

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

**TUESDAY, JUNE 20**

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

Registration Desk Open

**7 a.m. - 8:15 AM**

Breakfast with Exhibitors

Enjoy a continental breakfast while visiting with exhibitors. Today's breakfast is sponsored by IBM Business Consulting. Enjoy!

IBM is a registered trademark of the International Business Machines Corporation

**7 a.m. - 8:15 AM**

Non-Member Breakfast\*

Join AGA leaders as they discuss benefits of AGA membership and how it can benefit you and your career. Also, learn about what AGA is doing to enhance the field of government accountability. Non-Members are invited to attend. Door prizes!!

**7 a.m. - 9 AM**

AGA Journal Board Breakfast\*

**8:15 a.m. - 8:20 AM**

Welcome & Announcements

**8:20 a.m. - 9:10 AM**

**T100:** Ethics in Government

**Marianne M. Jennings, JD**, Professor of Legal and Ethical Studies, Arizona State University

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

One of AGA's most popular speakers and Journal authors is back to entertain and enlighten attendees on ethical issues in government financial management. Jennings has conducted more than 200 workshops on the subject to numerous audiences. (Jennings on Enron: "Never trust the people who cheat with. They will throw you under the bus.") Jennings believes managers must act like parents, setting good examples for their children, because ethics is instilled from the top. Jennings makes a persuasive argument that ethics makes more than good moral sense, but good business sense as well.

**FOS: BETH**

**Audience: All**

**9:10 a.m. - 10 AM**

**T101:** Implementing a Financial System in the U.S. Navy

**Richard Burnett**, Vice President, Public Sector ERP Practice, IBM Business Consulting Services

**Stephen C. Dunn**, Comptroller, Space and Naval Warfare System Command

**Tim Rushdi**, Head, Information Technology, Commander, Navy Installations Command, Community Support Department

**Leontine P. Thompson**, SSC Markets Program Manager, SPAWAR Systems Center San Diego

Moderator: **Bruce E. Sullivan**, Vice President, Government Services, Visa, USA

Implementing a system in an organization the size of the Navy with a \$126 billion budget and 675,000 military and civilian personnel deployed on ships, submarines and aircraft and at bases across the globe is a daunting task. This session discusses Navy's approach to ERP implementation and how its initiatives fit within the larger framework of DoD's plans to upgrade financial management across the Department.

**FOS: FIN**

**Audience: Federal**

**9:10 a.m. - 10 AM**

**T102:** Best Practices in the Integration of Financial and Procurement Management Data

**Suzi Fulcher, CPPB**, Buyer, Washington County, Oregon

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

Moderator: **Leslie Stevens**, Vice President, SAP Public Sector Solutions

There is no better time to inform finance, procurement and IT professionals about how to more effectively integrate financial and procurement systems. Even where procurement functionality is recognized as supporting strategic objectives of the organization, there sometimes is a limited understanding of the steps necessary to migrate to or integrate between systems. Some best practices will be shared in these integration efforts that meet the needs of all internal customers.

**FOS: FIN**

**Audience: State & Local**

**9:10 a.m. - 10 AM**

**T103:** Who Do You Call When "Life is Not Fair?" Local Auditors to the Rescue!

**Gary Blackmer, CIA**, City Auditor, City of Portland, Oregon

**Jerome Heer**, Director of Audits, Milwaukee County  
**Amanda Noble, CIA, CISA**, Deputy City Auditor, City of Atlanta, Georgia

Moderator: **Nikki L. Tinsley, CPA**, Senior Consultant, EAM, Inc. Mosley and Associates, Former, Inspector General, U.S. Environmental Protection Agency

Citizen distrust of government and concern over abuse of government power and authority are well documented. At the same time, citizens rely on government for numerous services, some designed to serve special groups of citizens. Equity auditing is a tool local auditors are using to determine if differences in service levels or impacts are just. This session will address equity in areas such as service costs, service delivery, police power, and transparency.

