ASSOCIATION OF GOVERNMENT ACCOUNTANTS

AGA NEWSLETTER

WASHINGTON CHAPTER

OCTOBER 1985

THURSDAY OCTOBER 3, 1985
LUNCHEON MEETING TO FEATURE

CAROLE DINEEN
Associate Director for Management
Office of Management and Budget

Speaking on
Management Priorities For The Coming Years
at the

SAM RAYBURN HOUSE OFFICE BUILDING
Room B-338, "C" and South Capitol Streets
Near Capitol South Metro Station

Social Period	11:30
Luncheon	12:00
Cost	$10.00 (w/Reservation)
	$12.00 (w/o Reservation)
Open Bar	$ 3.00

For Luncheon Reservations Call 695-7954
Telephone Reservations Accepted Thru October 1, 1985

NON MEMBERS WELCOME

All Reservations Guaranteed

Meeting Schedule: • Nov. 14 • Dec. 5 • Jan. 9 • Feb. 6 • Mar. 6 • Apr. 3 • May 1

PRESIDENT'S MESSAGE

SUSAN LEE
Financial Management Service

With the close of the fiscal year for the Federal sector, and year-end closing on the minds of many of our members, I thought it would be an apropos time to present an account of the finances for this chapter. Therefore, provided below are selected highlights and statements from the Treasurer's report for the year ending June 30, 1985, which is the close of our fiscal year, and the budget for the year beginning July 1985.

AGA Washington Chapter
Condensed Balance Sheet
As of June 30, 1985

ASSETS	
Cash in bank and on hand	$ 1,200
Accounts receivable - membership dues	310
Accrued membership dues and interest receivable	460
Prepaid expenses	150
Investments	27,170
TOTAL ASSETS	**$29,290**
LIABILITIES AND MEMBERSHIP EQUITY	
Accrued expenses	$ 150
Membership equity	29,140
TOTAL LIABILITIES AND MEMBERSHIP EQUITY	**$29,290**

AGA Washington Chapter
Condensed Statement of Budgeted and Actual Revenues and Expenses and Changes in Membership Equity
For the Year Ended June 30, 1985

FY85 REVENUES:	FY85 Budget	FY86 Actual	Budget
Education (Note 1)	$114,200	$107,680	$13,400
Meetings	8,200	10,180	8,100
Membership dues	7,900	8,840	7,900
Miscellaneous	3,100	3,500	3,500
Total Revenues	133,400	130,200	32,900
EXPENSES:			
Education (Note 1)	101,300	98,490	6,000
Meetings	7,400	8,840	7,500
Newsletter	8,100	7,880	9,000
Officers	1,100	1,280	1,000
Publications	1,100	1,110	1,000
Scholarships and Awards	1,200	770	3,880
Programs	500	740	500
Other	2,230	1,040	2,680
Total Expenses	122,930	120,150	3,560
Increase in Members Equity	$ 10,470	$ 10,050	$ 1,340
MEMBERSHIP EQUITY:			
Beginning of the Year	19,090	19,090	29,140
End of the Year	$ 29,560	$ 29,140	$ 30,480

Note 1: FY85 includes the Chapter's proportionate share of revenues and expenses of the Association's annual Professional Development Conference held in Washington, DC in July, 1984.

ABOUT CHAPTER MEMBERS

Congratulations and best wishes to **Frank J. Vargo** on his retirement from the Drug Enforcement Administration.

Charles McAndrew of GAO is the recipient of a Certificate of Appreciation from the Small Business Administration for his key role in the success of last year's accounting and financial management course for small businesses, co-sponsored by SBA and AGA Washington Chapter. Well earned, Chuck!

Jim Wesberry, GAO, has been elected to the International Board of Directors of the Institute of Internal Auditors as regional director for Latin America. Jim is also serving on the IIA task force exploring options for a new name and acronym for its Certified Internal Auditor (CIA) program.

George Englert has left JFMIP, where he was detailed from GAO, to accept a position—with a promotion, yet—with the Maritime Administration. Congratulations and good luck in the new job, George.

Call us with your news items about chapter members. (Lee Beaty; 275-9430, or Anna Wilson; 535-9693)

VOLUNTEERS NEEDED!!!

Considering the amount of time required by our work and our personal lives, understandably many of us do not have the time to be active in AGA on an ongoing basis. But there are many ways members can contribute to the Chapter intermittently or on a one-time basis. Here are some ways.

