

# Conference Agenda



## Weekend Events

Information in this program is current as of June 5, 2005. Changes to the program received after this date will be listed in the program addendum.

### Thursday, July 7, 2005

**8 a.m. – 4 p.m.**

AGA CGFM Intensive  
Review Course

### Friday, July 8, 2005

**8 a.m. – 4 p.m.**

AGA CGFM Intensive  
Review Course

**9 a.m. – 5 p.m.**

AGA National Executive  
Committee Meeting

**Emerald**

### Saturday, July 9, 2005

**8 a.m. – 8 p.m.**

AGA CGFM Examinations

**1 – 5 p.m.**

Golf Tournament

*Sponsored by*



### Sunday, July 10, 2005

**8 a.m. – 6 p.m.**

Registration Open

**8 a.m. – 8 p.m.**

AGA CGFM Examinations

**9 – 11 a.m.**

AGA Annual National Board of  
Directors (NBD) Meeting

**Chicago/Denver**

It's time to applaud the past year's achievements and embrace the new plan for the upcoming year. All are welcome!

**11 a.m. – 1 p.m.**

AGA Orlando Chapter  
Formation Meeting

**Boston**

Do you live in the Greater Orlando area? Are you frustrated because no AGA chapter exists in the area? We have scheduled this meeting to bring together Orlando-area members to talk about setting up a new chapter here.

**11:30 a.m. – 1 p.m.**

AGA Past National  
Presidents' Luncheon

**By Invitation Only**

**New Orleans**

AGA Past National  
Treasurers'/Finance & Budget  
Committee Luncheon

**By Invitation Only**

**New York**

**1 – 4:50 p.m.**  
**AGA Executive Session**

*By Invitation Only*

*Sponsored by*



**Chicago/Denver**

The goal of this executive session is to continue last year's effort with a second white paper clarifying the critical issues (human capital, education and research, performance management and citizen-centric government) affecting the future of the government financial management profession. Invited leaders break into smaller groups to discuss specific issues.

**1 – 4:50 p.m.**  
**S100: Checking the Health of Your Internal Controls**

**Crystal Ballroom – Salon G**

**FOS: A & AU**  
**Audience: All**

**J. Dexter Peach, CGFM, CPA, Consultant,**  
*Management Concepts*

**Gerald A. Silva, CGFM, CPA, City Auditor, City of San Jose, CA**

**Moderator: Kenneth R. Boerum, CGFM, Senior Instructor, Management Concepts**

Recent corporate scandals and continued concern about government fraud, waste and abuse—and the negative headlines this behavior produces—have led to increased emphasis on internal control systems. This session gives you an insider's view of the federal government's comprehensive framework for internal controls and lays out an eight-step model for assessing controls that can be applied to any level of government. Learn also about an established process for risk assessment that can be used by any government to manage risks and improve the controls needed to deal with risk.

**S101: U.S. SGL Workshop—Basic and Advanced**

**Crystal Ballroom—Salon J**

**FOS: A & AU**  
**Audience: Federal**

**Thurman Solomon, CGFM, CPA, Senior Financial Management Consultant, Financial Management Service, Treasury Agency Services, U.S. Department of the Treasury**

**Moderator: Karl Boettcher, MBA, CGFM, Senior Financial Management Analyst, Financial Management Service, Treasury Agency Services, U.S. Department of the Treasury**

This workshop provides federal accountants, budget professionals and other financial managers with an improved understanding of the integration of proprietary and budgetary accounts. We introduce the U.S. standard general ledger and give an overview of the basic flow of accounting transactions and pro forma entries/posting models. The first part of the session addresses accounting transactions for appropriations while the second advanced portion discusses reimbursable work.

**5 – 7 p.m.**  
**Welcome Reception**

*Sponsored by*



**Canary/Royal**

Start the conference excitement early! Join us for a Welcome Reception in the Exhibit Hall. Visit booths and be the first to explore an exciting marketplace of services, tools and new technology all designed for your needs. The reception is the perfect kick-off to this year's conference.



**Sunday, July 10**

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## Monday, July 11, 2005



6:30 a.m. – 4 p.m.

Registration Open



7 a.m. - 4:15 p.m.

Exhibit Hall & Cyber Lounge Open



7 – 8 a.m.

Continental Breakfast with Exhibitors

Canary/Royal

Enjoy a continental breakfast while visiting with exhibitors.

8 – 8:40 a.m.

Opening Ceremony

Sponsored by



Sago/Sabal

Sponsored by SAP, this is the official conference kickoff! The Opening Ceremony includes a color guard, singing of the National Anthem, special entertainment and a warm Orlando welcome.

8:40 – 9:30 a.m.

M100: Keynote Session

Sago/Sabal

FOS: M

Audience: All

Richard T. Crotty, Mayor, Orange County, FL

Toni Jennings, Lt. Governor, State of Florida

Moderator: Gwendolyn Sykes, MBA, CGFM, CDFM, Chief Financial Officer and Chief Acquisition Officer, U.S. National Aeronautics and Space Administration; Co-Chair, 2005 PDC Technical Committee

9:30 – 10:20 a.m.

M101: An Address by Gen. Jack Keane, USA Retired

Sago/Sabal

Retired Army four-star general and defense expert, Jack Keane, will give an inspirational address on leadership and share his experiences from 37 years leading, training and fighting alongside American soldiers.

FOS: M

Audience: All

Moderator: J.D. Williams, JD, MPA, CGFM, Director of State and Local Government, Oracle Corporation; Former Controller, State of Idaho; Co-Chair, 2005 PDC Technical Committee

10 a.m. – 4 p.m.

BearingPoint Relaxation Station Open

10:20 – 11 a.m.

Coffee Break with Exhibitors

Sponsored by



Canary/Royal

Give yourself that mid-morning boost to get you through the day. Coffee, tea and soda will be served in the Exhibit Hall, compliments of Protiviti. Enjoy!

11 a.m. – 12:15 p.m.

Corporate Partner Advisory Group Annual Meeting

Chicago

Current AGA Corporate Partner representatives, as well as those organizations who may be interested in joining the program, are invited to participate in the annual business meeting of the Corporate Partner Advisory Group (CPAG). This is an excellent opportunity to network with other Corporate Partner representatives and learn firsthand how to maximize your organization's partnership with AGA.

Monday, July 11

## M102: How The President's Management Agenda Drives Agency Decisions

Crystal Ballroom – Salon C

FOS: M

Audience: All

**Janet Hale**, *Under Secretary for Management, U.S. Department of Homeland Security*

**John Kamensky**, *Senior Fellow, IBM Center for the Business of Government*

**James Lockhart**, *Deputy Commissioner, U.S. Social Security Administration*

**Patrick Pizzella**, *Assistant Secretary for Administration and Management, U.S. Department of Labor*

**Moderator: Evelyn Brown, CGFM**, *Deputy Chief Financial Officer, Center for Financial Services, U.S. Office of Personnel Management; Immediate Past National Treasurer*

President Bush released his Management Agenda five years ago and has kept agencies focused on meeting its goals by publicly rating performance and progress on a quarterly basis. He has also made it a regular topic in meetings with his cabinet secretaries. This panel looks at how these priorities have influenced agency-level management improvement decisions and how these decisions, in turn, have resulted in actions that have improved operations.





# Conference Agenda



## **M103: Obtaining an Opinion on the U.S. Government's Consolidated Financial Statements: Where Are We and Where Are We Going?**

**Crystal Ballroom – Salon M**

**FOS: A & AU**  
**Audience: Federal**

**Robert Reid, CPA**, Deputy Assistant Secretary of Accounting Policy, Office of Fiscal Domestic Finance, U.S. Department of the Treasury

**Jeffrey C. Steinhoff, CGFM, CPA**, Managing Director, Financial Management and Assurance, U.S. Government Accountability Office

**David M. Zavada, CPA**, Chief, Financial Standards and Grants Branch, U.S. Office of Management and Budget

**Moderator: William J. Anderson Jr., CGFM**, Manager for Professional Programs, U.S. Government Accountability Office; AGA Past National President

Over the last decade, much progress has been made in the significant effort of preparing and auditing the federal government's Consolidated Financial Statements. Hear from the principles—GAO, Treasury and OMB—on the progress and challenges the federal government faces in passing the audit test for the Consolidated Financial Statements. They also discuss their efforts to make the federal government's annual report more readable, timely and reliable. Finally, the panel talks about their plans going forward as they move closer to obtaining an opinion.

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Monday, July 11

**11 a.m. – 12:15 p.m.**

## **M104: Are You Asking Me To Raise The Accountability Bar Even Higher?! Today's Challenges and Opportunities for Accountability Leaders in Government**

**Crystal Ballroom – Salon J**

**FOS: M**

**Audience: All**

**Diana Jones Ritter**, *Executive Deputy Comptroller, State of New York*

**Moderator: Thomas J. Sadowski, CGFM, CPA**, *Director of Accounting, State of Missouri; AGA Past National President, Past National Treasurer and National Treasurer-Elect Designate*

Our challenges as public servants now greatly exceed the sometimes-overused adage of "doing more with less." Today's fiscal challenges require us to do more with less AND with greater integrity, greater ethical values, greater accountability, greater transparency and even greater results than ever before. As public servants we must work diligently to preserve the public's trust, be accountable for all we do and demonstrate the value we add. As leaders, we must accept responsibility for our agency's effectiveness and integrity. We should all be thinking about raising the bar of accountability and results. This session is designed to discuss challenges accountability professionals face, and the opportunities to provide leadership in improving government accountability.

