

AGA 55TH Annual Professional Development Conference & Exposition
June 18-21, 2006 • San Diego, California

MONDAY, JUNE 19

6:30 a.m. - 4 p.m.

Registration Desk Open

7 a.m. - 8 AM

Breakfast with Exhibitors

Enjoy a continental breakfast while visiting with exhibitors. Today's breakfast is sponsored by Grant Thornton LLP Global Public Sector. Enjoy!

8 a.m. - 5 p.m.

AGA CGFM Examinations*

8 a.m. - 8:40 AM

Opening Ceremony

This is the official kickoff of the conference! The Opening Ceremonies include a color guard, singing of the National Anthem and a sunny San Diego welcome.

8:40 a.m. - 9:30 AM

M100: The Human Capital Crisis

Peter A. Harkness, Editor and Publisher, Governing Magazine

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

Peter Harkness has been watching government at all levels for 33 years, but since Governing's founding 16 years ago, his attention has been focused on the enormous management challenges faced by state and local governments. Through the Government Performance Project, an academic-journalistic partnership that assesses management in the states every year, Harkness has a front-seat view of the "personnel tornado" facing state governments and how they are planning for the future. Consider that in more than half the states, one in five employees will be retiring over the next five years. At the federal level, 40 percent of the work force is expected to retire over the next 10 years. How are governments fending off a potential brain drain?

FOS: Administrative Practice

Audience: All

9:30 a.m. - 10:20 AM

M101: Putting Citizens First: Florida's Department of Revenue

Moderator: **Phil Bryant**, State Auditor, State of Mississippi; Co-Chair, 2006 PDC Technical Committee

By employing modern business techniques and the latest technologies, the Florida Department of Revenue has transformed itself. More than 1 million business and individual taxpayers now can retrieve information online quickly and easily because of these reforms. For example, a new enterprise resource planning-based system, SUNTAX, now administers all tax and revenue collection in the state. SUNTAX also eases the information-gathering process for staffers, who previously had to query as many as 10 different legacy systems to answer a taxpayer question. This lively session will describe how Florida government is becoming more user-friendly and citizen-centric.

FOS: MAS

Audience: All

10:20 a.m. - 11 AM

Coffee Break with Exhibitors

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 Booz Allen Hamilton. Enjoy!

11 a.m. - 12:10 p.m.

AGA Corporate Partner Advisory Group (CPAG) Meeting

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). CPAG's mission is to bring industry and government executives together to exchange information, support professional development, improve communications and understanding, solve issues and build partnerships and trust, thereby enhancing AGA's focus on advancing government accountability. AGA's Corporate Partner Advisory Group aims to improve access between the private sector and government.

After all, we need each other. We share common goals, and we can learn from each other's mistakes and successes. At the meeting, AGA Executive Director Relmond Van Daniker, DBA, CPA, will provide updates on AGA programs, including various research projects currently under way. This is an excellent opportunity to network with other Corporate Partner representatives and learn how to maximize your organization's partnership with AGA.

11 a.m. - 12:10 PM

M102: Executive Management: Using Financial and Performance Information to Lead Organizations

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

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

Significant progress has been made, since passage of the CFO Act, in establishing the credibility of audited financial statements as key components of high quality Federal financial management. This panel addresses the next step in this evolution: How credible financial information can be used in improving effective management of federal programs and entities. In particular, discussion will center on potential early warning indicators of possible financial and/or performance problems; and frameworks within which financial and performance information can be presented for management and executive levels.

FOS: FIN

Audience: All

11 a.m. - 12:10 p.m.

M103: Government Auditing: Where Are We Going?

Richard L. Fair, CGFM, CPA, State Auditor, State of New Jersey; AGA National President Elect-Designate

Moderator: **John Good**, Senior Manager, Ernst & Young LLP

The role of government auditors continues to evolve. For many years, auditors assessed the reliability of financial information, assured compliance with laws, regulations and policies, evaluated internal control activities and maybe even looked for fraud. More recently, they encountered uncaring customers, financial uncertainties, a technology boom, a changing workforce and workplace, and the ramifications of 9/11. Auditors can learn from the past to forge an important path to the future to demonstrate their relevancy in the government accountability community.

FOS: AUDG

Audience: All

11 a.m. - 12:10 p.m.

M104: Monitoring, Executing and Tracking Disaster Relief Funding

Phil Bryant, State Auditor, State of Mississippi; Co-Chair, 2006 PDC Technical Committee

Joseph Jaffe, JD, Managing Director, UHY Advisors, Inc.

