

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

**WEDNESDAY, JUNE 21**

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

Registration Desk Open

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

National Awards Breakfast

Join us for a breakfast awards ceremony as we recognize our chapter leaders.

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

Welcome & Announcements

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

**W100:** An Address by Rosario Marin

**Rosario Marin**, Secretary, California State and Consumer Services Agency

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

As a true public servant who has worked at all levels of government, Rosario Marin will bring her unique perspective and passion for public service to the PDC. As part of this rousing presentation, AGA will also honor three dynamic public servants—the three living Comptrollers General of the United States: Elmer Staats, Charles Bowsher and David Walker.

**FOS: FIN**

**Audience: All**

**9 a.m. - 9:50 AM**

**W101:** Accountability Within Multinational Corporations

**Wesley Glenn Bush**, Corporate Vice President and Chief Financial Officer, Northrop Grumman Corporation

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

Hear about the complex management, financial performance and accountability challenges faced by Northrop Grumman, the No. 1 shipbuilder in the world. CFO Wes Bush brings his characteristic youthful energy and enthusiasm to his presentation on the issues facing one of the nation's top defense contractors. All government finance professionals can apply some of Bush's "lessons learned" to their work in the public sector.

**FOS: BM**

**Audience: All**

**9:50 a.m. - 10:20 AM**

Coffee Break

Give yourself that mid-morning boost to get you through the day. Coffee, tea and soda will be served in the registration area. Compliments of SAS. Enjoy!

**10:20 a.m. - 11:10 AM**

**W102:** Dangers in the Digital Dimension

**Charles Coe**, Assistant Inspector General for Technology Audits and Computer Investigations, U.S. Department of Education

**Stephen Nesbitt**, Assistant Inspector General for Investigations, U.S. Environmental Protection Agency  
**William A. Yurek**, Senior Counsel, U.S. Department of Justice, Criminal Division, Computer Crime and Intellectual Property Section

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

A panel of Cybercrime, Computer Forensics, and IT Security experts will discuss dangers in the electronic world from the outside attacker to the insider threat. The session will include case examples such as identity theft and software piracy, copmputer forensic methods and evidence issues, and efforts in the information security world to deal with these dangers.

**FOS: AUDG**

**Audience: All**

**10:20 a.m. - 11:10 AM**

**W103:** Investing in the Financial Work Force

**Bobby Hunt**, Director, Compliance Services Campus Operations, U.S. Internal Revenue Service  
**Bonnie Kind, CGFM, CPA, CDFM, CAP**, Chief Financial Officer, National Security Agency

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

**FOS: HR**

**Audience: All**

**10:20 a.m. - 11:10 AM**

**W104:** Federal Financial Accounting Standards – Vision for 2015

**Tom L. Allen, CPA**, Member, Federal Accounting Standards Advisory Board  
**David Mosso, CPA**, Chairman, Federal Accounting Standards Advisory Board

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

The Federal Accounting Standards Advisory Board's (FASAB) current chairperson, David Mosso, will complete his term December 31, 2006 and current member, Tom Allen, will become chairperson on January 1, 2007. Participants will learn where the current projects, including the conceptual framework and consideration of accrual accounting for non-exchange liabilities, suggest FASAB is headed and the incoming chairperson's vision for 2015 when FASAB's fourth chairperson will begin his or her term.

**FOS: ACCG**  
**Audience: Federal**

**10:20 a.m. - 11:10 AM**  
**W105:** Tone at the Top

**Frederick Funston**, National Practice Leader, Governance and Risk Oversight, Deloitte & Touche LLP  
**Jeffrey C. Steinhoff, CGFM, CPA**, Managing Director, U.S. Government Accountability Office; AGA Past National President

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

This panel explores how "tone at the top" predicts entity behavior and examines how "tone" translates into organizational, political, and other consequences—both good and bad. The panel includes outstanding thought leaders in the area of corporate and government leadership and governance to provide perspective on the developments of the last decade and challenges ahead.

