



AGA
2020:

A Look Ahead to the Next 10 Years

By: William A. Morehead, Ph.D., CGFM, CPA

**Never before
has AGA
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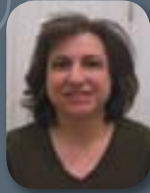
At the turn of the millennium, government financial managers around the world were concerned with the potential effects of Y2K. Even though the impact was minimal, how many of us truly envisioned the impact technology would have on the first decade of this millennium? In 2000, Google was only 15 months old. We had not heard of iPod, YouTube, MySpace, Facebook or Wii. There was no such thing as Wikipedia, Twitter, GoTo-Meeting, LinkedIn or Kindle, nor were we prepared for the horrific events of September 11, 2001 or the wars in Iraq and Afghanistan. We did not envision the tsunami in 2004, Katrina in 2005 or the Gulf oil spill in 2010.

We were unaware of the problems “hanging chads” would create in the 2000 presidential election, and not many would have predicted that the American people would make the historic decision in 2008 to elect an African-American candidate to the highest office in U.S. government. It would have been hard to imagine an individual planting a bomb in his underwear in an attempt to blow up a plane full of people on Christmas Day in 2009. Yet all these things have been created, perfected or occurred in this first decade.

During this same decade, we saw the collapse of one of the world’s most respected accounting firms—Arthur

Members Who Made a Difference

JOANNE KMETS WALSH, CGFM



Joanne Kmets Walsh, CGFM, is the kind of person who's not afraid to take on a new challenge—designing websites, for example. But Kmets Walsh came up with this idea during maternity leave, when most moms can barely handle getting out of their pajamas.

Her intention was to create a website to keep her friends and relatives updated on her growing family. Her husband Bill, who later became president of AGA's Cleveland Chapter, used her new knowledge to his advantage. He needed someone to revamp the chapter website, and he gave her two weeks to have it up and running.

"He was asleep on the couch supporting me when I was up 'til 1 a.m. doing this," she jokes. Of course, her "seat of the pants" training got the chapter's site (agacleveland.org) working on time. Board members gave her feedback on additions—pictures and bios of the chapter chairpersons, for example—and the site has changed tremendously since 2004. "Some ideas worked over the years, and some we dropped."

For example, Kmets Walsh decided to automate the luncheon reservation system after the director of the Defense Finance and Accounting Service (DFAS) Cleveland site, who was speaking at a chapter function, wanted to know how many people would be attending a luncheon meeting. No one could answer the question right away, prompting Kmets Walsh to change the system, which has greatly improved efficiency.

Both Walshes were DFAS employees at the time. Bill is a CGFM and an information technology specialist with the Defense Military Pay Project Office, and Joanne has since moved to the National Aeronautics and Space Administration's (NASA) Glenn Research Center, where she is operations research analyst with the Cost Estimating and Economic Analysis Division. She points out that as a member since 1997, she's found her AGA membership to be beneficial to her career, even though she's not an accountant. "I like to say AGA... it's not just for accountants anymore."

Her AGA volunteer work has had its frustrating moments, however. "A lot of times I wanted to pull my hair out, and Monday was one of them," Kmets Walsh said recently of a glitch that took the site down temporarily.

Past Chapter President Carolyn Marcinek, who nominated Kmets Walsh as a Member Who Made a Difference over the last decade, said she not only automated luncheon reservations, but also chapter surveys, election voting and registration for the annual professional development conference. "By streamlining these processes, she has helped to ensure that essential functions of our chapter operate smoothly," Marcinek said. "When I was president, I don't know what I would have done without her." Because every task or question related to the PDC is posted on the website (agacleveland.org/pdc) Kmets Walsh is intimately involved in that event as well. She says that site is separate and "has a life of its own." She said, "It's taken a few years to get the system to where it's working smoothly, and you're not recreating the wheel every year."

She updates the website every week and members receive a "What's New at AGACleveland.org" message twice a month. Kmets Walsh also decided to put together a website for the Ohio-Michigan Region (www.agaohiomichigan.org), covering all eight chapters in the two states.

"I think a lot of people aren't even aware of everything she does and the time she puts into it," Marcinek said. "She's always says a website is no good unless it's up to date."

Kmets Walsh says her web work is a creative outlet that she enjoys. "I feel empowered," she said. "There are few things in life where you can actually say, 'This is how I think it should be,' and have the influence to do it."

Her work has been honored with a first-place award in AGA's annual website contest four years in a row, which means she is also tapped to judge the contests every year for her peers in other chapter groups.

Outside of AGA, Joanne also created a website (www.kmetswalsh.com) that is devoted to the family's hobby of exhibiting (and winning ribbons) at county fairs with their homemade breads, candy, cookies and main courses. They've also won for their homegrown garlic, black-eyed susans and antiques. The whole family—three sons and a daughter—get involved and enter about 40 items into the Cuyahoga County Fair every year. Bill and Joanne have even appeared on local television cooking their winning recipes.

