

WASHINGTON CHAPTER LUNCHEON MEETING

Thursday
September 3, 1992
Touchdown Club
2000 L Street, N.W.
(Near Farragut West Metro Stop)

SPEAKER



HONORABLE GERALD R. RISO
Special Advisor to
DHUD Secretary for
Financial Management

LUNCHEON: 12:00 NOON
MENU: Grilled Chicken
COST: \$16 (Members)
\$18 (Non-Members)

- Reservations strongly recommended.
- Call (703) 758-4080 Voice Mail through Tuesday (September 1).
- Non-Members are welcome.
- No-Shows are expected to pay, as the Chapter guarantees each meal to the Club.
- Walk-ins are welcome on space available basis.

DIFFERENT PERSPECTIVES ON FINANCIAL MANAGEMENT

Our September 3rd program offers you a unique range of perspectives on financial management. Gerald Riso has served in four different roles giving him a range of viewpoints that few others in Federal financial management possess. These include positions in program management as a user of financial services, positions with direct responsibility for providing financial services, assignments as a consultant to Federal Agencies, and a central agency leadership role as OMB's Associate Director for Management and Chief Financial Officer, preceding the CFO Act.

- Special Advisor to the Secretary for Financial Management—DHUD.
- Director of Student Assistance—DOED.
- Associate Director for Management and CFO—OMB.
- Deputy Commissioner, INS—DOJ.
- Deputy Assistant Secretary for Health and Scientific Affairs—DHHS.

ASSOCIATION OF GOVERNMENT ACCOUNTANTS WASHINGTON CHAPTER



Potomac River Brunch Cruise
aboard

The Spirit of Washington

Sunday, Sept. 13, 1992 from 12 noon to 3:00 p.m.
Meet at Pier 4, 6th and Water Streets, Southwest

Cost: \$11.50

Reservations must be made by September 4. Call 703-758-4080, Voice Mail - Luncheon Reservation

PRESIDENT'S MESSAGE

In April of 1991, I was elected to be President of the Washington Chapter of the Association of Government Accountants (AGA) for the program year of July 1992 through June 1993. I made two campaign promises.

1. Assure that members have the opportunity to get more than the value of their dues from AGA services and opportunities for career enhancement.
2. Have AGA better influence Federal decisions on accounting and auditing issues that have more recently drifted to decision by generalists.

I take my promises seriously. At the end of this year, you, the members, can measure my performance against those objectives.

Based on my observations this past year, I have prepared a draft business plan to carry out those objectives. This plan means not just doing what we have done every year in the past. It means looking at our activities and determining whether they contribute to these objectives or not.

I am, therefore, presenting to you a narrative summary outline of a business plan for the Washington Chapter of AGA. I would like two forms of response. First, if you have suggestions for change, please write them down and send them to me at the box number listed above. Second, if you share these objectives and want to join the committees to carry them out, call me at **202-622-0560** or **301-907-8137 (home)**. With the input I receive from you and from the Board, I will complete a business plan for the year and submit it to the Board for approval. **THIS IS YOUR CHAPTER, LET ME HEAR FROM YOU!** Your input will set new directions and help fill out the details of what we have so far.

This summer, your officers and Board of Directors have worked to put the Chapter's program year together. Here are some of the results thus far. We have an **AGA Brunch Cruise on the Spirit of Washington** scheduled for **September 13th**. Sign up and get involved early. Our monthly Program Director has the year's speaker selections completed. You will get a copy of the year's agenda in September so you can plan ahead to attend our meetings. Our big education event is a **three-chapter, two-day seminar on February 1 & 2 at the Washington Marriott Hotel**. This is going to be a big one! Put it on your calendar now and get your training request in very early.

If we are going to do more this year and do more for the membership, we need more members to join our committees, more members to run committees or create new ones. So call me!