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

**10:20 a.m. - 11:10 AM**  
**W106:** Controls Over \$35 Trillion Projection of Social Insurance

**Walter Fennell, CGFM, CPA**, Partner, PricewaterhouseCoopers LLP  
**Patrick P. O'Carroll, Jr.**, Inspector General, Social Security Administration

Moderator: **Joseph Kapelewski, CGFM, CPA**, Virginia Department of Agriculture and Consumer Services

\$35 Trillion - for the first time will be subject to an opinion level audit in FY 2006. The Statement of Social Insurance is now a basic financial statement. Learn how the auditors addressed the new and unique challenges presented by the audit of this 75 year projection of future income and costs for Old-Age, Survivors and Disability Insurance, better known as Social Security.

**FOS: ACC**  
**Audience: All**

**11:15 a.m. - 12:10 p.m.**  
AGA Chapter Leadership Session – Focus on CGFM

Become part of the CGFM Program's success. Join CGFM leaders to learn about the program's accomplishments this year and to share your own success stories. We will discuss state and local recognition of the CGFM certification, opportunities to earn the designation at AGA national conferences and the CGFM training program.

**11:15 a.m. - 12:10 p.m.**  
**W107:** Choosing a Federal Government Shared Service Center– Overview of the Four Centers

**Christopher Smith, MPA, MSIT**, Director, Financial Systems, General Services Administration  
**Robert Stevens**, Program Director of Enterprise Systems, Enterprise Services Center, U. S. Department of Transportation  
**Sandra L. Weisman**, Associate Director, Budget and Finance Directorate, National Business Center, U.S. Department of the Interior  
**Michelle L. Yanok**, Franchise Services Director, U.S. Department of the Treasury, Bureau of the Public Debt, Administrative Resource Center

Moderator: **Steve Watson, CGFM**, Partner, IBM Business Consulting Services

This panel has representatives from each of the four current Centers of Excellence (COE). They will give guidance selecting a COE, different service lines of business, service level agreements, customer service, COE versus client organizational responsibilities, developing user requirements, performance measures, paying for services and transition and implementation pitfalls.

**FOS: FIN**  
**Audience: Federal**

**11:15 a.m. - 12:10 p.m.**

**W108:** Controlling Purchase Cards - How to Find Problems Before They Find You

**Sally Clark Beecroft**, Policy Analyst, U.S. Office of Management and Budget

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

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

Moderator: **Ronald L. Cox, CGFM**, Executive Assistant to the Director, Defense Finance and Accounting Service (DFAS); Member, AGA National Executive Committee

Purchase cards have simplified acquisition for many agencies, but sometimes at the cost of headline-making fraud. Agencies are responsible for developing management plans to control card use. Discover approaches and techniques agencies can use to identify card usage trends and detect potential waste and misuse, and learn how the new Appendix B to OMB Circular A-123 is intended to help.

**FOS: BM**

**Audience: All**

**11:15 a.m. - 12:10 p.m.**

**W109:** Using Enterprise Management Control Tools to Monitor and Sustain Internal Controls

**Philip B. Livingston**, Vice Chairman, Approva Corporation

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

**Anthony Tisone, CPA**, Vice President, The MIL Corporation

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

Changes to OMB Circular A-123 caused agencies to closely examine their internal controls. Agencies need to establish, document, assess, correct, and monitor internal controls over financial reporting to maintain or achieve clean audit opinions. In response to these new requirements, vendors have developed tools for compliance management. This panel will discuss the use of these tools, tool functionality, costs, and the benefits of implementing these tools at your organization.