As for the original family website, which started all this AGA volunteering, she jokes that it may have disappeared. "I may have overwritten it with the AGA website this morning!"

—Christina M. Camara

Andersen—in 2002. We saw ethical failures and the collapse of the world's largest energy firm (Enron) and world's largest telecommunications firm (WorldCom) in 2002. We also witnessed the near collapse of the global economy in 2008. Our profession created and defined new acronyms: TARP (Troubled Asset Relief Program) and ARRA (American Recovery and Reinvestment Act). At the close of Fiscal Year 2009, the U.S. government's financial statements reported record debt and a record deficit. At the same time, U.S. citizens are becoming more and more concerned about the future of Social Security and Medicare. State and local governments are again facing the threat of bankruptcy. And for nearly a year recently, our federal government held the controlling interest in General Motors.

What happened? Where does our country, and more specifically, AGA, go from here?

In 2000 it was virtually impossible to predict the events of the first decade. Therefore, it's safe to assume that predicting the events of the second decade will be equally challenging. Future effects of technology are sure to amaze us. Ethical dilemmas will increase as we face challenges never before seen because of new technologies. How many of us, 10 years ago, really envisioned we would be facing hundreds of thousands of copyright infringement cases as a result of downloading music on wireless devices that fit in the palm of our hands? Technology made such an impact on our lives in the past decade that by 2006, one out of every 10 couples met online.¹ Today, those of us in higher education are preparing students for jobs that do not exist, using technologies that have not been invented, to solve problems we do not even know yet are problems.²

U.S. Department of Labor statistics show that today's top 10 jobs did not exist in 2004 and that recent college graduates will have 10–14 jobs by the time they are 38 years old.³ DOL statistics also show that 25 percent of all individuals have been employed at their current job less than a year and,

AGA's success lies in remaining a positive influence for change.

50 percent have been at their current job fewer than five years.⁴ Yet, in 2010, the national unemployment rate hovers around 10 percent, and employers are bracing for a mass exodus as baby boomers reach retirement age.⁵

Can we deduce we are headed for a future with fewer long-term employees doing more work electronically while facing even greater ethical challenges? I am not sure. With the advances in technology and increasing availability of information comes an even greater citizen demand for accountability and transparency from our governments. ARRA reporting catapulted government financial management reporting into cyberspace in October 2009 with the advent of *Recovery.gov*. Over the past year, as the reporting became more efficient, complete and accurate, and with the public becoming more aware of the data's existence, the demand for even more online government financial management data surged.

These are exhilarating times for those of us in the government financial accountability profession. The public is beginning to demand financial information rather than wait for us to publish data that used to sit for too long on a shelf. No one really seemed to care that it existed. As our governments are reducing expenditures, becoming more efficient and more effective, citizens are becoming more savvy and interested in performance outcomes of their tax dollars. We in the profession must be able to deliver.

AGA's 2010 Public Attitudes Toward Government Accountability and Transparency Poll (www.agacgfm.org/poll) found that almost 50 percent of citizens are not satisfied with and do not understand the government financial management information they receive from all levels of government. We in the profession must be able to deliver easily understandable and timely information in a format that is citizen-focused.

AGA is poised at the precipice of this change. We have advocated Citizen-Centric Reporting over the past few years. We have demonstrated the need to put timely, accurate and concise financial information into the hands of our citizens. This information, once inaccessible or only accessible in print media, is now digitized and available with a touch of a button.

AGA must capitalize on the newest technological advances. Cloud computing, the allowed sharing of software applications, hardware capabilities, and virtualized computing and storage infrastructure, represent a fundamental shift in how organizations access computing capabilities. We are living in a new reality where physical and virtual realities have blended and where it is quite difficult to determine the boundaries between the two.

Social networking is bringing the world together and allowing many with similar interests to connect with ease without the barriers of distance, language or culture. We must harness the energy created through social media to create greater networking opportunities for our members. Smarter technologies are increasingly available that lead to innovations in

gathering knowledge, making decisions and predicting future behaviors.⁶ What an exciting decade lies ahead!

What does the future hold for AGA? The world changed so rapidly during the past decade that one thing we can count on is the continuation of exponential change over the next 10 years. Never before has AGA been so respected by all levels of government. Never before have we been "at the table" for so many government financial management discussions. AGA must wisely guard its place in the profession while continuously shaping its vision for the future.

AGA's success lies in remaining a positive influence for change. AGA must maintain its clear and resounding voice in the governmental financial management profession. AGA is continuously defining the accountability profession. We are leading the way. We are at the head of the pack. Sixty years ago, our founding members created an organization dedicated to government financial management excellence. AGA continues to build on this foundation. We must harness the technology, human capital, energy and momentum to raise government financial management transparency, accountability and reporting to never-before-seen levels.