Richard L. Skinner, Inspector General, U.S. Department of Homeland Security

Moderator: **Everett L. Mosley, CGFM**, EAM, Inc. Mosley and Associates, Former Inspector General, U.S. Agency for International Development

We all have been embraced with the fury of disaster aftermaths while finding ourselves facing unparalleled challenges. With increased financial pressures in the wake of last year's hurricane season, we will be discussing the financial impact of natural and post-war disasters and how Auditors in the affected zone are responding to these challenges.

FOS: FIN

Audience: All

11 a.m. - 12:10 p.m.

M105: OMB Update

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

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

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 will highlight what's in store for the year ahead, answer your questions, and listen to your feedback.

FOS: ACC

Audience: Federal

12:10 p.m. - 1:20 p.m.

Luncheon & Awards Ceremony

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!

1:20 p.m. - 2:10 p.m.

M106: The Pursuit of Happyness

Christopher P. Gardner, Founder, President and CEO, Gardner Rich & Company, Inc.

Moderator: **Kenneth M. Donohue**, Inspector General, U.S. Department of Housing and Urban Development; Co-Chair, 2006 PDC Technical Committee

Christopher P. Gardner is the head of his own brokerage firm and lives in a Chicago townhouse—one of his three homes—with a collection of tailored suits, designer shoes, and Miles Davis albums. His path to this extraordinary success took a series of extraordinary turns. Just 20 years ago, Gardner was homeless and living, on occasion, in a bathroom at a Bay Area Rapid Transit station in Oakland, California.

Gardner's first book, *The Pursuit of Happiness*, is an account of his life story. Pictures has started production on a feature film based on Gardner's rags-to-riches tale starring Will Smith that will be released December 2006. Join us and hear Mr. Gardner's inspiration journey from homelessness to Wall Street.

FOS: PD

Audience: All

2:15 p.m. - 3:30 p.m.

AGA Chapter Leadership Session—Focus on Education

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 Education Evie Barry and Director of Chapter Assistance Raymond Harris, CGFM, to discuss how we can meet this goal. Learn how to produce successful educational events from experienced chapter leaders.

2:15 p.m. - 3:30 p.m.

M107: Government Auditing Standards and the Need for Change

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

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

Moderator: **Heather I. Keister, CPA, CIA**, Audit Manager, U.S. Government Accountability Office

The New 2006 Yellow Book will modernize government auditing standards, provide technical consistency with other professional standards, and offer additional clarification. Included are issues of audit quality assurance related to monitoring and peer review, ethics and professional judgment, the use of GAGAS with other professional standards, reporting internal control deficiencies, clarifications related to non-audit services, and the level of assurance associated with evidence and data reliability in performance audits.

FOS: AUDG

Audience: All

2:15 p.m. - 3:30 p.m.

M108: A-123 Appendix A Implementation: CFO Reflections on the First Year

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

Gwendolyn Sykes, MPA, CGFM, Chief Financial Officer, National Aeronautics and Space Administration

David M. Zavada, CPA, CDFM, Assistant Inspector General for Audit, U.S. Department of Homeland Security

Moderator: **Dennis Duquette, CGFM**, Partner, Deloitte.

As we conclude the testing phase of this first year of Circular A-123 Appendix A, it is instructive to review our experiences, recognizing where we have succeeded, even beyond our expectations, and where we could have done things a little better. We have another quarter yet to go, but we have lessons learned and new tools and techniques to share. This panel will relate their first-year experiences and share some insights on the good, the bad, and the ugly as they tackled this new mandate.

FOS: ACCG

Audience: Federal

2:15 p.m. - 3:30 p.m.

M109: Getting to Green: The Challenges of Improving Financial Performance

James Gerber, Chief Financial Officer, Pension Benefit Guaranty Corporation

Nina Rose Hatfield, BA, JD, Deputy Assistant Secretary for Business Management and Wildlife Fire, U.S. Department of the Interior

Gregory H. James, Acting Deputy Chief Financial Officer, U.S. Department of Labor

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

Moderator: **Gregory H. James**, Acting Deputy Chief Financial Officer, U.S. Department of Labor

After four years, most federal departments and agencies remain "red" on the President's Management Agenda for financial performance. Why have so few agencies been able to get to "green?" What are the challenges holding them back? Should OMB re-evaluate its standards for getting to "green?"