**FOS: CS**

**Audience: All**

**11:15 a.m. - 12:10 p.m.**

**W110:** The Tragedy and Aftermath of September 11, 2001: Oversight of Disaster Assistance Funding and Lessons Learned

**Edgar Moore, CPA, CFE**, Regional Inspector General for Audit, U.S. Department of Housing and Urban Development

**Steven A. Pasichow, CIG**, Assistant Inspector General and Assistant Director of Investigations, Port Authority of New York & New Jersey

**Ruth Ritzema**, Special Agent in Charge, U.S.

Department of Housing and Urban Development, Office of the Inspector General

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

In the aftermath of the 9/11 tragedy at the World Trade Center in New York City, Congress provided \$3.5 billion in HUD disaster assistance funds to aid the recovery effort. HUD OIG was tasked with overseeing and reporting on the expenditure of these funds. In addition, many City agencies were directly affected and played a major role in the recovery efforts. You will hear about the unusual problems encountered and the lessons learned from overseeing and auditing disaster assistance funds. With the billions of dollars flowing into the Gulf States following last years' hurricanes, this is a timely issue for affected oversight organizations at all levels of government.

**FOS: FIN**

**Audience: All**

**11:15 a.m. - 12:10 p.m.**

**W111:** Fraud Keeps Happening: New Opportunities to Manage Audit Risk

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

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

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

This session is designed to provide the auditor and the audit client with a better understanding of the total risks facing both parties in any audit engagement and the tools needed to manage such risks. Requirements of risk assessment in the post SAS 99 era and the opportunities the new fraud standard affords practitioners to really manage the big risks will be discussed, too.

**FOS: AUD**

**Audience: All**

**11:15 a.m. - 12:10 p.m.**

**W112:** Integrating Budget & Performance Measures

**Barbara W. Harris**, Chief Financial Officer, Centers for Disease Control (Invited)

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

Moderator: **Thomas Dale**, Manager, Enterprise Business Management Solutions, BearingPoint, Inc.

**FOS: FIN**

**Audience: All**

**12:10 p.m. - 1:45 p.m.**

National Awards Luncheon

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!

**1:30 p.m. - 2:30 p.m.**

A Discussion of GASB's Preliminary Assessment Results of Experiences in Using the Suggested Criteria for Performance Reporting

Jay Fountain, CGFM, and Wilson Campbell, CGFM, are currently assessing the effectiveness of GASB's 16 suggested criteria for performance reporting. They are interested in your experiences in using the suggested criteria. This feedback session provides you with an opportunity to share your thoughts about the suggested criteria in preparing a performance report, reviewing a performance report, or in using a performance report prepared with the suggested criteria. Jay and Wilson will also discuss the preliminary results of their research to date.

**1:50 p.m. - 2:40 p.m.**

**W113:** Driving Citizen-Centered Government through Public-Private Partnership

**Marilyn S. Bullock**, Senior Vice President, GSA E-Authentication Program Manager, Bank of America

**Georgia K. Marsh**, Deputy Program Manager, E-Authentication Initiative, U.S. General Services Administration

Moderator: **David R. Bennett, CGFM, CPA**, Finance Director, Blount County Government, TN; AGA Treasurer Elect-Designate

As the Government expands online delivery of services, the need for a trusted, secure means of verifying the identity of constituents is apparent. GSA has partnered with Financial Institutions to leverage the identity verification infrastructures they have developed as natural agents of "trust" and verifiers of identity online. Hear GSA and Bank of America, a member of the

Federal Government E-Authentication Federation, discuss the progress of this key initiative and the numerous value added services and benefits extended to their mutual customers.

**FOS: CS**

**Audience: All**

**1:50 p.m. - 2:40 p.m.**

**W114:** Measures, Systems and Centers of Excellence: The 2006 AGA CFO Survey

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

**Michael J. Hettinger**, Staff Director, U.S. House of Representatives, Government Management Subcommittee, House Government Reform Committee

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

Surveys of 75+ federal financial executives describe how they are achieving success with financial measures, systems and centers of excellence. The discussion includes plans for the future, internal controls and positioning for lines of business and centers of excellence. Learn what is on the mind of government financial leaders. PMA financial goals, integration of performance and financial (accounting and budgeting) measurement are part of the discussion