- Serving as an Assistant Membership Committee Chairperson (Dan McGrath, 566-3206)
- Serving as an Agency Liaison (Mark Page, 566-5038)
- Speaking at high school/college career days (Joe Perricone, 245-6236)
- Instructing a financial management class for small businesses (John Cherbini, 275-9488)

continued on page 5

ASSOCIATION OF GOVERNMENT ACCOUNTANTS WASHINGTON CHAPTER EXECUTIVE BOARD 1985-1986

Officers

President
Susan Lee, Financial Management Service, 535-9693

President-Elect
Gary Palmquist, Peace Corps, 254-8320

Secretary
Ken George, Action, 634-9163

Treasurer
Carol Lynch, Education, 472-2395

Past President
Virginia B. Robinson, GAO, 275-9513

Directorate

Cooperation with Educational Institutions
Joyce Shelton, DOT, 426-1306

Education
Diane Bray, EPA, 382-5101
Joseph Rothschild, HUD, 426-5454

Meetings
Judith Boyd, Financial Management Service, 535-9693

Membership
Daniel McGrath, Financial Management Service, 566-3206

Newsletter
Lee Beaty, GAO, 275-9430

Programs
David Dukes, HHS, 245-7084

Publicity and Agency Liaison
Marcus Page, Financial Management Service, 566-5038

Relations With National Office
William Kendig, Interior, 343-4701

Research
Gail Young, Energy, 252-4171

Committee Chairs

Awards
Doris Chew, JFMIP, 376-5414

Chapter Evaluation
Ronald Lynch, Arthur Andersen, 862-3324

Chapter Recognition
Jean Bowles, State, 524-1188

Cooperation with Professional Organizations
Charles L. Dempsey, Alexander Grant & Company, 296-7800

Employment Referral
L.A. Isenberg, Agriculture, 447-6090

Newsletter
Anna Wilson, Financial Management Service, 535-9693

Professional Notes
Charles McAndrew, GAO, 634-2114

Public Service Coordinator
Joseph Perricone, HHS, 245-6236

Publications
Loretta Shogren, Justice, 633-3291

Small Business Education
John Cherbini, GAO, 275-9488

Plan Now For The PDC June 23-25, 1986 Baltimore, MD

ABOUT OUR SPEAKER THIS MONTH

Carole Dineen is the Office of Management and Budget's newly appointed Associate Director for Management. She moved over on August 5 to OMB from Treasury where she was Fiscal Assistant Secretary.

At OMB, Ms. Dineen is responsible for implementing the President's Management Improvement Program: Reform '88. In addition, she will direct the activities of the President's Council on Integrity and Efficiency, which coordinates the President's program to prevent fraud, waste and abuse, and the President's Council on Management Improvement, which addresses management priorities and problems Government-wide.

During her more than two years as Treasury's Fiscal Assistant Secretary, Ms. Dineen played a major role in modernizing the Government's financial operations, focusing particularly on improving Federal cash management practices. She also directed the performance of the fiscal agency functions of the Federal Reserve Banks and handled the investments of the multi-billion dollar trust and other accounts of the Federal Government.

Ms. Dineen served five years as Vice President at the Bankers Trust Company in New York. There she was responsible for Money Transfer Customer Service, Deposit Accounting and Commercial Account Operations. Prior to that, she spent 10 years with Trans World Airlines, last serving as the manager of operations at JFK Airport in New York. She graduated from the honors program at Brown University in Providence, Rhode Island.

DAVID DUKES APPOINTED JFMIP EXECUTIVE DIRECTOR

In early September, the principals of the Joint Financial Management Improvement Program announced the appointment of David V. Dukes as Executive Director of the Program. Mr. Dukes replaces Susumu Uyeda who retired from the post this past December.

In accepting the post, Mr. Dukes leaves his position as Deputy Assistant Secretary, Finance, with the Department of Health and Human Services (formerly the Department of Health, Education and Welfare). The Department has employment of about 140,000 and a budget of about $300 billion. The Department's activities include the Social Security beneficiary programs, Medicare, Medicaid, welfare and social services programs, and a variety of health research and human services programs.

Mr. Dukes has held this position for nearly twelve years. He was responsible for the Department's accounting, fiscal, and budget execution policies; for development and improvement of the Department-wide financial accounting system; and for operation of major financial systems.