FOS: FIN

Audience: All

2:15 p.m. - 3:30 p.m.

M110: Spend Management - Capitalizing on This Approach to Saving Money for Government

Gary Lambert, Vice President, Spend Management Solutions Practice, CGI

Ron Joseph, Director, Department of General Services, State of California

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

What is spend management? What sounds like a simple concept and approach on the surface is really a complex business transformation effort for government and the private sector. What are the current trends in industry and the challenges that government and consultants face when executing a spend management program? How do you count the savings? What about outsourcing? Hear California's experience from the top official in the program.

FOS: FIN

Audience: State & Local

2:15 p.m. - 3:30 p.m.

M111: Implementing Budget and Performance Integration: DOI's Experience

Richard Beck, Ph.D., Director, Office of Planning and Performance Management, U.S. Department of the Interior

Kathleen Tynan, Chief, Office of Planning and Evaluation, U.S. Fish and Wildlife Service, U.S. Department of the Interior

Moderator: **Lealan Miller, CGFM**, Partner, Eide Bailly LLP; Member, AGA National Executive Committee

In this session, participants will learn about efforts to formulate, develop and implement budget and performance integration across DOI- from Departmental, Bureau, and information technology perspectives. Methodology, steps, milestones and lessons learned will be highlighted. Use of technology and associated outcomes will be discussed. Session will be conducted in a Q&A format.

FOS: FIN

Audience: All

2:15 p.m. - 3:30 p.m.

M112: A CFO's Role Through the Eyes of an IG

Matthew A. Jadacki, CGFM, CPA, Special Inspector General for Gulf Coast Recovery, U.S. Department of Homeland Security

James L. Taylor, Jr., Deputy Inspector General, U.S. Department of Homeland Security

Moderator: **David M. Zavada, CPA, CDFM**, Assistant Inspector General for Audit, U.S. Department of Homeland Security

FOS: FIN

Audience: All

2:15 p.m. - 3:30 p.m.

M113: Taking Internal Controls Beyond the CFO Office

Owen Jones, CGFM, Deputy Director for Management and Chief Financial Officer, Community Development Financial Institutions Fund

Timothy MacDonald, Accounting Officer, U.S. Architect of the Capitol

Moderator: **Jeffrey Green, CPA**, Partner, Kearney & Company

All too often Internal Controls in the Federal Government have been viewed as the sole responsibility of financial managers. Revised Circular A-123 makes it clear that Internal Control should be the concern of all managers. This session will address how financial managers can use circular A-123 to promote "best practices" in internal controls and improve management participation at all levels and from all disciplines.

FOS: ACCG

Audience: All

3:30 p.m. - 4:15 p.m.

Snack Break with Exhibitors

Bring your taste buds to the Exhibit Hall for a "sweet" exhibition. Join us for an afternoon beverage or snack, compliments of Delta Solutions & Technologies, Inc. Enjoy!

4:15 p.m. - 5:15 p.m.

AGA Chapter Leadership Session—Focus on Communications

Join AGA's Communications Department to discuss your chapter newsletter and website. We will demonstrate how to set up an HTML newsletter, discuss current chapter communicator needs and review the resources available from the National Office to help chapter communicators better serve their local members. Don't miss this opportunity to network with your chapter communicator colleagues.

4:15 p.m. - 5:15 p.m.

M114: Adding Value through Internal Controls

Terry Bowie, Sr., CGFM, Deputy Chief Financial Officer, National Aeronautics and Space Administration
Phyllis F. Scheinberg, Assistant Secretary for Budget and Programs and Chief Financial Officer, U.S. Department of Transportation

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

In fiscal year 2006, Federal agencies are focused on compliance with new requirements for internal controls over financial reporting. For sustain this accomplishment for the long run, agencies will need to demonstrate the value of this effort. Financial management executives will discuss their strategies and tactics to move beyond compliance to sustainment and real value.

FOS: ACC

Audience: All

4:15 p.m. - 5:15 p.m.

M115: Providing Global Accountability

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

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

Moderator: **Tim Hurlebaus**, Vice President, Consulting Services, CGI Federal Inc.

The Department of State and US Agency for International Development are working together to combine common mission and administrative activities. These global organizations discuss the sharing of resources to achieve greater efficiency. The effort began with the use of a common financial management system platform and is moving to common data standards for common mission activities.