**FOS: AUDG**  
**Audience: All**

**9:10 a.m. - 10 AM**

**T104:** The Future of Fraud Detection for Auditors and Audit Committees

**David L. Cotton, CGFM, CPA, CFE**, Chairman, Cotton & Company LLP

**Arthur A. Hayes, Jr., MBA, CGFM, CPA, JD, CFE**, Director, Division of State Audit, Comptroller of the Treasury

Moderator: **John H. Hummel, CGFM, CPA**, Partner and National Industry Director, KPMG LLP

The question used to be "Where were the auditors?" when fraud happened. Thanks to Enron, Sarbanes-Oxley & Company, the new question will be "Where was the audit committee?" This session will examine recent changes to audit standards and corporate governance requirements, including: What have recent major audit failures taught us? Is there a void in existing fraud detection standards and guidance? The AICPA's Anti-Fraud Programs and Controls Task Force. What the future looks like for audit committees? What does all of this mean for government entities?

It may not be possible to eliminate financial statement fraud entirely. But, recent changes to standards and corporate governance requirements should make it harder to get away with fraud.

**FOS: AUD**  
**Audience: All**

**9:10 a.m. - 10 AM**

**T105:** Hurricane Katrina—How the National Finance Center Made it Through the Storm

**Charles R. Christopherson, Jr.**, Chief Financial Officer, U.S. Department of Agriculture

**Patricia E. Healy**, Deputy Chief Financial Officer, U.S. Department of Agriculture

**Cyrus G. Lohfink**, Director, U.S. Department of Agriculture, Office of the Chief Financial Officer, National Finance Center

Moderator: **Clyde G. McShan II, CGFM**, Director of the NASA Shared Service Center, CSC; AGA Past National President

How do you continue to pay over 565,000 federal employees when your New Orleans-based National Finance Center has been severely impacted by Hurricane Katrina? Hear from the leadership of the United States Department of Agriculture's Office of the Chief Financial Officer as they take us through a story of heroic success and lessons learned that will benefit anyone concerned with continuity of operations.

**FOS: FIN**  
**Audience: All**

**9:10 a.m. - 10 a.m.**

**T106:** Stakeholders in Financial Reform

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

This session will focus on understanding how to obtain a higher likelihood of success from financial improvement initiatives with insights from the IT, audit and procurement communities. The session will discuss various roles and lessons learned by non-financial management staff involved in the structuring of requirements, systems acquisition, testing and verification processes.

**FOS: FIN**  
**Audience: All**

**10 a.m. - 10:45 a.m.**

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 Clifton Gunderson LLP. Enjoy!

**10:45 a.m. - 12 p.m.**

AGA Financial Management Standards Board Meeting

Members of AGA's 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 board's role in influencing accounting and auditing standards in the public sector, both in the United States and internationally. Any conference attendee who is interested in the board's work is invited. Contact Anna Miller at [amiller@agacgfm.org](mailto:amiller@agacgfm.org) or 800.AGA.7211, ext. 313, for more information.

**10:45 a.m. - 12 p.m.**

AGA Chapter Development & Assistance Meeting

Senior Vice Presidents of Regional Services, Regional Vice Presidents and Regional Coordinators for Chapter Development and Assistance can take advantage of the opportunity to meet face-to-face to discuss their efforts to develop new chapters and to assist struggling chapters. Director of Chapter Operations Raymond Harris, CGFM, and Deputy Executive Director of Programs Susan Fritzlen will lead a discussion on expanding and improving chapter operations. The discussion will also focus on the regional governance structure, the role that SVPRS and RVP teams play in making such improvements and the procedures for starting a new chapter.

**10:45 a.m. - 12 p.m.**

**T107:** Cost Benefit of Internal Control Opinions

**Jennifer E. Main, MPP**, Chief Financial Officer, Small Business Administration

**Leonard R. Olijar, CPA**, Chief Financial Officer, Bureau of Engraving and Printing, U.S. Department of the Treasury

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

With the passage of Sarbanes Oxley, a large section of our Private Economy is now required to obtain opinions on Internal Control. Our panelist will discuss whether there is a similar need in the Federal Government (and at their respective agencies), and weighs the benefits derived versus the increase in cost.