Marcus W. Page, President
AGA Washington Chapter

DRAFT BUSINESS PLAN AGA WASHINGTON CHAPTER

Summary Outline

The Washington Chapter has three tactical objectives for the coming year. Our Directors have selected areas of interest related to those objectives. Within each area of interest, the Chapter committees are tasked with activities that will contribute to the objectives. The structure follows:

Objective 1. Member Services and Career Opportunities

- *Communications:* Effective communications with Chapter members is our number one priority. Our principal media in the past has been the newsletter, but because it has been tied to the needs of our monthly meetings, it has served few other purposes well, and given meeting turnout, it hasn't excelled there either. We will refocus on three methods of communicating with you. First, we will get event publicity out early in the game on Chapter events. For instance, we will complete a monthly program calendar this summer and get that to you in September—the whole year's program. Second, we are expanding the "telephone reservation line" to a **TELE-BULLETIN-BOARD** with a service menu. You can get information on events, make reservations, get job referral information, request specific training, etc. Third, we are rebuilding a member/agency network so you get information on a person-to-person basis from within your agency and get to know other members in your agency. The program started last year to develop networking among our younger—and maybe not so young—members through social events after working hours. This will continue as a valuable communications media.
- *Education:* We are making changes here. Our education program will have three features. First, a major event with the other two chapters in our region will maximize program content and exchange of views between members of three chapters representing 2,000 members. Second, we will have several half-day events based on subjects you want and we expect you to tell us what you want through the **TELE-BULLETIN-BOARD**. Third, any member wanting specific training in any subject will call the **TELE-BULLETIN-BOARD** and leave a message. A member of the Tutorial Committee will respond and arrange training by someone with that knowledge for the caller, at no charge. If several members call on the same subject, a briefing will be arranged at no charge. If many call on the same subject, an educational event will be scheduled. That will be on a charge basis. Equally important, we will have the *scheduled events* planned and publicized early so members will have time to get their training forms processed through their agencies. Our fees for the half-day sessions will be reasonable so that agency support will not always be necessary.
- *Member Services:* With what is going on in government and the economy, job information and referral must be our priority in this area. We will strengthen this committee and the job referral line on the tele-bulletin-board. We will also look at the possibility of more senior members of the Chapter acting as advisors for less senior members with smaller career networks. Chapter awards will be refocused to spotlight chapter members who have succeeded and deserve recognition. We will work on or with National to represent our members' desires for new or better services. National has recently completed a survey of member evaluations for current services. That is a good first step!

Objective 2. Impact on Our Profession

- *Professional Services:* This Chapter needs to take a stand on some of the accounting, auditing, and financial issues of our day! Once we take a stand, we need to publicize it and convince others. We will refocus our liaison committees to identify issues, present them to the Chapter for concensus, and then get those positions to Hill staff members, other Federal or private sector organizations, and to the Federal financial community. Additionally, we need to develop new issues, new ideas, and validity checks on Government's progress in our field. This effort will be led by our Research Committee.

- *Community Outreach:* The good news is that the Washington Chapter is probably doing better in this area than other AGA chapters. The bad news is they are doing next to nothing. Our efforts with **Small Business Education and Volunteers in Taxpayer Assistance** have received praise. What we need to decide is what can we do in our community directly related to our profession. Our lead objective in this area is to locate opportunities in the community to: (a) find common cause with our local financial management people—particularly in D.C., and (b) create opportunities for people to discover the value in our chosen profession and provide guidance and assistance for qualifying. This Chapter needs to attract entry level financial personnel as members. We can build a program to match successful middle and senior level members with entry level members in a mentor program to aid them with career planning, network building, and the lessons of experience.
- *Publications:* If the purpose in the past was to use the Monthly Newsletter to attract attendance at meetings, the result was less than satisfactory. Attendance at many monthly meetings has been lower than expected and often depended on personal calls at the last minute. This year, we will aim for early announcement of quality programs. With the Newsletter relieved of that direct tie to the monthly meeting, we can reshape it into more of a member service. Four areas come to mind. First, this, our only publication, should focus on **CURRENT INTEREST TECHNICAL ARTICLES**. Second, it could provide an **ISSUES FORUM** for members to exchange views on current actions by OMB, GAO, Treasury, FASAB, etc. Third, it could report **SUCCESS STORIES** where our agencies have improved financial management in the work place. Fourth, it could report on the **JOB ENVIRONMENT OF OUR PROFESSION** and where new opportunities seem to be surfacing.
- *Membership:* One could make the case that membership should be located under Health of the Chapter. However, professional impact is a higher ranked objective and the size and activeness of our members will help determine our overall impact. The Membership Committee will aggressively recruit new members, reluctantly give up on retaining departing members, and will attempt to place every new member on a chapter committee.

