: \$150 for one day, \$250 for both days

BAP members: free registration for sessions, no lunches are provided

November 27, 1995

8:00 am to 4:00 pm
7 hours CPE

The New Federal Accounting Standards

- 8:00 am *Introduction and Overview*
- 8:15 am *Reporting Objectives*
- 8:30 am *Entity and Display*
- 9:15 am *Managerial Cost Accounting*
- 10:00 am *Revenue*
- 10:45 am *Selected Assets and Liabilities*
Direct Loans and Loan Guarantees
Inventory and Related Property
- 12:00 pm *Lunch is served*
- 1:00 pm *Property, Plant and Equipment*
- 2:00 pm
Supplementary Stewardship Reporting
- 3:00 pm *Liabilities*
- 3:45 pm *Issues and Implementation*

November 28, 1995

8:00 am to 4:00 pm
7 hours CPE

- 8:00 am *Auditing Internal Controls--
What Do We Really Want?*
- 9:00 am *Financial Statement Auditing*
- 10:00 am *Performance Measure Auditing*
- 11:00 am *Fraud Auditing*
- 12:00 pm *Lunch is served*
- 1:00 pm *EDP Auditing (3 hours)*

For Registration Form or Questions:

Call Doris Chew
(202) 512-9201

or Fax to (202) 512-9593

(Continued from previous page)

conditions under which to produce results. Averaging performance results in a complex program can mask important differences and some of the reasons for them. For instance, it will probably be necessary to break out indicators related to cases (whether investigated or prosecuted) by categories of importance and difficulty. Other important breakouts might include: customer demographic characteristics; geographical locations; different organizational units, such as field offices; customer or situational characteristics that cause differences in the degree of difficulty in serving different kinds of customers; and type of activities or procedures that are being used to deliver the service.

7. Set target levels of performance for each performance indicator, based on actual levels of performance achieved in the past (if available), and a consideration of resources that will be available and other factors that may affect the level of performance that is achievable. Benchmarking against levels of performance achieved by other, high-performing organizations engaged in similar work may also be a good way to set targets. If an indicator is new and past or trend data are not yet available to help set targets, be sure to note this and establish a plan and schedule for collecting the necessary data.
8. Provide for the ongoing identification of factors that may affect the level of performance, in preparation for reporting on actual levels of performance achieved, and reasons for significantly exceeding or missing the target, should that occur.
9. Test the indicators and make revisions as needed to improve the indicators, breakouts, data sources, data validity, or other areas of the performance monitoring system.
10. **USE THE DATA!** Incorporate performance information into your standard management practices—thoughtfully disaggregated data in particular can be helpful in determining where additional attention is warranted. Report on your program's performance data to your supervisors and program staff whenever you have the opportunity. Be sure your employees understand the importance of the data and take the time to ensure the data's integrity.

Summarized by Bob Buchanan, CGFM, Editor

OGDEN PROFESSIONAL SERVICES

Federal Government Systems Accountants

OGDEN Professional Services, a subsidiary of OGDEN Services Corporation, a leader in providing technical services to federal and commercial clients, has immediate career openings for individuals with 6 years experience, and working knowledge of:

- JFMIP Core Requirements
- OMB financial systems policy and FASAB issuances
- U.S. Standard General Ledger
- Commercial Off-the-Shelf Accounting Packages

A degree is required; CGFM and/or CPA preferred; advanced degree a plus.

OGDEN offers a competitive salary and benefits package, including a 401(k) and pleasant working conditions. Candidates are invited to mail or fax resumes to:

OGDEN Professional Services
3211 Jermantown Road
P.O. Box 10107
M/S 775 Attn: RLB
Fairfax, VA 22030

Fax (703) 246-0294

INTERNET UPDATE

If you have access to the Internet you can subscribe to the list, <accounting@financenet.gov>; you are encouraged to visit the FinanceNet Web site posting a host of Internet reference sites for the accounting profession. All FinanceNet Web pages are updated daily. The appended references can be found on the FinanceNet Web page, <http://pula.financenet.gov:80/wwwlib1.htm>. The references are replicated below for your convenience.

President's FY 96 Federal Budget
[gopher://gopher.esa.doc.gov/11/BudgetFY96](http://gopher.esa.doc.gov/11/BudgetFY96)

American Accounting Association
<http://anet.scu.edu.au/raw/aaa/aaa.htm>

AICPA at Rutgers
<http://www.rutgers.edu/Accounting/raw/aicpa/home.htm>

Accounting and Finance HotList
<http://www.ism.net:80/~rvaught/acct.html>

Accountant's Home Page
<http://www.servtech.com/re/acct.html>

American Accounting Association Newsletter
<http://anet.scu.edu.au/anet/lists/aaatc-l/>

Accountant's Hot List
<http://mail.eskimo.com/~pretzl/gallery.html>

Bisk CPA Review
<http://www.bisk.com/>

Accounting Home Page at SBD Corp
<http://www.accounting.org/>

Accounting System Selector Page
<http://www.excelco.com/>

More Accounting Resources
<http://www.lib.lsu.edu/bus/account.html>

Washington Accountants Network
<http://www.eskimo.com/~earl/>

Accountants' Web Page
<http://www.eskimo.com/~pretzl/accweb.html>

USC Accounting Gopher
[gopher://cwis.usc.edu:70/11/University_Information/](http://gopher.cwis.usc.edu:70/11/University_Information/)

Business Administration/Research
 Available CPE Courses for Accountants
<http://www.metronet.com/cpe-loc>

Univ of San Diego Accounting Society
<http://pwa.acusd.edu/~bay/>

Rutgers International Accounting Network
<http://www.rutgers.edu/Accounting/raw.htm>

Aberdeen Dept of Accountancy Hot List
<http://www.abdn.ac.uk/~acc025/>

Chartered Accountants of Canada
<http://www.cica.ca/>

The Summa Project, Chartered Accountants of England
<http://www.ex.ac.uk/~BJSpaul/ICAEW/ICAEW.html>

Appraisal Profession Online
telnet://apo.com/

..... ASPA 7TH ANNUAL CONFERENCE ON PUBLIC BUDGETING AND FINANCE

The American Society of Public Administration is sponsoring the 7th Annual Conference on Public Budgeting and Finance, October 12 - 14, 1995 at the Washington Marriott Hotel, featuring numerous excellent speakers and panelists from government, academia, and research organizations. U.S. Senator Pete Domenici, Chair of the Senate Budget Committee, will be guest speaker at the award luncheon. This year's theme, "Shaking the Foundations" will address such topics as:

- Financing Welfare Reform: Will it Ever Work?
- Federal Budgeting, 1995
- Changing Fiscal Federalism: Perspective from State Budget Directors
- Teaching Public Financial Management in Changing Times
- Orange County Budget Issues and Policy Implications
- Federal Budgeting and Government Restructuring: Themes and Opportunities
- New Directions in State Budgeting for Higher Education
- Activity Based Management and Cost Accounting
- Implementing the Mandate Reform Act of 1995
- Cash Management: Problems and Prospects
- Budgeting in 1995: Revolution or Evolution?
- Developments in Public Budgeting and Finance Theory
- Taxation and Budgeting in the Former Soviet Union: Innovations and Mistakes
- Reforming the Budget Process
- Budget Theory: Is There Such a Thing?
- New and Expanded User Charges: Proposals, Promises, and Problems
- Budgeting with Computers

For registration information contact Michael Bourgeois at (202) 622-6763.