Mr. Dukes joined HEW in 1967 as a systems accountant. In 1970, he was elevated to the position of Director of Budget Operations. Prior to 1967, he held various financial and auditing positions with NASA, AEC, General Electric Company, and GAO dating back to 1957.

Mr. Dukes graduated Magna Cum Laude with a Bachelor of Science degree in Accounting from Husson College, Bangor, Maine. In 1970, he earned a Masters in Public Administration from the University of Washington at Seattle under NIPA's Career Education Awards Program. He is recipient of several Departmental awards, as well as a 1984 Treasury Distinction in Cash Management Award. He is a member of the Washington Chapter of the Association of Government Accountants.

EDUCATION COMMITTEE ANNOUNCES 85-86 PROGRAM—VOLUNTEERS NEEDED

by Joe Rothschild and Diane Bray, Co-Directors

The Education Committee has embarked on an ambitious program this year. In addition to developing a strong chapter workshop agenda, the Committee is providing support for the November 5-6 Professional Development Seminar jointly sponsored by the National office and the Capital Region, as well as implementing a "TGIF Lunchshop" program (described subsequently herein) geared to broadening the segment of our membership served by our programs. This year's events will not only address needs of our federal government members, but will also speak to the concerns of and infuse a high degree of involvement from representatives of State and local governments and the private sector community, as well.

In designing this year's program, we took an innovative approach toward identifying the Chapter's training needs. In July, we sponsored a round table forum with senior level managers representing the public sector (at all levels of government) and the private sector. The discussion underscored the need for specific "hands on" working sessions, in lieu of the generalized, diverse subject presentations given in previous years. Accordingly, all workshops will concentrate on the essentials of the subject and will be supported by speakers who are experts in the field. Presentations will include approaches and applications that are currently being used successfully and which can be readily transferred to other organizations.

Four chapter workshops are planned. They will vary in length from a half day to two days. Following are the dates and subjects. Details will be provided in future newsletter issues.

- **Credit Management Systems**—November 20, 1985. This workshop will cover the financial manager's emerging role in credit management. Discussion will focus on the use of model statements; loan underwriting practices; effective techniques in loan servicing; accounting for collection agency activities; budget implications and reports; and privacy and freedom of information issues in underwriting and servicing.
- **Financial Reporting in the Public Sector**—January 16, 1986. This workshop will focus on Treasury's new financial reporting requirements. Specific attention will be given to statement of financial condition and income statement reporting, cash management reporting, and differences between new and old requirements. The requirements will be compared with state and local government standards and practices.
- **Microcomputer Applications in Financial Management**—March 19, 1986. This workshop will include live demonstrations of successful applications in software; spreadsheet analysis; and financial statement preparation and audit. Vendors will display the latest software products available for government applications.
- **Governmental Budgeting, Accounting and Auditing Systems**—May 21-22, 1986. Separate sessions or tracks will be conducted in budgeting, accounting, and auditing. They will be designed to cover the basic elements of each, emerging issues in each, and the current movement toward a full integration of the three areas.

The chapter is also initiating a series of "TGIF Workshops". Under the concept, these would be partly informal luncheons and partly educational workshops. The aim is to help more of our members participate in the Chapter's educational activities. The way we hope to accomplish this is through:

- Curtailing the time you need to attend a program;
- Reducing the lunch cost to the maximum extent;
- Involving host agency liaisons and others in program promotion and development; and
- Exchanging ideas with your peers from nearby agencies.

Specifically, we would like to develop these working lunches at several locations on the third Friday of every month or every other month. They will be designed to discuss various common issues or problems faced by financial management personnel. For example, some topics could be: (1) The image of government financial management; (2) coping with continuous changes in financial management policies, standards and systems; (3) the invasion of the microcomputer in financial management operations; and (4) the role of the central agencies—GAO, OMB, OPM and Treasury in our agency operations.

We could also discuss new systems developed at one or more agencies or skills building techniques like speed learning. By discussion we mean having a discussion leader and several panelists share their views with the group during lunch. You can either bring your own lunch or we will have available cold cut platters at a cost of $4 or $5 per person.

The Chapter's Education Committee thinks it's time to reach you and your neighbors where you work. We think it's time for you to to share your knowledge and skills with your professional associates and our Chapter Board in an informal setting. We want to learn about your successes and problems in today's financial management environment. It's a way of exchanging ideas about common issues.