Objective 3. Health of the Chapter

- *Planning:* I have asked our President-Elect Larry Wilson to form a Planning Committee to review all current Chapter activities and suggest strategic planning objectives for the next five years. It is past time that this Chapter lay out where it wants to go and some thoughts on how to get there. Hopefully, this effort will also give the President-Elect each year a head start in laying out the next year's program.
- *Administration:* This area is important for the continuity of the Chapter. While the Chapter bylaws were reviewed and rewritten this past year, changes in National bylaws require additional work at Chapter level. The Recognition Program serves as a means of measuring our success against measures that National has found successful across the country. Additional work is necessary to record the experiences of each year's activities in a way that will be useful to succeeding officers.

Budget and Finance: This area will have two important objectives for the year. First, the Chapter needs an early start on a meaningful budget to tie-in to our business plan. Second, we really need to move from single to double entry accounting before this century ends. Hopefully, we can manage it this year. Next year, maybe audited financial statements with performance information!

- *Targets:* Within each of the Director areas, a few simple targets will be established as a part of the business plan. Examples might include: (a) a target of 1200 members by the end of the year, (b) average attendance of 150 at monthly meetings, (c) a target of 250 tutorials arranged for members with short duration training requirements, and (d) a technical publication where 75% of our members really look forward to getting it and reading it from cover to cover.

THEME FOR THE YEAR

Financial management in government will improve when you take responsibility for your part of it and do it right. Like Martin Luther King Jr., you have to say: "If it falls your lot to be a street sweeper, sweep streets as Michelangelo carved marble, sweep streets as Shakespeare wrote poetry. . .as Rafael painted pictures. Sweep streets so well that all the hosts of heaven will have to say, 'Here lies a great street sweeper who did his job well.'"

UPCOMING EVENTS

September 3, 1992—

Monthly meeting at the Touchdown club (speaker: Gerald Riso).

September 13, 1992—

Sunday AGA Cruise/Brunch on the Spirit of Washington.

February 1&2, 1993—

Two-day Seminar sponsored by the three Chapters in this Region at the Washington Marriott Hotel—Put it on your calendar.

All reservations by AGA Voice Mail (703) 758-4080).

COMMITTEES! COMMITTEES! COMMITTEES!

Every member has the opportunity this year to get involved with AGA and to make it mean something in our profession. Each of the areas described in the business plan has one or more committees. We need you to make a difference. New members, long-time members, former officers, federal, state, local government and private sector members, we need all of you! Is there some objective or service, you have always wondered why AGA doesn't cover? Start your own committee! We'll help you get it organized. Committee involvement is a great way to make contacts, to make a statement, to make a difference. DO IT! Call me, Mark Page, now, on 202-622-0560 or 301-907-8137 in the evenings.

AGA WASHINGTON CHAPTER Chapter Executive Council for 1992/93

President Marcus Page,
Treasury, (202) 622-0560

President-Elect-Larry Wilson,
USDA, (202) 720-8345

Secretary-Patricia Wensel,
Treasury, (202) 622-1450

Treasurer-Joyce Charles,
Labor, (202) 523-5906

Past President-Sam Mok,
Treasury, (202) 622-1450

DIRECTORS:

Planning-Larry Wilson,
USDA, (202) 720-8345

Membership-Evelyn Brown,
DOT, (202) 366-0269

Monthly Program—
Richard Willett,
Grant Thornton, (202) 861-4150

Administration-Patricia Dews,
GSA, (202) 501-0246

Education-Nancy Fleetwood,
U.S. Courts, (202) 633-6124

Professional Services—
Joan Bozzonetti, DOC,
(301) 427-3237

Budget & Finance—
Warren Cottingham, FMS,
(202) 208-2417

Community Outreach—
Jeff Williams, USDA,
(202) 720-1761

Member Services-Velma Speight,
Labor, (202) 501-8825

Communications—
Judi Fuerstenberg, DOE,
(202) 586-0140

Publications-Ronald Adolphi,
DOD, (703) 697-0536

Regional Vice President—
Richard A. Kaplan, DOT,
(202) 366-1402

EDUCATION PROGRAM SURVEY

Play a role in this year's Education Events. What do you want covered in our training seminars? Fill out the survey in this newsletter and return it to Nancy Fleetwood, Director for Education Programs.

EDUCATION PROGRAM SURVEY

In order to offer a high quality education program this year, we would like to hear from our members concerning the topics that interest them the most. Please take a few moments to complete the survey and mail it to:

Nancy Fleetwood
 Education Committee
 PO Box 6145
 McLean VA 22106

Please circle the number that best describes your interest in a subject. A 1 indicates no interest. A 10 indicates the highest interest:

	LOW											HIGH
1. Travel and relate subjects.	1	2	3	4	5	6	7	8	9	10		
2. Off the shelf accounting systems.	1	2	3	4	5	6	7	8	9	10		
3. CFO Act update.	1	2	3	4	5	6	7	8	9	10		
4. Treasury automation.	1	2	3	4	5	6	7	8	9	10		
5. FASAB progress.	1	2	3	4	5	6	7	8	9	10		
6. Disbursing and related subjects.	1	2	3	4	5	6	7	8	9	10		
7. Testing financial systems.	1	2	3	4	5	6	7	8	9	10		
8. M accounts.	1	2	3	4	5	6	7	8	9	10		
9. Credit reform.	1	2	3	4	5	6	7	8	9	10		
10. Educating the accounting workforce.	1	2	3	4	5	6	7	8	9	10		
11. Auditing in computer environment.	1	2	3	4	5	6	7	8	9	10		
12. Arranging for outside auditors.	1	2	3	4	5	6	7	8	9	10		
13. Internal controls.	1	2	3	4	5	6	7	8	9	10		
14. FMFIA	1	2	3	4	5	6	7	8	9	10		
15. Integrity and ethics.	1	2	3	4	5	6	7	8	9	10		
16. Paperless work environment.	1	2	3	4	5	6	7	8	9	10		
17. Appropriations law.	1	2	3	4	5	6	7	8	9	10		

Other _____

EDITORIAL

THE GENERAL ACCOUNTING OFFICE DID A STUDY LATE LAST SUMMER OF THE RELATIONSHIP OF THE 1991 BUDGET ESTIMATES AND ACTUALS. THE REPORT CONCLUDES:

WE NOTE THAT THE ACTUALS UPON WHICH WE BASE THIS REPORT ARE NOT BACKED UP BY AUDITED FINANCIAL STATEMENTS. IN FACT, MANY AGENCIES ARE REPORTING INCOMPLETE, INACCURATE AND INCONSISTENT INFORMATION TO TREASURY. AUDITS OF AGENCIES CONTINUE TO SHOW INSTANCES OF INADEQUATE ACCOUNTING SYSTEMS, POOR INTERNAL CONTROLS AND UNRECONCILED DATA, WHICH SEVERELY DIMINISH THE RELIABILITY OF THE INFORMATION PROVIDED TO TREASURY.

THE REPORT GOES ON TO HOPE THAT THE CHIEF FINANCIAL OFFICERS ACT OF 1990 WILL LAY THE GROUNDWORK FOR EXTENSIVE REFORM OF FEDERAL FINANCIAL MANAGEMENT.