4th Annual State and Local Government Leadership Conference

November 6-7 SHERATON MUSIC CITY Nashville, Tennessee

NAME (please PRINT as you would like it to appear on badge) _____

PREFERRED MAILING ADDRESS _____

CITY _____ STATE _____ ZIP _____

Is this your Home Office Address? DAYTIME PHONE (____) _____

EMPLOYER (please include to appear on badge) _____

BILLING ADDRESS (If different from above) _____

CITY _____ STATE _____ ZIP _____

Are you an AGA member? Yes MEMBER ID#: _____ CHAPTER _____ No

CONFERENCE FEES

EARLY REGISTRATION • Before October 2, 1995

AGA MEMBER: \$225
NON-MEMBER: \$300

REGULAR REGISTRATION • After October 2, 1995

AGA MEMBER: \$250
NON-MEMBER: \$325

PAYMENT METHOD: Invoice per attached information (Purchase Order Number Required) _____

Check enclosed (payable to AGA) MasterCard Visa Amex Discover

Card Number: _____ Expiration Date: _____

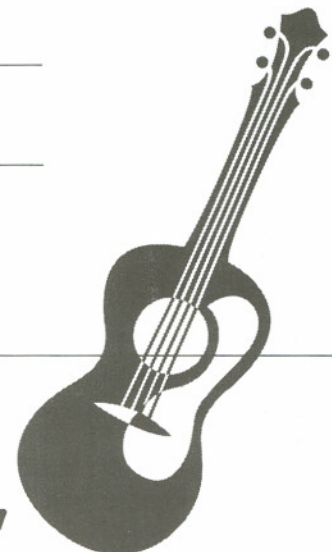
Signature: _____

Amount Enclosed \$ _____

 Please let us know of any special requests: _____

Mail completed form to:

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
2200 Mt. Vernon Avenue • Alexandria, VA 22301
(703) 684-6931 • (800) AGA-7211 • FAX (703) 548-9367



Registration refunds, less a \$25 administrative fee, will be issued on written requests received two weeks prior to the event. "No Shows" will be charged the full amount. Telephone cancellations will not be accepted. Substitutes will be accepted if authorized in writing by the registrant.

Call the Sheraton Music City Hotel for Accommodations (615) 885-2200

The Sheraton Music City Hotel is located at 777 McGavock Pike at Century City • Nashville, TN 37214

HIGHLIGHTS OF THE AUGUST 31, 1995, EXECUTIVE COUNCIL MEETING.....

- The Council voted to join with the national office to file for qualification under the Internal Revenue Service 501c(3) rule regarding tax exempt status when the Washington Chapter exemption lapses.
- The Council approved a \$1,000 donation to the GASB in response to the national office's request.
- Pat Wensel, Immediate Past President, informed the Council that she has included announcements of the Chapter's meetings and luncheons in the FinanceNet news mailing list, as well as the AGA mailing list.
- Marcia Caplan, Budget and Finance Director, presented the Chapter's 1995/1996 budget, which was approved by the Council.
- Warren Cottingham, Assistant Director for Monthly Programs, announced that the luncheon price is \$17.00 for members and \$22.00 for nonmembers. He also proposed that the luncheon special subscription price be continued for the remaining eight monthly luncheon meetings at a price of \$120 for the eight luncheons. The Executive Council agreed; subscriptions may be purchased at the October luncheon meeting.
- The Executive Council scheduled its next meeting for Thursday, September 28, 1995, in room 1206 of the National Press Club.

Ofelia Moore, Secretary

Program Year 1995 - 1996 Meeting Dates

<p>Monthly luncheon meeting dates:</p> <p>October 5, 1995 November 9, 1995 December 7, 1995 January 11, 1996 February 1, 1996 March 7, 1996 April 4, 1996 May 2, 1996</p>	<p>Executive Council meeting dates:</p> <p>October 26, 1995 November 29, 1995 December 20, 1995 January 24, 1996 February 28, 1996 March 27, 1996 April 24, 1996 May 22, 1996</p>
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Mark your calendars!

..... ADVERTISEMENTS

The Washington Connection accepts advertisements that would be appropriate for our membership, i.e., ads which relate to the financial management profession and which do not conflict with the Association's goals and objectives. Advertisement prices are :

Full page (7" x 9" ad space on 8½" x 11" page)	\$300.00
Half page	\$150.00
Quarter page	\$75.00

All prices are for one printing in one issue. Advertisement copy may be provided on disk or by fax. Camera ready copy should be provided for most logos and other graphics. If you are interested in advertising in The Washington Connection, call Bob Buchanan at (703) 246-0808 or Mike Sciortino at (703) 246-0673 for details.

FRAUD WORKSHOP: CRIME IN THE WORKPLACE

NOVEMBER 15 - 16, 1995

Sphinx Club, 1315 K Street, NW
Washington, DC (near the McPherson Square metro station)

KEYNOTE SPEAKERS

Dan Korem - President, Korem Productions, from Texas, former investigative reporter and magician, on "Lies, Cons and the Truth." He will show you the power and politics of deception.

Robert Chapman and Barbara Van Gelder - Assistant U.S. Attorneys , Washington, DC, on "Criminal and Civil Proceedings."

John Martin - EPA Inspector General, on "Fraud Investigation Approaches."

Henry Hudson - Former U.S. Attorney and Director, U.S. Marshall's Service, on "Fraud in the 1990's."