The committee desperately needs volunteers to help with the logistics of the November Seminar and the Chapter Workshops, as well as to implement the TGIF Lunchshop program.

Call Diane (382-5101) or Joe (426-5454), or complete and forward the form on bottom of next page.

EXECUTIVE COMMITTEE MEETING REPORT

by Ken George, Chapter Secretary

The Washington Chapter Executive Committee met at noon on Thursday, August 22nd for the first regularly scheduled meeting of the 1985/86 year.

The minutes of the May 23rd board meeting were approved with no changes.

A copy of the June 1985 financial report was submitted by Joe Rothschild, past Treasurer.

Judith Boyd, Meetings Chairperson, suggested all Executive Committee members purchase season tickets to the monthly chapter luncheons—stating we should attend each meeting or send an alternate. There was general agreement to her request and several members purchased season tickets on the spot.

Susan Lee, President, read two National Office Memos. One on the purchase of AGA lapel pins and the other on the criteria for accumulating points for chapter awards. Susan asked Ken George to order 40 lapel pins for our chapter.

The President discussed a paper on increasing membership, submitted by the Chairman who was unable to attend. The board passed a resolution to "Enter into agreements with selected other professional organizations to advertise membership in each others newsletter and to distribute each others membership applications."

Joe Rothschild, past Treasurer, discussed the draft of the Treasurer's manual he wrote. Weeks prior to this meeting Joe had submitted drafts to selected members for comments. Comments were received and where applicable, incorporated into the manual. Our discussion centered around how our new manual fitted into guidelines issued by AGA National Headquarters. Except for dual signatures on checks (suggested by National) our manual generally agrees with the guidelines. The members present agreed the double signatures on the Expense Payment Voucher was adequate internal control considering the impracticability of trying to get a timely counter signature.

The President asked the Educational Committee to develop a proposal by the next meeting on the "Refund policy on educational events."

Joe Rothschild, Educational Committee co-chairman, stated the need for workshop volunteers and asked for our help in recruiting them. (See article this issue.)

David Grindstaff of the Small Business Education Committee outlined their program. There will be 10 meetings between October 2nd and December 4th on the Accounting and Financial Management course. The course is being given at the request of the Small Business Administration. An instructor is still needed for one of the meetings.

Programs Chairman, David Dukes, presented his tentative list of speakers and topics for the upcoming monthly luncheons.

Vern Isenberg, Chairman of the Employment Referral Committee, discussed several items his committee plans to develop into an effective program.

The President, speaking for newsletter committee chairman Lee Beaty, stated articles are needed for the October newsletter (the September newsletter is already full).

Helen Sherman of the Research committee reported the committee reached the maximum chapter points for research last year and has several items underway this year to continue that success.

The President stated volunteers were needed on many of the committees and she would put a notice in the October newsletter requesting members to serve on the various committees. She designated the Secretary, Ken George, to coordinate recruitment.

The meeting adjourned at 1:15 p.m.

HELP WANTED
continued from page 2

- Writing or submitting an article to the *Newsletter* (Lee Beaty, 275-9430 or Anna Wilson, 535-9693)
- Informing the Employment Referral Program about job opportunities (Vern Isenberg, 447-6090)
- Volunteering to assist as part of the Volunteer Information Tax Assistance program (Joe Perricone, 245-6236)
- Assisting with registration and other tasks at educational events (Diane Bray, 382-5101 or Joe Rothschild, 426-5454)
- Assisting with registration at monthly meetings (Judith Boyd, 535-9693)

As you can see there are many ways in which your help can be used. If these don't pique your interest, contact Ken George on 634-9163. We can always use your help.

Name ______________________________

Daytime phone ______________________________

Mail Address ______________________________

I am interested in helping with:

______ November Seminar
______ Nov. 20 Credit Management Workshop
______ Jan. 16 Financial Reporting Workshop
______ March 19 Microcomputer Workshop
______ May 21-22 Governmental Systems Workshop
______ Continuing Education Credits Program
______ TGIF Lunchshops

I can help with:

______ Registration
______ Publicity
______ Moderating
______ Audio/Visual
______ Obtaining Speakers
______ Other Logistics

Forward to AGA Washington Chapter, P.O. Box 423, Washington, DC 20044

BECAUSE IT CONCERNS ME

Gary A. Palmquist, President-Elect

Fraud, waste, and abuse! What is abuse? I think it is abuse of authority. Is there more?