FOS: FIN

Audience: All

4:15 p.m. - 5:15 p.m.

M116: GASB Update: What's Happening in State & Local Accounting?

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

Moderator: **Harvey Eckert, CPA**, Commonwealth Comptroller, Office of Budget State of Pennsylvania; Member, AGA National Executive Committee

The GASB Chairman provides an overview of 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: Pollution Remediation Obligations; Derivatives and Hedging; Medicare Part D Payments; Fund Balance Reporting; Sales and Pledges of Receivables and Future Revenues; Intangible Assets; and the GASB's Conceptual Framework.

FOS: ACCG

Audience: State & Local

4:15 p.m. - 5:15 p.m.

M117: Performance Reports and Process-Based Accounting: What Performance Indicators Do We Really Need?

James A. Brimson, Consultant
Joseph L. Kull, CGFM, CPA, Director, PricewaterhouseCoopers LLP

Moderator: **Dennis J. Fischer, CGFM**, Grant Thornton LLP

The Report We Hate to Love! Learn about a study on the usefulness of federal PARs. It could have an impact on future accountability reporting in government. Hear how process based accounting can provide predictive management information that can be used to support future years' performance based budgets and stronger internal controls and produce a performance and results based financial statement for a federal agency.

FOS: ACC

Audience: All

4:15 p.m. - 5:15 p.m.

M118: Shared Services Operating Model: A Strategy for Transformational Change in the Public Sector

Brad Gladstone, Senior Executive, Accenture
Adam H. Goldberg, MPA, Policy Analyst, Office of Federal Financial Management, Financial Integrity and Analysis Branch, U.S. Office of Management and Budget

Moderator: **William Kilmartin, MPA, CGFM**, Director, State and Local Government Finance Administration, Accenture

Governments are continuously researching opportunities to improve operational efficiency and become high performing organizations. A strategy that has widespread adoption in the non-governmental sector, but now attracting significant attention in the public sector, is the shared services operating model. During this session, presenters will describe the key concepts of this model, how it has been made successful, and how federal, state and local governments are viewing it today.

FOS: FIN

Audience: All

4:15 p.m. - 5:15 p.m.

M119: Trends in Technology

Kevin McHugh, Senior Vice President, American Appraisal Associates
Carlo D. Smith, Ph.D., Professor, Missouri State University

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

This year's annual technology survey covers compliance management, business process management, project portfolio management, RFID and wireless communications. Learn how you can apply these emerging technologies, key components and definitions, and anticipated benefits from implementation.

FOS: MAS

Audience: All

4:15 p.m. - 5:15 p.m.

M120: Enhanced Government Asset Management: Real Property and Purchase/Travel Cards

Merl Hackbart, Ph.D., Professor, University of Kentucky
Gail T. Young, CGFM, DBA, CPA, Former Controller, U.S. Department of Energy

Moderator: **Glen B. Gainer III**, State Auditor, State of West Virginia

Governments can see real savings from better asset management. Switching to travel and purchase cards can provide better data for audit trails, enhanced controls over spending and time efficiencies. Better real property management can result in increased resources at the disposal of governments, which is always desirable. Learn more about AGA's research into these topics and our researchers' recommendations!

FOS: MAS

Audience: State & Local

4:15 p.m. - 5:15 p.m.

M121: Government-Wide Accounting Modernization Project: Will Your Agency Be Ready?

David Metler, Deputy Director, Government-Wide Accounting Modernization Project, U.S. Department of the Treasury, Financial Management Service
Michael Norman, Agency Liaison, Government-Wide Accounting Modernization Project, U.S. Department of the Treasury, Financial Management Service

Moderator: **J.D. Williams, CGFM, MPA, JD**, Director of State and Local Government, Oracle Corporation; Former Controller, State of Idaho

The panel will discuss through presentation and discussion the upcoming changes and impact that the GWA Modernization Project will have on Federal Program Agencies accounting systems. The panel will provide information concerning FMS' effort to fundamentally change the way the federal government collects and reports on accounting information. This new process will impact agency systems throughout the government, requiring changes in the way they process transactions and report to Treasury. This new approach to Government-Wide accounting will provide for more timely and accurate information while at the same time reducing the current redundant reconciliation processes. The session will also provide an update on the project, 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.

FOS: ACCG

Audience: Federal

5:30 p.m. - 6:30 p.m.

Monday Mixer Reception

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.

7 p.m. - 10 p.m.

PDC Hospitality Suite Open