WE ALL HAVE HOPES FOR THE CFO ACT. THE REALITY IS THAT WE HAVE NOT SEEN SUBSTANTIAL IMPROVEMENT IN AGENCY FINANCIAL SYSTEMS ACROSS GOVERNMENT IN THE PAST TEN YEARS. YES, THERE HAVE BEEN EXCEPTIONS, PARTICULARLY IN CROSS SERVICING, BUT FOR THE MOST PART, WE SEEM TO MOVE FROM ONE PLAN TO ANOTHER, SLIPPING MILESTONES, CHANGING PROJECT TITLES AND REQUIREMENTS. ARE WE GETTING ON TOP OF THIS? OMB ANSWERED THAT IN THEIR FIRST ANNUAL REPORT REQUIRED UNDER THE CFO ACT. THIS REPORT CONCLUDES:

“UNFORTUNATELY, NO COMPREHENSIVE ASSESSMENT OF FEDERAL FINANCIAL SYSTEMS IS CURRENTLY AVAILABLE. HOWEVER, OMB’S DATA CALL IN PREPARATION FOR THIS SUBMISSION YIELDED THE FOLLOWING INFORMATION.

- “THE STANDARD GENERAL LEDGER HAS BEEN FULLY IMPLEMENTED AT TRANSACTION LEVEL IN 6 OF THE 23 SURVEYED CFO ACT AGENCIES. (AND WE HAVE HAD THAT REQUIREMENT FOR 6 YEARS.)
- “IN THE 17 CFO ACT AGENCIES THAT HAVE NOT FULLY IMPLEMENTED THE SGL AT TRANSACTION LEVEL, AT LEAST 11 ALSO LACK A COMPLETE CROSSWALK BETWEEN THEIR ACCOUNTING SYSTEMS AND THE SGL.
- “OF THE 23 CFO ACT AGENCIES, 11 HAVE AUTOMATED SYSTEMS THAT FULLY INTEGRATE BUDGET AND ACCOUNTING DATA. (AND WE HAVE HAD A-127 REQUIREMENTS FOR 8 YEARS.)

OMB CONCLUDES THAT THIS DATA INDICATES THAT A NUMBER OF FEDERAL FINANCIAL SYSTEMS STILL CANNOT MEET BASIC GOVERNMENT-WIDE REQUIREMENTS, MUCH LESS THE CFO ACT REQUIREMENTS.”

SO, WHAT’S THE ANSWER? WILL THE CFO ACT FAIL, AS DID ITS PREDECESSOR—THE BUDGET AND ACCOUNTING ACT OF 1950? IT HAS THE SAME FATAL FLAW—NO TEETH, NO REWARD FOR SUCCEEDING, NO PENALTY FOR FAILING. THERE ARE ANSWERS. CONGRESS COULD AMEND THE CFO ACT AND STIPULATE THAT AS OF—SAY 1995—ANY AGENCY THAT DOES NOT MEET BASIC STANDARDS FOR FINANCIAL SYSTEMS, FINANCIAL INFORMATION AND FINANCIAL CONTROLS WILL BE SUBJECT TO A CAP ON BUDGET INCREASES UNTIL THEY DO. OR, OMB COULD, IN A SIMILAR FASHION, GIVE AGENCIES UNTIL 1995 TO COMPLY OR GO TO CROSS SERVICING WITH ANOTHER AGENCY OR TO OUT SOURCING WITH THE PRIVATE SECTOR.

THIS IS THE TENTH ANNIVERSARY OF THE START OF REFORM 88. REMEMBER REFORM 88? IT SPECIFICALLY TARGETED THE IMPROVEMENT OF AGENCY PAYROLL AND ACCOUNTING SYSTEMS. CROSS SERVICING HAS HELPED IN PAYROLLING. WHAT ABOUT ACCOUNTING? AS MEMBERS OF A PROFESSIONAL FINANCIAL MANAGEMENT ASSOCIATION, YOU MUST HAVE AN OPINION ON THIS AREA. EXPRESS IT! WRITE A BRIEF LETTER THAT WE CAN PRINT IN THE NEXT NEWSLETTER.

HELP WANTED

Volunteers needed to handle registration at Monthly Meetings. Benefits include Half Off Luncheon Cost.

Call Mark Page (622-0560)

ASSOCIATION of
GOVERNMENT
ACCOUNTANTS THE WASHINGTON
CONNECTION

P.O. Box 423
Washington, D.C. 20044

FIRST CLASS MAIL—
PLEASE EXPEDITE