I understand that the merit system is protected by a Board; what I don't understand is why there is no Whistleblower's Protection Board.

Ever notice in a non-IG agency how only GAO and the contracting officer have a right to audit contractor costs and records?

I get a kick out of the First Jersey Security commercials where the President points to a railroad, a canal, and a dam, and says it's private enterprise that made America great.

A bright spot—AGA taking a financial initiative—see the summer issue of *The Government Accountants Journal* proposing a U.S. Controller.

I'm embarrassed to display my AGA membership certificate because it reads FGAA.

Send your comments and concerns to me at P.O. Box 423, Washington, D.C. 20044-0423.

FALL MEMBERSHIP DRIVE IN FULL SWING

by Daniel McGrath, Director of Membership

As announced in last months' newsletter the Chapter's One-for-One Recruitment Campaign is moving into high gear. Under this program each and every member is being encouraged to approach at least one non-member and invite them to join the AGA Washington Chapter. While on an individual basis participation may seem insignificant and statistics generally indicate that only one out of three such efforts will be successful, if each member makes only the minimum effort, the overall results will be very significant.

For your convenience a copy of the membership application is reprinted on page 11. Please feel free to reproduce it if you so desire. Those desiring to make their pitch using the full application brochure may pick them up at any of the regular luncheon meetings or may obtain them by calling me on 566-3206.

The Membership Committee is still in need of several persons in each agency to serve as Assistant Membership Committee Chairpersons. The time commitment for these positions is minimal and presents an ideal opportunity for members who would like to be active to participate but have not been able to devote the time to the Association's more involved activities.

PDC CASSETTES AVAILABLE

Frank Rubin, Director of Education at AGA's National Office, has informed us that he has received inquiries regarding the availability of audio cassette tapes of presentations made at the 1985 Professional Development Conference. In response to those inquiries, he has indicated that cassette tapes of many of the sessions are available from:

Convention Recorders
P.O. Box 89742
San Diego, CA 92138
Telephone: (619) 281-9772

Page 10 of this newsletter provides a listing of the available cassettes and an order blank for those interested in purchasing the cassettes.

GAO/OMB ARTICLE

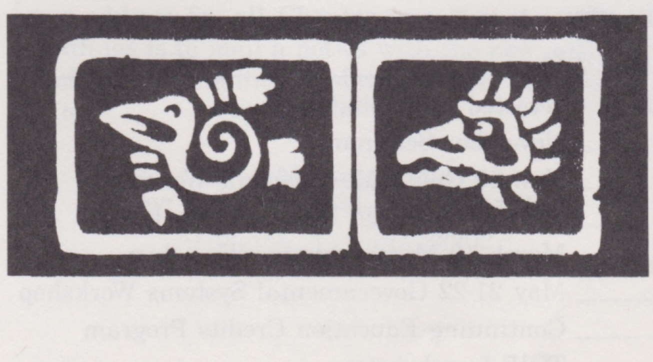
We inadvertently left out the authors of the article "GAO/OMB At Odds", published in last month's newsletter. The authors are Donna Fang and Ron Dobranski of GSA's Office of Finance. Donna is the Director of the Financial Information Control Division, and Ron is a Systems Accountant in the Division. As with any article submitted and published the views expressed are the author(s), and are not to be interpreted as official positions of AGA or the Washington Chapter.

NEWSLETTER COMMITEE REPORT— DUE DATES FOR NEWSLETTER INPUT

Following are 1985-86 due dates for input to the AGA Washington Chapter Newsletter:

Issue Month	Input Due Date
November	September 30
December	October 28
January	November 25
February	December 30
March	January 27
April	February 24
May	March 24

Articles or other input are encouraged and should be forwarded to Lee Beaty (275-9430) or Anna Wilson (535-9693).



CALENDAR OF EVENTS

Important— The chapter's November luncheon meeting will be on the **14th,** the **second** Thursday, rather than the first, as is normally the case. John Martin, EPA IG, and John Greer, HUD Deputy Assistant IG for Audit and Technical Services, will discuss the investigative aspects of IG operations. (Rayburn Building, 11:15 am; 695-7954 for reservations)

AGA Northern Virginia Chapter's October 15 dinner meeting will feature a representative of the AICPA who will speak on quality assurance of the profession. Location is the Springfield Imperial 400. Call Lon Mundy for reservations (235-9671).