TOPICS INCLUDE:

- ◆ Telecommunications fraud
- ◆ White collar crime
- ◆ Legal issues
- ◆ Credit card fraud
- ◆ Forensic auditing
- ◆ Computer fraud

Workshop fee: \$250 Members, including AGA members \$275 Nonmembers



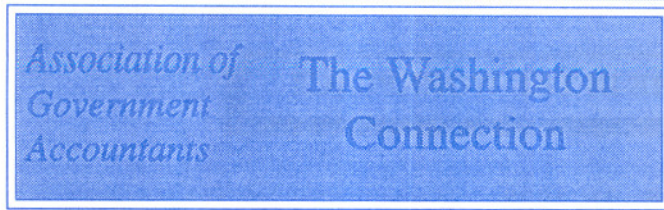
IIA Fraud Workshop Registration Form

Name: _____ Company/Agency: _____

Address: _____

Telephone - Day: _____ Evening: _____

Make your check or training form payable to IIA, Washington Chapter,
and mail to P.O. Box 14013, Ben Franklin Station, Washington, DC 20044



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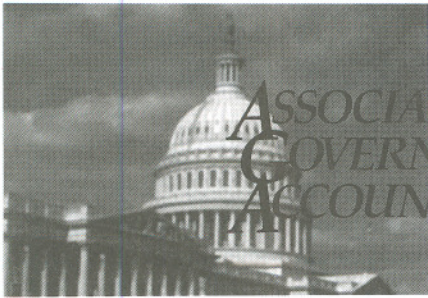
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The Chapter Executive Council meets monthly, normally at 11:30 a.m. on the last Wednesday, at the National Press Building. For information about a particular meeting, please call the AGA voice mail line at (703) 758-4080 and press option 3.



**ASSOCIATION of
GOVERNMENT
ACCOUNTANTS**

THE WASHINGTON CONNECTION

Washington Chapter • P.O. Box 423 • Washington, D.C. 20044-0423 • (703) 758-4080 • November 1995

***** November Luncheon Meeting - Tuesday, November 14, 1995 *****

***** Joint Meeting with the Institute of Internal Auditors - Special Date and Location *****

WASHINGTON CHAPTER LUNCHEON MEETING

National Press Club
529 14th St., N.W., Suite 1300
(Corner of 14th and F Streets)

Social: 11:30 - Luncheon: 12:00 Noon

Members \$17.00; Nonmembers \$22.00
New members - your first luncheon meeting is free!

Please make reservations
Call (703) 758-4080 by
Thursday November 9, 1995

Request sign language interpreter
by Tuesday, November 7, 1995

LUNCHEON SPEAKER



**Ms. Valerie Lau
Inspector General,
U.S. Department of the Treasury**

Valerie Lau was confirmed by the Senate to be Inspector General of the Treasury Department on October 7, 1994. She provides leadership to the Office of the Inspector General working with Treasury management to achieve economies; improve effectiveness; and prevent fraud, waste, and mismanagement in the Department's programs. Prior to her appointment, Ms. Lau was director of policy for the U.S. Office of Personnel Management and liaison with the Vice President's National Performance Review. From 1989 to 1993 she was a career consultant with Drake Beam Morin, Incorporated, an international career management firm, and a consultant specializing in audit training and career development. She also served as an adjunct faculty member of the U.S. Department of Agriculture Graduate School.

Ms. Lau has over 13 years of service as a career federal employee. She began her federal career at the IRS as a Taxpayer Service Representative. She also worked as an auditor with the Defense Contract Audit Agency, served as executive director of the Western Intergovernmental Audit Forum, a professional association of senior audit executives, and served as a senior evaluator for the U.S. General Accounting Office in San Francisco.

Ms. Lau earned a B.S. in business administration from the University of California at Berkeley and an M.A. in career development from the John F. Kennedy University in Orinda, California. She authored a training manual for the Institute of Internal Auditors (IIA) and an article for the GAO Review. In 1990 Ms. Lau received the Leadership Award from the Western Intergovernmental Audit Forum. She has held national and local leadership positions in the IIA and AGA. She is also a member of the American Institute of Certified Public Accountants, the Organization of Chinese Americans, and the Conference on Asian Pacific American Leadership.

Her experience in auditing and financial management and human resources management have prepared her well to address the IIA and AGA on the topic of "Doing More with Less."

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PRESIDENT'S MESSAGE



Evelyn Brown, President

workshop reflects our commitment to education and training. Also, it is the first of the many initiatives being undertaken to improve relations with other professional associations and area colleges and universities. The workshop is being co-sponsored by our AGA Chapter, the DC Institute of Certified Public Accountants Government Accounting and Auditing Committee, and Beta Alpha Psi of George Washington University.

The exchange of information and sharing of financial management initiatives is also encouraged through the hosting of joint meetings. We are pleased to co-host our upcoming November 14, 1995 luncheon meeting with the Institute of Internal Auditors. This is a first for our Chapter this year. Our guest speaker will be Valerie Lau, whose biographical sketch is on the front page of this newsletter. Her topic, "Doing More with Less," should be of particular interest to all of us as we continue to adapt to the changes that are occurring in the work environment today. We have faced reductions in financial and human resources and the loss of the many multi-talented financial managers who have migrated to a new stage of life: retirement. As you can see, and hopefully have personally experienced from your attendance at our monthly luncheon meetings, we are continuing to obtain outstanding speakers on a variety of topics. We have planned numerous interesting topics for the upcoming months that reflect the interest of our members and colleagues. Be sure to reserve December 7, 1995 on your calendar now. It will be an exceptional holiday event.

Membership is on the rise, as reported by our membership Director, Eva Williams, in conjunction with our Communications Director, William Anderson, who is also coordinating the Certified Government Financial Manager program. Their coordinated efforts with our Publications Director, Renee Barry, have produced an extremely well organized membership campaign strategy to "reach out" with the "personal" touch to our membership. They are encouraging current and past members to reactivate and revitalize their participation with the association. The responses to this have been most rewarding. As of September 30, 1995, it was reported that the Washington Chapter rolls had risen to 1,030. We appreciate all the hard work from the directors, committees, and all the members who are working with us to continue bringing in colleagues with new ideas and innovations to reenergize us and help expand our horizons.

We were pleased to have at our October 5, 1995 luncheon meeting, two of the newest members of the National Office staff. It was indeed a pleasure for all of us to personally welcome Mary Kate Behan, Director of Education, and Susan Phillips, Director of Membership. We look forward to working with the staff making continuous improvements in these two areas which are high priorities at the national and local levels.

Evelyn Brown, CGFM

Our Chapter has earned 3,195 points in the Chapter Recognition Program through the month of September 1995.

 JOHN KOSKINEN ADDRESSES MEMBERSHIP



John Koskinen speaking; past National president, Jeff Steinhoff; and Chapter President, Evelyn Brown

John Koskinen, Deputy Director for Management, Office of Management and Budget (OMB), was the guest speaker at the Washington Chapter's September 14, 1995, luncheon meeting. Mr. Koskinen talked about an issue that has been controversial during the past several weeks: government shutdown. He also provided an update on the accounting and financial issues OMB has been working on for the last 12 to 15 months. These issues are (1) audit of financial reports and financial statements, (2) strategic plans and performance measurements, (3) credit reform, and (4) information technology.