**FOS: ACCG**

**Audience: All**

**10:45 a.m. - 12 p.m.**

**T108:** Challenges Facing CFOs

**Martin J. Benison, CGFM**, Comptroller, Commonwealth of Massachusetts

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

**Gwendolyn Sykes, MPA, CGFM**, 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: **Doris A. Chew, CGFM**, Acting Director, Financial Systems Integration Office (Formerly JFMIP)

What are the latest issues facing public sector Chief Financial Officers? Come and hear their views on what they are doing to resolve challenges in human capital, financial systems modernization, internal controls and other areas. Find out how they are coping with doing more with less.

**FOS: FIN**

**Audience: Federal**

**10:45 a.m. - 12 p.m.**

**T109:** So You're Going to an FM Shared Service Center: The Pains and Gains

**Stephen Balsam, CPA**, Systems Accountant, CFTC  
**Philip L. McKinney, CGFM**, Chief Accounting Officer, Federal Judiciary, Administrative Office of the U.S. Courts

**Robert Stevens**, Program Director of Enterprise Systems, Enterprise Services Center, U. S. Department of Transportation

Moderator: **Leslie Stevens**, Vice President, SAP Public Sector Solutions

Agency financial managers discuss their experience in selecting and migrating their financial operations to a center of excellence. The costs, benefits, and results, anticipated and unanticipated, are discussed. A financial management COE also provides its perspective on whether a COE is right for your agency and how to ensure a smooth transition.

**FOS: FIN**

**Audience: Federal**

**10:45 a.m. - 12 p.m.**

**T110:** Fixing Weaknesses Through Corrective Action Plans

**Adam H. Goldberg, MPA**, Policy Analyst, Office of Federal Financial Management, Financial Integrity and Analysis Branch, U.S. Office of Management and Budget  
**Michael S. Wetklow, CGFM, CPA**, Director, Office of the Chief Financial Officer, U.S. Department of Homeland Security

Moderator: **Don McCrory**, Director, PricewaterhouseCoopers LLP

Many agencies are going through the A-123 process to identify and correct deficiencies related to internal controls over financial reporting. The intent, of course, is to build a solid internal control framework that will lead to a positive assertion by the agency head. Developing and managing corrective action plans are a key component of this phase of the internal control process. Find out how one major agency is using the CAP process to improve controls and drive business process change.

**FOS: FIN**

**Audience: Federal**

**10:45 a.m. - 12 p.m.**

**T111:** Grants Accountability & Management... Intergovernmental Cooperation to Move Grants in Turbulent Times

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

**Gilbert Tran**, Branch Manager, U.S. Office of Management and Budget

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

Grants and agreements are forms of intergovernmental cooperation that account for \$540 billion across the federal government. More and more programs are using such arrangements, especially in recovery and rebuilding efforts such as in the Gulf coast area. Innovation and collaboration will be critical to meet these increasing requirements. Hear the latest on what's going at OMB and the Grants Policy Committee (GPC) of the CFO Council to improve grants and agreements management.

**FOS: FIN**

**Audience: All**

**12 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 CGI Federal. Enjoy!

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

**T112:** An Owner's Guide to the Future

**David Zach**, Futurist

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

In his entertaining keynote, futurist David Zach will take you on a humorous, down-to-earth tour of key trends and current issues in technology, business, education, and society. David Zach is one of the few professionally trained futurists in the United States. He gathers his information and ideas through extensive research, and a daily study of books, magazines, discussions, and online explorations. After listening to Dave's talk, the future will seem familiar, and you'll have a sense of how to take ownership of it. More importantly, he'll help you understand how to think about the future and change, along with thinking about today from a new angle.