Managing Communication IS Financial Management is the title of John J. Franke's address to the AGA Montgomery-Prince George's Chapter at its October 9 monthly dinner meeting. Mr. Franke is USDA Assistant Secretary for Administration. Location is the Lanham Ramada. Call Frank Marshal (755-4671) for reservations. In conjunction with the meeting, the Chapter is hosting a half-day workshop on communication skills—How To Speak And Be Heard—presented by Kathleen Barry who was a big hit at the San Diego PDC. For info call Joe Modafferi (588-0521) or Dick Pelletier (245-0621).

Institute of Internal Auditors, Washington Chapter, is hosting a seminar on Internal Auditing in Unusual Environments in conjunction with its October 18 monthly meeting at the National Press Club. Call Glen Langlois (535-6138) or Bob Ford (532-6539) for details or to register.

George Washington University School of Government and Business Administration is sponsoring a conference, Beyond Return 88: Management Improvement in the Federal Government, to be held October 16-18 at the Silver Spring Sheraton Inn. Call 445-4400 for a brochure giving details.

Make plans now for the November 5-6 Professional development Seminar co-sponsored by AGA national office and the Capital Region Chapters. Brochures will be mailed spelling out details.

If you have friends with small businesses who might benefit from the Chapter's and SBA's free course in accounting and financial management, it's not too late to register (if they hurry). See page 8 & 9 for complete information and an application form.

ANSWERS TO YOUR QUESTIONS

by Larry Stout & Anthony Torrice, Treasury Financial Management Service

QUESTION: I recently heard of a project originating from the President's Council on Management Improvement regarding Federal Financial Systems. Please describe this effort.

ANSWER: The Systems Committee of the President's Council on Management Improvement has decided to address the Federal Government's future financial systems. The goal is to design a blueprint for creating the Governments financial systems for the 1990's. A contractor will conduct a survey of the Assistant Secretaries for Management and equivalent officials throughout the Government in order to discern their views, individually and collectively, concerning the status of the Federal Government's financial systems and where they should be going. The contractor will also identify the issues that must be resolved for the Federal Government to make significant progress towards improved financial systems; who can and should resolve them; and the basic alternatives available.

QUESTION: What is the status of the Federal Financial Systems project and what information will be contained in the project report?

ANSWER: A draft report was submitted in September and a final report is due in October. The sections dealing with the survey will contain a summary of the views of high-level officials as well as more detailed accounts of the views of each official contacted. It is anticipated that the substantive issues considered would include such areas as financial management reporting and cash management reporting. The report should also recommend the most appropriate organizational structure for continued improvement of Federal Financial systems. It should also identify goals and objectives for an improvement effort, lay out a timetable and outline an overall strategy.

QUESTION: What relationship does the Federal Financial Systems project have to other government-wide financial systems projects such as the Department of Transportation Model Agency Accounting System?

ANSWER: The Future Federal Financial systems project will develop a strategic plan intended to assist high level management tie together projects that are related and ongoing in the Federal Government. For more information on the Federal Financial Systems project contact Alan Evans, Accounting Policy Staff on 566-2651.

continued on page 9

ANSWERS TO YOUR QUESTIONS

Question: ______________________

____

____

Optional:

Your Name ______________________

Agency or Firm/Telephone No. ______________

____

Send to: Mr. Anthony Torrice, Director
Financial Policy Division
Treasury Annex No. 1; GAO: 3011
Washington, D.C. 20226

ASSOCIATION OF GOVERNMENT ACCOUNTANTS
WASHINGTON CHAPTER
Founded September 14, 1950
P.O. Box 423
Washington, D.C. 20044-0423

TITLE OF COURSE: The Washington Chapter of AGA presents a free course entitled *Basic Training Course in Accounting and Financial Management.* The purpose of this course is to introduce individuals in small businesses to the basic principles of accounting so that the individual will be able to develop and maintain such records.

COURSE DESCRIPTIONS: This course is designed to give participants a basic understanding of accrual accounting principles and procedures and the ability to set up and keep a simple set of accounting records for a small business. It covers the preparation of Balance Sheets, Income Statements, accounting equations, accounting records, basic debit and credit entries, adjusting entries, various types of financial assets, internal controls, ratio analysis, inventory control, cost-pricing profit relationship, budgeting and projects, taxation, and the principles of setting up a small business.