## **M105: Protecting Your Identity – Prevention Starts with Safeguarding Your Social Security Number**

**Crystal Ballroom – Salon G**

**FOS: A & AU**

**Audience: All**

**Roger Callahan**, *Senior Vice President and Corporate Information Security Officer, Bank of America*

**Patrick P. O'Carroll Jr.**, *Inspector General, U.S. Social Security Administration*

**Moderator: James Turkett**, *Senior Energy Analyst, U.S. Government Accountability Office; Member, AGA National Executive Committee*

This timely session on guarding against identi-

ty theft includes the evolution of the Social Security number, the steps taken by SSA's Office of the Inspector General to protect the Social Security number and ways individuals can protect themselves from Social Security number misuse. In addition, we include a discussion on the importance of information life-cycle management and the need to increase training and awareness to improve identity theft protection.

**12:15 – 1:10 p.m.**

## **Luncheon & Awards Ceremony**

*Sponsored by*



**Sago/Sabal**

Join us for a luncheon and awards ceremony as we recognize leaders who exemplify and promote excellence in government financial management. Today's luncheon is sponsored by PricewaterhouseCoopers LLP. Enjoy!

**1:10 – 2 p.m.**

## **M106: Financial Management Streamlining – The Time Has Come**

**Sago/Sabal**

**FOS: M**

**Audience: All**

**U.S. Rep. Todd Russell Platts, (R-PA)**, *Chairman, House Government Reform Subcommittee of Government Efficiency and Financial Management, U.S. House of Representatives*

**Moderator: Bobby A. Derrick, CGFM**, *Director of Administrative Services, Defense Finance and Accounting Service, U.S. Department of Defense; AGA National President*

Rep. Platts, chairman of the House Subcommittee on Government Management, Finance and Accountability, is developing legislation that would consolidate and streamline the more than one dozen financial management laws enacted over the last 25 years. In the past, rather than taking a comprehensive look at federal financial management, legislators have moved to enact legislation that has added additional requirements on agencies

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and federal managers. The result is a complex web of regulation and duplicative reporting requirements that are not easily understood by agency financial managers. Chairman Platts believes it is time to review the universe of financial management laws, starting from the perspective of what the government is seeking to accomplish rather than what additional requirements should be placed on federal agencies. This session develops this idea in greater detail.

**2:10 – 3:25 p.m.**

## AGA Chapter Leadership Session— Focus on Membership

### Chicago

All chapter leaders have a role to play in membership recruitment and retention. Whether you are an incoming or seasoned officer, there is much to gain from attending this session. We focus on national recruitment and retention initiatives as well as share chapter best practices. We also review the 'basics' and how to access valuable tools and information on the Members Only website.

### M107: Building an Investigative Procurement Fraud Detection Program

Crystal Ballroom – Salons D–F

**FOS: A & AU**  
**Audience: All**

**Thomas Caulfield**, *Assistant Inspector General for Investigations, National Reconnaissance Office, U.S. Department of Defense*

**Col. William Kelley**, *Office of Inspector General, U.S. Department of Defense*

**Moderator: Arthur Hayes Jr., JD, MBA, CGFM, CPA, CFE, DABFE, DABFA**, *Director, Division of State Audit, State of Tennessee*

Procurement fraud affects both public and private entities and it is often difficult to detect. In this session, two dynamic presenters share their experiences in detecting and preventing fraud in their organizations. Attendees learn how to better use budget and staff resources by establishing effective review and approval processes to detect inappropriate transactions; implementing innovative monitoring procedures to eliminate fraud

and abuse; applying business rules that identify transactions that expose the organization to risk; using data-mining techniques to identify risk and suspicious transactions; and encouraging procurement fraud referrals.

### M108: Leadership Secrets

Crystal Ballroom – Salons N–Q

**FOS: PD**  
**Audience: All**

**Connie Nass**, *State Auditor, State of Indiana*

**William L. Taylor, CGFM, CPA**, *Chair, AGA Professional Certification Board and Auditor General (Retired), Inter-American Development Bank*

**Moderator: J.D. Williams, JD, MPA, CGFM**, *Director of State and Local Government, Oracle Corporation; Former Controller, State of Idaho; Co-Chair, 2005 PDC Technical Committee*

Following the leadership theme of this year's PDC, the 27 authors of the new book *Leadership Secrets of Government Financial Officials* wrote essays describing what they believe works when it comes to leading government financial operations. In this session a panel of several of these authors discuss and then respond to questions on what they believe is necessary for the next generation of financial leaders to succeed during these times of great change.

### M109: OMB's Revised Circular A-123: Management's Responsibility for Internal Control

Crystal Ballroom – Salon C

**FOS: A & AU**  
**Audience: All**

**Elliot P. Lewis**, *Assistant Inspector General for Audit, U.S. Department of Labor*

**James L. Taylor**, *Deputy Chief Financial Officer and Director for Financial Management, U.S. Department of Commerce*

**David M. Zavada, CPA**, *Chief, Financial Standards and Grants Branch, U.S. Office of Management and Budget*

**Moderator: Diane Dudley, CGFM, CPA**, *Partner and Director, Federal Audit Division, KPMG LLP; AGA Past National Treasurer*

Washington is buzzing with talk of OMB's

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revised circular. What exactly caused this revision? What are the strengthened requirements? What approaches are agencies taking to implement? What are the key differences? Is this Sarbanes-Oxley for the federal government? What is the role of the IG/independent auditor? How can agencies seek efficiencies in implementing the requirements in Appendix A? Top leaders from OMB, the CFO Council and the PCIE discuss these issues.

**2:10 – 3:25 p.m. (continued)**

## M110: The Future Government Manager

Crystal Ballroom – Salons K & L

**FOS: M**  
**Audience: All**

**Patricia Cornwell Johnson**, Senior Advisor, National Academy for Public Administration

**John Marshall**, Vice President, Consulting Services, CGI-AMS

**John J. Radford**, CGFM, CIA, CFE, Controller, State of Oregon

**Joseph Thompson**, President, Aequus, Inc.

**Moderator: Jeffrey S. Hart**, CGFM, CFE, Manager, Office of Inspector General, U.S. Environmental Protection Agency; AGA National President-Elect Designate

"It's tough to make predictions, especially about the future," Yogi Berra once said, but with a keen sense of the past and present, a few observations might give a sense of the future. We all want to go boldly into the future, but what does that landscape look like? This session tries to put into context our current and near-term environments and how that might shape what the future government manager will need to know to survive and thrive. Attendees gain a perspective on the new working realities of making a difference in public sector financial management and accountability.

## M111: Performance-Based Budgeting

Crystal Ballroom – Salon G

**FOS: M**  
**Audience: All**

**Jonathan D. Breul**, Partner, IBM Business Consulting Services and Senior Fellow, IBM Center for the Business of Government

**JoAnne Leznoff**, Policy Coordinator of Budget Management, Office of Policy and Budget, Executive Office of the Governor, State of Florida

**David Zlowe**, CGFM, Chief, Signals Intelligence Directorate Planning, Programming, and Performance, National Security Agency

**Moderator: John Carson**, CGFM, President, Carson Associates

The budget is one of the most important tools for implementing policy and achieving results. Federal departments and agencies and many states continue to take steps to integrate performance information with the budget. How can the systematic use of performance information help policy officials and legislators make budget decisions that are more informed by considerations of performance? This panel examines current federal and state efforts to tighten the link between resources and results.

## M112: Improving Performance Reports at the State and Local Levels

Crystal Ballroom – Salons A & B

**FOS: M**  
**Audience: State & Local**

**Nauri D. Ahmed**, CGFM, CPA, CFE, Financial Management Analyst, Department of Mental Health, Mental Retardation and Substance Abuse Services, Commonwealth of Virginia

**William Brown**, MPA, Senior Management & Operations Consultant, Palm Beach County, FL

**Julie V. Bryant**, MBA, CGFM, CPA, Director of Performance Reporting, AGA

**Mike Erwin**, Director of Strategic Planning & Budgeting, City of Roswell, GA

**Moderator: Jullin Renthrope**, CGFM, Audit Manager, State of Louisiana; AGA Immediate Past National President

This session reviews performance reporting at the city, county and state levels. The session presents good examples of performance reporting and shares lessons learned from reviewers and preparers. Attendees have the opportunity to examine several examples and ideas about local performance reporting. This session should be of particular interest to governments interested in participating in AGA's Certificate of Excellence in Service Efforts and Accomplishments Reporting Program.