Mr. Koskinen explained that if an appropriations bill is not signed, a shutdown is necessary because the government will be in violation of the antideficiency statute if it continues operations. The antideficiency statute provides that agencies may not incur obligations without an

appropriation. Mr. Koskinen further explained that the statute has specific provisions for employees in certain positions to continue working to protect against threats to life or property. Mr. Koskinen added that the statute does not distinguish between "essential" and "nonessential" employees, but agencies have to do this in order to identify and provide essential services. Mr. Koskinen informed us that agencies have forwarded shutdown plans to OMB. OMB is in the process of reviewing these plans to ensure that agencies are appropriately interpreting the statute and that there is consistency across the government.

Mr. Koskinen also talked about what happens when the appropriation bill is signed and the debt ceiling is not raised. He stated that under a debt ceiling hiatus, government operations continue, however, the government may not have cash to disburse against its obligations.

On audits of financial statements, Mr. Koskinen stated that agencies have received direction. The Government Management Reform Act (GMRA) requires a government-wide audit. Representatives from OMB and GAO are engaging in a series of meetings, agency by agency, with CFOs and Inspectors General. Progress has been made on increasing communications between the President's Council on Integrity and Efficiency and the CFO Council. Mr. Koskinen believes that there is now more discussion, better cooperation, and a better understanding of underlying problems agency by agency, especially between the CFOs and financial managers and auditors.

On strategic plans and performance measurements, Mr. Koskinen stated that performance measurement is an on going issue. The Government Performance and Results Act (GPRA) requires agencies to have strategic plans by 1999, prepare annual plans setting performance goals beginning in FY 1999, and report annually on actual performance compared with performance goals. Mr. Koskinen further stated that in the 1996 budget presentations, OMB asked agencies to include performance information. However, little has been received to date. Mr. Koskinen explained that we are just starting GPRA. There is, indeed, an intellectual challenge for performance measurement. He cited as an example, the question of what would be an appropriate measurement for research. Mr. Koskinen said that it is important to have an ongoing dialogue between OMB and the agencies, between agencies and financial managers and auditors, and between the Executive Branch and the Congress.

On credit reform, Mr. Koskinen said that the Credit Policy Working Group is working to develop a range of performance measures. He also stated that legislation has been introduced in Congress that will make debt collection more efficient and provide more incentives to improve collection.

In the area of information technology, Mr. Koskinen said that a working group was created from across government, including OMB, GSA, GAO, DOD, and other agencies. The group is looking at best practices in the private sector for information technology acquisition. He stated that in acquiring information technology we should ask the following questions about the work processes to be automated: Should we do this work at all? If it needs to be done, can somebody else do it better? If we continue to do it, is there a better way of doing it? These questions need to be answered before making decisions about what systems we need to buy. In terms of resources, Mr. Koskinen believes that we need to be aware of what systems exist and design our work

(See SPEAKER'S REMARKS, next page)

(SPEAKER'S REMARKS, continued)

processes around those systems rather than custom design systems. He also believes that there should be information resource reform to focus on systems that could be used across agencies.

In closing, Mr. Koskinen asked that agencies pull together all of their performance measurements initiatives and connect resources to results. He commented that, ultimately, there is a relatively simple process (at least in concept) by which agencies develop strategic plans, determine what their goals and missions are, make proposals on how to use resources to achieve those goals to OMB and to Congress, and report results on what was achieved with those resources.

Ofelia Moore, Secretary

OCTOBER LUNCHEON FEATURED ANNA GOWANS MILLER

Ms. Miller, who is Professional Staff Member for the House Committee on Government Reform and Oversight, Subcommittee on Government Management, Information and Technology, spoke to the membership at our October 5, 1995 luncheon meeting. She reported on the 24 hearings the Subcommittee has held since February 1995. She said that the schedule has been on a fast pace, but Chairman Horn thought it necessary in order to set the stage for the Fall and 1996.

The Subcommittee's previous hearings focused on different topics ranging from procurement issues, privacy issues, government document integrity issues, and FTS 2000, but the primary focus was on examining how to improve government, discover what the underlying problems are, and make it work better. These topics all coalesced into a series of hearings that the Subcommittee called the "Making Government Work" series. In that series, the Subcommittee called in experts from various sources, such as states, local governments, other countries, and think-tanks like the National Academy of Public Administration, the Heritage Foundation, and the Brookings Institution, as well as representatives from the Office of Management and Budget, the General Accounting Office, and various agencies. Ms. Miller said the purpose of this approach was to get the experts' perspectives on what works and what doesn't work. The series started with examining the National Performance Review, then dealt with strengthening departmental management, consolidating and restructuring the Executive Branch, and other structure issues. Once that framework was established, Ms. Miller said the focus was turned to how to measure results of changes. They looked at the mechanics of performance measurement, benchmarking and reengineering, and the Government Performance and Results Act (GPRA). Ms. Miller's view is that the GPRA will be one of the most important tools for use by both the Executive Branch and the Congress. She said we will be able for the first time to quantify our performance against goals, and if measures are incorporated into the budget process and used to make decisions about resource allocation, GPRA will enable more objective decisions on which programs to retain and which ones to eliminate. Ms. Miller said that the committee report called "Making Government Work: Fulfilling the Mandate for Change," a distillation of the best thinking from the hearings, has been drafted and will be available soon. Some of the recommendations, such as the Commerce Dismantling Bill, are being implemented.

Other hearings held focused on oversight of the Chief Financial Officers (CFO) Act and the Inspector General Act. The Subcommittee plans to continue oversight hearings on the state of financial management in the Internal Revenue Service and the Department of Defense and their ability to comply with Government Management Reform Act (GMRA) requirements. Ms. Miller stated that the Subcommittee may suggest amendments to the CFO Act, amending GMRA to allow for collection of costs of audits and require reports on these costs to be submitted to Congress on a regular basis at the beginning of the period of implementation. The Subcommittee may also suggest amendments to other acts as required to streamline reporting. She said these suggestions are along the lines the CFO Council has been pursuing.