INSTRUCTION: This course will be taught by professional accountants and/or auditors with a minimum of a Bachelors Degree in Accounting or Business administration and in some cases the instructor may also be a Certified Public Accountant. The course will be taught by several instructors.

LOCATION: Potomac Electric Power Company
1990 Pennsylvania Ave., N.W.
Washington, D.C.
(PEPCO is on Penn. between
19th and 20th st., N.W.)

CLASS DATES: 10/2, 10/9, 10/17, 10/23, 10/30, 11/8, 11/13, 11/19, 11/27 and 12/4

CLASS HOURS: 6:30 p.m. to 9:30 p.m. (Total of 30 hours)

PARKING: On street parking after 6:30 p.m.

REGISTRATION: This course is free; however, there will be a REGISTRATION FEE of $20 which will assist AGA to defray such costs as reproduction of materials, books, and other miscellaneous charges. *This course is limited to the first 70 applicants.* To register for this course, fill out the backside of this page.

SPONSORS: This course is co-sponsored by the Washington District Office of the U.S. Small Business Administration (SBA) and the Washington Chapter of AGA. SBA will provide a guest speaker for the first session, assist in advertising this course, and provide copies of its small business publications. The facilities are provided by PEPCO free as a community service.

COURSE MATERIAL: The course material will be provided by AGA. Most all of the material was prepared by AGA and was revised by AGA in 1979. The majority of the class material was prepared for AGA pursuant to Grant No. 98-30-01096-00 with the Department of Commerce, Office of Minority Business Enterprise. *The applicant must bring paper and pencils.*

NOTICE: Special arrangements are available to accommodate handicapped attendees. Requests for such arrangements should be made to the Business Development Division, SBA District Office, call 634-6156.

INSTRUCTIONS: Complete and mail the attached REGISTRATION FORM below. No confirmation of receipt of application will be made. Assume that you are enrolled and report to class at the Auditorium of the Potomac Electric Power Company promptly at 6:30 p.m. The DATES are shown on the other side of this form.

Applicants will be notified if class is cancelled due to insufficient enrollment or if the class is oversubscribed beyond 70 applicants. Any questions, please call David Grindstaff on 275-9544 or 455-6327 (VA).

REGISTRATION FEE: Make check or money order for $20 payable to: Association of Government Accountants

Send one application for each registration.

Your cancelled check will be your receipt.

Mail check and REGISTRATION FORM (next page) to:
AGA
8668 Bent Arrow Court
Springfield, VA 22153

CHANGING YOUR ADDRESS

The easiest and surest way of changing your mailing address for all Chapter and National Office mailings is to mail a notice with the new address and an AGA mailing label with the old address on it to:

AGA National Office
727 South 23rd Street, Suite 120
Arlington, Virginia 22202

Mail to:
AGA
8668 Bent Arrow Ct.
Springfield, VA 22153

REGISTRATION APPLICATION
(Detach and Mail Today)

FOR AGA USE ONLY		

Please enroll me in the Basic Training Course in Accounting and Financial Management. Payment of $20.00 is enclosed. It is understood that this fee includes instruction, program material, and a certificate.

PLEASE PRINT

Last name	First name	Initial	Home Phone	Office Phone
Street Address		City	State	Zip Code

Checked if Handicapped: ☐	Do you have an SBA loan? Yes ☐ No ☐
Are you currently in business? Yes ☐ No ☐	Are you an SBA loan applicant? Yes ☐ No ☐
Type of Business in Which You are Interested	If Veteran Dates of Military Service From To

ANSWERS TO YOUR QUESTIONS
continued from page 7

QUESTION: What is the Title 2 Interagency Task Force?