### **M113: Federal Financial Reporting: What Do We Really Need?**

**Crystal Ballroom – Salon M**

**FOS: A & AU**

**Audience: Federal**

**John H. Hummel, CGFM, CPA, Partner and National Industry Director, KPMG LLP; Chair, AGA Certificate of Excellence in Accountability Reporting (CEAR) Board**

**Mitch Laine, CGFM, CPA, Consultant, Management Concepts; AGA Past National President**

**Moderator: Wendy Comes, CGFM, CPA, Executive Director, Federal Accounting Standards Advisory Board; Member, National Executive Committee, AGA**

Are federal agencies producing too much financial data? Are they producing the right data? Initiatives of the past 15 years have significantly improved federal financial management. Now we must work to ensure that the data financial professionals work so hard to compile is useful to managers and to Congress, and that staff resources aren't overburdened by requirements for data that no one uses. In this session, two seasoned professionals consider options for increasing the utility of federal financial information, including the reorganization of information and even a scaling back of reporting requirements to free up time for analysis and communication.



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**2:10 – 3:25 p.m. (continued)**

## **M114: AGA CFO Survey— Integrating Internal Controls & Performance Management**

**Crystal Ballroom – Salon J**

**FOS: M**  
**Audience: Federal**



**Larry J. Goode, CGFM, CPA, CCP, Partner, Global Public Sector, Grant Thornton LLP**

**Lee J. Lofthus, MBA, Deputy Assistant Attorney General/Controller, U.S. Department of Justice**

**Jerry E. Williams, CGFM, Acting Chief Information Officer, U.S. Small Business Administration**

**Moderator: Clifton A. Williams, CGFM, CPA, Partner, Global Public Sector, Grant Thornton LLP**

Surveys of more than 100 federal financial executives show how they measure performance, apply internal controls and integrate CFO initiatives. Learn what's on the minds of government financial leaders. Issues include performance management/budgeting, the CFO Council's performance measures, revised OMB A-123 and the pace of change in the federal financial community.

**3:25 – 4:10 p.m.**

## **Snack Break with Exhibitors**

*Sponsored by*



**Canary/Royal**

Bring your taste buds to the Exhibit Hall for a "sweet" exhibition. Join us for an afternoon beverage or snack, compliments of Booz Allen Hamilton. Enjoy!

**4:10 – 5 p.m.**

## **AGA Chapter Leadership Session— Focus on Website & Communications**

**Chicago**

Join AGA's Communications Department to discuss your chapter newsletter and website. We review the resources available to help chapter communicators serve their local members and to assist in the national communications effort. Don't miss this opportunity to network with your chapter communicator colleagues!

**4:10 – 5 p.m.**

## **M115: How Useful are the Federal Performance and Accountability Reports (PARs)?**

**Crystal Ballroom – Salons D–F**

**Joseph L. Kull, CGFM, CPA, Director, PricewaterhouseCoopers LLP**

**Anna D. Gowans Miller, MBA, CPA, Director of Research, AGA**

**Moderator: Relmond Van Daniker, DBA, CPA, Executive Director, AGA**

This session provides a status report on AGA's ongoing research project to evaluate the usefulness of the PARs and how they could be improved. The project is being done as a cooperative effort led by PricewaterhouseCoopers and complements the current emphasis on more informative and meaningful reporting.

## **M116: Using Data Analysis to Detect Fraud**

**Crystal Ballroom – Salons N–Q**

**FOS: A & AU**  
**Audience: All**

**Thomas Caulfield, Assistant Inspector General for Investigations, National Reconnaissance Office, U.S. Department of Defense**

**David R. Hancox, CGFM, CIA, Director of State Audit, Office of the State Comptroller, State of New York**

**Moderator: Richard V. Norment, CGFM, CIA, Assistant to the Comptroller of the Treasury, State of Tennessee; AGA Past National President**

This session explores the experiences of an auditor and investigator in using data analysis to find the fraud that exists in government organizations. The objective of this session is to



**Denotes AGA Research Session**

explore various data analysis approaches that have proven useful in government organizations. Nothing inflames the public and the taxpayer more than finding out tax dollars are lost to fraudulent practices. These two experienced auditors and investigators show how fraud can be detected.

### **M117: Cultural Impact of Automating Processes**

**Crystal Ballroom – Salon C**

**FOS: SK & A**  
**Audience: All**

**Charles J. Brown III, BS, BA, MTS, SC, 7 Habits**  
*Facilitator, IT Business Process Management Analyst, City of Norfolk, VA*

**Moderator: Wayne Bobby, Vice President Finance & Administration, Oracle Public Sector, Oracle Corporation**

The City of Norfolk, VA, is becoming a “process centric” organization. To illustrate the treacherous journey to success, we follow a case study: the automating of permits. This project is a success, yet it was off, on, delayed, stopped and more in the process. Technology is an accelerator—culture is whose foot is on the accelerator. This is a paradigm shift for technology in the organization. Learn the four components of automation: roles, relationships, rules and routing.

### **M118: Driving High Performance in Government: Maximizing the Value of Public Sector Shared Services**

**Crystal Ballroom – Salon M**

**FOS: M**  
**Audience: All**

**Robert Childree, Comptroller, State of Alabama**

**David Wilson, Partner, Accenture**



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**Moderator: Jeanne B. Erwin, CGFM, CPA, Assistant Finance Director, Town of Chapel Hill, NC; AGA National Treasurer**

This session shares the results of a recent global research report describing the “current state of the practice” in public sector shared services. It differentiates the shared services model from the traditional model of simply centralizing those services. We discuss how services can be improved while cutting costs. Finally, we include a high-level road map for how to actually move down the path of implementing shared services in your organization.

**4:10 – 5 p.m. (continued)**

## **M119: Sarbanes-Oxley Implications for State and Local Governments**

**Crystal Ballroom – Salon G**

**FOS: A & AU  
Audience: State & Local**



**Kinney Poynter, Executive Director, National Association of State Auditors, Comptrollers and Treasurers**

**Nancy A. Valley, CGFM, CPA, Partner and National Industry Leader, KPMG LLP**

**Moderator: Joseph A. Kapelewski, CGFM, CPA, CIA, Finance Director, Department of Agriculture and Consumer Services, Commonwealth of Virginia; Member, AGA National Executive Committee**

In response to Sarbanes-Oxley private sector requirements, the federal government has revised Circular A-123. Some fear this trickle-down effect may turn into a flood that will reach state and local governments. Hear from a panel of experts on the current state of audit and internal control for state and local governments and possible effects of additional requirements. The speakers discuss the issues and update attendees on a current AGA research project on this topic.

## **M120: Millennium Challenge Corporation**

**Crystal Ballroom – Salon J**

**FOS: M  
Audience: Federal**

**David M. Nummy, CPA, Managing Director, Fiscal Accountability, Millennium Challenge Corporation**

**Moderator: WA “Bill” Broadus Jr., CGFM, CPA, President, WA Broadus Jr., CPA, PC; AGA Past National President**

The Millennium Challenge Account is the U.S. foreign assistance program established last year to provide grants to countries judged to have good policies in place to promote poverty reduction through economic growth. This presentation covers the MCA approach, the results to date, and the approach to fiscal control being used.

## **M121: Mentoring and Training Leaders**

**Crystal Ballroom – Salons K & L**

**FOS: PD  
Audience: All**

**Arthur Hayes Jr., JD, MBA, CGFM, CPA, CFE, DABFE, DABFA, Director, Division of State Audit, State of Tennessee**

**J.D. Williams, JD, MPA, CGFM, Director of State and Local Government, Oracle Corporation; Former Controller, State of Idaho; Co-Chair, 2005 PDC Technical Committee**

**Moderator: Karen Holmcrans, CPA, Senior Manager, Deloitte; AGA National Treasurer-Elect**

Mentoring can be a rewarding professional and personal experience or a train wreck! This presentation is intended to help those who are considering a mentoring program or currently have a mentoring program in place. Learn how to accept your role as a mentor and maximize that power. Participants are offered simple exercises in mentoring and are given the chance to express their reactions and opinions. At the conclusion of this session you will have the knowledge and power to make a difference in other's lives as well as your own.

# Conference Agenda



Monday, July 11

4:10 – 5 p.m. (continued)

## M122: Real Ethics for Practical People

Crystal Ballroom – Salons A & B

FOS: E  
Audience: All

**Leon Young, MPA**, Associate Professor, University of Maryland

**Moderator: Eva Williams, CGFM, CPA**, Program Analyst, Internal Revenue Service; Past National Treasurer and Member, AGA National Executive Committee

Ethics: the new leadership! This session outlines the reasons ethics can wreck a career, create obstacles and help determine one's success in an organization. Sure, there is the *Federal Code of Ethics*, but what gets us into trouble are the things not covered by the code that force us to make our own decisions. And, we have to be able to justify what we decide and do. In this session, we explore the reasons for the increased emphasis on ethics and ethical behavior, the reasons that technology may be contributing to ethical issues, how some situations can be legal but unethical, how ethics can be a positive challenge for practical people, and more.