AGA must continue to focus on those "early career members" who will lead the way in using these newer technologies. These younger members will soon be our leaders. As such, we must welcome and mentor them. They are our future.

AGA must continue to build strong chapters and strong chapter leaders. By doing so, we can leverage our members toward broader organizational goals. By using the skills and talents of our entire organization, we can, together, make a marked difference on our profession and society.

AGA should work to harness the technology of telepresence, the realistic virtualization application that is a major evolution of and step up from videoconferencing. By doing so, we can connect our chapters, members and other stakeholders to each other without the high costs of travel to face-to-face meetings. As financial

DENNIS ZAWACKI, CFE



Dennis Zawacki, CFE, spent 10 years as an officer in AGA's Philadelphia Chapter, first as vice president, then as president, and finally as the treasurer for six years. He continues to be involved in the chapter, attending most of their activities and providing advice as an informal resource person for the chapter.

"Everything we needed he would take care of," said chapter president Teri L. Lewis, CGFM, who nominated Zawacki as a Member Who Made a Difference.

He did "way more" than his fair share, making sure everything ran as smoothly as possible. "To put it simply, Dennis was the heart of the chapter during his many years as treasurer," Lewis said.

Zawacki said that as treasurer, he would organize the annual Professional Development Conference (PDC), a job he enjoyed. The PDCs were attended by more than 200 participants. He also assisted in many other activities, including the chapter's monthly luncheons and annual tax seminar. He stepped down as treasurer about two years ago, but is still involved in the PDC by serving as a speaker at the event in May where he discussed his current duties as an auditor of federal prosecutions. As an auditor at the U.S. Attorney's Office for the Eastern District of Pennsylvania, he does forensic accounting for the criminal division, which means "all fraud, all the time," as he puts it.

He's been an active AGA member since he started with the U.S. Attorney's Office in 1991, although he had previously worked with the U.S. Department of Health, Education and Welfare, later named the U.S. Department of Health and Human Services. His more than 36 years of public service has been entirely with the federal government.

His only regret with AGA was not getting involved earlier in his career. He says that he was always perfectly content with his "dream job" at the U.S. Attorney's Office—he never has to worry about a book of business or billable hours—but he acknowledges he made "tons" of contacts as an officer and coordinator to various AGA events. That kind of networking could have come in handy earlier in his career when he worked in several positions before landing at the U.S. Attorney's Office.

Now he is involved in high-level white collar fraud investigations. Sometimes the work may involve other federal agencies. If he needs a contact at the U.S. Department of Labor or the U.S. Securities and Exchange Commission, for example, he can immediately call upon his numerous contacts for assistance to point him to the proper person. "That's the kind of thing I used to enjoy—meeting everyone," he said. "If 240 people came to that conference, I probably spoke with 230 of them."

In addition to making contacts in other agencies and other levels of government, Zawacki appreciates the role AGA plays in providing inexpensive professional development for government employees, those in private practice or retired individuals in need of CPE credits who may be under tight budget constraints. "The budgets have been cut over the last several years, so people look to AGA because they're not charging an arm and a leg. They're just trying to cover expenses, so agencies can send more people. And the training being done locally saves on travel costs."

He also advises young professionals to join AGA right away. It's very easy to get overly focused on your own small part of the financial management world when there's a whole range of things to learn from members in other government agencies. "It's well worth the dues for the things you'll pick up out of your own work environment."

Zawacki said he has no plans to leave, even after he retires. "I've gotten quite a lot out of AGA."

—Christina M. Camara

leaders, we must be at the decision table to continuously make a difference in our governments and our society. We must look for and champion ways to get the "financial" discussions out of the back rooms and into the board rooms.⁷ Our roles are expanding and shifting appreciably. We must capitalize on this evolution.

Increasing intergovernmental financial dependencies among federal, state and local governments have created great risks for our states and localities. In many cases, 25 percent or more of a state or local governments' revenue comes from the federal government. As our governments become more dependent upon each other, "recipient" governments must be prepared for the fiscal challenges facing "donor" governments. A sudden withdrawal of those funds could spell financial disaster for the "recipient" government, which makes AGA's role in the intergovernmental dialogue that much more urgent.⁸

The Certified Government Financial Manager (CGFM) designation is an important tool in AGA's arsenal. Recognition of professional expertise through certification is a mark of excellence. Organizations and governments throughout the country use the CGFM as a mark of distinction for hiring and attracting employees. AGA must continue its hard work and dedicated effort to ensure the certification's continued success and growth.

Finally, a strong, deliberate and focused strategy combined with visionary leadership and organizational partnership at all levels of government will take AGA and our profession to the next level. We must all work together to achieve success. The second decade of this millennium will no doubt bring about even more dramatic change than we saw in the first one. AGA has boldly identified itself as the premier leader in Advancing Government Accountability. By doing so, we must stay focused, we must stay alert, we must act strategically and we must stay on top. We must "Think Big! Act Courageously! and Make a Difference!"

End Notes

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