ANSWER: The President's Council on Management Improvement under the direction of the Associate Director for Management at the Office of Management and Budget (OMB) asked Judith Tardy, Assistant Secretary for Administration at the Department of Housing and Urban Development (HUD), to convene a task force to address the implementation issues in the revision to the General Accounting Office (GAO) Policy and Procedures Manual for Guidance of Federal Agencies, Title 2—Accounting. The task force assembled by Ms. Tardy represents the three central financial agencies—OMB, GAO, and the Department of the Treasury. Inspector General Advisory representation is from HUD, the Department of Transportation and the Veterans Administration. In addition to HUD, agency representatives from the Department of State and the Department of Health and Human Services are on the task force. The following four study phases have been adopted by the task force committee:

- Establishing common definitions,
- Identifying reporting entities,
- Proposing reporting formats and their reconciliation to the budget, and
- Defining systems application requirements

Papers from the Asset and Liabilities working groups are submitted to the full committee for adoption of the recommendations. The full committee will consider and act on the suggestions. It is expected that committee approved actions will be sent to OMB for distribution to all departments and agencies for review and comment prior to issuing the task force's final report in the first half of FY 1986. For further information, contact Janis Combs on 755-7317.

* * * *

This column is prepared by the Accounting Group, Federal Finance, which is a part of the Financial Management Service. The mission of the Service is to promote the financial integrity of the Government through sound money management on behalf of the public. Through this column we will provide information and answer questions about the Federal Government's policies, procedures, and practices relating to its financial, accounting, and reporting systems. Questions are welcomed and can be sent to Anthony Torrice on the form on page 7 or conveyed by telephone, (202) 566-5844.

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WORKSHOPS

___ A-5. NCGA Statement #3 and #7: Problem of Implementation - K. Pohlman/J. Burris/D. Jones/E. Klasny
___ B-3. Financial Systems Improvement: A Must for the 80's - R. Willett/B. Bontemps/G. Patterson
___ B-4. Managing the Cost of Government - J. Cherbini/J. Donlon/D. Grindstaff
___ B-5. Treasury's Requirements for Agency Financial Statements Reporting and Governmentwide Financial Management Standard - A. Torrice/S. Lee/J. Sturgill/C. Barackman
___ B-6. The Federal Budget Process: A Progress Report - E. Markham/G. Strauss/M. Wyrsch/A. Itteila
___ C-1. How Key Inspectors General Meet Their Audit Responsibilities - J. Richards/J. Thomas, Jr./P. Adams
___ C-2. Professionalizing Internal Reviews - Ernest Gregory
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___ F-9. Microcomputer Audit Guidelines - Nancy L. Butler
___ F11. Deficit Reduction Act - Richard P. Kusserow
___ F12. Project Management and Microcomputers - Michael Huston

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DID YOU KNOW . . .

By Charles McAndrew

—That each month, I will feature a Government agency or a private firm's latest financial management items of interest.

—The Department of Labor (DOL) will be implementing one of the most modern systems in the Federal Government in FY 1986. This computerized system, called the Automated Purchase Payment System (APPS), automates procurement operations, prints purchase order documents and produces accounting entries for direct input into the DOL's Integrated Accounting System (IAS).

—This system originally was geared to handle small purchases under $25,000 but will be expanded to cover contracts above $25,000. APPS integrates procurement with the voucher audit and payment functions, performs internal control checks on procurement activity, and relates this activity to accounting procedures and processes. Plans are to expand the system to include procurement of property, which will be entered simultaneously into DOL's property management system, procurement system, and the IAS.

—The APPS is an automated modern state-of-the-art system that processes through the Department's Harris Mini-computer network to and from the Boeing Computer Center.

—APPS is in full compliance with the requirements of the Prompt Payment Act. The system will automatically schedule vendor bills for payment in compliance with this Act. It is designed to warehouse accepted and approved vendor bills and identify, each day, those bills that are due for payment. This system will handle discounts, automatically calculate penalty payments due, provide security access to prevent unauthorized modification of data, and automatically produce payment schedules for transmission to Treasury. APPS will have control features and edits to help prevent and minimize duplicate payments. APPS can even accumulate multiple vendor bills into a single payment if needed.

—This system should make accountants, auditors, technicians, property management officers, procurement officials, program managers happy as well as GAO, OMB, and Treasury.

—For further information, call Tom La Budie at DOL's Office of Financial Policy and Systems at 523-8184.

* * * *

—Miscellany: The ninth semi-annual report covering the activities of the President's Council on Integrity and Efficiency (PCIE) for the first six months of FY1985 has been submitted to the President. The PCIE report is submitted to the President every six months and summarizes the activities of the 17 statutory Inspectors General. Requests for copies of the report, as well as questions or comments on the report, may be forwarded to Steve Mertens, OMB (395-3692.

—Call me on 634-2114 with your financial management items of interest.

NEWSLETTER

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