**FOS: FIN**

**Audience: Federal**

**1:50 p.m. - 2:40 p.m.**

**W115:** The Future Financial Management Work Force: What Education and Skills Set Will It Need?

**Gerald J. Miller, CGFM**, Professor, The College of New Jersey

**John Webster, CGFM**, Former Chief Financial Officer, Library of Congress

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

Do government professionals need a new, broader range of skills and different educational levels to be effective stewards of the taxpayers' money in the 21st Century? Are colleges preparing them to be effective stewards of the taxpayer's money? Learn about current trends and challenges in governmental accounting education and what federal financial managers think recent college grads and more experienced agency staff need.

**FOS: HR**

**Audience: All**

**1:50 p.m. - 2:40 p.m.**

**W116:** Automating Budget Formulation– Injecting Science into the Art of Budgeting

**Jonathan Womer**, Assistant State Budget Officer for Information Technology, Office of State Budget and Management, State of North Carolina

**Maureen E. Wylie**, Chief Financial Officer, National Oceanic and Atmospheric Administration

**David Zlowe, CGFM**, Chief of Planning, Programming and Performance, U.S. Department of Defense

Moderator: **Carol Christian**, Program Manager, LMI

Budget isn't standard like accounting – budget is more an art than a science." Heard that before? Deadlines are short and the stakes are high. But while the formulation process remains fast-paced and demanding, the art-versus-science balance is changing. Sophisticated tools that integrate information and support versioning and workflow are now available. Budget formulation automation may be closer than you think. Federal and state leaders share their experiences in embracing technology to improve their budget processes.

**FOS: FIN**

**Audience: All**

**1:50 p.m. - 2:40 p.m.**

**W117:** Federal Budget Deficit & the Impact on Federal and State Governments

**Eric S. Berman, CPA**, Deputy Comptroller, Commonwealth of Massachusetts

**Susan Irving, CGFM**, Director, Federal Budget Analysis, U.S. Government Accountability Office

Moderator: **Jeanne Erwin, CGFM, CPA**, Public Utilities Fiscal Manager, City of Raleigh, North Carolina; AGA Immediate Past National Treasurer

The nation's deficit—at \$318 billion and growing—promises to have a profound effect on state governments. In this session, the speakers will use the Commonwealth of Massachusetts as an example of how states will be forced to deal with the cost of long-term liabilities and unfunded entitlement programs, like Social Security, Medicare and Medicaid, which now exceed \$46 trillion.

**FOS: ACC**

**Audience: All**

**2:50 p.m. - 3:40 p.m.**

**W118:** A Case Study on Performance Auditing in Washington State

**Ralph Campbell, Jr.**, Retired, Former Auditor, State of North Carolina

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

**Ronell B. Raam, CGFM**, Independent Consultant

**Brian Sonntag, CGFM**, State Auditor, State of Washington

Moderator: **Lisa Neuberger**, Senior Manager, Accenture

Suppose you are a State Auditor who has just been given a mandate by the citizens to do performance audits for the first time in some forty years. Learn the best way to develop an implementation plan and what considerations are important.

**FOS: AUDG**

**Audience: State & Local**

**2:50 p.m. - 3:40 p.m.**

**W119:** An EVMS Success Story, The OPM E-GOV Experience

**Zbynek Krobot**, Managing Consultant, EVM Specialist, IBM

**Elizabeth Mautner**, Director, Administration and Finance, 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 Past National Treasurer

The Office of Personnel Management manages six of the major E-GOV initiatives. OPM has implemented a full-scale ANSI/EIA Standard 748 compliant Earned Value Management System (EVMS) for the entire OPM e-Government program. The agency is now equipped with the necessary tools to effectively manage its projects and address regulatory requirements to report in a uniform, accurate, and predictable manner.