**FOS: SOC**

**Audience: All**

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

AGA Chapter Leadership Session – Focus on Membership

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

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

**T113:** Get Smart: Learn About Intelligence Agencies and Their Unique Accounting and Auditing Challenges

**Diane M. Bray, MBA, CGFM**, Comptroller, Defense Intelligence Agency

**Henry Kuhn, CDFM**, Chief of Business Analysis and Information, National Security Agency

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

In most people's minds, the Intelligence Community conjures up glamorous visions of James Bond, spies and intrigue. The truth is that the gathering and dissemination of intelligence is hard work and requires a great deal of discipline. This presentation will separate fact from fiction. Speakers will describe the need for intelligence, the users of intelligence and the way that intelligence is produced. In addition, this session will address the important mission of the National Security Agency, America's code makers and code breakers and the mission and functions of the Defense Intelligence Agency. Each Agency in the U.S. Intelligence Community faces numerous financial management challenges. Join us to learn the ways that Agencies are dealing with them.

**FOS: ACCG**

**Audience: All**

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

**T114:** OMB A-123 Compliance and Systems Integration

**Lisa Casias, CPA**, Deputy Chief Financial Officer and Director for Financial Management, U.S. Department of Commerce

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

**Christopher Smith, MPA, MSIT**, Director, Financial Systems, General Services Administration

Moderator: **Werner Lippuner**, Partner, Ernst & Young LLP

In the current world of technology, strong internal controls are dependent on the interoperability of business management systems. Learn how financial accountability and effective internal control are greatly enhanced through the integration of financial systems with acquisition and other administrative systems.

**FOS: ACC**

**Audience: Federal**

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

**T115:** Implementing the President's Management Agenda: From Oversight to Operations

**Robert Scott Bell, MBA, CGFM**, Financial Management & Policy Specialist, U.S. Department of Health and Human Services

**Jerry E. Williams, CGFM**, Deputy Chief Information Officer, U.S. Department of Agriculture

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

Moderator: **Angela Antonelli**, Director, Deloitte Consulting LLP

OMB evaluates the ability of agencies to implement the President's Management Agenda. What is it like to go from oversight to operations? Former OMB officials who have moved to the agencies discuss what it is like to be on the other side of oversight and some of the best practices for successful implementation of the PMA.

**FOS: MAS**

**Audience: Federal**

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

**T116:** Strategic Planning for Audit Organizations: Getting From Pie in the Sky to Practical Decision Making While Creating a Satisfying Work Environment

**Dennis Raschka**, Assistant Inspector General for Management and Policy, Office of the Inspector General, U.S. Department of Housing and Urban Development

**David C. Williams**, Inspector General, U.S. Postal Service

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

With OMB and the Congress focusing on results, strategic planning can give focus to an audit plan and drive decisions that lead to desired results. Achieving optimal performance in a highly satisfying work environment is essential to assuring high value returns on investments for knowledge workers. Defining work environments to support performance and foster job satisfaction has been more allusive. Retaining and developing talent is essential to assuring the stability and long life of high performing organizations.

**FOS: AUDG**

**Audience: All**

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

**T117:** Financial Management as a Line of Business – How LoB is Transforming the Way Agencies Work

**Mary J. Mitchell**, Deputy Associate Administrator, General Services Administration, Office of Governmentwide Policy, Office of Electronic Government and Technology

Moderator: **Bobby A. Derrick, CGFM**, Defense Finance and Accounting Service (DFAS); AGA Immediate Past National President

Performance measures for financial systems and shared service centers. Migration planning guidance for to a shared service center. Standard business processes. Common government-wide accounting codes. GSA's Office of Technology Strategy is charged with making the Financial Management Line of Business (FMLOB) initiative real and helping foster efficiencies in Federal financial operations. The executive champion of the FMLOB is the Office of Management and Budget. The FMLOB transparency and standardization efforts will establish a more level playing field that will ultimately reduce costs and achieve economies of scale through competition and organization of the market services. If you're in federal financial management, you'll want to hear the latest plans and results.