## M123: Financial Management Streamlining

Crystal Ballroom – Salon H

FOS: M  
Audience: All

**Michael Hettinger**, Staff Director, Subcommittee of Government Management, Finance and Accountability, U.S. House of Representatives

**Owen Jones**, Deputy Director for Management and Chief Financial Officer, Community Development Financial Institutions Fund, U.S. Department of the Treasury

**Tabetha Mueller**, Professional Staff Member and Communications Director, Subcommittee of Government Management, Finance and Accountability, U.S. House of Representatives

**Moderator: Virginia S. Brizendine, CGFM, CPA**, Director of Finance, School Employees Retirement System, State of Ohio; AGA Past National President

This session serves as a follow-up to the luncheon keynote speech of U.S. Rep. Todd Platts, chairman of the House Subcommittee on Government Management, Finance and Accountability. The subcommittee members believe it is time to review the universe of financial management laws, starting from the perspective of what the government is seeking to accomplish rather than what additional requirements should be placed on federal agencies. This session allows conference participants a chance to interact with key House committee staff working to develop the legislation, as well as hear from agency managers affected by these laws.

5:15 – 6:15 p.m.

## Monday Mixer Reception

Sponsored by

accenture

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Canary/Royal

Join us for an informal social hour in the Exhibit Hall. This is an opportunity to relax, have a drink or a light snack, mix and mingle and perhaps make dinner plans with other PDC attendees. Sponsored by Accenture. Enjoy!

## Tuesday, July 12, 2005

6:30 a.m. – 4 p.m.

Registration Open

7 a.m. – 3:30 p.m.

Exhibit Hall & Cyber Lounge Open

7 – 8:15 a.m.

Continental Breakfast with Exhibitors

Canary/Royal

Enjoy a continental breakfast while visiting with exhibitors.

7 – 8:15 a.m.

New Member/Nonmember Breakfast

*By Invitation Only*

Tuscany Restaurant

Join AGA leaders as they discuss the benefits of AGA membership and how it can boost your career. Also, learn about what AGA is doing to enhance the field of government accountability. Door prizes will awarded! New members and nonmembers are encouraged to attend.

7 – 9 a.m.

AGA Journal Board Breakfast

*By Invitation Only*

Denver

8:15 – 9:05 a.m.

**T100: An Address by David M. Walker, CPA**

Sago/Sabal

**FOS: M**

**Audience: All**

**David M. Walker, CPA**, *Comptroller General of the United States, U.S. Government Accountability Office*

**Moderator: Virginia B. Robinson, CGFM, CPA, DABFA**, *Financial Management Consultant; AGA Past National President*

AGA Hall of Fame speaker David Walker discusses government accountability from his perspective as head of the U.S. Government Accountability Office.

9:05 – 9:55 a.m.

**T101: Human Capital: Crisis or Confidence**

Sago/Sabal

**FOS: M**

**Audience: All**

**C. Morgan Kinghorn, CGFM**, *President, National Academy of Public Administration*

**Samuel T. Mok, CGFM, CIA**, *Chief Financial Officer, U.S. Department of Labor*

**David M. Walker, CPA**, *Comptroller General of the United States, U.S. Government Accountability Office*

**Moderator: Virginia B. Robinson, CGFM, CPA, DABFA**, *Financial Management Consultant; AGA Past National President*

A panel of experts discuss various perspectives on human capital challenges, which are widespread throughout government and may threaten the ability of some agencies to do their jobs efficiently and effectively. Outmoded policies and practices combined with a wave of pending retirements have pushed the need for strategic human capital planning to the forefront. Panelists discuss their views and possible solutions.



Tuesday, July 12

# Conference Agenda



**9:55 – 10:40 a.m.**

Coffee Break with Exhibitors

*Sponsored by*



**Canary/Royal**

Give yourself that mid-morning boost to get you through the day. Coffee, tea and soda will be served in the Exhibit Hall. Compliments of UHY LLP. Enjoy!



**10 a.m. – 3:30 p.m.**

BearingPoint Relaxation Station Open

**10:40 – 11:30 a.m.**

AGA Financial Management Standards Board Meeting

**Denver**

Members of the Financial Management Standards Board seldom get a chance to meet face-to-face and talk about issues important to the profession. This meeting is your chance to get to know other members and learn more about the role of the board in influencing accounting and auditing standards in the public sector, both in the United States and internationally! Members, current or future, (or those who are just interested and may want to join the Board in the future) who are attending the PDC are invited.

**T102: Ways To Win—The Risks and Rewards of Meeting the Media**

**Crystal Ballroom – Salon C**

**FOS: M**

**Audience: All**

**Kathleen Tanzy**, *Vice President Media Relations, Financial Dynamics, Formerly known as “Tex” on CNBC’s Squawk Box*

**Moderator: Charles J. Maloney Jr., CGFM**, *Executive Director, Financial Management Programs, Management Concepts*

This veteran of broadcast and print media walks you through the art of meeting the media—the risks and rewards, the do’s and don’ts, and strategies for a winning encounter.

**T103: OPM Perspective: Strategic Management of Human Capital**

**Crystal Ballroom – Salon M**

**FOS: M**

**Audience: All**

**Marta Brito Perez**, *Associate Director for Human Capital Leadership Merit System Accountability, U.S. Office of Personnel Management*

**Moderator: Evelyn Brown, CGFM**, *Deputy Chief Financial Officer, Center for Financial Services, U.S. Office of Personnel Management; AGA Immediate Past National Treasurer*

Tuesday, July 12

# Conference Agenda



Tuesday, July 12

10:40 – 11:30 a.m.

## T104: Rebuilding the Economy... Early Months in Post-War Iraq

Crystal Ballroom – Salon J

FOS: M

Audience: All

**M. Peter McPherson**, *President Emeritus, Michigan State University; Former Director, Economic Development, Coalition Provisional Authority of Iraq*

**Moderator: Cynthia T. Osga**, *CGFM, Audit and Internal Control Specialist, State of Michigan; Member, AGA National Executive Committee*

Mr. McPherson, the recipient of the U.S. Treasury Department's Distinguished Service Award, discusses his work rebuilding the economy in Iraq. McPherson took a leave from the presidency of Michigan State University in April 2003 to serve as financial coordinator for the Office of Reconstruction and Humanitarian Assistance in Iraq. He later became economic development director of the Coalition Provisional Authority and returned to Michigan State University in September 2003. McPherson covers the tremendous challenges of financial reconstruction in Iraq since the fall of Saddam Hussein's regime, including creating a new banking system and new national currency, forming a strategy to pay Iraqi workers and pensioners, assessing reconstruction costs and international fund-raising efforts, and servicing Iraq's huge international debt.

## T105: GASB Update

Crystal Ballroom – Salon G

FOS: M

Audience: All

**Robert H. Attmore**, *CGFM, Chairman, Governmental Accounting Standards Board*

**Moderator: Deborah Vaughn Loveless**, *CGFM, Assistant Director, Division of State Audit, State of Tennessee; Member, AGA National Executive Committee*

The GASB chairman provides an overview of significant recent GASB standards and due process documents, as well as an update regarding issues on the GASB's current agenda. Topics to be covered include: Postemployment Benefits Other Than Pensions; Termination Benefits; Pollution Remediation Obligations; Sales and Pledges of Receivables and Future Revenues; Derivatives and Hedging; and the GASB Conceptual Framework.

11:30 a.m. – 12:30 p.m.

## Luncheon & Awards Ceremony

Sponsored by



Sago/Sabal

Join us for a luncheon and awards ceremony as we recognize leaders who exemplify and promote excellence in government financial management. Today's luncheon is sponsored by CGI-AMS. Enjoy!

12:30 – 1:20 p.m.

## T106: Aiming High and Knowing How to Get There

Sago/Sabal

FOS: PD

Audience: All

**Mae C. Jemison, MD**, *First African-American Woman in Space, Medical Doctor, Astronaut*

**Moderator: Gwendolyn Sykes**, *MBA, CGFM, CDFM, Chief Financial Officer and Chief Acquisition Officer, National Aeronautics and Space Administration; Co-Chair, 2005 PDC Technical Committee*

Dr. Jemison blasted into orbit aboard the space shuttle *Endeavor* on September 12, 1992, the first woman of color to go into space. Now, founder and president of two technology companies, the space flight was just one of a series of accomplishments for this dynamic woman. Dr. Jemison discusses achieving excellence and investing in the present to secure the future.

1:30 – 2:45 p.m.

## T107: The Federal Government's Response to Identity Theft

Crystal Ballroom – Salon G

FOS: A & AU

Audience: All

**Kathy A. Buller, JD, LL.M.**, Chief Counsel to the Inspector General, U.S. Social Security Administration

**Max Marker**, Supervisory Special Agent, Federal Bureau of Investigation

**Jonathan J. Rusch, JD**, Special Counsel for Fraud Prevention, Criminal Division, Fraud Section, U.S. Department of Justice

**David A. Wintrobe**, Supervisory Special Agent, Financial Crimes Section, Financial Institution Fraud Unit, Federal Bureau of Investigation

**Moderator: William W. Ensign, CGFM**, Retired; Member, AGA National Executive Committee

Identity theft is one of the fastest growing crimes in the United States. It can affect anyone, in any age, ethnic or economic group. The crime has many facets and can be perpetrated in a variety of ways. It often crosses jurisdictional lines resulting in numerous law enforcement agencies having jurisdiction thereby creating coordination and prosecution venue issues. This presentation looks at how the federal government is approaching and responding to the growing epidemic of identity theft.