**FOS: CS**

**Audience: Federal**

**2:50 p.m. - 3:40 p.m.**

**W120:** Using Computer Assisted Audit Techniques to Detect Fraud

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

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

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

This session will explore recent developments in Computer Assisted Audit Techniques (CAATs) and how CAATs can be used to find potentially fraudulent transactions. Data mining, data analysis, and expert systems software programs will be explained. Actual cases where fraud leads were developed using CAATs will be used to demonstrate how these programs have been deployed to find procurement, payroll and credit

card fraud, including abusive and controversial practices like criminals obtaining prescription drugs under the Medicaid program. These case studies will show how data mining software can also expand the auditors' and managements' ability to find the real problems that exist within large data systems.

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

**2:50 p.m. - 3:40 p.m.**

**W121:** Financial Management Systems – Smoothing the Implementation Process

**Marshal Gimpel, CGFM**, Program Director, U.S. Department of Transportation, Enterprise Service Center  
**Timothy Vigotsky**, President, Vigotsky & Associates; Former Director of the National Business Center, U.S. Department of the Interior  
**William L. Webb, B.Com, MBA**, Director of Public Sector Services, BroadPoint Technologies, Inc.

Moderator: **Richard B. Willett, CGFM, CPA, CMA, CMC**, Senior Principal, Thompson, Cobb, Bazilio, & Associates

A number of federal agencies recently have implemented financial management systems. Some operate smoothly, providing timely useful reports for management decision making; others have been more problematic, leading to "off-line" reporting and perhaps, qualified opinions. The panel will discuss how to make system implementations smoother focusing on those underway or about to get started. The discussion will include establishing requirements, Centers of Excellence, modified software, implementation approaches, and change management especially for finance personnel.

**FOS: FIN**  
**Audience: Federal**

**2:50 p.m. - 3:40 p.m.**

**W122:** Understanding and Implementing the Federal Information Security Management Act (FISMA) Requirements

**Jerry L. Davis, MS, CISSP, PMP**, Chief Information Security Officer; Director, Information Assurance, U.S. Department of Education

Moderator: **Brian Fuller**, Senior Manager, BearingPoint, Inc.

FISMA emphasizes a risk-based policy for cost-effective security. It recognizes the importance of information security to the nation's economic and security interests. This panel will discuss tips agencies' executives can use to develop and implement an agency-wide program to protect information and information systems that support the operations and assets of the agency, including those provided or managed by another agency, contractor, or other source.

**FOS: BM**  
**Audience: Federal**

**3:50 p.m. - 4:40 p.m.**

**W123:** An Update From Washington

**Carlos Watson**, Analyst, Columnist, and Host of Off Topic with Carlos Watson, CNN

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

Hear from one of CNN's brightest new stars and most dynamic and versatile commentators! As a featured political analyst for CNN, Carlos Watson keeps his eye squarely on the personalities, issues and public opinion that shape contemporary politics. In addition to his political analysis on CNN's major shows including American Morning, The Situation Room and Anderson Cooper 360, Carlos hosts his own primetime interview specials through his show Off Topic with Carlos Watson, which features in-depth and unconventional conversations with athletes, politicians, actors and entrepreneurs. Carlos Watson is known for his original insights and refreshing style. Both of which have earned him praise from top Washington insiders on the left and the right. Watson provides television viewers with a younger, hipper solution to journalistic news.

**FOS: COM**  
**Audience: All**

**4:40 p.m.**

Closing Remarks/Adjournment

**5 p.m. - 8 p.m.**

President's "Baja Beach Bash" Reception & Karaoke Party

The President's Reception & Karaoke Party is the last social event of the PDC. You'll have "fun, fun, fun" at this lively Baja Beach Bash. This is your last opportunity to enjoy food, drinks and fun with colleagues and friends before heading home. Put on your Hawaiian shirt and join us for a fun-filled jaunt to a beach-themed party. To lighten it up, we'll have karaoke and dance music from your favorite eras! Come for an enjoyable no-talent-required —evening. This promises to be an unmatched celebration and fun for all.