Anna Gowans Miller speaking; monthly program chair, Russ Morris, at left

(See SPEAKER'S REMARKS, next page)

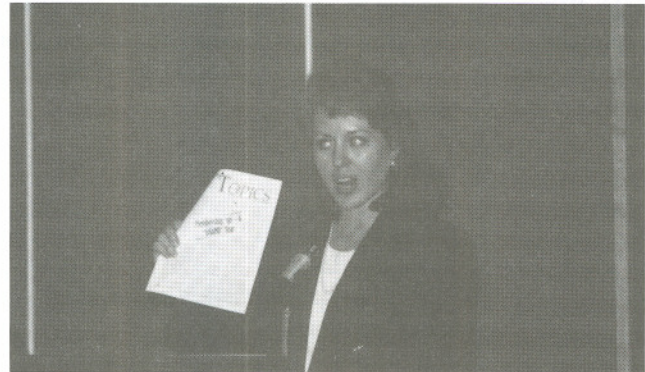
(SPEAKER'S REMARKS, continued)



Evelyn Brown, at right rear, with volunteers registering people for the luncheon

Ms. Miller also reported on other financial management topics. She discussed the Debt Collection Improvement Act, originally proposed by the Administration, and introduced as HR 2234 by Congressman Horn. She acknowledged the concerns of some in our profession about changes made to the bill, but pointed out that some of the changes have already been reversed. For example, she said the requirement for mandatory offset, which was originally set at 180 days, then was reduced to 90 days, has now been changed back to 180 days. The reason for attempting to make the period shorter, she said, was because there is an enormous difference in the probability of collecting a debt if it is turned over for collection sooner. She also spoke of the idea of centralization of debt collection in the Department of the Treasury as an attempt to increase efficiency, enhance accountability, and clarify responsibility. She pointed out that if agencies are successfully working on their debt and collecting, there is no need for them to turn it over to Treasury.

Ms. Miller said that the Subcommittee will now hold fewer hearings, but it will focus more on developing and introducing legislation to implement the recommendations. They will focus more closely on oversight in areas of the Subcommittee's jurisdiction, such as financial management and the use of information technology to improve business processes. She said the Subcommittee is considering legislation to strengthen management oversight in the Executive Branch either in OMB or by establishing a separate Office of Federal Management. The need to strengthen the OMB management function came out as a common theme during the hearings, and she said she believes it merits further consideration and quite possibly will result in legislation being drafted.



Susan Phillips, National Membership Director visited our Chapter

Ms. Miller concluded her remarks by stating that the Subcommittee does plan to have a series of hearings on the use of information technology in the federal government and how it can learn from best practices of private organizations, hearings on public access to government information, and several oversight hearings of specific agencies and departments.

SUGGESTIONS FOR IMPROVEMENT

This year, your AGA Board has made several changes to improve our organization's meetings. In addition to continuing to present outstanding speakers, we selected a new meeting location and offered a special luncheon price for an annual subscription. The success of these changes is evidenced by the fact that attendance at our first two luncheons averaged 95 people--about a 20% increase over prior years--and that seven people took advantage of the subscription. AGA wants to thank Evelyn Brown, Stu Grasf, Dennis Scott, Dan Murrin, Pat Wensel, Tom Mundell, and Renee Barry for their participation in the annual lunch offering. The Chapter also thanks all its members who attend the luncheons, encourage others to attend, and help to make the meetings a success. Please give us your comments on the meetings. Your Board is always open to suggestions for continued improvement.

DECEMBER LUNCHEON

The December luncheon meeting will feature Mr. Stanley Collander of Price Waterhouse. Don't miss this especially interesting speaker and noted expert on the federal budget process and interpretation.

- Date: December 7, 1995
- Time: 11:30 a.m. social; lunch at 12:00 noon
- Location: Grand Hyatt Hotel - 1000 H Street, N.W.

FEDERAL LEADERSHIP AWARD NOMINATIONS

The Chapter is soliciting nominations for the January 1996 Federal Leadership Conference Awards which are due November 13, 1995. The award categories are:

Elmer Staats Award - To recognize federal professionals who exemplify and promote: (1) excellence in government; (2) outstanding leadership; (3) high ethical standards; and (4) innovative management procedures.

Andy Barr Award - To recognize financial executives in the private sector who exemplify and promote: (1) excellence in governmental financial management; (2) outstanding leadership; (3) high ethical standards; and (4) innovative management techniques.

Distinguished Federal Leadership Award - To recognize elected or Presidentially appointed federal officials who exemplify and promote excellence in government management and have demonstrated outstanding leadership.

For further information on nomination procedures, please contact Lydia Moschkin, Director for Member Services at (703) 607-0831. Time is running short, so please consider the above award descriptions, and call Lydia now!



AGENCY LIAISONS

AGA liaisons are needed in all agencies and private sector firms represented in the Washington Chapter to communicate information to members throughout the year, on a biweekly or monthly basis. If you are interested in serving in such a capacity, please contact Renee Barry at (202) 606-5000, extension 374. We would like to thank the following people who have already volunteered to be agency liaisons:

- | | |
|---|-----------------------------------|
| Treasury | Germaine Rowley (202) 927-0451 |
| EPA | Roland Cyr (202) 260-8591 |
| Transportation | Dennis Scott (202) 366-0294 |
| Veterans Affairs | Jack Gartner (202) 273-5528 |
| Private Sector (Northern Virginia only) | John Edward Murphy (703) 532-9106 |
| State Department | Mattie Harms (703) 875-5634 |
| Commerce | Lisa-Joy Zgorski (202) 482-1601 |
| GAO | West Coile (202) 512-9324 |

**November - December 1995 Courses at
The Center for Applied Financial Management**

November 1995	December 1995
15 - 17 Standard General Ledger (SGL)	4-5 Dollars and Sense
	6-7 SF 224
	8 Reconciling Differences
	11-12 Budget Execution Game
	13 Fundamentals of Cash Management

To register for CENTER courses, submit an SF-182 to the Registrar, The Center for Applied Financial Management, 1411 K Street, NW, Room 1100, Washington, DC 20005. All classes are held at 1411 K Street, NW 11th floor, unless otherwise noted. For information, call (202) 874-9560.

UPDATE on ACCOUNTING and AUDITING

November 27-28, 1995

George Washington University
Cloyd Heck Marvin Center
Third Floor Ballroom
800 21st Street NW
Washington, DC

Near Foggy Bottom Metro Stop—Blue or Orange line

sponsored by

Association of Government Accountants
Washington, DC Chapter

DC Institute of Certified Public Accountants
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Accounting Workshop - November 27

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Featuring excellent workshop leaders from
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Registration

UPDATE ON ACCOUNTING AND AUDITING

November 27-28, 1995 George Washington University, Cloyd Heck Marvin Center, Washington, DC

Registration fee

AGA or DCICPA members: \$125 for one day, \$200 for both days

Nonmembers: \$150 for one day, \$250 for both days

BAP members: free registration for sessions, no lunches are provided

Please circle if you are a member of

AGA (chapter name _____) DCICPA BAP

Name _____

Organization _____

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PO Box 423

Washington, DC 20044-0423

or Fax to (202) 512-9593

Questions?