# Conference Agenda



Tuesday, July 12

1:30 – 2:45 p.m.

## T108: Action Plans for A-123 Compliance

Crystal Ballroom – Salon C

FOS: A & AU  
Audience: All

**James T. Campbell, MBA, CPA**, Deputy Chief Financial Officer, U.S. Department of Energy

**Douglas A. Glenn, CPA, CMA**, Deputy Chief Financial Officer, U.S. General Services Administration

**Nina Rose Hatfield, JD**, Deputy Assistant Secretary, Business Management and Wildland Fire, U.S. Department of the Interior

**Moderator: Henry J. Steininger, CGFM, CPA**, Managing Partner, Grant Thornton LLP

Federal agencies have many questions as to how to implement the revised circular. Does this require just doing a bit more of the same old FMFIA processes or should agencies do a top-to-bottom review? What type and level of documentation is appropriate? And what about the “other” COSO requirements—like risk assessment and monitoring? Hear what three complex agencies are doing to meet the desires of OMB (and the taxpayers).

## T109: Benchmarking the Finance Function in State Governments: Report on Current Practice and Experience

Crystal Ballroom – Salons N-Q

FOS: M  
Audience: State & Local

**Kinney Poynter**, Executive Director, National Association of State Auditors, Comptrollers and Treasurers

**Sadie M. Rodriguez-Hawkins, CGFM**, Assistant Director, Accounting Division, Office of Financial Management, State of Washington

**Moderator: William Kilmartin**, Strategic Alliance Director, Accenture

The concepts of benchmarking and best practices are receiving much attention throughout the states and the financial community. Six state comptrollers recently conducted a pilot project examining benchmarks in the business process areas of general accounting, internal (management) reporting, external (statutory and GAAP) reporting and accounts payable/disbursements. As a follow-up to the pilot, NASACT, in conjunction with several member states, is launching a national benchmarking project. The goal of the national project is to establish high-level baseline measurements of state agencies’ financial business processes and human resources. This session discusses this exciting benchmarking initiative, including preliminary results and expected outcomes.

1:30 – 2:45 p.m.

## T110: Public & Private CFOs: The Same, But Different

Crystal Ballroom – Salon M

FOS: M  
Audience: All

**Lori Becker, CPA**, Chief Financial Officer and Executive Vice President Finance and Administration, Deltek Systems, Inc.

**Natwar M. Gandhi, Ph.D., CGFM**, Chief Financial Officer, District of Columbia

**Barry Hudson, CGFM, MBA**, Acting Chief Financial Officer, U.S. Department of the Treasury

**Kevin Thompson, CPA**, Senior Vice President and Chief Financial Officer, SAS Inc.

**Moderator: Stephen B. Watson, CGFM**, Partner, IBM Business Consulting Services

Senior financial leaders from the public and private sectors discuss the financial management challenges faced and strategies they are pursuing. This discussion highlights the differences and similarities in authorities, objectives, challenges and implementation approaches between public- and private-sector CFOs.

## T111: *Yellow Book* Standards

Crystal Ballroom – Salons D-F

**FOS: A & AU**

**Audience: Federal**

**Jeanette Franzel, CGFM, CPA**, *Director, Financial Management and Assurance, U.S. Government Accountability Office*

**Sam M. McCall, CGFM, CPA, CIA, CGAP**, *Auditor, City of Tallahassee; AGA National President-Elect*

**Moderator: Marcia Buchanan, CGFM, CPA**, *Assistant Director, Financial Management and Assurance, U.S. Government Accountability Office*

This session addresses the implementation of Government Auditing Standards, including how to address unique risks in the government environment. Topics include abuse, internal control, independence and continuing education requirements, and GAO's efforts to work cooperatively with other standard-setters.

## T112: Effective PARs—Success Through CEAR

Crystal Ballroom – Salon J

**FOS: A & AU**

**Audience: Federal**

**Christopher H. Flagg, CPA**, *Deputy Chief Financial Officer, U.S. Department of State*

**Dale Sopper, CGFM**, *Deputy Commissioner for Finance Assessment and Management/Chief Financial Officer, U.S. Social Security Administration*

**Barry White**, *Director, Government Performance Projects, Council for Excellence in Government*

**Moderator: John H. Hummel, CGFM, CPA**, *Partner and National Industry Director, KPMG LLP; Chair, AGA Certificate of Excellence in Accountability Reporting (CEAR) Board*

Speakers discuss some challenging aspects of annual performance reporting. First, Mr. Flagg



# Conference Agenda



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discusses how to gather data quickly from international locations. Second, Mr. Sopper shares lessons from SSA's experience in developing top-quality PARs, which have been awarded the CEAR more times than any other agency. Finally, thoughts on the growing importance of the MD&A and the performance section—with their tie-in to the requirements of GPRA and PART reviews.

1:30 – 2:45 p.m.

## T113: Improvement Initiatives in the Federal Government: Maximizing The Benefits of Shared Services and Better Property Management

Crystal Ballroom – Salons K & L

FOS: M

Audience: Federal



**Irwin T. David, CGFM, CPA, Retired, Chief Financial Officer and Chief Administrative Officer, National Weather Service, National Oceanic and Atmospheric Administration**

**Eugene G. Kaczowski, PE, ASA, Principal, Omni Valuation**

**Gail T. Young, CGFM, DBA, CPA, Professor of Accounting, Mount St. Mary University and Former Comptroller, U.S. Department of Energy**

**Moderator: Anna D. Gowans Miller, MBA, CPA, Director of Research, AGA**

The panel discusses a research study designed to help federal agencies more effectively use shared services in financial management operations. A second study identifies best practices in federal real property management. Attendees learn what pitfalls to avoid and what to be aware of in migrating financial management operations to a separate "Center of Excellence" and how real property managers can improve their stewardship of these assets.

## T114: Continuous Auditing: Taking It from Concept to Implemented with Results

Crystal Ballroom – Salons A & B

FOS: A & AU

Audience: All

**Rod Brennan, Ph.D., MBA, Director IT Audit, Siemens Corporation**

**John Verver, CA, CISA, CMC, Vice President Professional Services, ACL Services Ltd.; Advisory Board Member, Center for Continuous Auditing**

**J. Donald Warren Jr., Ph.D., Professor of Accounting, Rutgers University; Director, Center for Continuous Auditing**

**Moderator: Brian Misko, Market Analyst, ACL Services Ltd.**

The Sarbanes-Oxley Act and the revised OMB A-123 Circular have sparked a dramatic rise in interest in testing and monitoring internal controls. In this session, three panelists discuss continuous auditing/monitoring and how it can be a cost-effective and efficient strategy for testing controls. Topics include the concepts of continuous auditing and monitoring and how each differs from traditional auditing processes, ideal areas for the application of technology, challenges and benefits. A case study of an implemented system takes participants through the planning process to execution, and shows both expected outcomes and actual results.

2:45 – 3:30 p.m.

## Snack Break with Exhibitors

Sponsored by



Public Sector  
Payment Solutions

Canary/Royal

Bring your taste buds to the Exhibit Hall for a "sweet" exhibition. Join us for an afternoon beverage or snack, compliments of MasterCard International. Enjoy!

3:30 – 4:45 p.m.

## AGA Chapter Leadership Session— Focus on Education

### Boston

Providing quality and affordable education to our members and the government accountability profession is a major goal of AGA at the national and chapter levels. Join AGA's Director of Chapter Operations, Raymond Harris, CGFM, to discuss how we can meet this goal and to learn how successful chapters produce their education events.

## T115: Generational Changes in the Workplace

### Crystal Ballroom – Salons A & B

**FOS: M**  
**Audience: All**

**James Turkett**, *Senior Energy Analyst, U.S. Government Accountability Office; Member, AGA National Executive Committee*

**Moderator: Clarence T. Kuwahara, CGFM, CPA,**  
*Retired; Member, AGA National Executive Committee*

Today's work force is comprised of employees from three and sometimes even four distinct generations: Veterans, Baby Boomers, Generation X and Millennials. These generations each have unique views on careers, management, learning and success. Veteran executives are impatient with Gen Xers who question traditions and reject the philosophy of working up the corporate ladder. Baby Boomers are unhappy with the "slacker" attitude of Gen Xers. And now the Millennials are entering the work force with their optimistic, collaborative, techno-literate attitudes. What's a manager to do?

## T116: Innovative Auditing Techniques

### Crystal Ballroom – Salons D-F

**FOS: A & AU**  
**Audience: State & Local**

**Phil Bryant**, *State Auditor, State of Mississippi*

**Marion Higa**, *State Auditor, State of Hawaii*

**Moderator: Peter Aliferis, CGFM,** *Director of Professional Certification, AGA*

The rush for states to lure business and industry by offering large monetary incentives has become a real concern to auditors. In most instances, state auditors must determine the legal compliance of expenditures in the fast-paced and tentative world of economic development. Pre-audit and post-audit responsibilities and the independence of bond monitoring are discussed in this session along with the auditors' response when projects fail and large losses occur.