**FOS: CS**

**Audience: All**

**3:30 p.m. - 4:10 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 VISA Commercial Solutions. Enjoy!

**4:10 p.m. - 5 p.m.**

**T118:** CGFM: Government Financial Management Certification for the Future

**Peter V. Aliferis, CGFM**, Director of Professional Certification, AGA

**Charles L. Harrison, CGFM**, Assistant to the Comptroller for Management Services, State of Tennessee; AGA Past National President

**Carter Pate, CGFM, CPA, CFE**, Managing Partner, PricewaterhouseCoopers LLP

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

Improved service to citizens, a competitive advantage in the industry, a demonstrated commitment to continuous learning - these are just some of the benefits of the Certified Government Financial Manager (CGFM) certification cited by its holders. Learn about the value and importance of the CGFM – both from the perspective of employers and recent CGFMs. If you don't yet hold a CGFM designation, this session is for you.

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

**4:10 p.m. - 5 p.m.**

**T119:** What Does the Future Hold? Evaluating the Possible Impact of Sarbanes-Oxley on State and Local Governments

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

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

**Nancy A. Valley, CGFM, CPA**, Partner, KPMG LLP

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

Starting with certain public authorities in New York state, several governments have simply concluded that many of the requirements of Sarbanes-Oxley represent "good governance" and should be applied across the board. But not all agree. Come hear the provocative results of an AGA/NASACT/KPMG survey on the current and future state of audit and internal control assessments in State and local governments. The speakers will also provide a final summary of findings that will be included in an upcoming AGA survey report.

**FOS: AUD**  
**Audience: State & Local**

**4:10 p.m. - 5 p.m.**

**T120:** International Developments in Governmental Accounting

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

**Michael S. Sablan**, Public Auditor, Commonwealth of the Northern Mariana Islands

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

This session will discuss the status of international governmental accounting with a special emphasis on the South Eastern Pacific and Asian region. AGA international members and international visitors are encouraged to attend.

**FOS: MAS**  
**Audience: All**

**4:10 p.m. - 5 p.m.**

**T121:** Using Data Mining Tools to Improve Audit Efficiency

**Stuart Kurlancheek, CGFM, CPA**, Deputy Chief, Office of Audit, Administrative Office of the United States Courts

**Bertis B. Little, Ph.D.**, Associate Vice President for Research and Professor of Computer Science and Math, Tarleton State University

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

The panel discussions will address data mining concepts and uses and will provide the panelists' personal experience with the application of data mining techniques and how "user friendly" software coupled with ever increasing IT literacy among auditors will result in data mining techniques becoming an indispensable audit execution tool.

**FOS: AUD**  
**Audience: All**

**4:10 p.m. - 5 p.m.**

**T122:** The Step beyond Shared Services – The New World of Business Process Services. What Are They and Are You ready?

**Leslie Hyland**, Director, Accounting, Financial Systems and Programs, International Trade Administration

**Sandra L. Weisman**, Associate Director, Budget and Finance Directorate, National Business Center, U.S. Department of the Interior

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

Business Process Services have been utilized by private sector firms for many years and for many different types of business functions; yet, its use in the government is relatively new. Agencies share perspectives on successful partnerships where the agency contracted for business process services.

**FOS: FIN**  
**Audience: All**

**4:10 p.m. - 5 p.m.**

**T123:** Effective Audit Committees

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

**Jennifer E. Main, MPP**, Chief Financial Officer, Small Business Administration

**Edward J. Mazur, MBA, CPA**, Board Member,  
Governmental Accounting Standards Board; Former  
Comptroller, State of Virginia

Moderator: **Douglas Kemp Haywood, CGFM, CPA, CFE**, Financial Audit Manager, State of Arizona; AGA  
Past National President

Do audit committees really help agency CFOs and IGs work more closely together? Hear from two agencies that have been using experts from outside government to sit on their audit committees to provide advice and serve as a sounding board to improve and strengthen financial management and relations. One of the agencies even has an external business and operations advisory committee that brings together the 'C' executives in the agency to look at operations. Maybe it's an idea whose time has come.

**FOS: AUD**

**Audience: All**

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

AGA International Roundtable\*

Join AGA's International Development Committee (IDC) for a discussion of international issues, current and emerging. The IDC chair will present changes that have been made recently, and IDC members will be able to 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 invited to attend.