Call Doris Chew, (202) 512-9201

5 Great Reasons To Join AGA

5. SAVE MONEY

It's true—your AGA membership can help you save money. Your AGA membership entitles you to significant savings on registration fees for conferences, workshops and courses, as well as AGA periodicals and training materials. So you can keep current—without breaking the bank.

4. STOP REINVENTING THE WHEEL

Learn from your colleagues who have dealt with the same issue or problem you're facing. The 11,500 AGA members come from every level of government financial management. The collective wisdom and experience of these colleagues from around the country gives you a solid base of real-world knowledge and experience. As an AGA member, you can draw from this reservoir of experience!

3. MAKE NEW FRIENDS AND IMPORTANT PROFESSIONAL CONTACTS

Your local AGA chapter puts you in contact with other financial management professionals in the area. You'll get the chance to participate in social events, business meetings, and educational seminars with other professionals who understand your concerns.

2. SHARPEN YOUR PROFESSIONAL SKILLS

In today's busy society, everyone knows it is harder than ever to keep up with the latest financial management advances... know who's doing what - and how. One way you can have regular access to the latest information—and build your professional network at the same time—is by attending AGA seminars, conferences, and local chapter educational activities. It is the best opportunity you have to keep on keeping up ... and as a member, you're assured of hearing about all the conferences and meetings well in advance.

1. EARN THE RECOGNITION YOU DESERVE

You've put a lot of hard work into getting where you are today. Enhance your credentials as a government financial manager by choosing to have your unique skills and knowledge recognized through professional certification in AGA's Certified Government Financial Manager (CGFM) designation. The CGFM designation offers considerable benefits to you personally and the government financial management community you serve.

Get a Head Start on Your Career. Make valuable contacts. Meet your peers. Keep up your education. Build a professional network. Learn new skills. Learn from the leaders. Don't waste another valuable minute. Now is the time to join the Association of Government Accountants! Do it soon, so you won't miss out on any of these great benefits!

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Employer: Federal State County City Private Academia Field: Accounting Auditing Budgeting Systems Other

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.....FMS GETS THE HAMMER

The Financial Management Service's (FMS) Center for Applied Financial Management (The Center) is one of 14 Treasury Department teams that were selected recently to receive "Hammer" awards. This award recognizes new standards of excellence achieved by teams helping to reinvent government. The awards are presented to teams who are working to build a better government by putting customers first, cutting red tape, and empowering front line workers.



The Center was created by FMS to provide other government agencies the expertise needed to improve their financial management performance. The Hammer Award is Vice President Gore's answer to yesterday's \$600 government hammer; this hammer looks the same as the old one, does the job just as well, but costs only \$6.00 at your local hardware store. Fittingly, the award consists of a \$6.00 hammer, a little ribbon, and a note card from the Vice President, all in an aluminum frame.

The 14 groups of Treasury employees who have found ways to improve government functions will be presented the awards by Secretary Rubin in a ceremony coinciding with the second anniversary of the National Performance Review.

DOT ELIMINATING ITS IMPREST FUNDS

The Department of Transportation (DOT) is implementing more efficient disbursement methods that will replace cash disbursements from its imprest funds. This action addresses one aspect of the National Performance Review challenge to Federal agencies to identify and implement more efficient ways of conducting business and managing the Government's scarce financial resources.

Operating imprest funds does not provide value to the American taxpayer when more efficient disbursement methods are available. DOT has over 500 imprest funds with over \$6 million held outside Treasury, resulting in over \$350,000 in lost interest annually.

The Department is phasing in the closure of its imprest funds. It began with closure of its three headquarters imprest funds over a period of six months. Subsequently, the Department will close those in its field locations.

DOT used a team approach to convert from the traditional imprest fund to more efficient disbursement methods. The team first determined the purposes for which imprest funds are being used and then identified more modern alternative disbursement methods for each. It held a workshop to inform affected organizational elements of its plans, discuss alternative methods, and address any concerns the organizations might have. The team also contacted other agencies that had completed similar actions or were piloting closure of their imprest funds.

DOT imprest funds are used primarily for temporary duty and permanent change-of-station travel advances and reimbursements and for small purchases. Imprest funds are also used for on-the-spot awards, emergency salary payments, reimbursement for local travel, and reimbursement for official reception and representation expenditures. The Department will use the more efficient techniques of Treasury checks, direct deposit, travelers checks, automated teller machine withdrawals, third party drafts, and the small purchase credit card to replace the traditional and less efficient use of cash.

For additional information, contact Enrique Alvarez on (202) 366-6115 (voice) or 366-7174 (fax).

.....EARLY CAREER MEMBERS

The AGA National Office established an early careers program and selected the Washington Chapter as a pilot for the program's implementation. Early career members are AGA members with fewer than six years of financial experience. The program will target education and mentoring opportunities, as well as special events, to help members in the early stages of their careers address work issues and career development. Our membership data base does not capture the information needed to determine if you are an early career member, so if you are, please forward your name and agency to Renee Barry, the Washington Chapter Coordinator of the early careers program, at (202) 606-5000, extension 374. If you have any questions about the National program, please contact Kevin Kuesters, at (202) 482-2933.

AUDITED GOVERNMENT FINANCIAL STATEMENTS: TAXPAYERS DESERVE THEM

The United States' government is the world's largest financial operation. For many years, state and local governments, corporate America, and other major countries have adopted the concept of financial audits as a management tool. Nevertheless, the country that put men on the moon in the 1960's operates in the 1990's without knowing its overall financial position. The time has come for an audited government-wide financial report that would provide the American taxpayer with a complete picture of where its government stands financially.

As Congress and the Administration make critical decisions on budget cuts and tax policies, they will need detailed financial information. The Chief Financial Officers (CFO) Act mandates this. Specifically, the CFO Act required financial audits of ten pilot departments and agencies. Because the pilot audits covered only 60 percent of the government's budget authority, Congress passed the Government Management Reform Act (GMRA) of 1994 to expand the audit requirements to the 23 largest federal departments and agencies. The GMRA also requires that the Department of the Treasury (in coordination with OMB) prepare consolidated financial statements of the entire Executive Branch by March 1998. Finally, GMRA requires these consolidated statements to be audited by the U.S. General Accounting Office.