## T117: eGov for Financial Managers

### Crystal Ballroom – Salon G

**FOS: SK & A**  
**Audience: All**

**Edmund Crump, MBA,** *Managing Director, Solutions Coordination Office, National Business Center, U.S. Department of the Interior*

**Robert Stevens,** *Program Director, Enterprise Solutions, U.S. Department of Transportation*

**Moderator: Laura Glass, CGFM,** *Solution Specialist, Oracle Corporation*

Is your agency looking for a center of excellence outsourcing entity to provide hosting for your agency's financial management solutions? Find out what the DOI's National Business Center and the DOT's Enterprise Services Center can offer your agency. Hear about how these service centers can facilitate the financial management business line objectives at your agency. Also hear about a private sector outsourcing option related to Corio On Demand Hosting services.



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# Conference Agenda



Tuesday, July 12

3:30 – 4:45 p.m. (continued)

## T118: SAS 99: Fraud Happens

Crystal Ballroom – Salon M

FOS: A & AU  
Audience: All

**Arthur Hayes Jr., JD, MBA, CGFM, CPA, CFE, DABFE, DABFA**, Director, Division of State Audit, State of Tennessee

**Moderator: Debra Cammer**, Vice President, Public Sector, IBM

This session is designed to take the participant from the concept stage of the new fraud standard, SAS 99, to the implementation stage. It can be a very effective tool for not only arming auditors with the necessary authority to “get the facts” and “cut to the chase,” but also as a medium for energizing your staff and reforming your entire operations. The session is also designed to provide practical insights into the many opportunities (and difficulties) presented by the new standard. Although the session is primarily designed for external and internal auditors and monitors of every stripe, it is also designed to assist audit clients, management and staff, board members and audit committee members who would like insights into the ways that they can be part of the solution to the threat of fraud and can better understand the new dynamics that SAS 99 offers in the relationship between auditors and audit clients.

## T119: How to Achieve a Clean Audit Opinion

Crystal Ballroom – Salon C

FOS: A & AU  
Audience: All

**Bo Peeler**, Assistant Program Director, Enterprise Services Center, U.S. Department of Transportation

**Allison W. Ritman**, Manager, Financial Statements and Reporting Division, Office of Financial Management, Federal Aviation Administration

**Michael J. Upton**, Program Director, Enterprise Services Center, U.S. Department of Transportation

**Moderator: Keith E. Taylor**, CGFM, Principal, Deloitte

Staff from the DOT Enterprise Services Center discuss how they worked with their OIG and other auditors on financial statements audits while DOT migrated from a legacy accounting system to a COTS-based system.

## T120: Managing by Metrics, Measuring for Success

Crystal Ballroom – Salon J

FOS: A & AU  
Audience: All

**Sulema Gaughran**, CGFM, CDFM, CFE, Staff Accountant, U.S. Department of Defense

**Adam H. Goldberg**, Policy Analyst, Office of Federal Financial Management, Financial Integrity and Analysis Branch, U.S. Office of Management and Budget

**Mark M. Wolkow**, CDFM, Business Consultant, Financial Performance, Division of Finance, National Security Agency

**Moderator: Ethan L. Bauman**, JD, Chief Financial Manager, U.S. National Security Agency

Developing effective and meaningful financial management measures is challenging, and the results of financial activities are not always easy to quantify. This session provides an opportunity to hear best practices from those who have been on the front lines in measuring and monitoring financial performance. Listen to success stories and share your thoughts with the panel.

## T121: Harmonization of Accounting Standards

Crystal Ballroom – Salons K & L

FOS: A & AU  
Audience: All

**David Bean**, CPA, Director of Research, Governmental Accounting Standards Board

**Wendy Comes**, CGFM, CPA, Executive Director, Federal Accounting Standards Advisory Board; Member, AGA National Executive Committee

**Moderator: Anna D. Gowans Miller**, MBA, CPA, Director of Research, AGA

This panel features speakers familiar with United States and international standards. The speakers address emerging issues and trends, such as global harmonization of standards. Attendees learn about potential future effects of these trends on the U.S. accounting and auditing community.

**3:30 – 4:45 p.m. (continued)**

## **T122: Citizen-Centered Reporting**

**Crystal Ballroom – Salons N-Q**

**FOS: M**

**Audience: All**

**Treba Lilley Marsh, DBA, CPA**, Associate Professor and Chair, Department of Accounting, Stephen F. Austin State University

**Loucille G. Montondon, Ph.D.**, Professor of Accounting, Texas State University, San Marcos

**Moderator: Susan Fritzen**, Deputy Executive Director of Programs, AGA

Can anyone make governmental financial information understandable to citizens? Readability measures assist in matching the audience and the message. Popular reports and management discussion and analysis, now a required CAFR component, should be quite different because

the audience is so different. Yet, in some cases, the popular report is less readable than the MD&A. This session explains readability measures and gives pointers on how to prepare citizen-centric popular reports.

**5:30 – 6:30 p.m.**

## **AGA International Roundtable**

**Chicago/Denver**

Join AGA's International Development Committee for an informal roundtable discussion of international issues. Committee members share their views, discuss AGA's long-term goals and offer attendees the opportunity to raise questions or suggest approaches for AGA in the international arena. International attendees, U.S. nationals living abroad and anyone interested in international issues are encouraged to attend.



# Conference Agenda



## Wednesday, July 13, 2005

6:30 a.m. – 4 p.m.

Registration Open



7 – 8 a.m.

National Awards Breakfast

Sago/Sabal



8 – 8:50 a.m.

**W100: International Developments in Government Accounting**

Sago/Sabal

FOS: M

Audience: All

*Ian Ball, Chief Executive, International Federation of Accountants*

**Moderator: Bobby A. Derrick, CGFM, Director of Administrative Services, Defense Finance and Accounting Service, U.S. Department of Defense; AGA National President**

The 10th anniversary of IFAC's program to establish international public sector financial reporting standards is approaching. Mr. Ball's presentation covers the progress made in governmental financial reporting during this period against the backdrop of financial reporting failures in the private sector, actions by governmental and regulatory authorities to restore confidence in financial reporting, pressure for more efficient and accountable government and, from a corporate governance perspective, the importance of governments leading by example. His presentation also touches on recent developments and current topics in international financial reporting and auditing.

8:50 – 9:40 a.m.

**W101: The WorldCom Story— Navigating the Storm**

Sago/Sabal

FOS: M

Audience: All

*Cynthia F. Cooper, CPA, CISA, CFE, President, Cynthia Cooper Consulting, Former Vice President, Internal Audit, MCI; WorldCom Whistleblower; and a TIME Magazine Person of the Year in 2002*

**Moderator: J.D. Williams, JD, MPA, CGFM, Director of State and Local Government, Oracle Corporation; Former Controller, State of Idaho; Co-Chair, 2005 PDC Technical Committee**

Ms. Cooper is most well known for her role in uncovering the corporate fraud at WorldCom—to date the largest corporate fraud in history. Ms. Cooper speaks across the country, sharing some of the lessons she has learned and emphasizing the importance of strong ethical and moral leadership. She was named one of *Time* Magazine's 2002 Persons of the Year after detecting and reporting the fraud. In 2004, she became the first woman to be inducted into the AICPA Hall of Fame.

9:40 – 10:10 a.m.

Coffee Break

Crystal Ballroom Foyer

10:10 – 11:25 a.m.

**W102: Audit Reporting on Homeland Security**

Crystal Ballroom – Salon G

FOS: A & AU

Audience: All

*Belinda Finn, CGFM, CPA, CIA, CISA, Deputy Assistant Inspector General, U.S. Department of Homeland Security*

*Gerald A. Silva, CGFM, CPA, City Auditor, City of San Jose, CA*

**Moderator: Keith E. Taylor, CGFM, Principal, Deloitte**

Since September 11, homeland security is an issue that resonates with all governments. At the federal level, the U.S. Department of Homeland Security deals daily with a host of management issues that affect its mission capabilities, while local governments must implement security concepts in everyday working environments. Management needs help from the auditors and it needs that help now. At this session, speakers discuss some of the big-picture management issues facing DHS auditors in the Office of Inspector General and audit results on security threats inherent in our open society. They also cover the methodology used to provide results to management with unprecedented timeliness.

Wednesday, July 13

10:10 – 11:25 a.m. (continued)

### W103: Government Audit Quality

Crystal Ballroom – Salons K & L

FOS: A & AU  
Audience: All

**Martha Garcia-Baker, CPA**, Member, Government Audit Quality Executive Committee, American Institute of Certified Public Accountants

**Hugh M. Monaghan, CGFM**, Director, Non-Federal Audits, U.S. Department of Education

**Moderator: Deborah Vaughn Loveless, CGFM**, Assistant Director, Division of State Audit, State of Tennessee; Member, AGA National Executive Committee

This session covers two important endeavors relating to the quality of audits performed by independent public accountants. Speakers discuss the new AICPA Government Audit Quality Center, created to help CPAs meet the challenge of performing high-quality governmental audits and the National Single Audit Sampling Project, now being conducted to assess the overall quality of Single Audits.

### W104: Forensic Accounting

Crystal Ballroom – Salon M

FOS: A & AU  
Audience: All

**Bert T. Edwards, CGFM, CPA**, Executive Director, Office of Historical Trust Accounting, U.S. Department of the Interior

**Robert Jay Mauri, CPA**, Chief Financial Officer, Office of Historical Trust Accounting, U.S. Department of the Interior

**Moderator: Larry J. Goode, CGFM, CPA, CCP**, Partner, Global Public Sector, Grant Thornton LLP

This session summarizes the complex Indian trust accounting litigation believed to be the largest pending civil case against the U.S. government. Plaintiffs' representatives claim that \$276 billion is due to individual Indian account holders due to theft, loss or diversion of revenues accruing to Indian landowners. The presenters discuss the progress made by Interior's Office of Historical Trust Accounting in documenting transactions into and out of the Trust Fund.

### W105: Governmentwide Accounting Modernization

Crystal Ballroom – Salon J

FOS: A & AU  
Audience: All

**David Metler, CPA**, Deputy Project Director, GWA Project, Financial Management Service, U.S. Department of the Treasury

**Michael Norman**, Project Officer - Agency Liaison, Financial Management Service, Treasury Agency Services, U.S. Department of the Treasury

**Moderator: Sherry Weir**, Partner, E F Kearney Limited/Kearney & Company

The Governmentwide Accounting (GWA) Project provides information concerning FMS' effort to fundamentally change the way the federal government collects and reports on accounting information. The new process will provide for more timely and accurate information while at the same time reduce redundant reconciliation processes. The session provides an update on the project through a presentation and discussion on the strategy for achieving the goal, our approach to working with agencies to ensure their ability to reach this goal and the timelines we are working toward to achieve this goal. The speakers discuss the effect on other FMS systems, including new requirements in the future.

### W106: Warfighting in the 21st Century

Crystal Ballroom – Salons D-F

FOS: M  
Audience: All

**Maj. Joseph E. Ferris**, Comptroller, 101st Airborne Division (Air Assault), U.S. Army

**Moderator: William W. Ensign, CGFM**, Retired; Member, AGA National Executive Committee

Warfighting and resources are synonymous in the 21st century. The Army's soldier has been expected to deploy, fight a war a half world away, redeploy, reconstitute the force and prepare for the next rendezvous with destiny, and oh-by-the-way transform to the modular force. Each of these endeavors is no easy feat. This presentation touches on the 101st Airborne Division's efforts to reconstitute its equipment, transform to the Modular Force, and ready itself for deployment back to Iraq in the fall of 2005.



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## W107: CGFM: Government Financial Management Certification for the Future

Crystal Ballroom – Salons N-Q

FOS: PD  
Audience: All

**Mary E. Lechner, CGFM, CPA**, Section Chief, Finance Center, U.S. Coast Guard

**Ellen Nasalga Silvela, CGFM**, Auditor, Office of Inspector General, U.S. Social Security Administration

**William L. Taylor, CGFM, CPA**, Chair, AGA Professional Certification Board and Auditor General (Retired) for Inter-American Development Bank

**Moderator: Peter Aliferis, CGFM**, Director of Professional Certification, AGA

Would you like to learn more about the Certified Government Financial Manager (CGFM) designation? Join us and hear from colleagues who have recently completed the three examinations and earned the CGFM certification. Also on the panel is the chair of AGA's Professional Certification Board who speaks about why you should and how you can become a CGFM.

## W108: Auditors' Dilemma: Reporting on the Internal Control Environment

Crystal Ballroom – Salon C

FOS: A & AU  
Audience: All

**Ann M. Butera, CRP**, President, The Whole Person Project, Inc.

**David R. Hancox, CGFM, CIA**, Director of State Audits, Office of the State Comptroller, State of New York

**Timothy Morgan**, Partner, PricewaterhouseCoopers LLP

**Moderator: Sam M. McCall, CGFM, CPA, CIA, CGAP**, Auditor, City of Tallahassee; AGA National President-Elect

This session shows how the control environment—the foundation of an internal control system—can be assessed and evaluated. The objective of this session is to review various techniques auditors have used to diagnose organizational culture and to report on a subjective, but critical component of internal controls. Major scandals in government and the private

sector can be traced to the control environment failing—don't let it happen on your watch!

## W109: Financial Management System Challenges

Crystal Ballroom – Salons A & B

FOS: A & AU  
Audience: All

**Laurie A. Howard**, Associate Director, Accounting Policy, U.S. Department of Transportation

**Wayne Leiss**, Chief, Federal Financial Systems Branch, U.S. Office of Management and Budget

**Catherine A. Nelson, CGFM**, Principal, Booz Allen Hamilton

**Moderator: Doris Chew, CGFM**, Acting Director, Financial Systems Integration Office (formerly JFMIP), U.S. General Services Administration

Are financial management systems providing managers with useful and timely information? Are these systems meeting the constantly changing requirements for financial managers? This session covers these challenges, alternative solutions, including "centers of excellence" and lessons learned.

11:30 a.m. – 12:45 p.m.

## AGA Chapter Leadership Session—Focus on CGFM

Chicago

Become part of CGFM Program success! Join AGA's CGFM leaders to learn about the program's accomplishments this year and to share your own success stories. We discuss state and local recognition of the CGFM certification, new self-study options available to CGFM candidates and training opportunities for your chapter. This session complements the 10:10 – 11:25 a.m. session for attendees interested in earning the CGFM.

## W110: A New Era in Real Property Management

Crystal Ballroom – Salon G

FOS: SK & A  
Audience: All

**Stan Kaczmarczyk**, Deputy Associate Administrator for Real Property, U.S. General Services Administration

**Kevin J. McHugh**, *Senior Vice President, American Appraisal Associates, Inc.*

**Lora Muchmore**, *Deputy Director, Business Transformation, Office of the Deputy Under Secretary of Defense, Installations & Environment, U.S. Department of Defense*

**Moderator: Raymond Harris, CGFM**, *Director of Chapter Operations, AGA*

President Bush's new executive order on real property management has launched top-level efforts to improve the acquisition, management, use, accounting and disposition of real property. The initiative is soon to be included in the OMB scorecard. Our panelists include a member of the Real Property Council, a senior Defense manager with significant property holdings and an industry representative to address strategies used in the private sector to effectively manage real property holdings.

## **W111: How We Made \$100 Million... and How You Too Can Increase Your Nontaxable Revenue**

**Crystal Ballroom – Salon M**

**FOS: M**  
**Audience: All**

**John Badovinac**, *Budget Officer, Commonwealth of Pennsylvania*

**Barbara Hafer**, *President, Hafer & Associates, LLC*

**Rose Marquardt**, *Vice President, Hafer & Associates*

**Moderator: Harvey C. Eckert, CPA**, *Comptroller, Commonwealth of Pennsylvania; Member, AGA National Executive Committee*

All state treasurers aim for a balanced budget with no tax increase. Learn how the Commonwealth of Pennsylvania accomplished this feat through various initiatives that resulted in more than \$100 million being returned to the general fund. Former State Treasurer Barbara Hafer and a group of distinguished panelists tell how Pennsylvania cut costs, generated more revenue and bumped up investment returns. For example, bringing custody of Pennsylvania's pension assets back to the state created a multi-million-dollar savings. Government entities and the private sector can benefit from Pennsylvania's ideas.

## **W112: Evaluating Public Sector Performance and Results**

**Crystal Ballroom – Salons K & L**

**FOS: M**  
**Audience: All**

**Dwight Hutchins**, *Partner, Accenture*

**Barry White**, *Director, Government Performance Projects, Council for Excellence in Government*

**Moderator: Jeffrey S. Hart, CGFM, CFE**, *Manager, Office of Inspector General, U.S. Environmental Protection Agency; AGA National President-Elect Designate*

Measuring value in the public sector is a challenge. This presentation outlines a framework (called Public Sector Value) for focusing the organization on its most important goals and evaluating how the organization has performed against those goals over time. It also discusses how to take those goals and drive them through the organization so that everyone understands how they support those goals and can see on a regular basis how the organization is performing.

## **W113: The Future of Federal Grant Streamlining**

**Crystal Ballroom – Salons D-F**

**FOS: M**  
**Audience: Federal**

**Andrea L. Brandon**, *Director, Division of Grants Policy, U.S. Department of Health and Human Services*

**Thomas N. Cooley**, *Chief Financial Officer, National Science Foundation*

**Mary F. Santonastasso**, *Director, Division of Institution and Award Support, National Science Foundation*

**Moderator: John Carson, CGFM**, *President, Carson Associates*

Every major federal agency disburses federal funds under some form of grants: discretionary, formula or block. Most agencies have designed their unique ways to process grant activity. Some are fast, some are slow. Some are accurate and well monitored, some not. Some are user friendly... you get the idea. The CFO Council's Grants Policy Committee wants to help all agencies better manage and process their grants. By highlighting best practices,



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identifying shared service opportunities, changing onerous forms, etc., this committee is improving many outdated practices. Hear one of the co-chairs and two other members of this committee discuss future grant initiatives.