Congress is expanding the requirement for financial audits because these audits demonstrate their value in the following ways by: (1) providing a clearer picture of the government's true financial condition; (2) bringing discipline in pinpointing waste, fraud, and mismanagement; (3) identifying actual and potential savings of millions of dollars; and (4) confirming that the government financial statements are inaccurate and need improvement. As the following examples of CFO Act financial audits illustrate, financial audits completed to-date are providing a much clearer picture of the government's true financial condition.

Clearer Picture of Revenue and Expenses - On the revenue side, an IRS financial audit disclosed that IRS overstated delinquent taxes by \$45 billion and estimated recoveries by \$11 billion. A Customs Service financial audit found that Customs had weak internal controls which increases the potential for lost revenue and heightens opportunities for drugs and contraband to be illegally brought into the country.

Financial statement audits have also provided a more accurate estimate of government expenses. For example, an estimated \$190 billion of liabilities for veterans' compensation and pension benefits was disclosed in a financial audit. In an Army financial audit, an estimated \$18 billion in potential future liabilities associated with hazardous waste and cleanup was reported.

Pinpointing Waste, Fraud, and Mismanagement - In addition to providing key federal policymakers with accurate cost information on government programs, audited financial statements have identified waste, fraud, and mismanagement. To illustrate, a financial audit disclosed that people no longer serving in the Army were paid \$6 million because their names were not removed from active duty payroll files. A Customs Service financial audit reported that weak controls at Customs resulted in the loss of seized weapons, currency, and illegal drugs.

Actual and Potential Cost Savings - Third, CFO Act financial audits have identified actual and potential savings of hundreds of millions of dollars. As a result of a financial audit recommendation, the Department of Defense identified over \$204 million in potential savings from duplicate invoices, duplicate payments, and avoided interest. Based on a financial audit recommendation, Customs revamped its debt collection efforts which resulted in collections of over \$31 million of severely delinquent debt.

Identifying Accounting Errors - Finally, financial audits are confirming that government accounting data are inaccurate. Financial audits have identified hundreds of billions of dollars of accounting errors--mistakes and omissions that can render information provided to agency heads and the Congress virtually useless. As a result of the CFO pilot audits, agencies have improved the reliability of their accounting systems.

In summary, accurate and reliable cost information is essential if the Executive Branch and the Congress are to make informed decisions on the budget, tax policies, and overall direction of government programs. A government-wide financial audit will provide Congress an annual assessment of whether agencies achieved what they claimed to have achieved and whether funds were spent as authorized by Congress. In the end, this provides accountability of government expected by the taxpayers.

by Patrick Cogley, GAO, Senior Auditor - Reprinted from the *Texas Perspective*, May 1995, Dallas Chapter by way of *Notes of Principal Interest*, the Central Arkansas Chapter newsletter.

..... HIGHLIGHTS OF THE SEPTEMBER 28, 1995 EXECUTIVE COUNCIL MEETING

- Evelyn Brown, President, announced that the National Office has requested nominations for President-Elect, Treasurer-Elect, and Regional Vice President-Elect. Nominations are due by November 15, 1995.
- Pat Wensel, Past President, reported that the National Office is embarking on an aggressive membership drive under which drawings will be held and sponsors and new members alike will be eligible to win all expense paid trips.
- Janet McBride, Treasurer, presented the September 1995 financial statements which were approved by the council.
- Russ Morris, Monthly Program Chairperson, stated that he has confirmed the speaking engagement for Ms. Valerie Lau for the November luncheon meeting and provided plans and speakers for future luncheon meetings.
- Renee Barry, Publications Chairperson, reported that she has been able to solicit liaison people to represent the Chapter at EPA, Transportation, Treasury, State Department, and the Northern Virginia private sector.
- The Executive Council scheduled its next meeting for Thursday, October 26, 1995, at 11:30 a.m., in room 1206 of the National Press Club building.

Ofelia M. Moore, Secretary

Program Year 1995 - 1996 Meeting Dates

<p>Monthly luncheon meeting dates:</p> <p>December 7, 1995 January 11, 1996 February 1, 1996 March 7, 1996 April 4, 1996 May 2, 1996</p>	<p>Executive Council meeting dates:</p> <p>November 29, 1995 December 20, 1995 January 24, 1996 February 28, 1996 March 27, 1996 April 24, 1996 May 22, 1996</p>
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Mark your calendars!

UPCOMING EVENT

Seminar on ACQUISITION REFORM -- Streamlining and Restructuring Organizations
 Presented by Association of Government Accountants - Northern Virginia Chapter - November 20, 1995

Featuring: Mr. Derek Vander Schaaf, Deputy Inspector General, DOD - "Making Procurement Simpler and Better"
 Dr. Kenneth J. Oscar, Deputy Assistant Secretary of the Army - Changes in the Acquisition Process"
 GAO Panel - "Policies and Practices for Auditing in the new Acquisition Environment"

Mail or fax registration to: NOVAGA - ATTN: Sue Pearson; USAAA - 14th Floor
 3101 Park Center Drive; Alexandria, VA 22302
 FAX (703) 681-9821

\$75 for members; \$85 for others

MEMBERSHIP '96 - A "Grand Year"

A teacher was trying to impress her first grade pupils that good penmanship is important. "Remember," she said, "if you don't learn to sign your name, you'll have to pay cash for everything when you grow up." We are happy that the following were able to sign their names to applications for membership in our Chapter:

- | | | |
|--------------------------|------------------------|---------------------------|
| Cheryl Beagle, CGFM | Leland G. Jordan, CGFM | Albert C. Robinson |
| Aileen Burgman | Linda A. Kaplan | Raina Rose |
| David E. Burgman | Steven Kinley | Charlton J. Sampson |
| Terry H. Byce | James D. Lawler | Cynthia Sargent |
| Judy A. Champion, CGFM | Edward J. Lehman | Robyn L. Seaton |
| Kuei L. Chang, CGFM | Elliot P. Lewis | Kamran Siddiqui |
| J. Russell Cherry, CGFM | Andy Lieber | Frederick Smith |
| Robert Peter Clark | Arnie Linares | Michael S. Smith |
| West E. Coile | Mark Martens | Craig L. Solomon |
| Susan C. Crowder | Richard Miskovich | George P. Sotos |
| Debra P. Curtis, CGFM | Cynthia F. Mitchell | William B. Stimmel |
| Melissa Demple | Kahn L. Mong | Gerald W. Thomas, CGFM |
| Lloyd Farmer | Karen L. Nason | Antonio J. Trinidad |
| Martin Finkelstein, CGFM | Edgard Padilla | Warren C. Underwood, CGFM |
| Samuel Gaillard | Glen R. Palo | Lara A. Watson |
| Therese Gaines | Michelle Pitts | Clarence A. Whitt, CGFM |
| Caroline V. Harper | Edythe Shepherd Poole | Tyrone D. Wells |
| Thomas S. Harper, Jr. | Mary K. Quinlan | Michael T. Wilson |
| Larry E. Hulse | Robert T. Reiley | Ronald L. Wilson |
| Kris Johnson | Ricky D. Rivers, CGFM | Denise Wu |
| Steven A. Johnson | Jeffrey L. Rocha, CPA | |