**11:30 a.m. – 12:45 p.m. (continued)**

## **W114: Using Business Intelligence to Meet the Challenges of the President's Management Agenda**

**Crystal Ballroom – Salon J**

**FOS: M**

**Audience: Federal**

**Bill Collins**, *Practice Leader, DecisionPath Consulting*

**Philip W. Flewallen**, *Deputy Chief Administrative Officer for Strategy, U.S. House of Representatives*

**Brian Siegel**, *Senior Manager, Deloitte*

**Moderator: Charles Kaplan**, *Director of Marketing, DecisionPath Consulting*

The President's Management Agenda emphasizes performance and a "focus on results." Alignment of agency strategies, missions and goals with measurement systems that accurately track cost and performance information is key to achieving the goals of improved financial management and budget and performance integration. This panel discusses how agencies are meeting these challenges using balanced scorecards, integrated performance management, activity-based costing, and other business intelligence and data warehousing processes and tools.

## **W115: Federal Watchdogs: Preparing Tomorrow's OIG Accountability Professionals**

**Crystal Ballroom – Salons N-Q**

**FOS: A & AU**

**Audience: Federal**

**Kenneth M. Donohue Sr.**, *Inspector General, U.S. Department of Housing and Urban Development*

**Johnnie E. Frazier**, *Inspector General, U.S. Department of Commerce*

**Nikki L. Tinsley, CPA**, *Inspector General, U.S. Environmental Protection Agency*

**Moderator: Jackson Hufnagle, CGFM**, *Assistant Director, U.S. Government Accountability Office*

The President's and Executive Councils on Integrity and Efficiency are working vigorously to develop and maintain a corps of well-trained and highly skilled accountability professionals to review, protect and improve government programs and results delivered to the American public. In this session several prominent IGs, who serve as PCIE committee chairs, discuss strategies to develop accountability professionals and resulting improvements in the IG community and in government programs and operations.

## **W116: On the Horizon—Technology Trends for Financial and Functional Managers and What the Next Generation of the Federal Government Purchase Card Program Might Look Like**

**Crystal Ballroom – Salon C**

**FOS: M**

**Audience: Federal**



**Merl M. Hackbart, Ph.D.**, *Professor, Finance and Public Administration, University of Kentucky*

**Andrew C. West, CPA**, *Partner, Federal Consulting Practice, Computer Sciences Corporation*

**Moderator: Anna D. Gowans Miller, MBA, CPA**, *Director of Research, AGA*

This panel covers trends in federal agency use of purchase cards. This year's inaugural report on technology trends examines the financial and supply chain technologies that support enterprise management. Attendees gain an understanding of where they are being applied to improve operations, how they interrelate and where they fit within the context of functional missions. The card study looks at federal government policies and practices. Attendees learn of the study's progress and the planned road map for the remaining phases of the card project.

## W117: Electronic Payment Optimization

Crystal Ballroom - Salons A & B

FOS: SK & A  
Audience: All

Glen B. Gainer III, *State Auditor, Office of the State Auditor, State of West Virginia*

Tami Tran, *Vice President, Product Management and Marketing, Bank of America*

Moderator: Wayne Bobby, *Vice President Finance & Administration, Oracle Public Sector, Oracle Corporation*

This session compares traditional paper-based purchases with an electronic payment mode. Attendees learn the benefit of implementing a successful purchase card program to include program management training and data capturing that leads to effective audit and internal controls.

12:45 – 2:30 p.m.

## Luncheon & Awards Ceremony

Sponsored by



### Sago/Sabal

Join us for a luncheon and awards ceremony as we recognize leaders who exemplify and promote excellence in government financial management. Today's luncheon is sponsored by Oracle Corporation. Enjoy!

2:40 – 3:30 p.m.

## W118: Leadership and Coordination Between the CFO and the CIO

Crystal Ballroom – Salon C

FOS: M  
Audience: All

Lisa Fiely, CPA, PMP, *Chief Financial Officer, U.S. Agency for International Development*

Carolyn T. Purcell, CEO, *Purcell Ventures LLC*

John Streufert, *Acting Chief Information Officer, U.S. Agency for International Development*

Moderator: E. Ronald Smith, CGFM, *Vice President, Enterprise Financial Solutions, Systalex Corporation*

Since the advent of computers, there has been a power struggle between CFOs and CIOs over the implementation of financial systems. This has occurred in private industry as well as federal and state organizations. From main frames to minis, to client server, to web, from custom built to COTS, there has been an ebb and flow of power. But in today's world of shrinking administrative budgets and enterprise solutions that involve multiple organizations, the real question is not, "Who is the 51 percent partner?" It is, "What role should the CFO and the CIO play in the implementation of enterprise systems?"

## W119: Mission Critical: Practical Managerial Costing Applications

Crystal Ballroom – Salon M

FOS: SK & A  
Audience: All

Dale R. Geiger, DBA, CGFM, CMA, *Professor of Accounting (Retired), California State University*

Moderator: Eva Williams, CGFM, CPA, *Program Analyst, Internal Revenue Service; AGA Past National Treasurer and Member, AGA National Executive Committee*

Managerial costing offers a lot more than simply reporting data to a higher authority. It should provide useful, credible, affordable information as part of a management control process aimed at enhancement of agency missions. This session reviews the emerging spectrum of practical managerial costing and control applications in government. Learn to define and differentiate a variety of useful cost management processes that use managerial costing as part of a process to enhance mission effectiveness through decentralized, continuous improvement in the face of increasingly limited budget resources.

## W120: Building the Financial Work Force of the Future

Crystal Ballroom – Salon J

FOS: M  
Audience: All

Debora J. Brand, *Learning Consultant, Defense Finance and Accounting Service, U.S. Department of Defense*



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**Marshal R. Gimpel, CGFM**, *Director, Quality and Performance, Defense Finance and Accounting Service, U.S. Department of Defense*

**Moderator: Bonnie Kind, CGFM, CPA, CDFM**, *Comptroller, National Security Agency*

As the financial management (FM) community continues to participate in the fundamental transformation of the U.S. Department of Defense, it is important to optimize its greatest asset—the people. In concert with this aim, the under secretary of defense (comptroller) identified the need to develop a Departmentwide FM Training Plan. Through the establishment of a multi-component FM Workforce Development Working Group, a training plan has been created to provide a structure for standardized professional education, training, expectations and career direction. It serves as a valuable migratory bridge for the continued enhancement of successful career development efforts throughout the department. This session provides insight into the efforts of the working group in the accomplishment of the comptroller's goal to increase the professionalism of the FM community.

**2:40 – 3:30 p.m.**

## W121: OMB Update

Crystal Ballroom – Salon G

**FOS: M**  
**Audience: Federal**

**Wayne Leiss**, *Chief, Federal Financial Systems Branch, U.S. Office of Management and Budget*

**Daniel I. Werfel**, *Chief, Financial Integrity & Analysis Branch, U.S. Office of Management & Budget*

**David M. Zavada, CPA**, *Chief, Financial Standards and Grants Branch, U.S. Office of Management and Budget*

**Moderator: Jeffrey C. Steinhoff, CGFM, CPA**, *Managing Director, Financial Management and Assurance, U.S. Government Accountability Office; AGA Past National President*

Hear the latest from the Office of Federal Financial Management on A-123, FMLOB, Improper Payments, the PMA and other emerging areas of financial management. OMB staff highlight what's in store for the year ahead, answer your questions and listen to your feedback.

**3:40 – 4:30 p.m.**

## W122: A View from Washington

Sago/Sabal

**FOS: M**  
**Audience: All**

**Ron Elving**, *Senior Editor, NPR News*

**Moderator: Ira Goldstein**, *National Director, Federal Practice, Deloitte; Co-Chair, PDC 2006 Technical Committee*

Hear from one of Washington's preeminent political analysts and commentators! As the senior Washington editor for NPR News, Mr. Elving keeps his eye squarely on the personalities, issues and public opinion that shape contemporary politics. Through insightful observations and amusing behind-the-scenes anecdotes, this Washington insider analyzes and evaluates the election, actions of Congress, the White House and more. As one of the most respected and admired journalists in Washington, Mr. Elving offers a unique and unbiased perspective on the current political landscape.

**4:30 p.m.**

## Closing Remarks

**5 – 8 p.m.**

## President's Reception & Karaoke Party

Canary/Royal

Find a cure for the summertime blues! Join AGA National President, Bobby A. Derrick, CGFM, for a festive, fun-filled evening. Experience our "blues" entertainment and enjoy food, drinks and fun with colleagues and friends. Entertainment for the evening will feature blues, rock & roll, jazz and R&B music with a special performance by the Blues Brothers. To lighten it all up, we'll have karaoke with music from your favorite eras! Come for an enjoyable evening—no talent required!

See you next year for AGA's 55th Annual Professional Development Conference & Exposition, June 18 – 21, 2006, San Diego Marriott Hotel & Marina, San Diego, CA!