Eva J. Williams, CGFM , Director for Membership

VACANCY ANNOUNCEMENTS - OPM BULLETIN BOARD

The Defense Finance and Accounting Service (DFAS) has a series of open, continuous accountant vacancies posted:

	<u>Grade</u>	<u>Location</u>	<u>Announcement Number</u>
Supervisory Accountant	GS-0510-12	Rome, NY	OL-RM-13-95
Systems Accountant	GS-0510-12	Indianapolis, IN	IN-513-95; IN-514-95
	GS-0510-12	Lawton, OK	OL-LW-06-95
	GS-0510-11	Rome, NY	OL-RM-08-95; OL-RM-09-95
Accountant	GS-0510-09/14	Indianapolis, IN	ASF-94-01
	GS-0510-12	Rome, NY	OL-RM-12-95
	GS-0510-09/12	Nationwide	ASF-510-94
	GS-0510-11	Indianapolis, IN	IN-511-95; IN-512-95
	GS-0510-09/11	Indianapolis, IN	IN-5-7-95; IN-518-95

For application information call the Job Info Line at (317) 542-2454 (IN and ASF jobs) or (317) 543-1196 (OL jobs).

Auditor vacancies posted are:

<u>Agency</u>	<u>Grade</u>	<u>Location</u>	<u>Closes</u>	<u>Announcement Number</u>
Commerce-IG	GS-0511-09/12	DC Metro	12/21/95	OIG/95-10 S/NS
Defense-IG	GS-0511-13	Arlington, VA	12/29/95	026A-95-AUD
	GS-0511-15	Arlington, VA	3/29/96	034-95-AUD
	GS-0511-14	Arlington, VA	3/29/96	033-95-AUD

For information call (202) 482-4948 (Commerce); (703) 604-8725 (Defense).

..... CALENDAR FOR FEDERAL GOVERNMENT FINANCIAL MANAGERS

This is one of the many resources on FinanceNet. If you don't have Internet access shouldn't you ask for it?

The purposes of the "Calendar for Federal Government Financial Managers" is to announce meetings, provide reminders, and help avoid conflicts of dates and times in scheduling of events for public financial managers. (A "Calendar for Financial Management Training" also appears on FinanceNet). Organizations are asked to supply to the Joint Financial Management Improvement Program (JFMIP) information for calendar postings. To supply new calendar information, fax meeting details to JFMIP, fax number (202) 512-9593. Include the name/number of the person responsible for the provision, accuracy, and currency of the information. JFMIP's mail address is #320, 666 11th Street, N.W., Washington, DC 20001. Telephone (202) 512-9201.

Rescheduled:

November 29, 10:00-noon, Federal Financial Managers Council (FFMC) Meeting, GSA Hq., all member agencies, (202) 501-2923 (Les Gelles). [Rescheduled from November 15]

Scheduled:

November 1, Financial Accounting Standards Advisory Board (FASAB) Board Meeting. (202) 512-7350 (Marian Nicholson).

November 1-3. Association for Governmental Leasing and Finance, 15th Annual Meeting, Loews Ventana Canyon Resort near Tucson. (For info, see AGL&F home page accessible through FinanceNet.) AGL&F, (202) 429-5135.

November 8, 2-3:30 pm, CFO Council Human Resources Committee Meeting. (202) 219-6891 (Terry Conroy).

November 9, 2-4 pm, JFMIP Steering Committee Meeting. (202) 512-9201 (Donna Tebeau).

November 21, 2-4 pm, CFO Council Meeting, all CFO/DCFO. (202) 501-1721 (Maureen McKenna).

November 29, 10:00-noon, Federal Financial Managers Council (FFMC) Meeting, GSA Hq., all member agencies. (202) 501-2923 (Les Gelles).

December 12, 2-4 pm, CFO Council Meeting, all CFO/DCFO. (202) 501-1721 (Maureen McKenna).

December 13, 2-3:30 pm, CFO Council Human Resources Committee Meeting. (202) 219-6891 (Terry Conroy).

December 14, Financial Accounting Standards Advisory Board (FASAB) Board Meeting. (202) 512-7350 (Marian Nicholson).

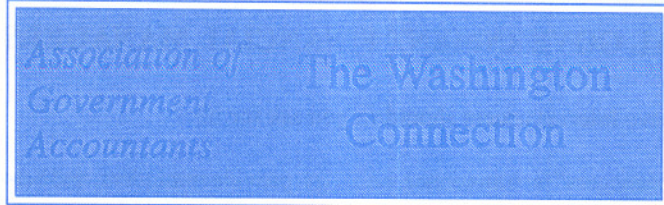
December 21, 2-4 pm, JFMIP Steering Committee Meeting. (202) 512-9201 (Donna Tebeau).

COMMUNITY OUTREACH.....

The Washington Chapter is participating again this year in two community assistance programs that have been extremely successful in past years.

- **Project Harvest** - is an annual food drive sponsored by the YMCA. It supports a program of providing food and groceries, including providing hot meals to many needy individuals during the Thanksgiving holiday season. We are asking AGA members to participate in this cause by bringing nonperishable food items or monetary donations to the November 14 luncheon. This is your chance to help make a difference in the Washington, DC community.
- **VITA** - the Volunteer Income Tax Assistance program is an IRS-sponsored program of volunteers preparing tax returns for low income, elderly, disabled, and non-English speaking taxpayers. IRS provides instruction and training materials free of charge for training the volunteer income tax preparers. Training for new preparers, and a more brief refresher course for former tax preparers, are held on Saturdays at an IRS office. VITA operates from mid-January through April 15. More details will be in upcoming newsletters. AGA members are asked to support this program by participating as volunteer tax preparers.

For more information on Project Harvest or VITA, please call Harvey Wiley, Community Outreach Director, (202) 254-8385.



P.O. Box 423
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Tax Identification Number 521102567

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Geraldine C. Beard

Marcia Caplan

William Anderson

Harvey P. Wiley

The Chapter Executive Council meets monthly, normally at 11:30 a.m. on the last Wednesday, at the National Press Building. For information about a particular meeting, please call the AGA voice mail line at (703) 758-4080 and press option 3.